

PUBLIC LAWS OF THE SIXTY-SEVENTH CONGRESS

OF THE

UNITED STATES.

Passed at the first session, which was begun and held at the city of Washington, in the District of Columbia, on Monday, the eleventh day of April, 1921, and was adjourned without day on Wednesday, the twenty-third day of November, 1921.

WARREN G. HARDING, President; CALVIN COOLIDGE, Vice President; ALBERT B. CUMMINS, President of the Senate *pro tempore*; CHARLES CURTIS, Acting President of the Senate *pro tempore*, July 7, 8, and 22, August 5, 11, 22 to 24, September 23, 1921; IRVINE L. LENROOT, Acting President of the Senate *pro tempore*, August 9 and 16, 1921; JAMES W. WADSWORTH, jr., Acting President of the Senate *pro tempore*, August 10, 1921; REED SMOOT, Acting President of the Senate *pro tempore*, August 15, 1921; CHARLES L. McNARY, Acting President of the Senate *pro tempore*, August 19 and 20, 1921; FRANK B. BRANDEGEE, Acting President of the Senate *pro tempore*, September 24, 1921; FREDERICK H. GILLETT, Speaker of the House of Representatives; HORACE M. TOWNER, Speaker of the House of Representatives *pro tempore*, May 25, July 1 and 2, 1921; JOSEPH WALSH, Speaker of the House of Representatives *pro tempore*, June 20 and 22, October 28 to 31, November 19 and 23, 1921.

CHAP. 1.—An Act Making appropriations for certain expenses incident to the first session of the Sixty-seventh Congress, and for other purposes.

April 18, 1921.
[H. R. 3707.]
[Public, No. 1.]

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, namely:

Appropriations for expenses, first session, Sixty-seventh Congress, etc.

LEGISLATIVE.

Legislative.

SENATE.

Senate.

For mileage of Senators, \$51,000.

Mileage.

For annual compensation of a clerk \$2,500, assistant clerk \$1,600, assistant clerk \$1,500, and an additional clerk \$1,200, from April 16, 1921, to June 30, 1922, both dates inclusive, for each of the following committees: Civil Service, Enrolled Bills, Expenditures in the Executive Departments, Irrigation and Reclamation, Library, Mines and Mining, Patents, Revision of the Laws, and Territories and Insular Possessions, \$73,949.94.

Clerks for designated committees.

The appropriations for the fiscal years 1921 and 1922 for a clerk and three assistant clerks for the Committee on Public Lands is hereby made available for payment at the same compensations for a clerk and three assistant clerks to the Committee on Public Lands and Surveys.

Committee on Public Lands and Surveys. Appropriations available for clerks to. Vol. 41, pp. 632, 1253.

The unexpended part of the appropriations for the fiscal year 1921 and the appropriations for the fiscal year 1922 for clerks and assistant clerks to the Committees on Pacific Islands and Porto Rico, Pacific Islands, Porto Rico, and the Virgin Islands, and the Philippines is hereby repealed.

Provisions for clerks to designated committees repealed. Vol. 41, pp. 632, 1253.

That part of the appropriations for the fiscal years 1921 and 1922 for "clerical assistance to Senators," except the appropriations for compiling the Navy Yearbook, is hereby amended to read as follows: "Clerical assistance to Senators: For clerical assistance to Senators who are not chairmen of the committees specifically provided for herein: Seventy clerks at \$2,500 each; seventy assistant clerks at \$1,600 each; seventy assistant clerks at \$1,500 each, \$392,000.

Clerical assistance to Senators reduced. Vol. 41, pp. 632, 1253, amended.

Additional clerks. "Eighty-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, \$100,800."

George Curry. Services. To enable the Secretary of the Senate to pay from the appropriation for "Salaries of officers, clerks, messengers, and others," fiscal year 1921, to George Curry for services rendered as clerk to the Honorable H. O. Bursum, Senator from the State of New Mexico, at the rate of \$2,500 per annum, from March 12, 1921, to April 10, 1921, both dates inclusive.

Edith Shipman. Services. To enable the Secretary of the Senate to pay from the appropriation for "Salaries of officers, clerks, messengers, and others," fiscal year, 1921, to Edith Shipman for services rendered as assistant clerk to the Honorable H. O. Bursum, Senator from the State of New Mexico, at the rate of \$1,600 per annum from March 12, 1921, to April 10, 1921, both dates inclusive.

Laborer in stationery room. Additional pay. To enable the Secretary of the Senate to pay from the appropriation "For compensation of officers, clerks, messengers and others," fiscal year 1922, to the laborer in stationery room, office of the Secretary of the Senate, a sum sufficient to make the compensation \$1,200 per annum.

Stationery. For stationery for Senators, committees, and officers of the Senate, fiscal year, 1921, \$5,000.

Assistant financial clerk. Additional pay. To enable the Secretary of the Senate to pay from the appropriation "For compensation of officers, clerks, messengers, and others," for the fiscal years 1921 and 1922, to the assistant financial clerk in the office of the Secretary of the Senate, a sum sufficient to make the salary of the position \$3,600 per annum.

Pages. For sixteen pages for the Senate Chamber at the rate of \$2.50 per day each, from April 11, 1921, to June 30, 1921, \$3,240.

For sixteen pages for the Senate Chamber at the rate of \$2.50 per day each, from July 1, 1921, until the end of the first session of the Sixty-seventh Congress, so much as may be necessary.

HOUSE OF REPRESENTATIVES.

House of Representatives.

Mileage. For mileage of Representatives and Delegates and expenses of Resident Commissioners, \$175,000.

Stationery. For stationery for Members and Delegates and Resident Commissioners, at \$125 each, \$55,000.

Pages. For forty-two pages, including two riding pages, one press gallery page, and ten pages for duty at the entrances to the Hall of the House, at \$2.50 per day each, and three telephone operators, at the rate of \$75 per month each, during the first session of the Sixty-seventh Congress, so much as may be necessary is appropriated.

Telephone pages. Increased pay. For the amount required to increase the compensation of two telephone pages from \$2.50 per day each to the rate of \$1,200 per annum each from March 4, to March 31, 1921, inclusive, in accordance with House Resolution Numbered 615 of the Sixty-sixth Congress, and for the compensation of such pages at the rate of \$1,200 each per annum from April 1, 1921, to June 30, 1922, inclusive, in lieu of the two telephone pages at \$2.50 per day each provided in the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1922, \$3,040.

Vol. 41, p. 1257.

Special employees, etc. For the amount required from March 4, 1921, to June 30, 1922, inclusive, to carry out House resolutions numbered 395 and 686 of the Sixty-sixth Congress, \$2,517.50.

For the amount required from March 4 to June 30, 1921, inclusive, to carry out House resolutions numbered 487, 492, 508, and 514 of the Sixty-sixth Congress, \$1,118.

Special messenger.
Vol. 41, p. 1257.

For amount required for a special messenger at \$1,800 per annum from April 11, 1921, to June 30, 1922, inclusive, in accordance with

House resolution numbered 7, of the Sixty-seventh Congress, \$2,200; such special messenger to be in lieu of an assistant messenger in charge of telephones for the minority at the rate of \$1,500 per annum.

For payment to James Wickersham for expenses incurred as contestant in the contested-election case of James Wickersham versus Charles A. Sulzer, deceased, and George B. Grigsby, audited and recommended by the Committee on Elections Numbered Three, Sixty-sixth Congress, \$2,000.

James Wickersham.
Contested election
expenses.

DISTRICT OF COLUMBIA.

District of Columbia.

WATER DEPARTMENT.

Water Department.

Washington Aqueduct: For operation, including salaries of all necessary employees, maintenance and repair of Washington Aqueduct and its accessories, McMillan Park Reservoir, Washington Aqueduct Tunnel, the filtration plant, the plant for the preliminary treatment of the water supply, authorized water meters on Federal services, vehicles, and for each and every purpose connected therewith, fiscal year 1921, \$35,000, to be paid from the revenues of the water department.

Maintenance of
Washington Aqueduct,
etc.

From water revenues.

Approved, April 18, 1921.

CHAP. 2.—An Act Providing for a "Pageant of Progress Exposition" cancellation stamp to be used by the Chicago post office.

April 30, 1921.
[H. R. 2185.]
[Public, No. 2.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Postmaster General be, and he is hereby, authorized and directed to permit the use in the Chicago post office of special canceling stamps bearing the following words and figures: "Pageant of Progress Exposition, Chicago, July 30 to August 14, 1921."

Postal service.
Special canceling
stamp permitted for
"Pageant of Progress
Exposition," Chicago,
Ill.

Approved, April 30, 1921.

CHAP. 3.—An Act Granting the consent of Congress to the Trumbull Steel Company, its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Mahoning River, in the State of Ohio.

May 3, 1921.
[S. 407.]
[Public, No. 3.]

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 Trumbull Steel Company and its successors and assigns, to construct, maintain, and operate, at a point suitable to the interests of navigation, a bridge and approaches thereto across the Mahoning River, near the city of Warren, in the county of Trumbull, in the State of Ohio, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Mahoning River.
Trumbull Steel Com-
pany may bridge,
Warren, Ohio.

Construction.
Vol. 34, p. 84.

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

Amendment.

Approved, May 3, 1921.

CHAP. 4.—Joint Resolution To authorize the President of the United States to appoint a representative of the Executive to cooperate with the Joint Committee on Reorganization.

May 5, 1921.
[S. J. Res. 30.]
[Pub. Res. No. 1.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is authorized to appoint a representative of the Executive to cooperate with the Joint Committee on Reorganization,

Joint Committee on
Reorganization.
Representative of
the Executive author-
ized for.

Vol. 41, p. 1083.

Salary.

created under the joint resolution of December 17, 1920, entitled a "Joint resolution to create a Joint Committee on the Reorganization of the Administrative Branch of the Government," who shall receive an annual salary of \$7,500, payable monthly, such salary to be paid in equal parts from the contingent funds of the Senate and House of Representatives as from time to time may be duly authorized by resolutions of those bodies.

Approved, May 5, 1921.

May 6, 1921.

[H. R. 3152.]

[Public, No. 4.]

CHAP. 5.—An Act Granting the consent of Congress to the Ironton and Russell Bridge Company to construct a bridge across the Ohio River at or near the city of Ironton, Ohio, and between the county of Lawrence, Ohio, and the county of Greenup, Kentucky.

Ohio River.
Ironton and Russell
Bridge Company may
bridge, Ironton, 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 Ironton and Russell Bridge Company and its successors and assigns to construct, maintain, and operate a bridge and approaches thereto across the Ohio River at a point suitable to the interests of navigation, at or near the city of Ironton, Ohio, in the county of Lawrence, in the State of Ohio, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Construction.
Vol. 34, p. 84.

Amendment.

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

Approved, May 6, 1921.

May 6, 1921.

[S. J. Res. 20.]

[Pub. Res., No. 2.]

CHAP. 6.—Joint Resolution Making the sum of \$150,000 appropriated for the construction of a diversion dam on the Crow Indian Reservation, Montana, immediately available.

Crow Indian Reser-
vation, Mont.
Appropriation for di-
version dam, Big Horn
River, immediately
available.
Vol. 41, p. 1237.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of \$150,000 appropriated by the Indian Appropriation Act, approved March 3, 1921 (Public Numbered 359, Sixty-sixth Congress, third session), for the construction of a diversion dam on the Big Horn River, Crow Indian Reservation, Montana, be, and the same is hereby, made immediately available for the construction of said dam.

Approved, May 6, 1921.

May 17, 1921.

[H. J. Res. 52.]

[Pub. Res., No. 3.]

CHAP. 7.—Joint Resolution To authorize the Secretary of the Interior, in his discretion, to furnish water to applicants and entrymen in arrears for more than one calendar year of payment for maintenance or construction charges, notwithstanding the provisions of section 6 of the Act of August 13, 1914.

Reclamation Service.
Water may be fur-
nished in 1921 to per-
sons in arrears for
charges, etc.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That in view of the financial stringency and the low price of agricultural products, the Secretary of the Interior is hereby authorized, in his discretion, after due investigation, to furnish irrigation water on the Federal irrigation projects during the irrigation season of 1921 to water-right applicants or entrymen who are in arrears for more than one calendar year for the payment of any charge for operation and maintenance, or any construction charges and penalties, notwithstanding the provisions of section 6 of the Act of August 13, 1914 (Thirty-eighth Statutes, page 686): *Provided,* That nothing herein shall be construed to relieve any beneficiary hereunder from payments due or penalties thereon required by said Act.

Vol. 38, p. 686.

proviso.
No charges, etc., re-
mitted.

Approved, May 17, 1921.

CHAP. 8.—An Act To limit the immigration of aliens into the United States.

May 19, 1921.
[H. R. 4075.]

[Public, No. 5.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That as used in this Act—

The term "United States" means the United States, and any waters, territory, or other place subject to the jurisdiction thereof except the Canal Zone and the Philippine Islands; but if any alien leaves the Canal Zone or any insular possession of the United States and attempts to enter any other place under the jurisdiction of the United States nothing contained in this Act shall be construed as permitting him to enter under any other conditions than those applicable to all aliens.

Immigration of aliens.
"United States" construed.
Canal Zone and insular restriction.

The word "alien" includes any person not a native-born or naturalized citizen of the United States, but this definition shall not be held to include Indians of the United States not taxed nor citizens of the islands under the jurisdiction of the United States.

"Alien" defined.

The term "Immigration Act" means the Act of February 5, 1917, entitled "An Act to regulate the immigration of aliens to, and the residence of aliens in, the United States"; and the term "immigration laws" includes such Act and all laws, conventions, and treaties of the United States relating to the immigration, exclusion, or expulsion of aliens.

"Immigration Act."
Vol. 39, pp. 874-898.

"Immigration laws."
Comprehensive meaning.

SEC. 2. (a) That the number of aliens of any nationality who may be admitted under the immigration laws to the United States in any fiscal year shall be limited to 3 per centum of the number of foreign-born persons of such nationality resident in the United States as determined by the United States census of 1910. This provision shall not apply to the following, and they shall not be counted in reckoning any of the percentage limits provided in this Act: (1) Government officials, their families, attendants, servants, and employees; (2) aliens in continuous transit through the United States; (3) aliens lawfully admitted to the United States who later go in transit from one part of the United States to another through foreign contiguous territory; (4) aliens visiting the United States as tourists or temporarily for business or pleasure; (5) aliens from countries immigration from which is regulated in accordance with treaties or agreements relating solely to immigration; (6) aliens from the so-called Asiatic barred zone, as described in section 3 of the Immigration Act; (7) aliens who have resided continuously for at least one year immediately preceding the time of their admission to the United States in the Dominion of Canada, Newfoundland, the Republic of Cuba, the Republic of Mexico, countries of Central or South America, or adjacent islands; or (8) aliens under the age of eighteen who are children of citizens of the United States.

Yearly admissions limited to 3 per cent of residents of same nationality.

Persons excepted from percentage limits.

Vol. 39, p. 876.
Residents of contiguous countries, etc.
Post, p. 54¹.

Minor children of residents.

(b) For the purposes of this Act nationality shall be determined by country of birth, treating as separate countries the colonies or dependencies for which separate enumeration was made in the United States census of 1910.

Country of birth to determine nationality.

(c) The Secretary of State, the Secretary of Commerce, and the Secretary of Labor, jointly, shall, as soon as feasible after the enactment of this Act, prepare a statement showing the number of persons of the various nationalities resident in the United States as determined by the United States census of 1910, which statement shall be the population basis for the purposes of this Act. In case of changes in political boundaries in foreign countries occurring subsequent to 1910 and resulting (1) in the creation of new countries, the Governments of which are recognized by the United States, or (2) in the transfer of territory from one country to another, such transfer being recognized by the United States, such officials, jointly, shall estimate the number of persons resident in the United States in 1910 who were

Statement of various nationalities of residents in 1910, to be prepared.

Estimate for newly created countries, or transferred territories.

Place of birth to be considered therefrom.

Exclusion of others after maximum of nationality admitted.

Provisos. Monthly limitation of admission.

Classes excepted notwithstanding maximum of nationality have been admitted.

To be counted in percentage limits.

Preference to families, etc., of citizens.

Of applicants for citizenship.

Persons eligible by war service to be naturalized.
Vol. 41, p. 222.

Rules, etc., to be prescribed.

Statement of number of admissibles to be published.

For ensuing year.

Monthly statements of admission, etc.

Weekly statements when 75 per cent of maximum have been admitted.

Dissemination of statements.

Transmittal to American representatives abroad.

born within the area included in such new countries or in such territory so transferred, and revise the population basis as to each country involved in such change of political boundary. For the purpose of such revision and for the purposes of this Act generally aliens born in the area included in any such new country shall be considered as having been born in such country, and aliens born in any territory so transferred shall be considered as having been born in the country to which such territory was transferred.

(d) When the maximum number of aliens of any nationality who may be admitted in any fiscal year under this Act shall have been admitted all other aliens of such nationality, except as otherwise provided in this Act, who may apply for admission during the same fiscal year shall be excluded: *Provided*, That the number of aliens of any nationality who may be admitted in any month shall not exceed 20 per centum of the total number of aliens of such nationality who are admissible in that fiscal year: *Provided further*, That aliens returning from a temporary visit abroad, aliens who are professional actors, artists, lecturers, singers, nurses, ministers of any religious denomination, professors for colleges or seminaries, aliens belonging to any recognized learned profession, or aliens employed as domestic servants, may, if otherwise admissible, be admitted notwithstanding the maximum number of aliens of the same nationality admissible in the same month or fiscal year, as the case may be, shall have entered the United States; but aliens of the classes included in this proviso who enter the United States before such maximum number shall have entered shall (unless excluded by subdivision (a) from being counted) be counted in reckoning the percentage limits provided in this Act: *Provided further*, That in the enforcement of this Act preference shall be given so far as possible to the wives, parents, brothers, sisters, children under eighteen years of age, and fiancées, (1) of citizens of the United States, (2) of aliens now in the United States who have applied for citizenship in the manner provided by law, or (3) of persons eligible to United States citizenship who served in the military or naval forces of the United States at any time between April 6, 1917, and November 11, 1918, both dates inclusive, and have been separated from such forces under honorable conditions.

SEC. 3. That the Commissioner General of Immigration, with the approval of the Secretary of Labor, shall, as soon as feasible after the enactment of this Act, and from time to time thereafter, prescribe rules and regulations necessary to carry the provisions of this Act into effect. He shall, as soon as feasible after the enactment of this Act, publish a statement showing the number of aliens of the various nationalities who may be admitted to the United States between the date this Act becomes effective and the end of the current fiscal year, and on June 30 thereafter he shall publish a statement showing the number of aliens of the various nationalities who may be admitted during the ensuing fiscal year. He shall also publish monthly statements during the time this Act remains in force showing the number of aliens of each nationality already admitted during the then current fiscal year and the number who may be admitted under the provisions of this Act during the remainder of such year, but when 75 per centum of the maximum number of any nationality admissible during the fiscal year shall have been admitted such statements shall be issued weekly thereafter. All statements shall be made available for general publication and shall be mailed to all transportation companies bringing aliens to the United States who shall request the same and shall file with the Department of Labor the address to which such statements shall be sent. The Secretary of Labor shall also submit such statements to the Secretary of State, who shall transmit the informa-

tion contained therein to the proper diplomatic and consular officials of the United States, which officials shall make the same available to persons intending to emigrate to the United States and to others who may apply.

Sec. 4. That the provisions of this Act are in addition to and not in substitution for the provisions of the immigration laws.

Sec. 5. That this Act shall take effect and be enforced 15 days after its enactment (except sections 1 and 3 and subdivisions (b) and (c) of section 2, which shall take effect immediately upon the enactment of this Act), and shall continue in force until June 30, 1922, and the number of aliens of any nationality who may be admitted during the remaining period of the current fiscal year, from the date when this Act becomes effective to June 30, shall be limited in proportion to the number admissible during the fiscal year 1922.

Approved, May 19, 1921.

Provisions additional to immigration laws.

Effective dates. In force until June 30, 1922.

Admission allowed to June 30, 1921. Post, pp. 540, 1065.

CHAP. 9.—An Act For the relief of certain ex-service men whose rights to make entries on the North Platte irrigation project, Nebraska-Wyoming, were defeated by intervening claims.

May 20, 1921.

[S. 594.]

[Public, No. 6.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the ex-service men qualified to make entry under the homestead laws, who were successful at the drawing held March 5, 1920, for farm units on the North Platte irrigation project, Fort Laramie unit, Nebraska-Wyoming, and to whom approved water-rental applications were duly issued, but who were prevented from making homestead entries for the lands covered by such applications because of the reinstatement of certain conflicting homestead entries, shall each have a preferred right of entry under the homestead laws at the next opening of lands under said project, for not less than thirty days before the date set for the opening of such lands to other entry: *Provided,* That this Act shall not be considered as entitling any person to make another homestead entry who shall have received the benefits of the homestead laws since being prevented, as aforesaid, from exercising the right acquired at the said drawing on March 5, 1920.

North Platte Irrigation Project, Nebr., Wyo.

Ex-service men, prevented by intervening claims, to have preference homestead entry rights at next opening under.

Proviso. Condition.

Approved, May 20, 1921.

CHAP. 10.—An Act Granting the consent of Congress to the Washington and Old Dominion Railway, a corporation, to construct a bridge across the Potomac River.

May 25, 1921.

[S. 1479.]

[Public, No. 7.]

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 Washington and Old Dominion Railway, a corporation organized under the laws of the State of Virginia, and its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Potomac River at a point suitable to the interests of navigation, at or near Point of Rocks, in the county of Frederick, in the State of Maryland, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Potomac River. Washington and Old Dominion Railway may bridge, Point of Rocks, Md.

Construction. Vol. 34, p. 84.

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

Amendment.

Approved, May 25, 1921.

May 25, 1921.
[H. J. Res. 123.]
[Pub. Res., No. 4.]

CHAP. 11.—Joint Resolution To provide funds for the repair of the elevator in the Washington Monument.

Washington Monument, D. C.
Sum immediately available.
Vol. 41, p. 1390.
Appropriation for elevator repairs, etc.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of \$900 of the appropriation for the fiscal year 1922 for care and maintenance of the Washington Monument is hereby made immediately available, and for special repairs to the elevator and other mechanical equipment of the Monument, there is appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$2,500, to continue available until June 30, 1922.

Approved, May 25, 1921.

May 27, 1921.
[S. 535.]
[Public, No. 8.]

CHAP. 12.—An Act Relating to the landing and operation of submarine cables in the United States.

Submarine cables.
Landing or operating, connecting with a foreign country forbidden, unless licensed.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no person shall land or operate in the United States any submarine cable directly or indirectly connecting the United States with any foreign country, or connecting one portion of the United States with any other portion thereof, unless a written license to land or operate such cable has been issued by the President of the United States: *Provided,* That any such cable now laid within the United States without a license granted by the President may continue to operate without such license for a period of ninety days from the date this Act takes effect: *And provided further,* That the conditions of this Act shall not apply to cables, all of which, including both terminals, lie wholly within the continental United States.

Proviso.
Present unlicensed cables may continue for 90 days.

Wholly within continental United States not affected.

Withholding or revoking licenses authorized.
Conditions.

SEC. 2. That the President may withhold or revoke such license when he shall be satisfied after due notice and hearing that such action will assist in securing rights for the landing or operation of cables in foreign countries, or in maintaining the rights or interests of the United States or of its citizens in foreign countries, or will promote the security of the United States, or may grant such license upon such terms as shall be necessary to assure just and reasonable rates and service in the operation and use of cables so licensed: *Provided,* That the license shall not contain terms or conditions granting to the licensee exclusive rights of landing or of operation in the United States: *And provided further,* That nothing herein contained shall be construed to limit the power and jurisdiction heretofore granted the Interstate Commerce Commission with respect to the transmission of messages.

Proviso.
No exclusive rights to licensees.

Control of Interstate Commerce Commission over messages not impaired.
Vol. 41, p. 474.

Prevention of illegal landing.
Jurisdiction of Federal courts to enjoin.

SEC. 3. That the President is empowered to prevent the landing of any cable about to be landed in violation of this Act. When any such cable is about to be or is landed or is being operated, without a license, any district court of the United States exercising jurisdiction in the district in which such cable is about to be or is landed, or any district court of the United States having jurisdiction of the parties, shall have jurisdiction, at the suit of the United States, to enjoin the landing or operation of such cable or to compel, by injunction, the removal thereof.

Punishment for violations.

SEC. 4. That whoever knowingly commits, instigates, or assists in any act forbidden by section 1 of this Act 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.

"United States."
Comprehensive meaning of term.

SEC. 5. That the term "United States" as used in this Act includes the Canal Zone, the Philippine Islands, and all territory, continental or insular, subject to the jurisdiction of the United States of America.

SEC. 6. That no right shall accrue to any Government, person, or corporation under the terms of this Act that may not be rescinded, changed, modified, or amended by the Congress.

Right to rescind, etc., declared.

Approved, May 27, 1921.

CHAP. 13.—An Act To amend the Act entitled "An Act to establish a code of law for the District of Columbia, approved March 3, 1901," and the Acts amendatory thereof and supplementary thereto.

May 27, 1921.
[H. R. 4586.]
[Public, No. 9.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act to establish a code of law for the District of Columbia, approved March 3, 1901, and the Acts amendatory thereof and supplementary thereto, constituting the code of law for the District of Columbia, be, and the same are hereby, amended as follows:

District of Columbia Code.
Vol. 33, p. 554, amended.

Strike out section 833a and insert in lieu thereof:

"SEC. 833a. Whoever, being in possession of personal property received upon a written and conditional contract of sale, with intent to defraud, sells, conveys, conceals, or aids in concealing the same, or removes the same from the District of Columbia without the consent of the vendor, before performance of the conditions precedent to acquiring the title thereto, shall be punished by a fine of not more than \$100, or by imprisonment for not more than ninety days."

Fraudulent disposal of conditionally acquired personal property.

Punishment modified.

Approved, May 27, 1921.

CHAP. 14.—An Act Imposing temporary duties upon certain agricultural products to meet present emergencies, and to provide revenue; to regulate commerce with foreign countries; to prevent dumping of foreign merchandise on the markets of the United States; to regulate the value of foreign money; and for other purposes.

May 27, 1921.
[H. R. 2435.]
[Public, No. 10.]

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

TITLE I.

EMERGENCY TARIFF.

That on and after the day following the passage of this Act, for the period of six months, there shall be levied, collected, and paid upon the following articles, when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila), the rates of duty which are prescribed by this section, namely:

1. Wheat, 35 cents per bushel.
2. Wheat flour and semolina, 20 per centum ad valorem.
3. Flaxseed, 30 cents per bushel of fifty-six pounds.
4. Corn or maize, 15 cents per bushel of fifty-six pounds.
5. Beans, provided for in paragraph 197 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, 2 cents per pound.

Emergency Tariff Act.
Post, pp. 220, 990.
Duties levied for six months on designated imports.

Possessions excepted.

Wheat.
Wheat flour and semolina.
Flaxseed.
Corn.
Beans.
Vol. 38, p. 133.

6. Peanuts or ground beans, 3 cents per pound.
7. Potatoes, 25 cents per bushel of sixty pounds.
8. Onions, 40 cents per bushel of fifty-seven pounds.
9. Rice, cleaned, 2 cents per pound, except rice cleaned for use in the manufacture of canned foods, on which the rate of duty shall be 1 cent per pound; uncleaned rice, or rice free of the outer hull and

Peanuts.
Potatoes.
Onions.
Rice.

- Flour, meal, and broken. still having the inner cuticle on, 1½ cents per pound; rice flour, and rice meal, and rice broken which will pass through a number twelve wire sieve of a kind prescribed by the Secretary of the Treasury, one-fourth of 1 cent per pound; paddy, or rice having the outer hull on, three-fourths of 1 cent per pound.
- Paddy.
- Lemons. 10. Lemons, 2 cents per pound.
- Oils; Peanut, cottonseed, coconut, soya bean, and olive. 11. Oils: Peanut, 26 cents per gallon; cottonseed, coconut, and soya bean, 20 cents per gallon; olive, 40 cents per gallon in bulk, 50 cents per gallon in containers of less than five gallons.
- Cattle. 12. Cattle, 30 per centum ad valorem.
- Sheep. 13. Sheep: One year old or over, \$2 per head; less than one year old, \$1 per head.
- Meats. 14. Fresh or frozen beef, veal, mutton, lamb, and pork, 2 cents per pound. Meats of all kinds, prepared or preserved, not specially provided for herein, 25 per centum ad valorem.
- Breeding live stock admitted free. 15. Cattle and sheep and other stock imported for breeding purposes shall be admitted free of duty.
- Long staple cotton. 16. Cotton having a staple of one and three-eighths inches or more in length, 7 cents per pound.
- Manufactures thereof. 17. Manufactures of which cotton of the kind provided for in paragraph 16 is the component material of chief value, 7 cents per pound, in addition to the rates of duty imposed thereon by existing law.
- Additional to present rates. Vol. 38, p. 138. Wool, except carpet. 18. Wool, commonly known as clothing wool, including hair of the camel, angora goat, and alpaca, but not such wools as are commonly known as carpet wools: Unwashed, 15 cents per pound; washed, 30 cents per pound; scoured, 45 cents per pound. Unwashed wools shall be considered such as shall have been shorn from the animal without any cleaning; washed wools shall be considered such as have been washed with water only on the animal's back or on the skin; wools washed in any other manner than on the animal's back or on the skin shall be considered as scoured wool. On wool and hair provided for in this paragraph, which is sorted or increased in value by the rejection of any part of the original fleece, the duty shall be twice the duty to which it would otherwise be subject, but not more than 45 cents per pound.
- Rates. Classification defined. Additional, if sorted, etc. 19. Wool and hair of the kind provided for in paragraph 18, when advanced in any manner or by any process of manufacture beyond the washed or scoured condition, and manufactures of which wool or hair of the kind provided for in paragraph 18 is the component material of chief value, 45 cents per pound in addition to the rates of duty imposed thereon by existing law.
- Advanced beyond washed, etc. 20. Sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, one and sixteen one-hundredths of 1 cent per pound, and for every additional degree shown by the polariscopic test, four one-hundredths of 1 cent per pound additional, and fractions of a degree in proportion; molasses testing not above forty degrees, 24 per centum ad valorem; testing above forty degrees and not above fifty-six degrees, 3½ cents per gallon; testing above fifty-six degrees, 7 cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscopic test.
- Manufactures thereof. Additional to present rates. Vol. 38, p. 142. 21. Butter, and substitutes therefor, 6 cents per pound.
- Sugars, etc. 22. Cheese, and substitutes therefor, 23 per centum ad valorem.
- Molasses. 23. Milk, fresh, 2 cents per gallon; cream, 5 cents per gallon.
- Drainings and sweepings. 24. Milk, preserved or condensed, or sterilized by heating or other processes, including weight of immediate coverings, 2 cents per pound; sugar of milk, 5 cents per pound.
- Butter. 25. Wrapper tobacco and filler tobacco when mixed or packed with more than 15 per centum of wrapper tobacco, and all leaf
- Cheese. 25. Wrapper tobacco and filler tobacco when mixed or packed with more than 15 per centum of wrapper tobacco, and all leaf
- Milk and cream.
- Condensed, etc.
- Sugar of milk.
- Tobacco.
- Wrapper.

tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, \$2.35 per pound; if stemmed, \$3 per pound; filler tobacco not specially provided for in this section, if unstemmed, 35 cents per pound; if stemmed, 50 cents per pound.

The term "wrapper tobacco" as used in this section means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size for cigar wrappers, and the term "filler tobacco" means all other leaf tobacco.

Filler.
Classification.

26. Apples, 30 cents per bushel.

Apples.
Cherries.

27. Cherries in a raw state, preserved in brine or otherwise, 3 cents per pound.

Olives.

28. Olives, in solutions, 25 cents per gallon; olives, not in solutions, 3 cents per pound.

SEC. 2. The rates of duty imposed by section 1 (except under paragraphs 17 and 19) in the case of articles on which a rate of duty is imposed by existing law, shall be in lieu of such rate of duty during the six months' period referred to in section 1.

Rates in lieu of present duties, except cotton and wool manufactures.

SEC. 3. After the expiration of the six months' period referred to in section 1, the rates of duty upon the articles therein enumerated shall be those, if any, imposed thereon by existing law.

Former rates restored after six months.

SEC. 4. The duties imposed by this title shall be levied, collected, and paid on the same basis, in the same manner, and subject to the same provisions of law, including penalties, as the duties imposed by such Act of 1913.

Collection, etc.
Vol. 38, pp. 114-202.

SEC. 5. That this title shall be cited as the "Emergency Tariff Act."

Title of Act.

TITLE II.—ANTIDUMPING.

Antidumping Act, 1921.

DUMPING INVESTIGATION.

Dumping investigation.

SEC. 201. (a) That whenever the Secretary of the Treasury (hereinafter in this Act called the "Secretary"), after such investigation as he deems necessary, finds that an industry in the United States is being or is likely to be injured, or is prevented from being established, by reason of the importation into the United States of a class or kind of foreign merchandise, and that merchandise of such class or kind is being sold or is likely to be sold in the United States or elsewhere at less than its fair value, then he shall make such finding public to the extent he deems necessary, together with a description of the class or kind of merchandise to which it applies in such detail as may be necessary for the guidance of the appraising officers.

Secretary to investigate if imports are sold at less than fair value, to injury of American industry.

(b) Whenever, in the case of any imported merchandise of a class or kind as to which the Secretary has not so made public a finding, the appraiser or person acting as appraiser has reason to believe or suspect, from the invoice or other papers or from information presented to him, that the purchase price is less, or that the exporter's sales price is less or likely to be less, than the foreign market value (or, in the absence of such value, than the cost of production) he shall forthwith, under regulations prescribed by the Secretary, notify the Secretary of such fact and withhold his appraisement report to the collector as to such merchandise until the further order of the Secretary, or until the Secretary has made public a finding as provided in subdivision (a) in regard to such merchandise.

Finding to be made public.

Appraisement of import withheld when purchase price believed less than market value, etc.

To await order or finding of Secretary.

SPECIAL DUMPING DUTY.

Special dumping duty.

SEC. 202. (a) That in the case of all imported merchandise, whether dutiable or free of duty, of a class or kind as to which the Secretary has made public a finding as provided in section 201, and as to which the appraiser or person acting as appraiser has made no

Levied on all unappraised imports subject to, if price thereof less than foreign market value, etc.

appraisement report to the collector before such finding has been so made public, if the purchase price or the exporter's sales price is less than the foreign market value (or, in the absence of such value, than the cost of production) there shall be levied, collected, and paid, in addition to the duties imposed thereon by law, a special dumping duty in an amount equal to such difference.

To equal difference.

Determination of market value if difference due to sales of greater quantities for American export, than in home market, etc.

(b) If it is established to the satisfaction of the appraising officers that the amount of such difference between the purchase price and the foreign market value is wholly or partly due to the fact that the wholesale quantities, in which such or similar merchandise is sold or freely offered for sale to all purchasers for exportation to the United States in the ordinary course of trade, are greater than the wholesale quantities in which such or similar merchandise is sold or freely offered for sale to all purchasers in the principal markets of the country of exportation in the ordinary course of trade for home consumption (or, if not so sold or offered for sale for home consumption, then for exportation to countries other than the United States), then due allowance shall be made therefor in determining the foreign market value for the purposes of this section.

If difference due to sales of greater quantities of such goods in markets of United States, than in country of export, etc.

(c) If it is established to the satisfaction of the appraising officers that the amount of such difference between the exporter's sales price and the foreign market value is wholly or partly due to the fact that the wholesale quantities, in which such or similar merchandise is sold or freely offered for sale to all purchasers in the principal markets of the United States in the ordinary course of trade, are greater than the wholesale quantities in which such or similar merchandise is sold or freely offered for sale to all purchasers in the principal markets of the country of exportation in the ordinary course of trade for home consumption (or, if not so sold or offered for sale for home consumption, then for exportation to countries other than the United States), then due allowance shall be made therefor in determining the foreign market value for the purposes of this section.

Purchase price.

PURCHASE PRICE.

Considerations to determine. Paid by purchaser, including packing expenses, etc.

Import duties, and shipping expenses deducted.

Export tax, rebates, etc., added.

SEC. 203. That for the purposes of this title, the purchase price of imported merchandise shall be the price at which such merchandise has been purchased or agreed to be purchased, prior to the time of exportation, by the person by whom or for whose account the merchandise is imported, plus, when not included in such price, the cost of all containers and coverings and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, less the amount, if any, included in such price, attributable to any additional costs, charges, and expenses, and United States import duties, incident to bringing the merchandise from the place of shipment in the country of exportation to the place of delivery in the United States; and plus the amount, if not included in such price, of any export tax imposed by the country of exportation on the exportation of the merchandise to the United States; and plus the amount of any import duties imposed by the country of exportation which have been rebated, or which have not been collected, by reason of the exportation of the merchandise to the United States; and plus the amount of any taxes imposed in the country of exportation upon the manufacturer, producer, or seller, in respect to the manufacture, production or sale of the merchandise, which have been rebated, or which have not been collected, by reason of the exportation of the merchandise to the United States.

EXPORTER'S SALES PRICE.

SEC. 204. That for the purpose of this title the exporter's sales price of imported merchandise shall be the price at which such merchandise is sold or agreed to be sold in the United States, before or after the time of importation, by or for the account of the exporter, plus, when not included in such price, the cost of all containers and coverings and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, less (1) the amount, if any, included in such price, attributable to any additional costs, charges, and expenses, and United States import duties, incident to bringing the merchandise from the place of shipment in the country of exportation to the place of delivery in the United States, (2) the amount of the commissions, if any, for selling in the United States the particular merchandise under consideration, (3) an amount equal to the expenses, if any, generally incurred by or for the account of the exporter in the United States in selling identical or substantially identical merchandise, and (4) the amount of any export tax imposed by the country of exportation on the exportation of the merchandise to the United States; and plus the amount of any import duties imposed by the country of exportation which have been rebated, or which have not been collected, by reason of the exportation of the merchandise to the United States; and plus the amount of any taxes imposed in the country of exportation upon the manufacturer, producer, or seller in respect to the manufacture, production, or sale of the merchandise, which have been rebated, or which have not been collected, by reason of the exportation of the merchandise to the United States.

Exporter's sales price.

Items included in.

Deductions.
United States duties, and shipment expenses.

Selling commissions and expenses.

Export tax of country whence exported.

Rebates, etc., of taxes, added.

FOREIGN MARKET VALUE.

SEC. 205. That for the purposes of this title the foreign market value of imported merchandise shall be the price, at the time of exportation of such merchandise to the United States, at which such or similar merchandise is sold or freely offered for sale to all purchasers in the principal markets of the country from which exported, in the usual wholesale quantities and in the ordinary course of trade for home consumption (or, if not so sold or offered for sale for home consumption, then for exportation to countries other than the United States), plus, when not included in such price, the cost of all containers and coverings and all other costs, charges, and expenses incident to placing the merchandise in condition packed ready for shipment to the United States, except that in the case of merchandise purchased or agreed to be purchased by the person by whom or for whose account the merchandise is imported, prior to the time of exportation, the foreign market value shall be ascertained as of the date of such purchase or agreement to purchase. In the ascertainment of foreign market value for the purposes of this title no pretended sale or offer for sale, and no sale or offer for sale intended to establish a fictitious market, shall be taken into account.

Foreign market value.

Determined by usual price in country whence exported, at the time thereof.

Cost of preparing for shipment added if not included in price.

If ordered prior to time when exported, as of date thereof.

Pretended sales, etc., not considered.

COST OF PRODUCTION.

SEC. 206. That for the purposes of this title the cost of production of imported merchandise shall be the sum of—

(1) The cost of materials of, and of fabrication, manipulation, or other process employed in manufacturing or producing, identical or substantially identical merchandise, at a time preceding the date of shipment of the particular merchandise under consideration which would ordinarily permit the manufacture or production of the par-

Cost of production.

Elements of.

Materials, and cost of making before shipment.

particular merchandise under consideration in the usual course of business;

Usual general expenses. (2) The usual general expenses (not less than 10 per centum of such cost) in the case of identical or substantially identical merchandise;

Coverings, packing expenses, etc. (3) The cost of all containers and coverings, and all other costs, charges, and expenses incident to placing the particular merchandise under consideration in condition, packed ready for shipment to the United States; and

Profits ordinarily added in country where produced. (4) An addition for profit (not less than 8 per centum of the sum of the amounts found under paragraphs (1) and (2)) equal to the profit which is ordinarily added, in the case of merchandise of the same general character as the particular merchandise under consideration, by manufacturers or producers in the country of manufacture or production who are engaged in the same general trade as the manufacturer or producer of the particular merchandise under consideration.

Exporter.

EXPORTER.

Person deemed to be the.

SEC. 207. That for the purposes of this title the exporter of imported merchandise shall be the person by whom or for whose account the merchandise is imported into the United States:

Agent or principal of, etc.

(1) If such person is the agent or principal of the exporter, manufacturer, or producer; or

Owning or controlling any interest in the business of, etc.

(2) If such person owns or controls, directly or indirectly, through stock ownership or control or otherwise, any interest in the business of the exporter, manufacturer, or producer; or

Owning an interest in any business of.

(3) If the exporter, manufacturer, or producer owns or controls, directly or indirectly, through stock ownership or control or otherwise, any interest in any business conducted by such person; or

Owning interest in business of the importer, and also of.

(4) If any person or persons, jointly or severally, directly or indirectly, through stock ownership or control or otherwise, own or control in the aggregate 20 per centum or more of the voting power or control in the business carried on by the person by whom or for whose account the merchandise is imported into the United States, and also 20 per centum or more of such power or control in the business of the exporter, manufacturer, or producer.

Oaths and bonds on entry.

OATHS AND BONDS ON ENTRY.

Delivery of imports subject to dumping duty, unlawful. *Act*, p. 11.

SEC. 208. That in the case of all imported merchandise, whether dutiable or free of duty, of a class or kind as to which the Secretary has made public a finding as provided in section 201, and delivery of which has not been made by the collector before such finding has been so made public, unless the person by whom or for whose account such merchandise is imported makes oath before the collector, under regulations prescribed by the Secretary, that he is not an exporter, or unless such person declares under oath at the time of entry, under regulations prescribed by the Secretary, the exporter's sales price of such merchandise, it shall be unlawful for the collector to deliver the merchandise until such person has made oath before the collector, under regulations prescribed by the Secretary, that the merchandise has not been sold or agreed to be sold by such person, and has given bond to the collector, under regulations prescribed by the Secretary, with sureties approved by the collector, in an amount equal to the estimated value of the merchandise, conditioned: (1) that he will report to the collector the exporter's sales price of the merchandise within 30 days after such merchandise has been sold or agreed to be sold in the United States, (2) that he will pay on demand from the collector the amount of special dumping duty, if any, imposed by

Unless importer makes oath that he is not an exporter.

Or declares exporter's sales price.

Permitted on making oath that sale has not been made.

On giving bond to report sales price in 30 days after sale.

To pay special duty.

this title upon such merchandise, and (3) that he will furnish to the collector such information as may be in his possession and as may be necessary for the ascertainment of such duty, and will keep such records as to the sale of such merchandise as the Secretary may by regulation prescribe.

To furnish necessary information, etc.

DUTIES OF APPRAISERS.

Duties of appraisers.

SEC. 209. That in the case of all imported merchandise, whether dutiable or free of duty, of a class or kind as to which the Secretary has made public a finding as provided in section 201, and as to which the appraiser or person acting as appraiser has made no appraisal report to the collector before such finding has been so made public, it shall be the duty of each appraiser or person acting as appraiser, by all reasonable ways and means to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost of production to the contrary notwithstanding) and report to the collector the foreign market value or the cost of production, as the case may be, the purchase price, and the exporter's sales price, and any other facts which the Secretary may deem necessary for the purposes of this title.

To estimate and report foreign market value, price, etc., of imports subject to special duty.
Ante, p. 11.

APPEALS AND PROTESTS.

Appeals and protests.

SEC. 210. That for the purposes of this title the determination of the appraiser or person acting as appraiser as to the foreign market value or the cost of production, as the case may be, the purchase price, and the exporter's sales price, and the action of the collector in assessing special dumping duty, shall have the same force and effect and be subject to the same right of appeal and protest, under the same conditions and subject to the same limitations; and the general appraisers, the Board of General Appraisers, and the Court of Customs Appeals shall have the same jurisdiction, powers, and duties in connection with such appeals and protests as in the case of appeals and protests relating to customs duties under existing law.

Action of appraisers and collectors subject to right of.

Jurisdiction of general appraisers, etc., as in existing laws.

DRAWBACKS.

Drawbacks.

SEC. 211. That the special dumping duty imposed by this title shall be treated in all respects as regular customs duties within the meaning of all laws relating to the drawback of customs duties.

Usual allowances for.

SHORT TITLE.

SEC. 212. That this title may be cited as the "Antidumping Act, 1921."

Title of Act.

TITLE III.—ASSESSMENT OF AD VALOREM DUTIES.

Assessment of ad valorem duties.
Post, p. 990.

SEC. 301. That whenever merchandise which is imported into the United States is subject to an ad valorem rate of duty or to a duty based upon or regulated in any manner by the value thereof, duty shall in no case be assessed on a value less than the export value of such merchandise.

No assessment on less than export value.

EXPORT VALUE.

Export value.

SEC. 302. That for the purposes of this title the export value of imported merchandise shall be the price, at the time of exportation of such merchandise to the United States, at which such or similar merchandise is sold or freely offered for sale to all purchasers in the principal markets of the country from which exported, in the usual wholesale quantities and in the ordinary course of trade, for exporta-

Wholesale price in principal market of country of export at time thereof, to determine.

Packing, etc., costs included.

Import duties, shipment charges, etc., deducted.

Export tax added.

tion to the United States, plus, when not included in such price, the cost of all containers and coverings and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, less the amount, if any, included in such price, attributable to any additional costs, charges, and expenses, and United States import duties, incident to bringing the merchandise from the place of shipment in the country of exportation to the place of delivery in the United States, and plus, if not included in such price, the amount of any export tax imposed by the country of exportation on merchandise exported to the United States.

"Value."

REFERENCES TO "VALUE" IN EXISTING LAW.

In appraising imports, to mean market, or export, whichever is higher.

Forfeitures sales, drawbacks, etc., excepted.

R. S., secs. 2874, 2976, 3016, pp. 556, 574, 581. Vol. 39, p. 798.

SEC. 303 (a). That wherever in Title I of this Act, or in the Tariff Act of 1913, as amended, or in any law of the United States in existence at the time of the enactment of this Act relative to the appraisement of imported merchandise (except sections 2874, 2976, and 3016 of the Revised Statutes, and section 801 of the Revenue Act of 1916), reference is made to the value of imported merchandise (irrespective of the particular phraseology used and irrespective of whether or not such phraseology is limited or qualified by words referring to country or port of exportation or principal markets) such reference shall, in respect to all merchandise imported on or after the day this Act takes effect, be construed to refer, except as provided in subdivision (b), to actual market value as defined by the law in existence at the time of the enactment of this Act, or to export value as defined by section 302 of this Act, whichever is higher.

Of component material determined by Tariff Act of 1913. Vol. 38, pp. 114-202.

(b) If the rate of duty upon imported merchandise is in any manner dependent upon the value of any component material thereof, such value shall be an amount determined under the provisions of the Tariff Act of 1913, as in force prior to the enactment of this Act.

Definition.

DEFINITIONS.

"Tariff Act of 1913." Meaning declared. Vol. 38, pp. 114-202.

SEC. 304. That when used in this title the term "Tariff Act of 1913" means the Act entitled "An Act to reduce tariff duties and provide revenue for the Government, and for other purposes," approved October 3, 1913.

General provisions.

TITLE IV.—GENERAL PROVISIONS.

Statements in invoice.

STATEMENTS IN INVOICE.

Additional required, including as to currency used.

SEC. 401. That all invoices of imported merchandise, and all statements in the form of an invoice, in addition to the statements required by law in existence at the time of the enactment of this Act, shall contain such other statements as the Secretary may by regulation prescribe, and a statement as to the currency in which made out, specifying whether gold, silver, or paper.

Statements at time of entry.

STATEMENTS AT TIME OF ENTRY.

Additional, as prescribed by regulations.

SEC. 402. That the owner, importer, consignee, or agent, making entry of imported merchandise, shall set forth upon the invoice, or statement in the form of an invoice, and in the entry, in addition to the statements required by the law in existence at the time of the enactment of this Act, such statements, under oath if required, as the Secretary may by regulation prescribe.

CONVERSION OF CURRENCY.

SEC. 403. (a) That section 25 of the Act of August 27, 1894, entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," is amended to read as follows:

"SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint and be proclaimed by the Secretary of the Treasury quarterly on the first day of January, April, July, and October in each year."

(b) For the purpose of the assessment and collection of duties upon merchandise imported into the United States on or after the day of the enactment of this Act, wherever it is necessary to convert foreign currency into currency of the United States, such conversion, except as provided in subdivision (c), shall be made at the values proclaimed by the Secretary under the provisions of section 25 of such Act of August 27, 1894, for the quarter in which the merchandise was exported.

(c) If no such value has been proclaimed, or if the value so proclaimed varies by 5 per centum or more from a value measured by the buying rate in the New York market at noon on the day of exportation, conversion shall be made at a value measured by such buying rate. For the purposes of this subdivision such buying rate shall be the buying rate for cable transfers payable in the foreign currency so to be converted; and shall be determined by the Federal Reserve Bank of New York and certified daily to the Secretary, who shall make it public at such times and to such extent as he deems necessary. In ascertaining such buying rate such Federal Reserve Bank may in its discretion (1) take into consideration the last ascertainable transactions and quotations, whether direct or through the exchange of other currencies, and (2) if there is no market buying rate for such cable transfers, calculate such rate from actual transactions and quotations in demand or time bills of exchange.

(d) Sections 2903 and 3565 of the Revised Statutes are repealed.

(e) Section 25 of such Act of August 27, 1894, as in force prior to the enactment of this Act, and section 2903 of the Revised Statutes, shall remain in force for the assessment and collection of duties on merchandise imported into the United States prior to the day of the enactment of this Act.

INSPECTION OF EXPORTER'S BOOKS.

SEC. 404. That if any person manufacturing, producing, selling, shipping, or consigning merchandise exported to the United States fails, at the request of the Secretary, or an appraiser, or person acting as appraiser, or a collector, or a general appraiser, or the Board of General Appraisers, as the case may be, to permit a duly accredited officer of the United States to inspect his books, papers, records, accounts, documents, or correspondence, pertaining to the market value or classification of such merchandise, then while such failure continues the Secretary, under regulations prescribed by him, (1) shall prohibit the importation into the United States of merchandise manufactured, produced, sold, shipped or consigned by such person, and (2) may instruct the collectors to withhold delivery of merchandise manufactured, produced, sold, shipped or consigned by such

Conversion of currency.

Foreign coins.
Vol. 28, p. 552,
amended.
Post, p. 974.

Value in United States money.

Quarterly circular estimating, to be proclaimed.

Duties to be assessed on values in circular for quarter in which export made.

New York buying rate, if value not proclaimed or varying over 5 per cent from it.

Method of determining buying rate.

Considerations for ascertaining.

Depreciated currency and pound sterling provisions repealed.

R. S., secs. 2903, 3565, pp. 563, 703, repealed.

In force for imports prior hereto.

Vol. 23, p. 552.

Exporter's books, etc.

Appraising officer to be permitted inspection of, pertaining to market value, etc., of goods exported.

Importation prohibited on failure.

Delivery thereof to be withheld.

Forfeiture and sale if failure continues one year.

person. If such failure continues for a period of one year from the date of such instructions the collector shall cause the merchandise, unless previously exported, to be sold at public auction as in the case of forfeited merchandise.

Importer's books, etc.

INSPECTION OF IMPORTER'S BOOKS.

Appraising officer to be permitted inspection of, pertaining to value of imported goods, etc.

SEC. 405. That if any person importing merchandise into the United States or dealing in imported merchandise fails, at the request of the Secretary, or an appraiser, or person acting as appraiser, or a collector, or a general appraiser, or the Board of General Appraisers, as the case may be, to permit a duly accredited officer of the United States to inspect his books, papers, records, accounts, documents, or correspondence, pertaining to the value or classification of such merchandise, then while such failure continues the Secretary, under regulations prescribed by him, (1) shall prohibit the importation of merchandise into the United States by or for the account of such person, and (2) shall instruct the collectors to withhold delivery of merchandise imported by or for the account of such person. If such failure continues for a period of one year from the date of such instructions the collector shall cause the merchandise, unless previously exported, to be sold at public auction as in the case of forfeited merchandise.

Importations by, prohibited on failure.

Delivery to be withheld. Sale if failure continues one year.

Definitions.

DEFINITIONS.

Construction of terms used.

"Person."

SEC. 406. That when used in Title II or Title III or in this title—
The term "person" includes individuals, partnerships, corporations, and associations; and

"United States."

Island possessions and Canal Zone excepted.

The term "United States" includes all Territories and possessions subject to the jurisdiction of the United States, except the Philippine Islands, the Virgin Islands, the islands of Guam and Tutuila, and the Canal Zone.

Rules and regulations.

RULES AND REGULATIONS.

Enforcement of Act by.

SEC. 407. That the Secretary shall make rules and regulations necessary for the enforcement of this Act.

Dye and Chemical Control Act, 1921.

Post, p. 990.

Specified imports forbidden entry or delivery for three months.

Post, pp. 191, 220.

TITLE V.—DYES AND CHEMICALS.

Conditions allowing admission.

SEC. 501. (a) That on and after the day following the enactment of this Act, for the period of three months, no sodium nitrite, no dyes or dyestuffs, including crudes and intermediates, no product or products derived directly or indirectly from coal tar (including crudes, intermediates, finished or partly finished products, and mixtures and compounds of such coal-tar products), and no synthetic organic drugs or synthetic organic chemicals, shall be admitted to entry or delivered from customs custody in the United States or in any of its possessions unless the Secretary determines that such article or a satisfactory substitute therefor is not obtainable in the United States or in any of its possessions in sufficient quantities and on reasonable terms as to quality, price and delivery, and that such article in the quantity to be admitted is required for consumption by an actual consumer in the United States or in any of its possessions within six months after receipt of the merchandise.

War Trade Board Section, State Department, abolished.

Personnel, etc., transferred to Treasury Department.
Post, p. 192.

(b) Upon the day following the enactment of this Act the War Trade Board Section of the Department of State shall cease to exist; all clerks and employees of such War Trade Board Section shall be transferred to and become clerks and employees of the Treasury Department and all books, documents, and other records relating to such dye and chemical import control of such War Trade Board

Section shall become books, documents and records of the Treasury Department. All individual licenses issued by such War Trade Board Section prior to the enactment of this Act shall remain in effect during the period of their validity, and the importations under such licenses shall be permitted. All unexpended funds and appropriations for the use and maintenance of such War Trade Board Section shall become funds and appropriations available to be expended by the Secretary in the exercise of the power and authority conferred upon him by this section.

Prior licenses to continue.

Funds, etc., transferred.

Title declared.

SEC. 502. That this title may be cited as the "Dye and Chemical Control Act, 1921."

Approved, May 27, 1921.

CHAP. 15.—An Act To extend the time for the construction of a bridge across the Red River of the North, at or near the city of Pembina, North Dakota.

May 31, 1921.

[S. 82.]

[Public, No. 11.]

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 and approaches thereto authorized by the Act of Congress approved June 5, 1920, to be constructed by the counties of Pembina, North Dakota, and Kittson, Minnesota, across the Red River of the North at a point suitable to the interests of navigation at or near the city of Pembina, North Dakota, are hereby extended one and three years, respectively, from the date of approval hereof.

Red River of the North.

Time extended for bridging, Pembina, N. Dak.

Vol. 41, p. 947, amended.

Post, p. 1561.

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

Amendment.

Approved, May 31, 1921.

CHAP. 16.—An Act Authorizing the construction, maintenance, and operation of a private drawbridge over and across Lock Numbered Four of the canal and locks, Willamette Falls, Clackamas County, Oregon.

May 31, 1921.

[H. R. 2173.]

[Public, No. 12.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Crown Willamette Paper Company, a corporation, is hereby authorized, subject to the approval of the Chief of Engineers and Secretary of War, and to such conditions as they may prescribe, to construct, maintain, and operate a private drawbridge, connecting the units of its industrial plant, over and across Lock Numbered Four of the canal and locks, Willamette Falls, Clackamas County, Oregon, and to use the canal right of way for abutments or other construction work, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Willamette Falls canal, Oreg.

Crown Willamette Paper Company may bridge Lock No. 4.

Construction. Vol. 34, p. 84.

Amendment.

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

Approved, May 31, 1921.

CHAP. 17.—Joint Resolution For the relief of sufferers in Colorado from the flood due to the overflow of the Arkansas River and its tributaries.

June 8, 1921.

[H. J. Res. 148.]

[Pub. Res., No. 5.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized and directed to take such temporary sanitary measures as he may deem necessary and to furnish subsistence and quartermaster supplies belonging to the Military Establishment and available, and issue the same to such destitute persons in Colorado as

Arkansas River floods in Colorado.

Army supplies to be furnished sufferers from.

Post, p. 456.

have been rendered homeless or are in needy circumstances as the result of the recent flood due to the overflow of the Arkansas River and its tributaries, and in executing this joint resolution, the Secretary of War is directed so far as possible to cooperate with the authorities of the State of Colorado, and the mayors of such cities on the Arkansas River or its tributaries as may have sustained damages.

Approved, June 8, 1921.

June 10, 1921.
[S. 1084.]
[Public, No. 13.]

CHAP. 18.—An Act To provide a national budget system and an independent audit of Government accounts, and for other purposes.

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

Budget and Accounting Act, 1921.

TITLE I.—DEFINITIONS.

Title of Act.

SECTION 1. This Act may be cited as the "Budget and Accounting Act, 1921."

Meaning of terms.

SEC. 2. When used in this Act—

"Department and establishment."

The terms "department and establishment" and "department or establishment" mean any executive department, independent commission, board, bureau, office, agency, or other establishment of the Government, including the municipal government of the District of Columbia, but do not include the Legislative Branch of the Government or the Supreme Court of the United States;

Congress and Supreme Court, not included.

"The Budget."

The term "the Budget" means the Budget required by section 201 to be transmitted to Congress;

"Bureau."

The term "Bureau" means the Bureau of the Budget;

"Director."

The term "Director" means the Director of the Bureau of the Budget; and

"Assistant Director."

The term "Assistant Director" means the Assistant Director of the Bureau of the Budget.

The Budget.

TITLE II.—THE BUDGET.

President to send, annually to Congress.

SEC. 201. The President shall transmit to Congress on the first day of each regular session, the Budget, which shall set forth in summary and in detail:

Contents. Estimates of expenditures and appropriations for ensuing year.

(a) Estimates of the expenditures and appropriations necessary in his judgment for the support of the Government for the ensuing fiscal year; except that the estimates for such year for the Legislative Branch of the Government and the Supreme Court of the United States shall be transmitted to the President on or before October 15th of each year, and shall be included by him in the Budget without revision;

For Congress and Supreme Court without revision.

Estimates of receipts for ensuing year.

(b) His estimates of the receipts of the Government during the ensuing fiscal year, under (1) laws existing at the time the Budget is transmitted and also (2) under the revenue proposals, if any, contained in the Budget;

Expenditures and receipts of the last year.

(c) The expenditures and receipts of the Government during the last completed fiscal year;

Estimates of expenditures and receipts of current year.

(d) Estimates of the expenditures and receipts of the Government during the fiscal year in progress;

Amount available November first of current year for expenditures.

(e) The amount of annual, permanent, or other appropriations, including balances of appropriations for prior fiscal years, available for expenditure during the fiscal year in progress, as of November 1 of such year;

Condition of Treasury at end of last year, and estimates for current and ensuing years.

(f) Balanced statements of (1) the condition of the Treasury at the end of the last completed fiscal year, (2) the estimated condition of the Treasury at the end of the fiscal year in progress, and (3)

the estimated condition of the Treasury at the end of the ensuing fiscal year if the financial proposals contained in the Budget are adopted;

(g) All essential facts regarding the bonded and other indebtedness of the Government; and

Government indebtedness.

(h) Such other financial statements and data as in his opinion are necessary or desirable in order to make known in all practicable detail the financial condition of the Government.

Other data of financial condition.

SEC. 202. (a) If the estimated receipts for the ensuing fiscal year contained in the Budget, on the basis of laws existing at the time the Budget is transmitted, plus the estimated amounts in the Treasury at the close of the fiscal year in progress, available for expenditure in the ensuing fiscal year, are less than the estimated expenditures for the ensuing fiscal year contained in the Budget, the President in the Budget shall make recommendations to Congress for new taxes, loans, or other appropriate action to meet the estimated deficiency.

Recommendations to meet deficiency if estimated resources less than proposed expenditures.

(b) If the aggregate of such estimated receipts and such estimated amounts in the Treasury is greater than such estimated expenditures for the ensuing fiscal year, he shall make such recommendations as in his opinion the public interests require.

Recommendations if proposed expenditures less than estimated resources.

SEC. 203. (a) The President from time to time may transmit to Congress supplemental or deficiency estimates for such appropriations or expenditures as in his judgment (1) are necessary on account of laws enacted after the transmission of the Budget, or (2) are otherwise in the public interest. He shall accompany such estimates with a statement of the reasons therefor, including the reasons for their omission from the Budget.

Supplemental or deficiency estimates authorized to meet necessary expenses.

(b) Whenever such supplemental or deficiency estimates reach an aggregate which, if they had been contained in the Budget, would have required the President to make a recommendation under subdivision (a) of section 202, he shall thereupon make such recommendation.

Reasons for, to accompany.

Recommendations if exceeding estimated resources.

SEC. 204. (a) Except as otherwise provided in this Act, the contents, order, and arrangement of the estimates of appropriations and the statements of expenditures and estimated expenditures contained in the Budget or transmitted under section 203, and the notes and other data submitted therewith, shall conform to the requirements of existing law.

Former arrangements of estimates, etc., continued.

(b) Estimates for lump-sum appropriations contained in the Budget or transmitted under section 203 shall be accompanied by statements showing, in such detail and form as may be necessary to inform Congress, the manner of expenditure of such appropriations and of the corresponding appropriations for the fiscal year in progress and the last completed fiscal year. Such statements shall be in lieu of statements of like character now required by law.

Statements to accompany lump sum estimates.

In lieu of present requirements.

SEC. 205. The President, in addition to the Budget, shall transmit to Congress on the first Monday in December, 1921, for the service of the fiscal year ending June 30, 1923, only, an alternative budget, which shall be prepared in such form and amounts and according to such system of classification and itemization as is, in his opinion, most appropriate, with such explanatory notes and tables as may be necessary to show where the various items embraced in the Budget are contained in such alternative budget.

Alternative budget for fiscal year 1923, to be submitted.

Form, recommendations, etc.

SEC. 206. No estimate or request for an appropriation and no request for an increase in an item of any such estimate or request, and no recommendation as to how the revenue needs of the Government should be met, shall be submitted to Congress or any committee thereof by any officer or employee of any department or establishment, unless at the request of either House of Congress.

Restriction on submission of estimates, etc., by other officers or employees.

Budget Bureau created in Treasury Department.

Director and Assistant Director for.

Duties of Assistant Director.

Functions of Bureau.

Authority of Director over personnel, expenses, etc.

Pay restriction.

Application of civil service laws, etc.

Transfer of Federal employees permitted until June 30, 1922.

Vol. 34, p. 449.

Bureau employees allowed additional pay of \$240 a year.

Vol. 41, pp. 689, 1308.

Detailed study by Bureau for securing greater economy and efficiency in public service.

Report to President of results.

Transmittal to Congress.

Laws relating to preparing receipts and expenditures and estimates for Congress to be codified.

Transmittal by President with recommendations for changes, etc.

Estimates to be compiled.

R. S., sec. 3669, p. 722.

SEC. 207. There is hereby created in the Treasury Department a Bureau to be known as the Bureau of the Budget. There shall be in the Bureau a Director and an Assistant Director, who shall be appointed by the President and receive salaries of \$10,000 and \$7,500 a year, respectively. The Assistant Director shall perform such duties as the Director may designate, and during the absence or incapacity of the Director or during a vacancy in the office of Director he shall act as Director. The Bureau, under such rules and regulations as the President may prescribe, shall prepare for him the Budget, the alternative Budget, and any supplemental or deficiency estimates, and to this end shall have authority to assemble, correlate, revise, reduce, or increase the estimates of the several departments or establishments.

SEC. 208. (a) The Director, under such rules and regulations as the President may prescribe, shall appoint and fix the compensation of attorneys and other employees and make expenditures for rent in the District of Columbia, printing, binding, telegrams, telephone service, law books, books of reference, periodicals, stationery, furniture, office equipment, other supplies, and necessary expenses of the office, within the appropriations made therefor.

(b) No person appointed by the Director shall be paid a salary at a rate in excess of \$6,000 a year, and not more than four persons so appointed shall be paid a salary at a rate in excess of \$5,000 a year.

(c) All employees in the Bureau whose compensation is at a rate of \$5,000 a year or less shall be appointed in accordance with the civil-service laws and regulations.

(d) The provisions of law prohibiting the transfer of employees of executive departments and independent establishments until after service of three years shall not apply during the fiscal years ending June 30, 1921, and June 30, 1922, to the transfer of employees to the Bureau.

(e) The Bureau shall not be construed to be a bureau or office created since January 1, 1916, so as to deprive employees therein of the additional compensation allowed civilian employees under the provisions of section 6 of the Legislative, Executive, and Judicial Appropriation Act for the fiscal years ending June 30, 1921, and June 30, 1922, if otherwise entitled thereto.

SEC. 209. The Bureau, when directed by the President, shall make a detailed study of the departments and establishments for the purpose of enabling the President to determine what changes (with a view of securing greater economy and efficiency in the conduct of the public service) should be made in (1) the existing organization, activities, and methods of business of such departments or establishments, (2) the appropriations therefor, (3) the assignment of particular activities to particular services, or (4) the regrouping of services. The results of such study shall be embodied in a report or reports to the President, who may transmit to Congress such report or reports or any part thereof with his recommendations on the matters covered thereby.

SEC. 210. The Bureau shall prepare for the President a codification of all laws or parts of laws relating to the preparation and transmission to Congress of statements of receipts and expenditures of the Government and of estimates of appropriations. The President shall transmit the same to Congress on or before the first Monday in December, 1921, with a recommendation as to the changes which, in his opinion, should be made in such laws or parts of laws.

SEC. 211. The powers and duties relating to the compiling of estimates now conferred and imposed upon the Division of Book-keeping and Warrants of the office of the Secretary of the Treasury are transferred to the Bureau.

SEC. 212. The Bureau shall, at the request of any committee of either House of Congress having jurisdiction over revenue or appropriations, furnish the committee such aid and information as it may request.

Information to Congress when requested.

SEC. 213. Under such regulations as the President may prescribe, (1) every department and establishment shall furnish to the Bureau such information as the Bureau may from time to time require, and (2) the Director and the Assistant Director, or any employee of the Bureau when duly authorized, shall, for the purpose of securing such information, have access to, and the right to examine, any books, documents, papers, or records of any such department or establishment.

Departments, etc., to furnish information to Bureau.

Access to records, etc., for examination.

SEC. 214. (a) The head of each department and establishment shall designate an official thereof as budget officer therefor, who, in each year under his direction and on or before a date fixed by him, shall prepare the departmental estimates.

Budget officers of departments, etc., to prepare estimates thereof.

(b) Such budget officer shall also prepare, under the direction of the head of the department or establishment, such supplemental and deficiency estimates as may be required for its work.

Supplemental, etc., estimates.

SEC. 215. The head of each department and establishment shall revise the departmental estimates and submit them to the Bureau on or before September 15 of each year. In case of his failure so to do, the President shall cause to be prepared such estimates and data as are necessary to enable him to include in the Budget estimates and statements in respect to the work of such department or establishment.

Revision and submission by heads of departments, etc. Preparation in case of failure.

SEC. 216. The departmental estimates and any supplemental or deficiency estimates submitted to the Bureau by the head of any department or establishment shall be prepared and submitted in such form, manner, and detail as the President may prescribe.

Form, etc., of estimates to be prescribed.

SEC. 217. For expenses of the establishment and maintenance of the Bureau there is appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$225,000, to continue available during the fiscal year ending June 30, 1922.

Appropriation for establishing, etc., Bureau.

TITLE III.—GENERAL ACCOUNTING OFFICE.

General Accounting Office.

SEC. 301. There is created an establishment of the Government to be known as the General Accounting Office, which shall be independent of the executive departments and under the control and direction of the Comptroller General of the United States. The offices of Comptroller of the Treasury and Assistant Comptroller of the Treasury are abolished, to take effect July 1, 1921. All other officers and employees of the office of the Comptroller of the Treasury shall become officers and employees in the General Accounting Office at their grades and salaries on July 1, 1921, and all books, records, documents, papers, furniture, office equipment and other property of the office of the Comptroller of the Treasury shall become the property of the General Accounting Office. The Comptroller General is authorized to adopt a seal for the General Accounting Office.

Created as an independent establishment, under Comptroller General.

Offices of Comptroller of the Treasury and Assistant, abolished.

Personnel, records, equipment, etc., assigned to General Accounting Office.

Seal of Office.

SEC. 302. There shall be in the General Accounting Office a Comptroller General of the United States and an Assistant Comptroller General of the United States, who shall be appointed by the President with the advice and consent of the Senate, and shall receive salaries of \$10,000 and \$7,500 a year, respectively. The Assistant Comptroller General shall perform such duties as may be assigned to him by the Comptroller General, and during the absence or incapacity of the Comptroller General, or during a vacancy in that office, shall act as Comptroller General.

Comptroller General and Assistant to be appointed.

Salaries.

Duties of Assistant.

SEC. 303. Except as hereinafter provided in this section, the Comptroller General and the Assistant Comptroller General shall hold

Tenure of office, etc.

Method and sole causes for removal specified.

Reappointment forbidden.

Age retirement.

Duties of Comptroller of the Treasury, the Auditors, and of personal ledger accounts by Bookkeeping, etc., Division, vested independently in Accounting Office.

Finality of certified balances.

Revision of auditors' settlements after July 1, 1921, discontinued.

Postal service. Bureau of Accounts, Post Office Department, created for administrative examination of accounts. Comptroller for, to be appointed.

Duties to be performed.

Salary of Auditor transferred. Vol. 41, p. 1269.

Transfer of personnel.

Appropriations transferred. Vol. 41, pp. 1269, 1273.

Public accounts. R. S., sec. 236, p. 39, amended.

Settlement and adjustment thereof by General Accounting Office.

General administrative laws applicable.

Effect of copies of records, etc., as evidence.

office for fifteen years. The Comptroller General shall not be eligible for reappointment. The Comptroller General or the Assistant Comptroller General may be removed at any time by joint resolution of Congress after notice and hearing, when, in the judgment of Congress, the Comptroller General or Assistant Comptroller General has become permanently incapacitated or has been inefficient, or guilty of neglect of duty, or of malfeasance in office, or of any felony or conduct involving moral turpitude, and for no other cause and in no other manner except by impeachment. Any Comptroller General or Assistant Comptroller General removed in the manner herein provided shall be ineligible for reappointment to that office. When a Comptroller General or Assistant Comptroller General attains the age of seventy years, he shall be retired from his office.

SEC. 304. All powers and duties now conferred or imposed by law upon the Comptroller of the Treasury or the six auditors of the Treasury Department, and the duties of the Division of Bookkeeping and Warrants of the Office of the Secretary of the Treasury relating to keeping the personal ledger accounts of disbursing and collecting officers, shall, so far as not inconsistent with this Act, be vested in and imposed upon the General Accounting Office and be exercised without direction from any other officer. The balances certified by the Comptroller General shall be final and conclusive upon the executive branch of the Government. The revision by the Comptroller General of settlements made by the six auditors shall be discontinued, except as to settlements made before July 1, 1921.

The administrative examination of the accounts and vouchers of the Postal Service now imposed by law upon the Auditor for the Post Office Department shall be performed on and after July 1, 1921, by a bureau in the Post Office Department to be known as the Bureau of Accounts, which is hereby established for that purpose. The Bureau of Accounts shall be under the direction of a Comptroller, who shall be appointed by the President with the advice and consent of the Senate, and shall receive a salary of \$5,000 a year. The Comptroller shall perform the administrative duties now performed by the Auditor for the Post Office Department and such other duties in relation thereto as the Postmaster General may direct. The appropriation of \$5,000 for the salary of the Auditor for the Post Office Department for the fiscal year 1922 is transferred and made available for the salary of the Comptroller, Bureau of Accounts, Post Office Department. The officers and employees of the Office of the Auditor for the Post Office Department engaged in the administrative examination of accounts shall become officers and employees of the Bureau of Accounts at their grades and salaries on July 1, 1921. The appropriations for salaries and for contingent and miscellaneous expenses and tabulating equipment for such office for the fiscal year 1922, and all books, records, documents, papers, furniture, office equipment, and other property shall be apportioned between, transferred to, and made available for the Bureau of Accounts and the General Accounting Office, respectively, on the basis of duties transferred.

SEC. 305. Section 236 of the Revised Statutes is amended to read as follows:

"SEC. 236. All claims and demands whatever by the Government of the United States or against it, and all accounts whatever in which the Government of the United States is concerned, either as debtor or creditor, shall be settled and adjusted in the General Accounting Office."

SEC. 306. All laws relating generally to the administration of the departments and establishments shall, so far as applicable, govern the General Accounting Office. Copies of any books, records, papers, or documents, and transcripts from the books and proceedings of the

General Accounting Office, when certified by the Comptroller General or the Assistant Comptroller General under its seal, shall be admitted as evidence with the same effect as the copies and transcripts referred to in sections 882 and 886 of the Revised Statutes.

R. S., secs. 882, 886, p. 167.
Adjusted claims, etc., to be paid through disbursing officers.

SEC. 307. The Comptroller General may provide for the payment of accounts or claims adjusted and settled in the General Accounting Office, through disbursing officers of the several departments and establishments, instead of by warrant.

SEC. 308. The duties now appertaining to the Division of Public Moneys of the Office of the Secretary of the Treasury, so far as they relate to the covering of revenues and repayments into the Treasury, the issue of duplicate checks and warrants, and the certification of outstanding liabilities for payment, shall be performed by the Division of Bookkeeping and Warrants of the Office of the Secretary of the Treasury.

Specified duties transferred from Public Moneys Division to Bookkeeping, etc., Division.

SEC. 309. The Comptroller General shall prescribe the forms, systems, and procedure for administrative appropriation and fund accounting in the several departments and establishments, and for the administrative examination of fiscal officers' accounts and claims against the United States.

Administrative procedure for accounting, etc., to be prescribed.

SEC. 310. The offices of the six auditors shall be abolished, to take effect July 1, 1921. All other officers and employees of these offices except as otherwise provided herein shall become officers and employees of the General Accounting Office at their grades and salaries on July 1, 1921. All books, records, documents, papers, furniture, office equipment, and other property of these offices, and of the Division of Bookkeeping and Warrants, so far as they relate to the work of such division transferred by section 304, shall become the property of the General Accounting Office. The General Accounting Office shall occupy temporarily the rooms now occupied by the office of the Comptroller of the Treasury and the six auditors.

Offices of auditors abolished.
Personnel, etc., transferred to Accounting Office.

SEC. 311. (a) The Comptroller General shall appoint, remove, and fix the compensation of such attorneys and other employees in the General Accounting Office as may from time to time be provided for by law.

Temporary office rooms assigned.

Appointment, etc., of employees by Comptroller General.

(b) All such appointments, except to positions carrying a salary at a rate of more than \$5,000 a year, shall be made in accordance with the civil-service laws and regulations.

Application of civil service laws.

(c) No person appointed by the Comptroller General shall be paid a salary at a rate of more than \$6,000 a year, and not more than four persons shall be paid a salary at a rate of more than \$5,000 a year.

Pay restrictions.

(d) All officers and employees of the General Accounting Office, whether transferred thereto or appointed by the Comptroller General, shall perform such duties as may be assigned to them by him.

Assignment of duties.

(e) All official acts performed by such officers or employees specially designated therefor by the Comptroller General shall have the same force and effect as though performed by the Comptroller General in person.

Authority of employees specially designated.

(f) The Comptroller General shall make such rules and regulations as may be necessary for carrying on the work of the General Accounting Office, including rules and regulations concerning the admission of attorneys to practice before such office.

Regulations, etc., authorized.

SEC. 312. (a) The Comptroller General shall investigate, at the seat of government or elsewhere, all matters relating to the receipt, disbursement, and application of public funds, and shall make to the President when requested by him, and to Congress at the beginning of each regular session, a report in writing of the work of the General Accounting Office, containing recommendations concerning the legislation he may deem necessary to facilitate the prompt and accurate rendition and settlement of accounts and concerning such other matters relating to the receipt, disbursement, and application

Comptroller General. Investigation by, of all matters relating to public funds.

Recommendations by, to Congress to facilitate accurate rendition of accounts, etc.

For greater economy and efficiency in public expenditures.

Special investigations, etc., when ordered by Congress or committees thereof.

Special reports of violations of law by departments, etc.

Report if departmental examination and inspection of accounts adequate, etc.

Information to Budget Bureau when requested.

Departments to furnish information of their activities, etc.

Access to records, etc.

Diplomatic emergencies excepted.
R. S. sec. 291, p. 49.

Eligible list of accountants to be established.

Transfer of appropriations for offices herein abolished.
Vol. 41, pp. 1268, 1269.

Changes in transferred personnel, etc., authorized during fiscal year.

Proportionate share of appropriations for rent, contingent expenses, etc., Treasury Department, 1922, transferred.

Appropriations made available for Accounting Office.

of public funds as he may think advisable. In such regular report, or in special reports at any time when Congress is in session, he shall make recommendations looking to greater economy or efficiency in public expenditures.

(b) He shall make such investigations and reports as shall be ordered by either House of Congress or by any committee of either House having jurisdiction over revenue, appropriations, or expenditures. The Comptroller General shall also, at the request of any such committee, direct assistants from his office to furnish the committee such aid and information as it may request.

(c) The Comptroller General shall specially report to Congress every expenditure or contract made by any department or establishment in any year in violation of law.

(d) He shall submit to Congress reports upon the adequacy and effectiveness of the administrative examination of accounts and claims in the respective departments and establishments and upon the adequacy and effectiveness of departmental inspection of the offices and accounts of fiscal officers.

(e) He shall furnish such information relating to expenditures and accounting to the Bureau of the Budget as it may request from time to time.

SEC. 313. All departments and establishments shall furnish to the Comptroller General such information regarding the powers, duties, activities, organization, financial transactions, and methods of business of their respective offices as he may from time to time require of them; and the Comptroller General, or any of his assistants or employees, when duly authorized by him, shall, for the purpose of securing such information, have access to and the right to examine any books, documents, papers, or records of any such department or establishment. The authority contained in this section shall not be applicable to expenditures made under the provisions of section 291 of the Revised Statutes.

SEC. 314. The Civil Service Commission shall establish an eligible register for accountants for the General Accounting Office, and the examinations of applicants for entrance upon such register shall be based upon questions approved by the Comptroller General.

SEC. 315. (a) All appropriations for the fiscal year ending June 30, 1922, for the offices of the Comptroller of the Treasury and the six auditors, are transferred to and made available for the General Accounting Office, except as otherwise provided herein.

(b) During such fiscal year the Comptroller General, within the limit of the total appropriations available for the General Accounting Office, may make such changes in the number and compensation of officers and employees appointed by him or transferred to the General Accounting Office under this Act as may be necessary.

(c) There shall also be transferred to the General Accounting Office such portions of the appropriations for rent and contingent and miscellaneous expenses, including allotments for printing and binding, made for the Treasury Department for the fiscal year ending June 30, 1922, as are equal to the amounts expended from similar appropriations during the fiscal year ending June 30, 1921, by the Treasury Department for the offices of the Comptroller of the Treasury and the six auditors.

(d) During the fiscal year ending June 30, 1922, the appropriations and portions of appropriations referred to in this section shall be available for salaries and expenses of the General Accounting Office, including payment for rent in the District of Columbia, traveling expenses, the purchase and exchange of law books, books of reference, and for all necessary miscellaneous and contingent expenses.

SEC. 316. The General Accounting Office and the Bureau of Accounts shall not be construed to be a bureau or office created since January 1, 1916, so as to deprive employees therein of the additional compensation allowed civilian employees under the provisions of section 6 of the Legislative, Executive, and Judicial Appropriation Act for the fiscal year ending June 30, 1922, if otherwise entitled thereto.

Employees allowed additional pay of \$240 a year.
Vol. 41, p. 1308.

SEC. 317. The provisions of law prohibiting the transfer of employees of executive departments and independent establishments until after service of three years shall not apply during the fiscal year ending June 30, 1922, to the transfer of employees to the General Accounting Office.

Transfer of department, etc., employees permitted until June 30, 1922.
Vol. 34, p. 449.

SEC. 318. This Act shall take effect upon its approval by the President: *Provided*, That sections 301 to 317, inclusive, relating to the General Accounting Office and the Bureau of Accounts, shall take effect July 1, 1921.

Immediate effect of Act.
Provisos.
Accounting Office, etc., on July 1, 1921.

Approved, June 10, 1921.

CHAP. 19.—An Act For the public sale of post-office site on the west side of South Main Street, in the city of Bethlehem, Pennsylvania.

June 10, 1921.
[H. R. 89.]
[Public, No. 14.]

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 sell at public sale the post-office site and buildings thereon erected, situate on the west side of South Main Street, in the city of Bethlehem, Pennsylvania, after proper advertisement, and at such time and upon such terms as he may deem for the best interests of the United States, for a sum not less than \$20,000, and to execute and deliver to the purchaser the usual quit-claim deed therefor, and to deposit the proceeds derived from such sale in the Treasury of the United States as a miscellaneous receipt.

Bethlehem, Pa.
Public building at, to be sold.

Deposit of proceeds.

Approved, June 10, 1921.

CHAP. 20.—An Act To amend section 407 of the Transportation Act of 1920.

June 10, 1921.
[H. R. 6567.]
[Public, No. 15.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 407 of the Transportation Act of 1920 be, and it is hereby, amended by adding thereto a new paragraph designated as paragraph (9), as follows:

Transportation Act, 1920.
Vol. 41, p. 482, amended.

“(9) Upon application of one or more telephone companies for authority to consolidate their properties or a part thereof into a single company, or for authority for one or more such companies to acquire the whole or any part of the property of another telephone company or other telephone companies or the control thereof by the purchase of securities or by lease or in any other like manner, when such consolidated company would be subject to this Act, the commission shall fix a time and place for a public hearing upon such application and shall thereupon give reasonable notice in writing to the governor of each of the States in which the physical property affected, or any part thereof, is situated, and to the State public service commission or other regulatory body, if any, having jurisdiction over telephone companies, and to such other persons as it may deem advisable. After such public hearing, if the commission finds that the proposed consolidation, acquisition, or control will be of advantage to the persons to whom service is to be rendered and in the public interest, it shall certify to that effect; and thereupon any Act or Acts of Congress making the proposed transaction un-

Telephone companies permitted to consolidate, etc.

Public hearing of applications.

Certificate authorizing.

State powers not
restricted.

lawful shall not apply. Nothing in this paragraph contained shall be construed as in any wise limiting or restricting the powers of the several States as now existing to control and regulate telephone companies."

Approved, June 10, 1921.

June 11, 1921.

[S. 1154.]

[Public, No. 16.]

CHAP. 21.—An Act For the construction of a bridge across the Des Moines River at or near the city of Dumas, Missouri.

Des Moines River.
Atchison, Topeka
and Santa Fe Railway
Company may bridge,
Dumas, Mo.

Construction.
Vol. 34, p. 84.

Amendment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Atchison, Topeka and Santa Fe Railway Company, its successors and assigns, be, and the same is hereby, authorized to construct, maintain, and operate a bridge and approaches thereto, across the Des Moines River, at a point suitable to the interests of navigation, at or near Dumas, Missouri, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

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

Approved, June 11, 1921.

June 14, 1921.

[S. 86.]

[Public, No. 17.]

CHAP. 22.—An Act To amend the Act approved December 23, 1913, known as the Federal Reserve Act.

Federal Reserve Act
Amendment.
Vol. 41, p. 381, amend-
ed.

Corporations for for-
eign financial opera-
tions.

Capital stock.
Mode of payment.

Provisos.

Installments subject
to call after \$2,000,000
paid in.

Included in amounts
allowed to national
banks.
Vol. 38, p. 273; Vol.
39, p. 775; Vol. 41, p.
378.

Outstanding liabili-
ties limited.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 25 (a) of the Federal Reserve Act, being the section added to said Act by the Act approved December 24, 1919, be amended so that the first sentence of the paragraph prescribing the amount of capital stock a corporation organized under that section is required to have and prescribing also the manner in which such capital stock must be paid in, said paragraph being the fourth paragraph following subparagraph (c) of said section, shall read as follows:

"No corporation shall be organized under the provisions of this section with a capital stock of less than \$2,000,000, one-quarter of which must be paid in before the corporation may be authorized to begin business, and the remainder of the capital stock of such corporation shall be paid in installments of at least 10 per centum on the whole amount to which the corporation shall be limited as frequently as one installment at the end of each succeeding two months from the time of the commencement of its business operations until the whole of the capital stock shall be paid in: *Provided, however,* That whenever \$2,000,000 of the capital stock of any corporation is paid in the remainder of the corporation's capital stock or any unpaid part of such remainder may, with the consent of the Federal Reserve Board and subject to such regulations and conditions as it may prescribe, be paid in upon call from the board of directors; such unpaid subscriptions, however, to be included in the maximum of 10 per centum of the national bank's capital and surplus which a national bank is permitted under the provisions of this Act to hold in stock of corporations engaged in business of the kind described in this section and in section 25 of the Federal Reserve Act as amended: *Provided further,* That no such corporation shall have liabilities outstanding at any one time upon its debentures, bonds, and promissory notes in excess of ten times its paid-in capital and surplus.

Approved, June 14, 1921.

CHAP. 23.—An Act Making appropriations to supply deficiencies in appropriations for the fiscal year ending June 30, 1921, and prior fiscal years, and for other purposes.

June 16, 1921.
[H. R. 6300.]
[Public, No. 15.]

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, to supply deficiencies in appropriations for the fiscal year ending June 30, 1921, and prior fiscal years, and for other purposes, namely:

Second Deficiency Act, 1921.
Deficiency appropriations.

ALIEN PROPERTY CUSTODIAN.

Alien Property Custodian.

The Secretary of War is authorized and directed to transfer, without payment therefor, to the office of the Alien Property Custodian one motor-propelled passenger-carrying vehicle.

Army passenger vehicle transferred to office of.

BOTANIC GARDEN.

Botanic Garden.

That portion of the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1922 which provides for the transfer of motor vehicles from the War Department to the Botanic Garden is amended to read as follows: "*Provided*, That the Secretary of War is authorized and directed to deliver to the Botanic Garden, without payment therefor, one three-ton truck and one passenger-carrying motor vehicle."

Army motor vehicles transferred to. Vol. 41, p. 1261, amended. *Proviso.* Passenger vehicle added.

BUREAU OF EFFICIENCY.

Efficiency Bureau.

To enable the Bureau of Efficiency to perform the duties imposed upon it by the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1921, \$10,000: *Provided*, That no person shall be employed from the appropriation for the Bureau of Efficiency for the fiscal year 1922 at a rate of compensation exceeding \$1,800 per annum except the following: One at \$7,500, one at \$6,000, one at \$4,250, six at \$4,000 each, three at \$3,600 each, one at \$3,500, two at \$3,250 each, five at \$3,000 each, two at \$2,750 each, three at \$2,400 each, and five at \$2,000 each.

Salaries and expenses. Vol. 39, p. 15; Vol. 41, p. 641. *Proviso.* Pay restriction.

CIVIL SERVICE COMMISSION.

Civil Service Commission.

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, \$5,000.

Traveling expenses.

DISTRICT OF COLUMBIA.

District of Columbia.

GENERAL EXPENSES.

EXECUTIVE OFFICE: The accounting officers of the District of Columbia are authorized to pay to J. Thilman Hendrick the salary of a Commissioner of the District of Columbia for the period from September 17, 1920, to March 4, 1921, inclusive, notwithstanding the provisions of section 1761 of the Revised Statutes of the United States.

Executive office. J. Thilman Hendrick. To be paid as Commissioner.

District of Columbia Employees' Compensation Fund: For carrying out the provisions of section 11 of the District of Columbia Appropriation Act approved July 11, 1919, extending to the employees of the government of the District of Columbia the provisions of the Act entitled "An Act to provide compensation for employees of the

R. S., sec. 1761, p. 313.

Employees' Compensation Fund. Payments from. Vol. 41, p. 104.

Vol. 39, p. 742.

United States suffering injuries while in the performance of their duties, and for the other purposes," approved September 7, 1916, \$600.

Rent Commission.
Salaries and ex-
penses.
Vol. 41, p. 299.

Rent Commission: For an additional amount for salaries and expenses authorized by section 103, Title II, of "The Food Control and the District of Columbia Rents Act," approved October 22, 1919, \$15,000, to continue available during the life of the commission.

Free Public Library.
Contingent expenses.

MISCELLANEOUS, FREE PUBLIC LIBRARY, INCLUDING TAKOMA PARK BRANCH: For maintenance, repairs, fuel, lighting, fitting up buildings, lunch-room equipment; purchase, exchange, and maintenance of bicycles and motor delivery vehicles; and other contingent expenses; \$750.

Miscellaneous.

CONTINGENT AND MISCELLANEOUS EXPENSES.

Contingent expenses.

For printing, checks, books, law books, books of reference, periodicals, stationery; surveying instruments, and so forth, including the same objects specified under this head in the District of Columbia Appropriation Act for the fiscal year 1921, \$2,500.

Car fare allowance,
1921, increased.
Vol. 41, pp. 843, 1156.

The limitation on the purchase of car fares from appropriations contained in the District of Columbia Appropriation Act for the fiscal year 1921 is increased from \$7,500 to \$8,000.

Superintendent of
Weights, etc.
Vehicle repairs.
Advertising.

Office of Superintendent of Weights, Measures, and Markets: For maintenance and repair of four motor vehicles, \$400.

Printing reports.

For general advertising, authorized and required by law, and for tax and school notices and notices of changes in regulations, \$2,500.

For printing all annual and special reports of the government of the District of Columbia for the fiscal year ending June 30, 1920, for submission to Congress, \$601.04.

Sewers.

SEWERS.

Cleaning, etc.

For cleaning and repairing sewers and basins, and the maintenance of motor vehicles, \$5,000.

Electrical depart-
ment.

ELECTRICAL DEPARTMENT.

Contingent expenses.

For general supplies, repairs, new batteries and battery supplies, telephone rental and purchase, and so forth, including the same objects specified under this head in the District of Columbia Appropriation Act for the fiscal year 1921, \$1,000.

Schools.

PUBLIC SCHOOLS.

Night schools.
Additional pay to
teachers, etc.

NIGHT SCHOOLS: For payment of teachers and janitors of night schools who served during the period from January 29 to February 28, 1921, at the rate of pay they were receiving on January 28, 1921, \$15,520.06; this payment to be in addition to the nominal sum of \$1 which such teachers and janitors received during such period.

Fuel, etc.

For fuel, gas, and electric light and power, \$20,000.

Tubercular pupils.
Proviso.
Car fares.

For transportation for pupils attending schools for tubercular children, \$350, or so much thereof as may be necessary: *Provided*, That expenditures for car fares from this fund shall not be subject to the general limitations on the use of car fares covered by this Act.

Blind children.

For instruction of blind children of the District of Columbia, in Maryland, or some other State, under a contract to be entered into by the commissioners, \$369.50, or so much thereof as may be necessary: *Provided*, That all expenditures under this appropriation shall be made under the supervision of the Board of Education.

Proviso.
Supervision.

FIRE DEPARTMENT.

For contingent expenses, horseshoeing, furniture, fixtures, oil, medical and stable supplies, harness, blacksmithing, gas and electric lighting, flags and halyards, and other necessary items, cost of installation and maintenance of telephones in the residences of the superintendent of machinery and the fire marshal, \$4,000.

For fuel, \$4,000.

HEALTH DEPARTMENT.

For enforcement of the provisions of an Act to prevent the spread of contagious diseases in the District of Columbia, approved March 3, 1897, and an Act for the prevention of scarlet fever, diphtheria, measles, whooping cough, chicken pox, epidemic cerebrospinal meningitis, and typhoid fever in the District of Columbia, approved February 9, 1907, and an Act to provide for registration of all cases of tuberculosis in the District of Columbia, for free examination of sputum in suspected cases, and for preventing the spread of tuberculosis in said District of Columbia, approved May 13, 1908, under the direction of the health officer of said District, and so forth, including the same objects specified under this head in the District of Columbia Appropriation Act for the fiscal year 1921, \$6,000: *Provided*, That the limitation of \$25,000 in such Act on the employment of personal services from the appropriation for this purpose is increased to \$31,000.

For the maintenance of one motor vehicle for use in the pound service, \$200.

For the maintenance of a dispensary or dispensaries for the treatment of persons suffering from tuberculosis and of persons suffering from venereal diseases, including payment for personal service, rent, and supplies, \$250.

COURTS.

JUVENILE COURT: For compensation of jurors, \$800.

For fuel, ice, gas, laundry work, stationery, printing, books of reference, periodicals, typewriters and repairs thereto, binding and rebinding, preservation of records, mops, brooms, and buckets, removal of ashes and refuse, telephone service, traveling expenses, and other incidental expenses not otherwise provided for, \$375.

MUNICIPAL COURT: For contingent expenses, including books, law books, books of reference, fuel, light, telephone, blanks, dockets, and all other necessary miscellaneous items and supplies, for the fiscal years that follow:

For 1921, \$1,000;

For 1922, \$1,000.

For additional employees from June 1, 1921, to June 30, 1922, inclusive, at annual rates of compensation as follows: Jury clerk, \$1,600; four enrolling clerks, at \$1,600 each; stenographer and typist, \$1,400; in all, \$10,183.34.

For compensation of jurors from June 1, 1921, to June 30, 1922, \$10,000.

For lodging, meals, and accommodations for jurors and deputy United States marshals, while in attendance upon them, when ordered by the court, from June 1, 1921, to June 30, 1922, \$100.

For alterations and repairs to buildings, \$1,000, to continue available until June 30, 1922.

For furniture and equipment, \$1,200, to continue available until June 30, 1922.

Police court: For compensation of jurors, fiscal year 1919, \$1,799.

Fire department.

Contingent expenses.

Fuel.

Health department.

Prevention of contagious diseases, etc.
Vol. 29, p. 635.
Vol. 34, p. 889.

Vol. 35, p. 126.

Proviso.
Increase for personal services, 1921.
Vol. 41, p. 860.

Vehicle for pound.

Tuberculosis and venereal dispensaries.

Courts.

Juvenile court.
Jurors.
Contingent expenses.

Municipal court.
Contingent expenses.

For 1922.
Additional employees.

Jurors.

Lodging, meals, etc.

Building repairs.

Furniture.

Police court.
Jurors.

Lunacy writs.

WRITS OF LUNACY: For expenses attending the execution of writs de lunatico inquirendo and commitments thereunder in all cases of indigent insane persons committed or sought to be committed to Saint Elizabeths Hospital by order of the executive authority of the District of Columbia under the provisions of existing law, including the employment of an alienist at not exceeding \$1,500 per annum, and a clerk at \$900 who shall be a stenographer and typewriter, \$1,000.

Courts and prisons.

COURTS AND PRISONS.

Support of convicts,
etc.

SUPPORT OF CONVICTS: For support, maintenance, and transportation of convicts transferred from the District of Columbia; expenses of shipping remains of deceased convicts to their homes in the United States, and expenses of interment of unclaimed remains of deceased convicts; expenses incurred in identifying and pursuing escaped convicts and rewards for their recapture; to be expended under the direction of the Attorney General, \$40,000.

Supreme court.
Witness fees.
R. S., sec. 850, p. 160.

FEES OF WITNESSES, SUPREME COURT: For fees of witnesses and payment of the actual expenses of witnesses in said court, as provided by section 850, Revised Statutes of the United States, \$3,500.

Bailliffs, etc.

PAY OF BAILIFFS: For not exceeding one crier in each court, of office deputy marshals who act as bailiffs or criers, and for expenses of meals and lodging for jurors in United States cases and of bailiffs in attendance upon same when ordered by the court, \$1,500.

Miscellaneous.

MISCELLANEOUS EXPENSES: For such miscellaneous expenses as may be authorized by the Attorney General for the Supreme Court of the District of Columbia and its officers, including the furnishing and collecting of evidence where the United States is or may be a party in interest, including also such expenses other than for personal services as may be authorized by the Attorney General for the Court of Appeals, District of Columbia, \$5,000.

Charities and cor-
rections.

CHARITIES AND CORRECTIONS.

National Training
School for Girls.

NATIONAL TRAINING SCHOOL FOR GIRLS: For groceries, provisions, light, fuel, soap, oil, lamps, and so forth, including the same objects specified under this head in the District of Columbia Appropriation Act for the fiscal year 1921, \$5,000.

Medical charities.

MEDICAL CHARITIES.

Tuberculosis Hospi-
tal.

TUBERCULOSIS HOSPITAL: For provisions, fuel, forage, harness and vehicles and repairs to same, gas, ice, shoes, clothing, dry goods, tailoring, drugs and medical supplies, furniture and bedding, kitchen utensils, books, and periodicals not to exceed \$50, temporary services not to exceed \$1,000, and other necessary items, \$3,000.

Columbia Hospital,
etc.

COLUMBIA HOSPITAL AND LYING-IN ASYLUM: For expenses of heat, light, and power required in and about the operation of the hospital, to be expended under the direction of the Architect of the Capitol, \$3,000.

Child-caring institu-
tions.

CHILD-CARING INSTITUTIONS.

Feeble-minded chil-
dren.

BOARD OF CHILDREN'S GUARDIANS: For maintenance of feeble-minded children (white and colored), \$2,000.

Board, etc., of chil-
dren.

For board and care of all children committed to the guardianship of said board by the courts of the District, and for temporary care of children pending investigation or while being transferred from place to place, \$5,000.

Industrial Home
School.

INDUSTRIAL HOME SCHOOL: For maintenance, including care of horses, purchase and care of wagon and harness, \$5,000.

TEMPORARY HOMES.

HOSPITAL FOR THE INSANE: For support of indigent insane of the District of Columbia in Saint Elizabeths Hospital, as provided by law, \$85,000. Support of indigent insane.

JUDGMENTS.

For payment of judgments, including costs, rendered against the District of Columbia, as set forth in House Documents Numbered 6, 18, and 66 and Senate Document Numbered 24 of the Sixty-seventh Congress, \$22,709.91, together with a further sum to pay the interest at not exceeding 4 per centum per annum on such judgments, as provided by law, from the date the same became due until the date of payment. Judgments.
Payment of.

REFUNDS.

The commissioners are authorized to pay from the appropriation "Refund of erroneous collections, District of Columbia, fiscal year 1921," to Alex Mosher, junior, the sum of \$25, and to Mrs. Ella M. Chumm the sum of \$56.39. Refund of erroneous collections.
Alex Mosher.
Ella M. Chumm.

AUDITED CLAIMS.

For the payment of the following claims, certified to be due by the accounting officers of the District of Columbia under appropriations the balances of which have been exhausted or carried to the surplus fund under the provisions of section 5 of the act of June 20, 1874, being for the service of the fiscal year 1918 and prior years, unless otherwise stated: Refund of erroneous collections.
Alex Mosher.
Ella M. Chumm.
Audited claims.
Payment of, certified by District accounting officers.
Vol. 18, p. 110.

For Public Utilities Commission, expenses, fiscal year 1920, \$383.57; Utilities Commission.
For Public Utilities Commission, expenses, \$1.90;
For general advertising, fiscal year 1920, \$278.66; Advertising.
For contingent and miscellaneous expenses of District offices, \$16.70; Contingent, etc., expenses.

For coroner's office, expenses, \$102; Coroner's office.
For field party, and so forth, vault space, \$3.35; Vault space.
For Free Public Library, contingent expenses, \$5.56; Public Library.
For construction and repair of bridges, \$7.10; Bridges.
For repairs to streets and avenues, \$837.63; Streets, etc.

For streets, cleaning, \$6.60;
For Rock Creek Park, care and improvement, \$1.44; Rock Creek Park.
Schools.

Public schools: For kindergarten supplies, fiscal year 1920, \$3.09; for textbooks and supplies, \$275.84; for fuel, gas, and electric light and power, \$2,643.40; for manual training, \$123.48; for school gardens, \$6.50; for chemical and biological laboratories, \$7.20; for contingent expenses, \$3; for repairs and improvements to buildings and grounds, \$97.18;

For Metropolitan police, contingent expenses, \$1.22; Police.
Fire Department: For repairs to engine houses, fiscal year 1920, \$47.64; for contingent expenses, \$2.88; Fire department.

Health department: For contagious-disease service, expenses, \$15.57; for maintenance of chemical laboratory, 51 cents; Health department.

For maintenance of public crematorium, \$9.42; Crematorium.

Courts: For reports of opinions, court of appeals, \$55; for juvenile court, meals for jurors and bailiffs, fiscal year 1920, \$3.85; municipal court—for contingent expenses, fiscal year 1919, \$335.12; for contingent expenses, \$33.28; for writs of lunacy, fiscal year 1920, \$212.10; Court expenses.

For emergency fund, \$44.64; Emergency fund.
For support of prisoners, \$4; Support of prisoners.

Home for Aged and Infirm.

Insane.

Workhouse.

Home for the Aged and Infirm: For maintenance, fiscal year 1920, \$259.11; for maintenance, \$528.91;

For Hospital for the Insane, fiscal year 1920, \$8,163.71;

Workhouse: For maintenance, \$49.06; for fuel for maintenance and operation, \$3.45;

In all, audited claims, \$14,573.67.

Proportion from District revenues, 1921, 1922.

Sixty per centum of the foregoing sums for the District of Columbia for the service of the fiscal years ending June 30, 1921, and June 30, 1922, shall be paid out of the revenues of the District of Columbia, and 40 per centum out of the Treasury of the United States; and such sums as relate to the fiscal year 1920, and prior fiscal years, shall be paid 50 per centum out of the revenues of the District of Columbia and 50 per centum out of the Treasury of the United States.

For 1920, and prior years.

Vocational Education Board.

FEDERAL BOARD FOR VOCATIONAL EDUCATION.

Rehabilitation of discharged, disabled soldiers, etc.
Vol. 40, pp. 617, 1179.
Vol. 41, p. 159.

Vocational rehabilitation: For an additional amount for carrying out the provisions of the Act entitled "An Act to provide for the vocational rehabilitation and return to civil employment of disabled persons discharged from the military or naval forces of the United States, and for other purposes," approved June 27, 1918, as amended, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$15,000,000: *Provided*, That payments for the support and maintenance of persons dependent upon any trainee of the Board as provided by section 2 of the Act may, in the discretion of the Board, be paid either direct to such dependent or dependents or to the trainee upon whom they are dependent: *And provided further*, That any person entitled under the provisions of the Vocational Rehabilitation Act, as amended, to take vocational training must make application therefor within eighteen months from the date of the approval of this Act.

Proviso.
Payment to dependents or trainees.

Time limit for applications.

Federal Power Commission.

FEDERAL POWER COMMISSION.

Printing allowance.
Vol. 41, p. 1380.

Not exceeding \$5,000 of the appropriation of \$100,000 for the Federal Power Commission, contained in the Sundry Civil Appropriation Act for the fiscal year 1922, may be used for necessary printing and binding.

Interstate Commerce Commission.

INTERSTATE COMMERCE COMMISSION.

Henry Jones Ford.
Pay as Commissioner.

For payment to Henry Jones Ford, on account of services rendered as Interstate Commerce Commissioner from June 11, 1920, to March 4, 1921, \$8,800.

Library of Congress.

LIBRARY OF CONGRESS.

Card indexes.

DISTRIBUTION OF CARD INDEXES: For services of assistants at salaries less than \$1,000 per annum and for piecework and work by the hour, 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, \$2,700.

Shipping Board.

SHIPPING BOARD.

Increased pay to commissioners, 1920.
Vol. 41, pp. 180, 990.

Not to exceed \$787.50 of the unexpended balance of the appropriation for salaries of commissioners for the fiscal year 1920 is made available for the payment of difference in compensation between the

rates of \$7,500 and \$12,000 per annum to such commissioners as were in office on June 5, 1920, if otherwise entitled thereto.

Not to exceed \$3,750 of the unexpended balance of the appropriation for salaries of commissioners for the fiscal year 1921 is made available for the payment of difference in compensation between the rates of \$7,500 and \$12,000 per annum to such commissioners as were in office June 5, 1920, if otherwise entitled thereto.

Not to exceed \$10,500 of the unexpended balance of the appropriation for salaries of commissioners for the fiscal year 1921 is made available for the payment of compensation to the entire board of seven members created under the Merchant Marine Act, 1920, at the rate of \$12,000 per annum, and also for the compensation of William S. Benson, as agent of the President, at the rate of \$12,000 per annum, from March 4, 1921, to the date of the termination of his services as such agent.

Not to exceed \$17,000 of the unexpended balance of the appropriation for salaries of commissioners for the fiscal year 1921 is made available, and in addition thereto the sum of \$3,633.33 is appropriated, for payment of salaries of the following commissioners at the rate of \$12,000 per annum for the period while acting as such commissioners, notwithstanding their nominations were not confirmed by the Senate: William S. Benson, Frederick I. Thompson, John A. Donald, Joseph N. Teal, Guy D. Goff, Charles Sutter, Chester H. Rowell.

EMERGENCY SHIPPING FUND.

Toward the completion of vessels now under construction, \$36,852,000: *Provided*, That this appropriation shall be available for any authorized expenditure of the United States Shipping Board Emergency Fleet Corporation in an amount not to exceed the sums expended by such corporation from April 1, 1921, to the date of the approval of this Act on account of vessels under construction during that period.

For the completion of vessels now under construction, fiscal year 1922, \$25,000,000.

DEPARTMENT OF STATE.

FOREIGN INTERCOURSE.

RELIEF AND PROTECTION OF AMERICAN SEAMEN: For the 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.

Contingent Expenses, Foreign Missions: The Secretary of State is authorized to make payment of rent for dispatch agencies in the United States from the appropriation for "Contingent expenses, foreign missions," made by the Diplomatic and Consular Appropriation Act approved March 2, 1921, notwithstanding the provision of section 2 of such Act.

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, and so forth, including the same objects specified under this head in the Diplomatic and Consular Appropriation Act for the fiscal year 1921, \$92,000.

For 1921.

Board created under Merchant Marine Act. Vol. 41, pp. 891, 990.

William S. Benson.

Salaries of commissioners not confirmed by the Senate.

Emergency shipping fund.

Construction of vessels. *Proviso.* Available for prior expenses.

Completing vessels.

Department of State.

Foreign intercourse.

Relief and protection of American seamen.

Dispatch agents. Rent allowed. Vol. 41, p. 1217.

Contingent expenses, missions.

Treasury Department.

TREASURY DEPARTMENT.

Office of Secretary.

OFFICE OF THE SECRETARY.

Additional officers, etc., for 1922.

For the salaries of officers and employees during the fiscal year 1922 at annual rates as follows (now being paid from the appropriation "Expenses of Loans"):

Commissioner of the Public Debt, \$6,000;

Commissioner of Accounts and Deposits, \$6,000;

Division of Deposits.

Division of Deposits: Chief of division, \$3,500; assistant chief of division, \$2,500; clerks—one \$2,250, one \$2,000, one \$1,800, one \$1,600, one \$1,400; messenger, \$840; assistant messenger, \$720; in all, \$16,610.

Bookkeeping and Warrants Division. Transferred force, 1922.

Division of Bookkeeping and Warrants: For the force to be transferred to this division on account of the transfer of duties from the Division of Public Moneys, at annual rates of compensation during the fiscal year 1922, as follows: Assistant chief of division, \$2,500; clerks—two at \$2,000 each, three at \$1,800 each, three at \$1,600 each, two at \$1,400 each, two at \$1,200 each; two messengers, at \$840 each; assistant messenger, \$720; in all, \$24,300.

Expenses under specified laws.

Vol. 41, p. 456.

Vol. 40, p. 451.

Vol. 40, pp. 35, 299, 504, 841, 1312.

Vol. 41, p. 548.

For expenses incident to the discharge of the duties imposed upon the Secretary of the Treasury by the Transportation Act, 1920, and the Federal Control Act, approved March 21, 1918, as amended, and for expenses arising in connection with loans and credits to foreign Governments under the Liberty Loan Acts and the Victory Liberty Loan Act and in connection with credits granted or conditions entered into under the Act providing for the relief of populations in Europe and contiguous countries, including personal services in the District of Columbia, fiscal year 1922, \$25,000.

Expenses of loans.

Vol. 41, p. 1266.

Appropriation available for war savings stamps, etc., expenses by Commissioner of Public Debt, and Post Office Department.

Vol. 40, p. 1035.

Public debt issues after June 30, 1921.

Expenses of, to be paid as authorized, in Liberty Bond Acts.

Vol. 40, pp. 37, 292.

The appropriation for "Expenses of loans," contained in the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1922, is hereby made available for expenditures in the Office of the Commissioner of the Public Debt and for expenditures in the Post Office Department in connection with the distribution, sale, and keeping of accounts of war savings and thrift stamps, as provided in the Deficiency Appropriation Act approved November 4, 1918. The appropriation for "Expenses of loans" contained in section 8 of the First Liberty Bond Act and in section 10 of the Second Liberty Bond Act, as amended, is hereby made applicable to any operations arising in connection with any public debt issues made subsequently to June 30, 1921, pursuant to the authority contained in the First Liberty Bond Act or the Second Liberty Bond Act, as amended and supplemented, the provisions of the Legislative, Executive, and Judicial Appropriation Act, approved May 29, 1920, to the contrary notwithstanding: *Provided*, That with respect to operations on account of any such issue hereafter made such appropriations shall be available only until the close of the fiscal year next following the fiscal year in which such issue was made.

Vol. 41, p. 646.

Proviso.
Time limit.

Comptroller of the Currency.

OFFICE OF COMPTROLLER OF THE CURRENCY.

Redemption of Federal reserve and national currency.

Additional employees, 1922.

For expenses of Federal reserve and national currency (to be reimbursed by the Federal reserve and national banks): For additional employees during the fiscal year 1922 at annual rates of compensation as follows: Clerk counters—three at \$1,400 each, three at \$1,200 each; seven counters at \$1,000 each; in all, \$14,800.

INTERNAL REVENUE.

Internal revenue.

For the purchase, at not more than par and accrued interest, of second Liberty loan 4 per cent bonds, to the face value of \$1,000, and for the payment of an amount of interest equivalent to the interest on \$1,000 face amount of such bonds from November 15, 1917, to the interest-payment date next preceding the delivery of such bonds, for the relief of the estate of Joseph Matthews, of Solvay, New York, \$1,050, or so much thereof as may be necessary.

For expenses to enforce the provisions of the "National Prohibition Act" and the Act 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," approved December 17, 1914, as amended by the "Revenue Act of 1918," including the same objects specified under this head in the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1921, \$200,000.

Joseph Matthews.
Relief of estate of.Enforcing National
Prohibition and Nar-
cotics Acts.
Vol. 41, p. 305.
Vol. 33, p. 785; Vol.
40, p. 1130.

BUREAU OF WAR RISK INSURANCE.

War Risk Insurance
Bureau.

Salaries: Not to exceed \$75,000 of the appropriation for "stationery and minor office supplies, fiscal year 1921," is made available for "salaries and expenses of employees engaged in field investigations and expenses of not more than eight temporary branch offices" during such fiscal year.

Field expenses.
Transfer of allotment
to, fiscal year 1921.

The third proviso of the paragraph making appropriations for the Bureau of War Risk Insurance, as contained in the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1922, is hereby amended to read as follows: "*Provided further, That no person shall be employed hereunder at a rate of compensation exceeding \$1,800 per annum except the following: Three at not exceeding \$7,500 each, nine at not exceeding \$5,000 each, twenty-eight at not exceeding \$4,500 each, thirty-six at not exceeding \$4,000 each, forty-two at not exceeding \$3,500 each, forty-nine at not exceeding \$3,000 each, sixty-eight at not exceeding \$2,500 each, and two hundred and fifteen at not exceeding \$2,000 each.*"

Pay restriction, 1922,
Vol. 41, p. 1267.
amended.Modification of al-
lowances.

Number increased.

Medical and Hospital Services: For medical, surgical, and hospital services, medical examinations, funeral expenses, traveling expenses, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$8,710,-272.

Medical and hos-
pital services for ben-
eficiaries.

Hospital Facilities: The following provision contained in the last paragraph of the Act entitled "An Act providing additional hospital facilities for patients of the Bureau of War Risk Insurance and of the Federal Board for Vocational Education, Division of Rehabilitation, and for other purposes," approved March 4, 1921, to wit, "of which sum not to exceed \$6,100,000 shall be used for remodeling or extending existing plants," is hereby repealed. The total amount appropriated by the said Act shall be available for the purposes specified in the said Act and allotments may be made from said amount at the discretion of the Secretary of the Treasury to the Board of Managers of the National Home for Disabled Volunteer Soldiers to be transferred to its credit and disbursed by it under the approval and direction of the Secretary of the Treasury for the purposes of the said Act: *Provided, That the surplus property not required by the War Department mentioned in said Act and any suitable surplus property of the Navy Department not required for its use shall be transferred for use in constructing, equipping, and supplying any of such hospitals.*

Hospital facilities for
ex-soldiers, etc.
Restriction on
amount for remodel-
ing, etc., plants, re-
pealed.
Vol. 41, p. 1365.Allotments to Volun-
teer Soldiers' Home.Proviso.
Surplus Army and
Navy property to be
transferred.

Public buildings.

PUBLIC BUILDINGS.

New York, N. Y.
Quarantine station.

New York, New York, Quarantine Station: For improvements, including the water supply system, power plant, and additional barracks, \$500,000, to continue available during the fiscal year 1922.

Baltimore, Md.
Quarantine station.

Baltimore, Maryland, Quarantine Station: For improvements, including rebuilding of wharves, to continue available during the fiscal year 1922, \$25,000.

Boston, Mass.
Quarantine station.

Boston, Massachusetts, Quarantine Station: For improvements, including additional barracks, \$150,000, to continue available during the fiscal year 1922.

General expenses.
Amount for transporting supplies, etc., increased.
Vol. 41, p. 977.

General expenses: The limitation upon the amount which may be expended from the appropriation "General expenses of public buildings, fiscal year 1921," for transporting drawings, miscellaneous supplies, and so forth, is increased from \$10,000 to \$20,000.

Operating force.

Operating force: For such personal services as the Secretary of the Treasury may deem necessary in connection with the care, maintenance, and repair of all public buildings under the control of the Treasury Department, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$35,000.

Furniture, etc.

Furniture and repairs of furniture: For furniture, carpets, and repairs of same, for completed and occupied public buildings under the control of the Treasury Department, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$30,000.

Birmingham, Ala.
Furniture.

Birmingham, Alabama, post office and courthouse (new): For furniture, \$55,000.

Columbia, S. C.
Furniture.

Columbia, South Carolina, post office: For furniture, \$23,000.

Honolulu, Hawaii.
Furniture.

Honolulu, Hawaii, post office, courthouse, and customhouse: For furniture, \$65,000.

Billings, Mont.
Furnishings.

Billings, Montana, Federal building: For furnishings for court room and chambers for judge, clerk, marshal, attorney, and jury, \$3,200.

Operating supplies.

Operating supplies: For fuel, steam, gas for lighting and heating purposes, water, ice, lighting supplies, electric current for lighting and power purposes, telephone service, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$550,000.

Public Health Service.

PUBLIC HEALTH SERVICE.

Prevention of epidemics.

Prevention of epidemics: To enable the President, in case only of threatened or actual epidemic of cholera, typhus fever, yellow fever, smallpox, bubonic plague, Chinese plague or black death, trachoma, influenza, or infantile paralysis, to aid State and local boards, or otherwise, in his discretion, in preventing and suppressing the spread of the same, and in such emergency in the execution of any quarantine laws which may be then in force, \$309,000: *Provided*, That a detailed report of the expenditures hereunder shall annually hereafter be submitted to Congress.

Proviso.
Detailed report.

Quarantine stations.
Fees to be promulgated.

On and after July 1, 1921, the Secretary of the Treasury is authorized and directed to promulgate such a schedule of fees to be charged vessels at each of the national quarantine stations as will be fair and reasonable for the services rendered by each station: *Provided*, That this authority shall not be applicable to any quarantine station where the fees are now fixed by law.

Proviso.
Restriction.

DIVISION OF LOANS AND CURRENCY.

Loans and Currency Division.

Distinctive paper for United States securities: For additional amount necessary to complete the purchase of one hundred and thirty-six million sheets of distinctive paper for United States currency, national-bank currency, and Federal reserve bank currency, including transportation of paper, traveling, mill, and other necessary expenses, \$56,708.13.

Distinctive paper. Additional payment for.

ENGRAVING AND PRINTING.

Engraving and printing.

The limitation for the fiscal year 1921 as to the number of delivered sheets of United States currency, national-bank notes, and Federal reserve currency is increased from one hundred and twenty-three million two hundred and fifty thousand to one hundred and thirty-six million.

Number of sheets for currency, etc., notes, 1921, increased. Vol. 41, p. 880, amended.

COAST GUARD.

Coast Guard.

Not to exceed \$20,000 of the amount appropriated for the fiscal year 1921 under the subhead "Rations" is transferred and made available for expenditure during that fiscal year under the subhead "Contingent expenses."

Transfer of allotment to contingent expenses. Vol. 41, p. 879.

CONTINGENT EXPENSES, TREASURY DEPARTMENT.

For purchase of file holders and file cases for use of the Coast Guard and the accounting bureaus of the department, \$2,500.

File holders, etc.

WAR DEPARTMENT.

War Department.

Chickamauga and Chattanooga National Military Park: For cost of examination and preparation of report upon the improvement and maintenance of the Government boulevard on Missionary Ridge, in the Chickamauga and Chattanooga National Military Park, as directed in an Act approved February 2, 1921, \$500.

Chickamauga and Chattanooga Park. Missionary Ridge boulevard on.

SHILOH NATIONAL MILITARY PARK: For continuing the establishment of the park, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1922, \$3,000.

Vol. 41, p. 1095.

Shiloh Park. Establishing.

Barracks and Quarters, Insular Possessions: The unobligated balance of the appropriation for continuing construction of the necessary accommodations for the Seacoast Artillery and for temporary cantonments for overseas garrisons in the Philippine Islands, contained in the Fortification Appropriation Act for the fiscal year 1921, is continued and made available for the same purposes until June 30, 1922.

Philippine Islands. Barracks and quarters in. Balance continued. Vol. 41, p. 611.

Engineer Department: The sum of \$110,000 of the unexpended amount of the appropriation "Engineer operations in the field, 1919," shall remain upon the books of the Treasury to the credit of this appropriation until June 30, 1922, to permit payments to be made to the Pittsburgh Plate Glass Company for searchlight mirrors under its contract therefor dated July 30, 1918.

Engineer Department. Pittsburgh Plate Glass Company.

DEPARTMENT OF JUSTICE.

Department of Justice.

CONTINGENT EXPENSES.

Contingent expenses.

For furniture and repairs, including carpets, file holders, and cases, \$7,500.

Furniture, etc.

For books for law library of the department, including their exchange, \$500.

- Miscellaneous.** For stationery for the department and its several bureaus, \$2,500.
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 necessaries, directly ordered by the Attorney General, for the fiscal years that follow:
For 1920, \$4,352.23;
For 1921, \$15,000.
- Automobile.** For the purchase of an automobile for the official use of the Attorney General, in exchange for old car now in use, \$6,857.
- Library stacks.** For purchase of library stacks, \$1,900.

MISCELLANEOUS OBJECTS, DEPARTMENT OF JUSTICE.

Detection and prosecution of crimes.

Detection and prosecution of crimes: For the detection and prosecution of crimes against the United States, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$150,000, including not to exceed \$25,000 in addition to the amount heretofore authorized for necessary employees at the seat of government.

Federal Reporter Digest.
Volume 12.

Federal Reporter Digest: For one hundred and eighty-one copies of volume 12 of the Federal Reporter Digest, to continue sets now furnished various officials, \$905.

Supreme Court Reports.
Volume 253.

For three hundred copies of volume 253 of the Supreme Court Reports, being the allotment under the law for the Department of Justice, \$525.

Traveling, etc., expenses.

Traveling and miscellaneous expenses: For traveling and other miscellaneous and emergency expenses, including advances made by the disbursing clerk, authorized and approved by the Attorney General, to be expended at his discretion, the provisions of section 3648, Revised Statutes, to the contrary notwithstanding, fiscal year 1920, \$55.50.

Advances allowed.

R. S., sec. 3648, p. 718.

Digest of Opinions of the Attorney General.
Expenses of editing, etc.
R. S., sec. 1765, p. 718.
Vol. 39, p. 120.

To enable the Attorney General to employ, at his discretion and irrespective of the provisions of section 1765 of the Revised Statutes, section 6 of the Legislative, Executive, and Judicial Appropriation Act, approved May 10, 1916, or other law, such competent person or persons as will in his judgment best perform the service, to edit and prepare for publication and superintend the printing of a supplemental digest of the Opinions of the Attorneys General, covering volumes 26 to 32, inclusive, 1906-1921, \$1,500.

Judicial.

JUDICIAL.

Edward Douglass White.
Pay to widow of late Chief Justice.

To pay the widow of Edward Douglass White, late Chief Justice of the United States, \$15,000.

United States Courts.

UNITED STATES COURTS.

Assistants in special cases.

For assistants to the Attorney General and to United States district attorneys employed by the Attorney General to aid in special cases, and for payment of foreign counsel employed by the Attorney General in special cases (such counsel shall not be required to take oath of office in accordance with section 366, Revised Statutes of the United States), to be available for expenditure in the District of Columbia, for the fiscal years that follow:

Foreign counsel.

R. S., sec. 366, p. 62.

For 1919, \$300;
For 1921, \$150,000.

For salaries of clerks of United States district courts, their deputies, and other assistants, expenses of travel and subsistence, and other expenses of conducting their respective offices, in accordance with the provisions of the Act approved February 26, 1919, \$5,000: *Provided*, That clerks of United States district courts, their deputies and assistants, who are or may be appointed United States commissioners, may receive compensation for both offices in an aggregate amount not exceeding the rate of \$2,000 per annum: *Provided further*, That the acceptance of payment for personal services from private litigants shall be deemed a vacation of their appointments as clerks, deputy clerks, or clerical assistants.

For fees of United States commissioners and justices of the peace acting under section 1014, Revised Statutes of the United States, \$75,000.

For fees of jurors, \$100,000.

For supplies, including the exchange of typewriting and adding machines for the United States courts and judicial officers, to be expended under the direction of the Attorney General, \$15,000.

For support of United States prisoners, including necessary clothing and medical aid, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$50,000.

For such miscellaneous expenses as may be authorized by the Attorney General for the United States courts and their officers, including so much as may be necessary in the discretion of the Attorney General for such expenses in the district of Alaska, for the fiscal years that follow:

For 1920, \$1,059.88;

For 1921, \$40,000: *Provided*, That there shall be allowed under this appropriation the amounts aggregating \$72.68, paid by the United States district attorney for the middle district of Tennessee from his personal resources, incident to effecting the attendance of witnesses essential to the prosecution of cases involving the embezzlement of platinum belonging to the Government.

Atlanta, Georgia, Penitentiary: For clothing, transportation, and traveling expenses, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921 for the penitentiary at Leavenworth, Kansas, \$5,000.

For miscellaneous expenditures, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1920 for the penitentiary at Leavenworth, Kansas, \$463.11.

The accounting officers of the Treasury are authorized and directed to allow in the account of John J. Mitchell, as United States marshal for the district of Massachusetts, for the quarter ending December 31, 1919, charges covering disbursements aggregating \$19.15 for the purchase of folders and the printing of cash slips, all for the use of the clerk of the United States district court for said district.

The accounting officers of the Treasury are authorized and directed to allow under the appropriation "Salaries, fees, and expenses of marshals, United States courts, 1921," the statutory compensation of Joseph E. Lachance for services as United States marshal for the district of New Hampshire from January 1, 1921, to March 7, 1921.

The accounting officers of the Treasury are authorized and directed to allow in the account of O. T. Wood, as United States marshal for the district of Kansas for the quarter ended December 31, 1919, charges aggregating \$30.05, covering the excess over \$5 per day on account of actual expenses of subsistence paid to J. C. Shearman, who served the Government as an expert in handwriting.

BOOKS FOR JUDICIAL OFFICERS: For purchase and rebinding of law books, including the exchange thereof, for United States judges,

Clerks.
Vol. 40, p. 1182.

Provisos.
Pay allowed, if appointed commissioners.

Office vacated if pay received from private litigants.

Commissioners.
R. S., sec. 1014, p. 189.

Jurors.

Supplies.

Support of prisoners.

Miscellaneous.

Proviso.
Allowance to attorney for Tennessee middle district.

Atlanta, Ga., penitentiary.
Clothing, etc.

Miscellaneous.

John J. Mitchell.
Credit in accounts.

Joseph E. Lachance.
Pay allowed.
Vol. 41, p. 923.

O. T. Wood.
Credit in accounts.

Books for judicial officers.

Proviso.
Transmittal to suc-
cessors.

district attorneys, and other judicial officers, including the nine libraries of the United States circuit court 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," for the fiscal years that follow:

For 1918, \$10;
For 1920, \$258.35.

Post Office Depart-
ment.

POST OFFICE DEPARTMENT.

Contingent expenses.
Heating, lighting,
etc.

CONTINGENT EXPENSES, POST OFFICE DEPARTMENT: 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, \$10,000.

Miscellaneous.

For miscellaneous items, including purchase, exchange, and repair of typewriters, adding machines, and so forth, including the same objects specified under this head in the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1921, \$1,000, of which sum not exceeding \$500 may be expended for telephone service, and not exceeding \$500 may be expended for the purchase and exchange of law books, books of reference, railway guides, city directories, and books necessary to conduct the business of the department.

Government Print-
ing Office.
Heating, etc., City
Post Office.

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, \$17,000, or so much thereof as may be necessary.

Postal service.

POSTAL SERVICE.

OUT OF THE POSTAL REVENUES.

First Assistant Post-
master General.

OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL.

Vehicle service.

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, \$1,500,000.

Second Assistant
Postmaster General.

OFFICE OF THE SECOND ASSISTANT POSTMASTER GENERAL.

Aircraft service, New
York to San Francisco.

For the operation and maintenance of the aeroplane mail service between New York and San Francisco, including the same objects specified under this head in the Post Office Appropriation Act for the fiscal year 1921, \$125,000.

Fourth Assistant
Postmaster General.

OFFICE OF THE FOURTH ASSISTANT POSTMASTER GENERAL.

Canceled, labor sav-
ing, etc., machines.

For rental, purchase, exchange, and repair of canceling machines and motors, mechanical mail-handling apparatus, and other labor-saving devices, and so forth, including the same objects specified under this head in the Post Office Appropriation Act for the fiscal year 1921, \$3,500.

AUDITED SETTLEMENTS.

Special delivery.
Fees.

For fees to special-delivery messengers for the following fiscal years:

For 1919, \$14.16;
For 1920, \$3,108.18.

NAVY DEPARTMENT.

Navy Department.

Bureau of Yards and Docks: The limitation specified in the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1921 on expenditures for the pay of skilled draftsmen and other technical services in the Bureau of Yards and Docks from appropriations and allotments under said bureau is increased from \$200,000 to \$202,838.65.

Bureau of Yards and Docks. Allowance for technical services, 1921, increased. Vol. 41, p. 1287, amended.

Damage claims: To pay the claims adjusted and determined by the Navy Department under the Naval Appropriation Act for the fiscal year 1911 on account of damages occasioned to private property by collisions with vessels of the United States Navy and for which naval vessels were responsible, certified to Congress in House Document Numbered 26 of the present session, \$5,421.05.

Collision damage claims. Vol. 36, p. 607.

NAVAL ESTABLISHMENT.

Navy.

PAY, MISCELLANEOUS.

Pay, miscellaneous.

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 1921, \$750,000.

Designated expenses.

The Secretary of the Treasury is authorized to pay to Mrs. T. E. S. Cates, out of any funds in the Treasury not otherwise appropriated, the sum of \$63 for rent of quarters furnished to Lieutenants James E. Maher and L. E. Myers of the United States Navy while on submarine duty.

Mrs. T. E. S. Cates. Payment to.

The Secretary of the Navy is authorized to pay from the appropriation "Pay, miscellaneous, 1920," the sum of \$42.30 to the Boston Post, and the sum of \$28.08 to the Boston Herald, both of Boston, Massachusetts, for their services in advertising for employees for the United States naval hospital, Portsmouth, New Hampshire, during the months of March and April, 1920.

Advertising. Boston Post, and Herald.

PUBLIC WORKS, BUREAU OF YARDS AND DOCKS.

Public works.

NAVY YARD, NORFOLK, VIRGINIA: For dry dock and accessories: To enable the Secretary of the Navy to pay the George Leary Construction Company, under contract numbered 2258, and changes thereto, for completion of Dry Dock Numbered Four, in full compensation for the construction of such dry dock, \$167,500; and to the Giant Portland Cement Company, subcontractor, for loss sustained by it on cement furnished for this work, \$75,517.94, or so much thereof as may be shown by audit of the subcontractor's books by the Navy Department; in all, \$243,017.94.

Norfolk, Va., dry dock. George Leary Construction Company.

Giant Portland Cement Company.

BUREAU OF SUPPLIES AND ACCOUNTS.

Bureau of Supplies and Accounts.

MAINTENANCE, BUREAU OF SUPPLIES AND ACCOUNTS: The limitation specified under this head in the Naval Appropriation Act for the fiscal year 1921 on expenditures for pay of chemists and for clerical, inspection, and messenger service in the supply and accounting department of the navy yards and naval stations and disbursing offices for the fiscal year 1921, is further increased by \$400,000.

Maintenance. Allowance for chemical, etc., services, 1921, increased. Vol. 41 p. 826, amended.

FREIGHT, BUREAU OF SUPPLIES AND ACCOUNTS: 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, \$1,500,000.

Freight.

FUEL AND TRANSPORTATION: For coal and other fuel for steamers' and ships' use, including expenses of transportation, storage, and handling the same; maintenance and general operation of machinery

Fuel and transportation.

of naval fuel depots and fuel plants; water for all purposes on board naval vessels; and ice for the cooling of water, including the expense of transportation and storage of both, \$6,000,000.

James W. Elwell
and Company.
Refund to.

For refund to James W. Elwell and Company, charterers of the United States ship *Sterling*, the excess freight charges collected from A. Iseline and Company on ten thousand bags of coffee and six hundred and seventy-two bags of castor beans, arriving in New York on September 25, 1918, which sum was turned over to the Navy and deposited in the Treasury to the credit of "Miscellaneous receipts," \$163.79.

International Mer-
cantile Company.
Reimbursement to.

For reimbursement to the International Mercantile Company for shortage in a shipment of green peas, cargo of the steamship *Harrisburg*, arriving at Liverpool, England, from New York, July 2, 1918, freight on the full amount of the shipment having been turned over to the Navy and deposited in the Treasury to the credit of "Miscellaneous receipts," \$121.52.

Interior Department.

DEPARTMENT OF THE INTERIOR.

Capitol Buildings.

Capitol Buildings: For work at the Capitol and for general repairs thereof, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$22,000.

Capitol, etc.,
grounds.

Capitol Grounds: For care and improvement of grounds surrounding the Capitol, Senate and House Office Buildings, \$5,000.

General Land Of-
fice.
Additional em-
ployees, 1922.

GENERAL LAND OFFICE: For additional employees during the fiscal year 1922 at annual rates of compensation as follows: Law examiners—four at \$2,000 each, eight at \$1,800 each, twenty at \$1,600 each; eight clerks at \$1,400 each; in all, \$65,600.

Public lands.

PUBLIC LANDS SERVICE.

Oregon and Cali-
fornia Railroad lands.
Protecting.

For the protection of the so-called Oregon and California Railroad lands and Coos Bay Wagon Road lands: To enable the Secretary of the Interior, with the cooperation of the Secretary of Agriculture or otherwise, as in his judgment may be most advisable, to establish and maintain a patrol to prevent trespass and to guard against and check fires upon the lands revested in the United States by the Act approved June 9, 1916, and the lands known as the Coos Bay Wagon Road lands involved in the case of Southern Oregon Company against United States (numbered 2711, in the Circuit Court of Appeals of the Ninth Circuit), \$5,000.

Vol. 39, p. 218.

Coos Bay Wagon
Road lands included.

Vol. 40, p. 1179.

Patent Office.

PATENT OFFICE.

Furniture, etc.

For furniture and filing cases, \$10,000, to continue available during the fiscal year 1922.

Mines Bureau.

BUREAU OF MINES.

Inquiries, etc., con-
cerning mining non-
metallic minerals.

For inquiries and scientific and technologic investigations concerning the mining, preparation, treatment, and utilization of heavy clay products, cement, feldspar, slate, and other nonmetallics; including all equipment, supplies, expenses of travel and subsistence; fiscal year 1922, \$35,000: *Provided*, That no part thereof may be used for investigation in behalf of any private party.

Proviso.
Private work for-
bidden.

Indian Department.

INDIAN AFFAIRS.

Claims allowed by
accounting officers.

For payment of claims found due by the accounting officers of the Treasury for the fiscal years 1919, 1920, and 1921, as follows:

Supplies, 1919.

Purchase and transportation of Indian supplies, 1919, \$11,924.71;

Telegraphing and telephoning, Indian Service, 1919, \$74.15;	Telegraphing, etc., 1919.
Indian school, Mount Pleasant, Michigan, repairs and improvements, 1919, 95 cents;	Mount Pleasant School, 1919.
Indian school, Albuquerque, New Mexico, 1919, \$165.49;	Albuquerque School.
Indian school, Albuquerque, New Mexico, repairs and improvements, 1919, \$352.15;	
Indian school, Phoenix, Arizona, 1919, \$625.08;	Phoenix School.
Indian school, Salem, Oregon, repairs and improvements, 1919, \$27.04;	Salem School.
Indian school, Tomah, Wisconsin, 1919, \$687.85;	Tomah School.
Indian school, Truxton Canyon, Arizona, repairs and improvements, 1919, \$362.09;	Truxton Canyon School.
Road, Quinault Reservation, Washington, reimbursable, 1918-1919, \$79.83;	Quinault Reservation road.
Suppressing contagious diseases among live stock of Indians, 1919, \$109.09;	Livestock diseases.
Purchase and transportation of Indian supplies, 1920, \$9,343.73;	Supplies, 1920.
Telegraphing and telephoning, Indian Service, 1920, \$55.91;	Telegraphing, etc., 1920.
Support of Indians, Warm Springs Agency, Oregon, 1920, \$36;	Warm Springs Agency, Oreg.
Cherokee Orphan Training School, Five Civilized Tribes, Oklahoma, 1920, \$122.36;	Cherokee Orphan School.
Indian school, Carson City, Nevada, irrigation system, 1920, \$17.76;	Carson City School.
Indian school, Cherokee, North Carolina, 1920, \$189.47;	Cherokee School.
Indian school, Fort Totten, North Dakota, 1920, \$214.41;	Fort Totten School.
Indian school, Mount Pleasant, Michigan, 1920, \$158.76;	Mount Pleasant School, 1920.
Indian school, Mount Pleasant, Michigan, repairs and improvements, 1920, \$48;	
Indian school, Rapid City, South Dakota, repairs and improvements, 1920, \$25.27;	Rapid City School.
Indian school, Wahpeton, North Dakota, 1920, \$176.63;	Wahpeton School, 1920.
Barns, Fort Berthold Reservation, North Dakota, \$6.47;	Fort Berthold Reservation, barns.
Maintenance and operation, waterworks, Papago Indian villages, Arizona, 1920, \$29.50;	Papago villages, waterworks.
Highway from Mesa Verde National Park to Gallup, New Mexico, reimbursable, 1920, \$12.09;	Highway to Gallup.
Surveying and allotting Indian reservations, reimbursable, 1920, \$272.48;	Surveying and allotting, 1920.
Water supply, Papago Indian villages, Arizona, 1920, \$197.67;	Papago villages, water supply.
Support of Turtle Mountain Band of Chippewas, North Dakota, 1921, \$359.44;	Turtle Mountain Chippewas.
Indian school, Genoa, Nebraska, 1921, \$3,485.87;	Genoa School.
Indian school, Greenville, California, 1921, \$41.68;	Greenville School.
Indian school, Hayward, Wisconsin, 1921, \$911.60;	Hayward School.
Indian school, Mount Pleasant, Michigan, 1921, \$2,543.45;	Mount Pleasant School, 1921.
Indian school, Wahpeton, North Dakota, 1921, \$110.55;	Wahpeton School, 1921.
Maintenance and operation, Modoc Point irrigation system, Klamath Reservation, Oregon, reimbursable, 1921, \$1.78;	Modoc Point irrigation system.
Roads and bridges, Mescalero Reservation, New Mexico, reimbursable, 1921, \$666.68;	Mescalero Reservation, roads, etc.
Roads and bridges, Shoshone Reservation, Wyoming, reimbursable, 1921, \$2.34;	Shoshone Reservation, roads, etc.
Water supply, Pueblo Indians, New Mexico, 1921, \$23.40;	Pueblos, N. Mex., water supply.
In all, \$33,461.73.	

DEPARTMENT OF AGRICULTURE.

The Secretary of Agriculture is authorized to pay to the Dallas Morning News, Dallas, Texas, \$44.28; the Fort Worth Star-Telegram, Fort Worth, Texas, \$34; and the Gazette Publishing Com-

Department of Agriculture.

Ozark Forest, Ark. Advertising for road construction in.

pany, Little Rock, Arkansas, \$18.40; in all, \$96.88, from the appropriation "Cooperative construction, and so forth, of roads and trails, National Forest Fund," representing costs of advertisements inserted in the respective publications calling for bids on road machinery to be used in the construction of the Ozark Forest Road in Pope and Newton Counties, Arkansas, the provisions of section 3828 of the Revised Statutes notwithstanding.

R. S., sec. 3828, p. 749.

Ray Moon.
Payment to, from
rural post roads fund.
Vol. 40, p. 1202.

The Secretary of Agriculture is authorized to pay to Ray Moon, of Toledo, Ohio, \$64.40 from any funds on hand under the provisions of section 9 of the Post Office Appropriation Act, approved February 9, 1919, for services in road building, said amount to be deducted from the allotment to North Carolina for the fiscal year 1921.

Animal Industry
Bureau.

BUREAU OF ANIMAL INDUSTRY.

Indemnity for
slaughtered tubercular
animals.
Vol. 41, p. 698.

GENERAL EXPENSES, BUREAU OF ANIMAL INDUSTRY: To enable the Bureau of Animal Industry, Department of Agriculture, to perform the duties imposed upon it by the Agricultural Appropriation Act approved May 31, 1920, for the payment of indemnities on account of cattle slaughtered during the current fiscal year, in connection with the eradication of tuberculosis from animals, \$405,000.

Peter G. Ten Eyck.
Payment to.

The Secretary of Agriculture is authorized to pay to Peter G. Ten Eyck, from the appropriation "Meat inspection, Bureau of Animal Industry, 1921," the sum of \$84, representing rent remaining unpaid by the Department of Agriculture for the use and occupancy of a room in the Spencer-Trask Building, Albany, New York, from and including November 1, 1920, to February 28, 1921, the provisions of section 114 of the Penal Code notwithstanding.

Vol. 35, p. 1109.

Forest Service.

FOREST SERVICE.

Fighting forest fires.

Fighting and preventing forest fires: For fighting and preventing forest fires endangering the national forests, \$50,000.

Olympic National
Forest, Wash.
Emergency fire pro-
tection expenses, 1922.

Olympic National Forest: The unexpended balance of the appropriation of \$100,000 for emergency expenditures incident to the disposal of wind-thrown and intermingled or adjoining timber on the Olympic National Forest and for emergency measures necessary to protect from fire the timber on the Olympic National Forest, made in the Deficiency Appropriation Act approved March 1, 1921, is reappropriated and made available for the same purposes during the fiscal year 1922.

Reappropriation.
Vol. 41, p. 1177.

Miscellaneous.

MISCELLANEOUS EXPENSES.

Fuel for Department
power plant.

For an additional amount required to meet the increased cost of fuel for the central power plant of the Department of Agriculture, \$9,000.

Experiment vine-
yards.
Fresno, Calif.
Vol. 41, p. 1205.

For the purchase, as authorized by law, of not to exceed twenty acres of land occupied by the Department of Agriculture's experiment vineyard near Fresno, California, now maintained under contract with the owners of said land, \$12,000.

Oakville, Calif.
Vol. 41, p. 1205.

For the purchase, as authorized by law, of not to exceed twenty acres of land occupied by the Department of Agriculture's experiment vineyard near Oakville, California, now maintained under contract with the owners of said land, \$15,000.

Consolidating mail-
ing, etc., expenses.

To enable the Secretary of Agriculture to pay all necessary expenses, including labor and material, involved in consolidating the addressing, duplicating, and mailing work of the Department of Agriculture in the District of Columbia, \$5,000, to remain available during the fiscal year 1922.

DEPARTMENT OF COMMERCE.

STEAMBOAT-INSPECTION SERVICE.

Contingent expenses: For fees to witnesses; traveling and other expenses when on official business of the Supervising Inspector General, Deputy 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, \$5,000, to continue available during the fiscal year 1922.

Department of Commerce.

Steamboat Inspection Service.

Contingent expenses.

R. S., Title LII, pp. 852-869.

BUREAU OF NAVIGATION.

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 so forth, including the same objects specified under this head in the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1922, \$20,000; and the amount which may be expended during such fiscal year for salaries of employees in the District of Columbia is increased from \$8,400 to \$10,900.

Navigation Bureau.

Wireless communication on steam vessels.

Vol. 36, p. 829.

Vol. 37, p. 199.

Amount for employees in the District increased.

Vol. 41, p. 1300, amended.

BUREAU OF FISHERIES.

Steamer Gannet: Master, \$1,400; engineer, \$1,200; fireman, \$840; two seamen at \$780 each; in all, fiscal year 1922, \$5,000.

Steamer Phalarope: Master, \$1,500; engineer, \$1,200; fireman, \$780; two seamen at \$810 each; cook, \$870; in all, fiscal year 1922, \$5,970.

Maintenance of vessels: For maintenance of vessels and launches, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$4,422.

Alaska, general service: For protecting the seal fisheries of Alaska, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$9,353.

Fisheries Bureau.

Vessels, 1922.

Maintenance of vessels.

Alaska. Protecting seal fisheries.

BUREAU OF FOREIGN AND DOMESTIC COMMERCE.

Salaries: For additional employees during the fiscal year 1922 at annual rates of compensation as follows: Two assistant directors, at \$4,000 each; expert on commercial laws in foreign countries, \$4,000; in all, \$12,000.

Promoting commerce: Not more than four trade commissioners employed under the appropriation for "Promoting commerce, Department of Commerce, fiscal year 1922," may be recalled from their foreign posts and assigned to duty in the Department of Commerce.

To enable the Bureau of Foreign and Domestic Commerce to investigate and report on domestic as well as foreign problems relating to the production, distribution, and marketing in so far as they relate to the important export industries of the United States, including personal services in the District of Columbia and elsewhere, and all necessary incidental expenses connected therewith, fiscal year 1922, \$250,000.

Foreign and Domestic Commerce Bureau.

Additional employees, 1922.

Promoting commerce.

Details of commissioners to department duty, 1922.

Export industries. Investigation, etc., of foreign problems relating to, 1922.

BUREAU OF STANDARDS.

The sum of \$250,000 of the appropriation of \$1,000,000 for the Bureau of the Census for the fiscal year 1922 is transferred to the

Standards Bureau.

Transfer of Census appropriation to, for specified uses, 1922. Vol. 41, p. 1291.

Bureau of Standards and made available during that fiscal year for the following purposes and in the following amounts, respectively:

Structural materials investigations.

Proviso.
Disseminating information as to constructing farm buildings, etc.

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, \$50,000: *Provided*, That as much of this sum as necessary shall be used to collect and disseminate such scientific, practical, and statistical information as may be procured, showing or tending to show approved methods in building, planning, and construction, standardization, and adaptability of structural units, including farm buildings, building materials, and codes, economy in the manufacture and utilization of building materials and supplies, and such other matters as may tend to encourage, improve, and cheapen construction and housing;

Industrial development investigations.

Cooperative testing, etc., of mechanical devices used in industries, and by the Government.

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, \$100,000;

To enable the Bureau of Standards to cooperate with Government departments, engineers, and manufacturers in the establishment of standards, methods of testing, and inspection of instruments, equipment, tools, and electrical and mechanical devices used in the industries and by the Government, including the practical specification for quality and performance of such devices, and the formulation of methods of inspection, laboratory, and service tests, including personal services in the District of Columbia and in the field, \$100,000.

Department of Labor.

DEPARTMENT OF LABOR.

Immigration Service.

IMMIGRATION SERVICE.

Enforcing laws regulating immigration of aliens.

For enforcement of the laws regulating the immigration of aliens into the United States, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$336,000.

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, including the same objects specified under this head in the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1921, \$15,000.

Employment Service.

EMPLOYMENT SERVICE.

Advanced transportation, 1919.
Reappropriation.
Vol. 40, p. 606.

The sum of \$125,207.97 of the appropriation "Advanced Transportation, United States Employment Service, 1918 and 1919," is reappropriated and made available to enable the Secretary of Labor to complete the payment of obligations covering transportation incurred during the fiscal year 1919 by the War Emergency Employment Service.

Legislative.

LEGISLATIVE.

Statement of appropriations.

For 3d session 66th Congress, to include Army, Navy, and Second Deficiency Acts of 1st session 67th Congress.

The statement of appropriations, and so forth, for the third session of the Sixty-sixth Congress shall include the Army, Naval, and Second Deficiency Appropriation Acts passed during the first session of the Sixty-seventh Congress, and all other appropriations made at the latter session shall be compiled and published with the statement of appropriations for the second session of the Sixty-seventh Congress.

Public Building Commission.
Credited for automobile expenses.
Vol. 40, p. 1270.

Public Buildings Commission: The Accounting Officers of the Treasury are authorized to credit to the account of the Disbursing Officer of the Public Buildings Commission the sum of \$354.51, heretofore expended for the repair and upkeep of an automobile,

and charge the same to the appropriation for the Public Buildings Commission.

House Office Building: For maintenance, including miscellaneous items, and for all necessary services, \$18,500.

Capitol power plant: For lighting the Capitol, Senate and House Office Buildings, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$18,000.

SENATE.

To enable the Secretary of the Senate to pay from the appropriation, "For compensation of officers, clerks, messengers and others" for the fiscal year 1921, to Austin Jackson for services rendered as assistant clerk to the Honorable Tasker L. Oddie, Senator from the State of Nevada, at the rate of \$1,500 per annum from March 4, 1921, to March 20, 1921, both dates inclusive.

CONTINGENT EXPENSES: 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, \$500, or so much thereof as may be necessary.

For fuel, oil, cotton waste, and advertising, exclusive of labor, \$250.

Senate Office Building: For maintenance, miscellaneous items and supplies, and for all necessary personal and other services for the care and operation of the Senate Office Building, under the direction and supervision of the Senate Committee on Rules, \$16,245.

HOUSE OF REPRESENTATIVES.

To pay the widow of William H. Frankhauser, late a Representative from the State of Michigan, \$7,500, to be disbursed by the Sergeant at Arms of the House of Representatives.

Office of Doorkeeper: For folding speeches and pamphlets, at a rate not exceeding \$1 per thousand, \$8,000, to continue available during the fiscal year 1922; and the appropriation for this purpose contained in the Third Deficiency Act, fiscal year 1920, is continued and made available during the fiscal year 1922.

Committee employees: For an assistant clerk at \$4,000 and four assistant clerks at \$3,000 each, for the Committee on Appropriations, fiscal year 1922, \$16,000.

Office of the Sergeant at Arms: For six policemen for the House Office Building, at the rate of \$1,050 each, during the fiscal year 1922, \$6,300.

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, \$3,500.

For miscellaneous items and expenses of special and select committees, exclusive of salaries and labor, unless specifically ordered by the House of Representatives, \$85,000.

For furniture, and materials for repairs of the same, \$10,000.

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, \$16,383.63.

House Office Building.
Maintenance.
Capitol power plant.
Maintenance.

Senate.

Austin Jackson.
Services.Contingent expenses.
Motor vehicles.

Fuel, etc.

Senate Office Building.
Maintenance.

House of Representatives.

William H. Frankhauser.
Pay to widow.

Folding.

Reappropriation.
Vol. 41, p. 1030.Appropriations Committee.
Assistant clerks,
1922.House Office Building.
Police force, 1922.Contingent expenses.
Folding materials.

Vol. 28, p. 624.

Miscellaneous items,
etc.

Furniture.

Government Printing
Office.

Pay for holidays.

Samuel Robinson,
William Madden,
Joseph De Fontes, and
Charles C. Allen.

To pay Samuel Robinson, William Madden, Joseph De Fontes, and Charles C. Allen, messengers on night duty during the Sixty-seventh Congress, first session, for extra services, \$700 each, \$2,800.

Army passenger vehicle for.

The Secretary of War is authorized and directed to transfer, without payment therefor, to the Government Printing Office one motor-propelled passenger-carrying vehicle.

Public printing and binding.

PUBLIC PRINTING AND BINDING.

Treasury Department.

For printing and binding for the Treasury Department, including printing required by the Federal Farm Loan Act, \$65,000.

Smithsonian Institution.

For printing and binding for the Smithsonian Institution, including \$26,702.70 for the National Museum, \$10,000 for the Bureau of American Ethnology, and \$5,000 for the Annual Reports of the American Historical Association, fiscal years 1921 and 1922, \$41,702.70.

Interior Department.
Patent Office.

For printing and binding for the Interior Department, \$50,000.

For the Patent Office: For printing the weekly issue of patents, designs, trade-marks, and labels, exclusive of illustrations; and for printing, engraving illustrations, and binding the Official Gazette, including weekly, monthly, bimonthly, and annual indices, \$70,000.

Department of Justice.

For printing and binding for the Department of Justice, \$10,000.

Post Office Department.

For printing and binding for the Post Office Department, exclusive of the money-order office, \$100,000.

Agricultural Department.

For printing and binding for the Department of Agriculture, \$125,000, to continue available during the fiscal year 1922.

Library of Congress.

For printing and binding for the Library of Congress, including the copyright office and the publication of the catalogue of title entries of the copyright office, and binding, rebinding, and repairing of library books, and for building and grounds, \$18,000.

Supreme Court.

For printing and binding for the Supreme Court of the United States, \$6,000, and the printing for the Supreme Court shall be done by the printer it may employ, unless it shall otherwise order.

Superintendent of Documents.

OFFICE OF SUPERINTENDENT OF DOCUMENTS.

Contingent expenses.

For furniture and fixtures, typewriters, carpets, labor-saving machines, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$7,500.

Judgments, United States courts.

JUDGMENTS, UNITED STATES COURTS.

Payment of.
Vol. 24, p. 506.

For payment of the final judgments and decrees, including costs of suits, which have been rendered under the provisions of the Act of March 3, 1887, entitled "An Act to provide for the bringing of suits against the Government of the United States," certified to Congress during the present session by the Attorney General in House Document Numbered 78, and which have not been appealed, namely:

Under the War Department, \$3,283.45;

Under the Navy Department, \$8,129.59;

Interest.

In all, \$11,413.04, together with such additional sum as may be necessary to pay interest on the respective judgments at the rate of 4 per centum per annum from the date thereof until the time this appropriation is made.

District of Columbia supreme court.

For payment of the judgment rendered against the United States by the Supreme Court of the District of Columbia and certified to Congress by the Attorney General in House Document Numbered 82 of the present session, \$10,374.75, together with a sufficient sum to pay interest thereon at the rate of 6 per centum per annum from October 2, 1918, to the date this appropriation is made.

For payment of the judgments rendered against the United States by the United States District Court for the Eastern District of South Carolina and certified to Congress by the Attorney General in Senate Document Numbered 17 of the present session, \$440,000, together with a sufficient sum to pay interest thereon at the legal rate per annum from May 3, 1921, to the date this appropriation is made.

South Carolina eastern district.

Vol. 40, p. 276.

For payment of the judgments rendered against the United States by the District Court of the United States for the Eastern District of Virginia, sitting in Admiralty, and certified to Congress by the Attorney General in Senate Documents Numbered 31 and 32 of the present session, under the Navy Department, \$35,233.93.

Virginia eastern district.

Vol. 41, pp. 1457, 1461.

JUDGMENTS, COURT OF CLAIMS.

Judgments, Court of Claims.

For payment of the judgments rendered by the Court of Claims and reported to Congress during the present session in House Document Numbered 77 and Senate Document Numbered 26, namely:

Payment of.

Under the Treasury Department, \$3,237.10;

Classification.

Under the War Department, \$157,071;

Under the Navy Department, \$878.68;

In all, \$161,186.78.

None of the judgments contained herein shall be paid until the right of appeal shall have expired.

Right of appeal.

AUDITED CLAIMS.

Audited claims.

SEC. 2. That for the payment of the following claims, certified to be due by the several accounting officers of the Treasury Department under appropriations the balances of which have been exhausted or carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874, and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1918 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884, as fully set forth in House Document Numbered 71, reported to Congress at its present session, there is appropriated as follows:

Payment of, certified by accounting officers.

Vol. 18, p. 110.

Vol. 23, p. 254.

CLAIMS ALLOWED BY THE AUDITOR FOR THE TREASURY DEPARTMENT.

For collecting the revenue from customs, \$255.68.

For freight, transportation, and so forth, Public Health Service, \$50.01.

Claims allowed by Auditor for Treasury Department.

For freight, transportation, and so forth, Public Health Service, 1919, \$814.18.

For Quarantine Service, 32 cents.

For Interstate Quarantine Service, \$5.75.

For field investigations of public health, 1919, \$48.12.

For preventing the spread of epidemic diseases, \$1.25.

For collecting the war revenue, \$643.52.

For collecting the income tax, \$2.26.

For miscellaneous expenses, Internal Revenue Service, \$257.94.

For restricting the sale of opium, and so forth, \$17.91.

For refunding internal revenue collections, \$462.50.

For redemption of stamps, \$1,856.61.

For allowance or drawback (Internal Revenue), \$830.74.

For Coast Guard, \$15,684.53.

For contingent expenses, Assay Office at New York, \$1.14.

For operating supplies for public buildings, \$14.15.

For furniture and repairs of same for public buildings, \$3.80.

For repairs and preservation of public buildings, \$44.50.
 The mechanical equipment for public buildings, \$75.74.
 For general expenses of public buildings, \$2.05.

CLAIMS ALLOWED BY THE AUDITOR FOR THE WAR DEPARTMENT.

Claims allowed by
 Auditor for War De-
 partment.

For additional employees, War Department, \$16.50.
 For national security and defense, \$13.
 For increase of compensation, Military Establishment, \$157.81.
 For registration and selection for military service, \$1,515.98.
 For contingencies, Military Intelligence Division, General Staff
 Corps, 1920, \$195,222.91.
 For Signal Service of the Army, \$33.33.
 For extra duty pay to enlisted men as clerks, and so forth, at Army
 division and department headquarters, \$333.
 For pay, and so forth, of the Army, \$8,636.10.
 For arrears of pay, bounty, and so forth, \$673.98.
 For pay of the Army, War with Spain, \$2.31.
 For supplies, services, and transportation, Quartermaster Corps,
 \$45,965.93.
 For subsistence of the Army, \$17.25.
 For incidental expenses, Quartermaster Department, \$224.20.
 For transportation of the Army and its supplies, \$48.70.
 For roads, walks, wharves, and drainage, \$167.11.
 For construction and repair of hospitals, \$1,182.18.
 For shooting galleries and ranges, \$2,434.74.
 For medical and hospital department, \$38.
 For Engineer School, Washington, District of Columbia, \$1.20.
 For ordnance service, \$16,761.38.
 For ordnance stores, ammunition, \$52.50.
 For replacing ordnance and ordnance stores, \$306.48.
 For arming, equipping, and training the National Guard, \$1,860.74.
 For civilian military training camps, \$87.42.
 For headstones for graves of soldiers, \$71.51.
 For disposition of remains of officers, soldiers, and civil employees,
 \$41.
 For arming and equipping the militia, \$1,060.80.
 For payment of claims for loss of firearms, and so forth, taken by
 United States troops during labor strikes in 1914 in Colorado,
 \$1,041.04.
 For sodium nitrate storage, \$30,695.64.

CLAIMS ALLOWED BY THE AUDITOR FOR THE NAVY DEPARTMENT.

Claims allowed by
 Auditor for Navy De-
 partment.

For contingent expenses, Navy Department, \$550.65.
 For pay, miscellaneous, \$199.71.
 For pay, miscellaneous, 1920, \$4,224.13.
 For pay, Marine Corps, \$3,631.41.
 For maintenance, Quartermaster's Department, Marine Corps,
 \$3,776.34.
 For contingent, Marine Corps, \$4,584.85.
 For transportation, Bureau of Navigation, \$929.91.
 For gunnery and engineering exercises, Bureau of Navigation,
 \$3,115.
 For outfits on first enlistment, Bureau of Navigation, \$332.88.
 For instruments and supplies, Bureau of Navigation, \$500.
 For Naval War College, Bureau of Navigation, 15 cents.
 For maintenance, Bureau of Yards and Docks, \$2.50.
 For pay of the Navy, \$18,342.65.

For provisions, Navy, Bureau of Supplies and Accounts, \$2,250.87.
 For freight, Bureau of Supplies and Accounts, \$8,405.31.
 For freight, Bureau of Supplies and Accounts, 1919, \$10,126.93.
 For freight, Bureau of Supplies and Accounts, 1920, \$7,614.30.
 For construction and repair, Bureau of Construction and Repair,
 \$758.83.
 For engineering, Bureau of Steam Engineering, \$34.32.

CLAIMS ALLOWED BY THE AUDITOR FOR THE INTERIOR DEPARTMENT.

For contingent expenses, Department of the Interior, \$14.56.
 For library, General Land Office, 1920, \$31.
 For Scientific Library, Patent Office, \$33.22.
 For traveling expenses, Bureau of Education, 1921, \$422.24.
 For Capitol power plant, \$323.71.
 For education of natives of Alaska, \$240.
 For medical relief in Alaska, 1919, \$30.
 For Glacier National Park, 1919, \$70.
 For contingent expenses, Territory of Alaska, 57 cents.
 For protecting public lands, timber, and so forth, \$450.
 For surveying the public lands, 65 cents.
 For Geological Survey, \$14.81.
 For general expenses, Bureau of Mines, 82 cents.
 For expenses, mining experiment stations, Bureau of Mines, 46
 cents.
 For investigating mine accidents, \$12.77.
 For investigations, petroleum and natural gas, Bureau of Mines,
 \$1.10.
 For enforcement of the Act to regulate explosives, Bureau of Mines,
 1919, \$2.81.
 For relieving distress and prevention, and so forth, of diseases
 among Indians, \$250.
 For Indian schools, support, \$1,391.53.
 For Indian school and agency buildings, 50 cents.
 For industrial work and care of timber, \$10.15.
 For purchase and transportation of Indian supplies, \$188.82.
 For telegraphing and telephoning, Indian Service, \$5.56.
 For pay of Indian police, \$170.65.
 For general expenses, Indian Service, 31 cents.
 For support of Indians in Arizona and New Mexico, 40 cents.
 For Indian school, Greenville, California, \$10.75.

Claims allowed by
 Auditor for Interior
 Department.

CLAIMS ALLOWED BY THE AUDITOR FOR STATE AND OTHER DEPARTMENTS.

For national security and defense, executive, \$675.06.
 For salaries and expenses, Office of Alien Property Custodian,
 \$128.09.
 For salaries of ambassadors and ministers, \$1,991.34.
 For transportation of diplomatic and consular officers, \$3,127.09.
 For transportation of diplomatic and consular officers, 1919,
 \$1,432.41.
 For contingent expenses, foreign missions, \$942.91.
 For clerks at embassies and legations, \$200.
 For salaries, Consular Service, \$1,272.14.
 For salaries and expenses, United States Court for China, 1920, \$15.
 For salaries, interpreters to consulates, 1920, \$3,196.61.
 For post allowances to diplomatic and consular officers, \$1,020.12.
 For salaries, consular assistants, \$1,147.83.
 For allowance for clerks at consulates, \$915.24.

Claims allowed by
 Auditor for State, etc.,
 Departments.

- For contingent expenses, United States consulates, \$1,480.93.
- For relief and protection of American seamen, \$84.66.
- For relief and protection of American seamen, 1919, \$133.92.
- For relief and protection of American seamen, 1920, \$13,194.66.
- For Council of National Defense, \$120.84.
- For Interstate Commerce Commission, \$636.56.
- For State, War, and Navy Department buildings, fuel, lights, and so forth, \$199.68.
- For salaries and expenses, United States Shipping Board, \$10.34.
- For national security and defense, United States Shipping Board, \$3,227.72.
- For salaries and expenses, United States Food Administration, \$180.34.
- For national security and defense, United States Food and Fuel Administrations, educational, \$125.75.
- For salaries, Department of Agriculture, \$23.53.
- For library, Department of Agriculture, \$59.45.
- For general expenses, Weather Bureau, \$77.42.
- For general expenses, Bureau of Animal Industry, \$131.78.
- For general expenses, Bureau of Plant Industry, \$533.75.
- For purchase and distribution of valuable seeds, \$4.53.
- For stimulating agriculture and facilitating distribution of products, \$4,756.43.
- For general expenses, Forest Service, \$32.90.
- For general expenses, Bureau of Chemistry, \$38.62.
- For enforcement of the Food and Drugs Act, \$7.80.
- For general expenses, Bureau of Soils, 43 cents.
- For general expenses, States Relations Service, 78 cents.
- For enforcement of the United States Cotton Futures Act, \$4.33.
- For enforcement of the United States Grain Standards Act, \$2.73.
- For suppressing spread of pink boll worm of cotton, \$7.80.
- For national security and defense, Department of Commerce, \$21,886.80.
- For expenses of the Thirteenth Census, \$2.
- For promoting commerce, Department of Commerce, \$1.93.
- For contingent expenses, Steamboat-Inspection Service, \$10.96.
- For general expenses, Bureau of Standards, \$2.01.
- For military research, Bureau of Standards, \$506.18.
- For testing structural materials, Bureau of Standards, \$5.43.
- For party expenses, Coast and Geodetic Survey, \$716.54.
- For general expenses, Lighthouse Service, \$43,040.36.
- For salaries, lighthouse vessels, \$586.50.
- For miscellaneous expenses, Bureau of Fisheries, \$58.03.
- For salaries and expenses, Commissioners, of Conciliation, \$1.
- For contingent expenses, Department of Labor, \$2.22.
- For national security and defense, Department of Labor, \$258.13.
- For investigation of child welfare, \$1.01.
- For expenses of regulating immigration, \$656.07.
- For expenses of interned aliens, \$36.
- For miscellaneous expenses, Bureau of Naturalization, \$6.79.
- For enforcement of the child-labor law, 90 cents.
- For contingent expenses, Department of Justice: Books for offices of solicitors, \$4.
- For increase of compensation, Department of Justice, 83 cents.
- For detection and prosecution of crimes, \$115.02.
- For national security and defense, Department of Justice, \$267.14.
- For fees of clerks, United States courts, 1919, \$252.45.
- For salaries, fees, and expenses of marshals, United States courts, \$58.40.

For enforcement of antitrust laws, \$3,276.63.
 For fees of commissioners, United States courts, 1920, \$823.30.
 For fees of witnesses, United States courts, \$9.
 For miscellaneous expenses, United States courts, \$128.60.
 For support of prisoners, United States courts, \$33.
 For support of prisoners, United States courts, 1919, \$641.55.

CLAIMS ALLOWED BY THE AUDITOR FOR THE POST OFFICE DEPARTMENT.

For railroad transportation, \$68,548.36.
 For indemnities, international mail, \$1,016.17.
 For equipment, City Delivery Service, \$1,000.
 For Railway Mail Service, miscellaneous expenses, \$2.78.
 For village delivery service, \$37.26.
 For temporary city delivery carriers, \$2.10.
 For special delivery fees, 24 cents.
 For Railway Mail Service, salaries, \$303.45.
 For payment of rewards, \$50.
 For miscellaneous items, first and second class post offices, services, \$2.38.
 For censorship of foreign mails, \$118.08.
 For canceling machines, \$14.
 For temporary clerk hire, \$538.74.
 For clerks, first and second class post offices, \$360.12.
 For Rural Delivery Service, \$56.27.
 For Star Route Service, \$14,396.75.
 For city delivery—car fare and bicycle allowance, \$2,011.99.
 Mail Messenger Service, \$325.
 For separating mails, third and fourth class post offices, \$111.
 For rent, light, and fuel, \$510.54.
 For clerks, contract stations, \$86.02.
 For compensation to postmasters, \$521.87.
 For unusual conditions at post offices, \$995.09.
 For shipment of supplies, \$86.92.
 For freight on stamped paper and mail bags, \$2,563.88.
 Total, audited claims, section 2, \$610,982.88.

Claims allowed by
 Auditor for Post Office
 Department.

AUDITED CLAIMS.

Audited claims.

SEC. 3. That for the payment of the following claims, certified to be due by the several accounting officers of the Treasury Department under appropriations the balances of which have been exhausted or carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874, and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1918 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884, as fully set forth in Senate Document Numbered 27, reported to Congress at its present session, there is appropriated as follows:

Payment of, certified
 by accounting officers.

Vol. 18, p. 110.

Vol. 23, p. 254.

CLAIMS ALLOWED BY THE AUDITOR FOR THE TREASURY DEPARTMENT.

For collecting the revenue from customs, 38 cents.
 For freight, transportation, and so forth, Public Health Service, \$45.76.
 For freight, transportation, and so forth, Public Health Service, 1920, \$128.31.
 For maintenance, Hygienic Laboratory, Public Health Service, \$53.01.
 For care of seamen, and so forth, Public Health Service, \$50.

Claims allowed by
 Auditor for Treasury
 Department.

For control of biologic products, Public Health Service, \$17.49.
 For field investigations of public health, 1919, \$71.77.
 For collecting the war revenue, \$124.05.
 For refunding internal revenue collections, \$50.
 For payment of judgments against internal revenue officers,
 \$1,219.87.
 For materials and miscellaneous expenses, Bureau of Engraving
 and Printing, \$123.03.
 For Coast Guard, \$240.43.
 For operating supplies for public buildings, \$7.50.
 For mechanical equipment for public buildings, \$24.56.

CLAIMS ALLOWED BY THE AUDITOR FOR THE WAR DEPARTMENT.

Claims allowed by
 Auditor for War De-
 partment.

For increase of compensation, Military Establishment, \$65.79.
 For registration and selection for military service, \$433.35.
 For contingencies, Military Intelligence Division, General Staff
 Corps, 1920, \$31,594.72.
 For pay, and so forth, of the Army, \$25,809.73.
 For arrears of pay, bounty, and so forth (Certified Claims), 1921,
 \$85.40.
 For supplies, services, and transportation, Quartermaster Corps,
 \$1,811.71.
 For Medical and Hospital Department, \$10.95.
 For engineer depots, 1919, \$15,282.47.
 For headstones for graves of soldiers, \$2.40.
 For pay of Military Academy, \$4.24.

CLAIMS ALLOWED BY THE AUDITOR FOR THE NAVY DEPARTMENT.

Claims allowed by
 Auditor for Navy De-
 partment.

For contingent and miscellaneous expenses, Naval Observatory,
 \$2.71.
 For contingent expenses, Navy Department, \$293.60.
 For pay, miscellaneous, \$210.
 For pay, Marine Corps, \$755.01.
 For maintenance, Quartermaster's Department, Marine Corps,
 \$1,432.74.
 For contingent, Marine Corps, \$363.65.
 For transportation, Bureau of Navigation, \$1.64.
 For outfits on first enlistment, Bureau of Navigation, \$41.88.
 For pay of the Navy, \$4,456.37.
 For provisions, Navy, Bureau of Supplies and Accounts, \$271.49.
 For maintenance, Bureau of Supplies and Accounts, 55 cents.
 For freight, Bureau of Supplies and Accounts, \$2,269.39.
 For engineering, Bureau of Steam Engineering, \$1,888.
 For fuel and transportation, Bureau of Supplies and Accounts,
 \$387.50.
 For fuel and transportation, Bureau of Supplies and Accounts,
 1919, \$61,347.34.
 For fuel and transportation, Bureau of Supplies and Accounts,
 1920, \$1,000.

CLAIMS ALLOWED BY THE AUDITOR FOR THE INTERIOR DEPARTMENT.

Claims allowed by
 Auditor for Interior
 Department.

For salaries and expenses, Employees' Retirement Act, Bureau of
 Pensions, 1921, \$350.32.
 For public use of inventions and defending suits, Patent Office,
 1921, \$138.15.
 For Capitol Building and repairs, 1921, \$3.25.
 For medical relief in Alaska, 1919, \$60.

- For Lafayette National Park, 1920, \$806.05.
 For Geological Survey, 85 cents.
 For investigating mine accidents, Bureau of Mines, \$3.78.
 For testing fuel, Bureau of Mines, \$4.21.
 For operating mine rescue cars, Bureau of Mines, \$1.46.
 For investigations, petroleum and natural gas, Bureau of Mines, 87 cents.
 For relieving distress and prevention, and so forth, of diseases among Indians, \$7.26.
 For additional support, Indian schools, \$4.71.
 For Indian schools, support, \$13.38.
 For Indian school and agency buildings, \$291.96.
 For general expenses, Indian Service, 20 cents.
 For telegraphing and telephoning, Indian Service, 1919, \$1.53.
 For industry among Indians, \$43.75.
 For support of Indians in Arizona and New Mexico, 1920, \$1,351.54.
 For support of Indians in Arizona and New Mexico, \$33.35.
 For Indian school, Kickapoo Reservation, Kansas, repairs and improvements, \$1.96.
 For Indian school, Lawrence, Kansas, repairs and improvements, 35 cents.
 For Indian school, Pipestone, Minnesota, repairs and improvements, 88 cents.
 For Indian school, Pipestone, Minnesota, heating plant, \$1.73.
 For support of Indians, Fort Belknap Agency, Montana, \$18.74.
 For Indian school, Genoa, Nebraska, repairs and improvements, \$15.13.
 For Indian school, Albuquerque, New Mexico, repairs and improvements, \$11.27.
 For Indian school, Sante Fe, New Mexico, repairs and improvements, \$16.71.
 For Indian school, Sante Fe, New Mexico, repairs and improvements, 1920, \$672.45.
 For Indian school, Cherokee, North Carolina, 1920, \$16.64.
 For support of Indians, Fort Berthold Agency, North Dakota, 1920, \$4.99.
 For Indian school, Bismarck, North Dakota, repairs and improvements, \$6.74.
 For Indian school, Fort Totten, North Dakota, repairs and improvements, \$165.88.
 For Indian school, Fort Totten, North Dakota, 1920, \$30.31.
 For Indian school, Fort Totten, North Dakota, 1921, \$2,259.70.
 For Indian school, Wahpeton, North Dakota, repairs and improvements, \$47.63.
 For Indian school, Wahpeton, North Dakota, repairs and improvements, 1920, \$7.90.
 For Indian school, Wahpeton, North Dakota, 1921, \$1,426.77.
 For support of Pawnees, schools, Oklahoma, \$1.39.
 For Indian school, Chilocco, Oklahoma, repairs and improvements, \$193.30.
 For Cherokee Orphan Training School, Five Civilized Tribes, Oklahoma, repairs and improvements, \$17.10.
 For support of Sioux of different tribes, subsistence and civilization, South Dakota, \$2.33.
 For Indian school, Flandreau, South Dakota, repairs and improvements, \$93.39.
 For Indian school, Pierre, South Dakota, repairs and improvements, \$132.01.
 For Indian school, Rapid City, South Dakota, repairs and improvements, 77 cents.

- For Indian school, Rapid City, South Dakota, 1921, \$1,514.38.
- For asylum for insane Indians, Canton, South Dakota, \$2.72.
- For education, Sioux Nation, South Dakota, \$26.19.
- For Toppenish and Simcoe Creek Irrigation Project, Yakima Reservation, Washington (reimbursable), 1920, \$1,155.71.
- For Indian school, Hayward, Wisconsin, repairs and improvements, \$36.73.
- For Indian school, Tomah, Wisconsin, \$4.04.
- For Indian school, Shoshone Reservation, Wyoming, repairs and improvements, \$1.10.

CLAIMS ALLOWED BY THE AUDITOR FOR STATE AND OTHER DEPARTMENTS.

Claims allowed by Auditor for State, etc., Departments.

- For national security and defense, Executive, \$92.70.
- For transportation of diplomatic and consular officers, \$313.
- For transportation of diplomatic and consular officers, 1919, \$2,276.16.
- For salaries of secretaries, Diplomatic Service, \$106.67.
- For contingent expenses, foreign missions, \$93.32.
- For salaries, Consular Service, \$58.63.
- For allowances for clerks at consulates, \$560.42.
- For salaries, consular assistants, \$301.52.
- For contingent expenses, United States consulates, \$284.42.
- For relief and protection of American seamen, 1920, \$1,661.52.
- For salaries and expenses, United States Food Administration, \$16.53.
- For library, Department of Agriculture, \$45.13.
- For miscellaneous expenses, Department of Agriculture, \$2.23.
- For general expenses, Bureau of Animal Industry, \$102.63.
- For meat inspection, Bureau of Animal Industry, \$25.75.
- For general expenses, Bureau of Plant Industry, \$21.53.
- For stimulating agriculture and facilitating distribution of products, \$380.63.
- For general expenses, Bureau of Chemistry, \$3.60.
- For general expenses, Bureau of Biological Survey, 40 cents.
- For general expenses, Office of Public Roads and Rural Engineering, \$1.08.
- For general expenses, Bureau of Markets, 35 cents.
- For general expenses, Bureau of Crop Estimates, 75 cents.
- For enforcement of the United States Grain Standards Act, 94 cents.
- For general expenses, Federal Horticultural Board, \$17.79.
- For experiments and demonstrations in live-stock production, 30 cents.
- For promoting commerce, Department of Commerce, \$2.01.
- For gauge standardization, Bureau of Standards, \$20.15.
- For testing structural materials, Bureau of Standards, \$93.60.
- For party expenses, Coast and Geodetic Survey, \$9.58.
- For general expenses, Lighthouse Service, \$87.20.
- For miscellaneous expenses, Bureau of Fisheries, 40 cents.
- For national security and defense, Department of Labor, \$1.
- For expenses of regulating immigration, \$1.84.
- For miscellaneous expenses, Bureau of Naturalization, \$1.98.
- For general expenses, Children's Bureau, \$46.80.
- For salaries, fees, and expenses of marshals, United States Courts, \$62.70.
- For salaries and expenses of district attorneys, United States Courts, \$171.69.

For fees of commissioners, United States Courts, 1920, \$5,167.37.
 For fees of jurors, United States Courts, \$12.
 For support of prisoners, United States Courts, \$67.80.
 For support of prisoners, United States Courts, 1919, \$637.25.

CLAIMS ALLOWED BY THE AUDITOR FOR THE POST OFFICE DEPARTMENT.

For railroad transportation, \$5,448.85.
 For indemnities, domestic and international mail, \$24.80.
 For Star Route Service, \$66.17.
 For shipment of supplies, \$36.08.
 For rent, light, and fuel, \$363.33.
 For Railway Mail Service, salaries, \$36.29.
 For clerks, third class post offices, \$42.
 For compensation of postmasters, \$19.24.
 For unusual conditions at post offices, \$500.
 Total audited claims, section 3, \$182,270.48.

Claims allowed by Auditor for Post Office Department.

EMERGENCIES.

Emergencies.

SEC. 4. For emergency appropriations and purposes as follows:

Emergency appropriations, etc.

CIVIL SERVICE COMMISSION.

Civil Service Commission.

For travel, printing, stationery, contingent expenses, additional employees, and other necessary expenses of examinations, fiscal year 1922, \$75,000: *Provided*, That no person shall be employed hereunder at a rate of compensation exceeding \$1,800 per annum, except one at \$3,000.

Contingent expenses, 1922.

Proviso.
Pay restriction.

DISTRICT OF COLUMBIA.

District of Columbia.

PUBLIC SCHOOLS.

Public schools.

Buildings and Grounds: For the erection of an eight-room extensible building on the site in the immediate vicinity of the Mott School, \$140,000;

Buildings and grounds.
Mott School.
Building near.

For the purchase of additional land adjoining the John Eaton School, \$12,000;

John Eaton School.
Additional land and building.

For the erection of an eight-room addition to the John Eaton School, \$140,000;

For beginning the erection of a junior high school north of Taylor Street and east of Fourteenth Street, on the land now owned by the District of Columbia, \$100,000, and the commissioners are authorized to enter into contract or contracts for said building at a cost not to exceed \$300,000;

Junior High School.
Building, north of Taylor Street and east of Fourteenth Street.
Contract, etc.

For the purchase of a site for a junior high school building in the vicinity of the Gage, Emery, and Eckington Schools, \$50,000;

Junior High School.

For beginning the erection of a junior high school on the site in the vicinity of the Gage, Emery, and Eckington Schools, \$100,000, and the commissioners are authorized to enter into contract or contracts for said building at a cost not to exceed \$300,000;

Site and building, near Gage, etc., Schools.

Contracts, etc.

For a new site in the vicinity of the Smothers School, \$5,000;

Smothers School.

For the erection of a four-room building on the site to be purchased in the vicinity of the Smothers School to replace the Smothers School, \$70,000;

Site and building to replace.

For the purchase of a site for a sixteen-room extensible building in the vicinity of and north of Lincoln Park, \$30,000;

Lincoln Park.
Site and building north of.

- Monroe School.**
 Addition.
 For the erection of an eight-room extensible building on the site to be purchased in the vicinity of and north of Lincoln Park, \$140,000;
 For the erection of a four-room addition to the Monroe School, \$75,000;
- Lovejoy School.**
 Site adjoining.
 Ingleside section.
 Site in west of Sixteenth street.
 For the purchase of a site adjoining the Lovejoy School, \$6,500;
- Phillips School.**
 Land adjoining.
 For the purchase of a site west of Sixteenth Street northwest, in the Ingleside section, \$40,000;
- Buchanan School.**
 Site and building adjoining.
 For the purchase of land adjoining the Phillips School, \$9,000;
 For the purchase of a site for a sixteen-room building adjoining the Buchanan School, \$30,000;
- For the erection of an eight-room extensible building adjoining the Buchanan School, \$140,000;
- Bell School.**
 Site and building to replace.
 For the purchase of a new site in the vicinity of the Bell School, \$20,000;
- For the erection of an eight-room building on the site to be purchased in the immediate vicinity of the Bell School, to ultimately replace the Bell School, \$140,000;
- Tubercular pupils.**
 Building for.
 For the erection of a building for the care of tubercular pupils, \$150,000;
- Harrison School.**
 Repairs, etc.
 For repairs and alterations of the Harrison School, now used for colored tubercular children, \$17,000;
- Woodley Park.**
 Site near.
 For the purchase of a site in the vicinity of Woodley Park, \$40,000;
- Armstrong Manual Training.**
 Adjoining land.
 For the purchase of land adjoining the Armstrong Manual Training School, \$20,000;
- Hayes School.**
 Adjoining land.
 For the purchase of additional land north of the Hayes School, \$5,000;
- Emery School.**
 Adjoining land.
 For the purchase of additional land adjoining the Emery School, \$8,000;
- Peabody School.**
 Adjoining land.
 For the purchase of additional land adjoining the Peabody School, \$20,000;
- Adams School.**
 Adjoining land.
 For the purchase of additional land adjoining the Adams School, \$20,000;
- Webb School.**
 Adjoining land.
 For the purchase of additional land adjoining the Webb School, \$1,500;
- Harrison School.**
 Adjoining land.
 Accounting, etc.
 For the purchase of additional land adjoining the Harrison School, \$15,000; in all, fiscal year 1922, \$1,544,000, to be disbursed and accounted for as "Buildings and grounds, public schools," and for that purpose shall constitute one fund.

Free Public Library.

FREE PUBLIC LIBRARY.

Site for southeastern branch of.

Acceptance of gift for erection of building.

Supervision of construction.

Sixty per cent to be paid out of District revenues for buildings and grounds.

For the purchase of a site for a branch of the free Public Library in the southeastern section of the District of Columbia, \$10,000, or so much thereof as may be necessary, and authority is hereby conferred upon the Commissioners of the District of Columbia to accept from the Carnegie Corporation of New York not less than \$50,000 for purpose of erecting a suitable branch library building on such a site, subject to the approval of said commissioners and the board of library trustees. Authority is hereby conferred upon a commission to consist of the Engineer Commissioner of the District of Columbia, the president of the board of library trustees, and the chairman of the committee on branch libraries of the library trustees to supervise the erection of said branch library building.

Sixty per centum of the sums contained in this section for the District of Columbia shall be paid out of the revenues of the District of Columbia and 40 per centum out of the Treasury of the United States.

INTERDEPARTMENTAL SOCIAL HYGIENE BOARD.

The duties and powers conferred upon the Interdepartmental Social Hygiene Board by Chapter XV of the Army Appropriation Act approved July 9, 1918, with respect to the expenditure of the appropriations made therein are extended and made applicable to the appropriations for similar purposes made in this Act;

For expenses of the board, including personal services in the District of Columbia and elsewhere, books of reference and periodicals, printing and binding, traveling, and other necessary expenses, fiscal year 1922, \$25,000;

For assisting the States in protecting the military and naval forces of the United States against venereal diseases, fiscal year 1922, \$200,000: *Provided*, That no part of this sum shall be expended in assisting reformatories, detention homes, hospitals, or other similar institutions in the maintenance of venereally infected persons; In all, Interdepartmental Social Hygiene Board, \$225,000.

Interdepartmental Social Hygiene Board.

Authority conferred. Vol. 40, p. 886.

Expenses, 1922.

Assistance to States.

Proviso.
Venereal institutions excluded.

DEPARTMENT OF STATE.

Passport Bureaus: For salaries and expenses of maintenance of passport bureaus, fiscal year 1922, as follows:

At New York, New York, \$20,820;
At San Francisco, California, \$7,500;
At Chicago, Illinois, \$17,500;
At Seattle, Washington, \$4,500;
At New Orleans, Louisiana, \$7,500;
In all, \$57,820.

Department of State.

Passport bureaus, 1922.
Salaries and expenses, at designated places.

TREASURY DEPARTMENT.

OFFICE OF THE SECRETARY.

Undersecretary of the Treasury, to be nominated by the President and appointed by him, by and with the advice and consent of the Senate, who shall receive compensation at the rate of \$10,000 per annum and shall perform such duties in the office of the Secretary of the Treasury as may be prescribed by the Secretary or by law, and under the provisions of section 177, Revised Statutes, in case of the death, resignation, absence, or sickness of the Secretary of the Treasury, shall perform the duties of the Secretary until a successor is appointed or such absence or sickness shall cease, fiscal year 1922, \$10,000.

Division of Printing and Stationery: Clerks—one \$1,400, one \$1,200, one \$1,000, one \$900; multigraph operators—one \$1,200, one \$1,000; skilled laborer, \$840; four laborers, at \$720 each; two messenger boys, at \$480 each; in all, fiscal year 1922, \$11,380.

Division of Mail and Files: Distributing clerk, \$1,400; reading and routing clerk, \$1,400; assistant file clerk, \$1,100; assistant mail messenger, \$900; in all, fiscal year 1922, \$4,800.

Treasury Department.

Office of Secretary.

Undersecretary. Appointment and salary. Duties, etc.

R. S., sec. 177, p. 28.

Printing and Stationery Division. Additional employees, 1922. Vol. 41, p. 1267.

Mails and Files Division. Additional employees, 1922. Vol. 41, p. 1267.

OFFICE OF THE COMPTROLLER OF THE CURRENCY.

For salaries, fiscal year 1922, at annual rates of compensation as follows: Clerks—four at \$2,000 each, four at \$1,800 each, four at \$1,600 each, five at \$1,400 each; clerk-counters—two at \$1,400 each, four at \$1,200 each; two messengers at \$840 each; in all, \$37,880.

The Comptroller of the Currency may designate a national bank examiner to act as chief of the examining division in his office.

Office of Comptroller of the Currency.

Additional employees, 1922. Vol. 41, p. 1270.

Chief of examining division.

Office of Auditor for
Post Office Department.

OFFICE OF AUDITOR FOR THE POST OFFICE DEPARTMENT.

Employees auditing
accounts, etc.
Balances reappropriated.
Vol. 40, p. 1229; Vol. 41, p. 648.

The unencumbered balances in the appropriations for compensation of employees to audit the accounts and vouchers of the Postal Service in the fiscal years 1920 and 1921, are reappropriated and made available during the fiscal year 1922. And not exceeding \$975 per annum may be expended out of the appropriation for contingent and miscellaneous expenses for rental of telephones in the fiscal years 1921 and 1922.

Public buildings.

PUBLIC BUILDINGS.

Chicago, Ill.
Broadview Hospital.
Designated improvements,
etc.
Vol. 40, p. 1304; Vol. 41, pp. 45, 378, 508,
1163.

Chicago, Illinois; Broadview Hospital. For recreation building, walks, and roads, water softening apparatus, additional water supply, planting and improving of grounds, and for superintendence and technical services necessary for said work at customary rates of compensation to be employed within or without the District of Columbia and without regard to civil-service rules and regulations, \$500,000: *Provided*, That the expenditures for such superintendence and technical services shall not exceed 3 per centum of the total amount expended hereunder: *And provided further*, That in carrying the foregoing authorization into effect the Secretary is hereby authorized, in his discretion, to enter into contracts or to employ labor and purchase materials in the open market, all of said work to be performed under the supervision and direction of the Secretary of the Treasury.

Proviso.
Technical services,
etc.
Construction contracts, etc.

Dawson Springs, Ky.
Erection of sanatorium.
Limit of cost increased.
Vol. 40, p. 1304.
Proviso.
Supervision, etc.,
under Supervising Architect of the Treasury.

Dawson Springs, Kentucky; Sanatorium. To enable the Secretary of the Treasury to cause the principal buildings for the Dawson Springs, Kentucky, Sanatorium to be erected of fireproof construction and as originally designed, \$750,000, and the limit of cost heretofore fixed for said sanatorium is hereby increased from \$1,500,000 to \$2,250,000: *Provided*, That from and after the passage of this Act the completion of the buildings and approaches for said sanatorium shall be under the supervision and direction of the Supervising Architect of the Treasury, the compensation of the superintendent of construction and such technical and clerical assistance as may be necessarily employed in the superintendence of the completion of said buildings and approaches to be chargeable to the appropriation for the field force of the office of the Supervising Architect.

War Department.

WAR DEPARTMENT.

Assistant Secretary.
Salary, 1922.
Vol. 41, p. 765.

OFFICE OF THE SECRETARY: For additional amount required for the salary of the Assistant Secretary of War in accordance with section 5a of the Act "To amend an Act entitled 'An Act for making further and more effectual provision for the national defense, and for other purposes,' approved June 3, 1916, and to establish military justice," fiscal year 1922, \$5,000.

Schofield Barracks,
Hawaii.
Water system, 1922.

Water System, Schofield Barracks, Hawaii: For installation of a pipe line to replace the present water main from Koolau Reservoir to Schofield Barracks, fiscal year 1922, \$600,000.

Camp Benning, Ga.
Additional amount
for land.
Infantry School.

Quartermaster Corps: To complete the acquisition of land required for the Infantry School at Camp Benning, Georgia, there may be expended from the appropriation "General Appropriations, Quartermaster Corps," for the fiscal year 1919, the sum of \$400,000, which amount shall be in addition to the sum of \$515,252, the expenditure of which for the same purpose was authorized by the Act approved February 28, 1920, entitled "An Act to amend the Army Appropriation Act of 1920, and for the purchase of land and to provide for construction work at certain military posts, and for other

Vol. 41, p. 453.

purposes." The said sum of \$400,000 herein authorized to be expended shall remain on the books of the Treasury to the credit of the appropriation "General Appropriations, Quartermaster Corps, 1919," until June 30, 1922.

Unexpended balances: Such amounts of the unexpended balances of the appropriations chargeable with the settlement of claims resulting from the suspension or termination of contracts or other procurement obligations of the War Department, consequent upon the suspension of hostilities, and with the adjustment of claims under the Act entitled "An Act to provide relief in cases of contracts connected with the prosecution of the war, and for other purposes," approved March 2, 1919, shall remain upon the books of the Treasury to the credit of the respective appropriations and be available for similar purposes until June 30, 1922, and of said amounts, not to exceed \$250,000 shall also be available for such personal services as in the discretion of the Secretary of War are necessary to properly protect the interests of the United States in making such settlements and adjustments: *Provided*, That no part of said amounts shall be used to pay any claims arising out of any contract or other obligation unless such contract or obligation was entered into subsequently to April 6, 1917, and prior to November 12, 1918.

Ogden Arsenal, Utah: Of the \$5,000,000 which the Chief of Ordnance, United States Army, was authorized in the Second Deficiency Act, approved March 6, 1920, to expend during the fiscal year 1921 for the construction of storage facilities for ammunition and components thereof, \$100,000 is hereby made available during the fiscal year 1922 for the development of a water supply for Ogden Arsenal, Utah: *Provided*, That not to exceed \$30,000 of the amount herein made available for this purpose may be expended for the purchase of such land and water rights as may be necessary to provide a suitable water supply for Ogden Arsenal.

Available until June 30, 1922.

War contracts. Unexpended balances for settlement of, continued available until June 30, 1922.

Vol. 40, p. 1272.
Vol. 41, p. 1028.

Post, pp. 778, 1550.

Amount for personal services.

Proviso. Restriction on claims.

Ogden Arsenal, Utah. Water supply. Vol. 41, p. 510.

Proviso. Purchase of land and water rights.

POSTAL SERVICE.

Postal Service.

OUT OF THE POSTAL REVENUES.

OFFICE OF THE SECOND ASSISTANT POSTMASTER GENERAL.

Second Assistant Postmaster General.

When any damage is done to person or property by or through the operation of the Post Office Department in any branch of its service and such damage is found by the Postmaster General upon investigation to be a proper charge against the the United States, the Postmaster General is hereby invested with power to adjust and settle any claim for such damage when his award for such damage in any case does not exceed \$500; and the sum of \$35,000 is hereby appropriated for the fiscal year 1922 to carry out the provisions of this paragraph.

Damages to persons or property through postal operations.

Payment of claims for.

DEPARTMENT OF COMMERCE.

Department of Commerce.

BUREAU OF FISHERIES.

Fisheries Bureau.

EXPENSES OF ADVISORY COMMITTEE: For the expenses of an advisory committee of not to exceed two members from the Atlantic coast, two members from the Pacific coast, and four members from the inland waters, Great Lakes, and Alaskan sections of the United States, to be designated from time to time by the Secretary of Commerce, to consist of men prominently identified with the various branches of the fishery industry, qualified in aquatic research, and experienced in fish culture, who shall visit the Bureau of Fisheries at

Advisory committee. Expenses of, to report on needs of the service.

such times as the Secretary of Commerce may deem necessary and report to the Secretary of Commerce on the condition and needs of the service, the members to serve without compensation, but to be paid the actual expenses incurred in attending the meetings, fiscal year 1922, \$2,500.

Foreign and Domestic Commerce Bureau.

BUREAU OF FOREIGN AND DOMESTIC COMMERCE.

Promoting commerce.

Not more than \$25,000 of the appropriation for "Promoting commerce, Department of Commerce, fiscal year 1922," may be used for personal services in Washington, District of Columbia.

Services in Washington, 1922.

Vol. 41, p. 1298.

Commercial Attachés.

Allowance of clerks to, 1922.

Vol. 41, p. 1298.

Commercial Attachés: The appropriation for "Commercial attachés, fiscal year 1922," shall be available for the compensation of a clerk or clerks for each commercial attaché at the rate of not to exceed \$2,500 per annum for each person so employed. And not to exceed two commercial attachés employed under said appropriation may be recalled from their foreign posts and assigned for duty in the Department of Commerce without loss of salary.

Assignment to Department duty.

Legislative.

LEGISLATIVE.

Senate.

SENATE.

Committee on Finance.

Committee employee: For an assistant clerk to the Committee on Finance, fiscal year 1922, \$2,100.

Assistant clerk.

Government Printing Office.

GOVERNMENT PRINTING OFFICE.

Departments, etc., to discontinue printing their reports.

In order to keep the expenditures within or under the appropriations for the fiscal year 1922 for printing and binding, the heads of the various executive departments and Government establishments are hereby authorized to discontinue the printing of any annual or special reports under their respective jurisdiction: *Provided*, That where the printing of said reports is discontinued, the original copy thereof shall be kept on file in the offices of the heads of the respective departments or Government establishments for public inspection.

Proviso.
Originals to be kept for public inspection.

SEC. 5. That this Act hereafter may be referred to as the "Second Deficiency Act, fiscal year 1921."

Title of Act.

Approved, June 16, 1921.

June 18, 1921.
[H. R. 2466.]

[Public, No. 19.]

CHAP. 24.—An Act To constitute Fort Worth, in the State of Texas, a port of entry and to extend to said port the privileges of section 7 of an Act approved June 10, 1880, entitled "An Act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes."

Customs.
Fort Worth, Tex.
Made port of entry with immediate transportation privileges.

Vol. 21, p. 174.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Fort Worth, in the State of Texas, be, and the same is hereby, constituted a port of entry in the customs collection district of San Antonio, Texas, and that the privileges of section 7 of an Act entitled "An Act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," approved June 10, 1880, as amended, governing the immediate transportation of dutiable merchandise without appraisement, be, and the same are hereby, extended to the said port of Fort Worth, in the State of Texas.

Approved, June 18, 1921.

CHAP. 25.—An Act Granting the consent of Congress to H. H. Haynes to construct a dike across Mud Slough on Isthmus Inlet, in section twenty-three, township twenty-six south, range thirteen west, of Willamette meridian in Oregon.

June 18, 1921.
[H. R. 3018.]
[Public, No. 20.]

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 H. H. Haynes, and his legal representatives and assigns, to construct and maintain a dike and approaches thereto across the Mud Slough on Isthmus Inlet at or near its mouth in section twenty-three, township twenty-six south, range thirteen west, of Willamette meridian in Oregon, in the county of Coos, in the State of Oregon: *Provided,* That the work shall not be commenced until the plans therefor have been filed with and approved by the Chief of Engineers, United States Army, and by the Secretary of War: *Provided further,* That no dam or dike constructed under the consent hereby granted shall be used to develop water power nor to generate electricity.

Isthmus Inlet, Ore.
H. H. Haynes may
construct dike across
Mud Slough on.

Provisos.
Approval of plans.

Use for power, etc.,
forbidden.

Amendment.

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

Approved, June 18, 1921.

CHAP. 26.—An Act Granting the consent of Congress to the Borderland Coal Corporation to construct a bridge across the Tug Fork of Big Sandy River, in Mingo County, West Virginia.

June 21, 1921.
[H. R. 4091.]
[Public, No. 21.]

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 Borderland Coal Corporation, its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Tug Fork of Big Sandy River, at a point suitable to the interests of navigation, and at or near Borderland, in the County of Mingo, 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 23, 1906.

Tug Fork of Big
Sandy River.
Borderland Coal
Corporation may
bridge, Borderland,
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, June 21, 1921.

CHAP. 27.—An Act Granting certain lands to Converse County, Wyoming, for a public park.

June 24, 1921.
[H. R. 2428.]
[Public, No. 22.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the public lands within the areas hereinafter described be, and the same are hereby, granted and conveyed to Converse County, Wyoming, in trust, for the purposes of a public park, reserving, however, to the United States all oil, coal, and other mineral deposits within said lands and the right to prospect for, mine, and remove the same, to wit: Lots twelve to nineteen, inclusive, in section six; lots one to sixteen, inclusive, in section seven; lots two, three, four, seven, nine, ten, eleven, and twelve, in section eighteen; the northeast quarter northwest quarter of section nineteen, township thirty-two north, range seventy-four west; lots five, six, and seven, the south half northwest quarter, northwest quarter southeast quarter, and southwest quarter of section one; lots one to fifteen, inclusive, and the west half northwest quarter of section twelve; lots one to nineteen, inclusive, of section thirteen; lots one to eight, inclusive, lots eleven to fifteen, inclusive, and lots seventeen to twenty, inclusive, of section twenty-four, township

Public lands.
Granted Converse
County, Wyo., for public
park.

Mineral deposits re-
served.

Description.

Prior rights not affected.

Report of compliance with terms.

Recovery on failure, etc.

thirty-two north, range seventy-five west, sixth principal meridian, containing approximately three thousand and eighty-eight and twenty-six one-hundredths acres; but nothing herein contained shall in any wise affect any claim or title heretofore acquired or asserted to any of the lands herein described.

SEC. 2. That the grant herein is made upon the express condition that within thirty days of the receipt of any request therefor from the Secretary of the Interior, the county clerk shall submit to the said Secretary of the Interior a report as to the use made of the land herein granted the county during the preceding period named in such request, showing compliance with the terms and conditions stated in this Act; and that in the event of his failure to so report, or in the event of a showing in such report to the Secretary of the Interior that the terms of the grant have not been complied with, the grant shall be held to be forfeited, and the Attorney General of the United States shall institute suit in the proper court for the recovery of said lands.

Approved, June 24, 1921.

June 24, 1921.
[H. R. 5223.]
[Public, No. 23.]

CHAP. 28.—An Act To exempt from cancellation certain desert-land entries in Riverside County, California.

Public lands.
Time extended for final proof, etc., of desert land entries in Riverside County, Calif.
Territory included.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no desert-land entry heretofore made in good faith under the public-land laws for lands in townships four and five south, range fifteen east; townships four and five south, range sixteen east; townships four, five, and six south, range seventeen east; townships five, six, and seven south, range eighteen east; townships six and seven south, range nineteen east; townships six and seven south, range twenty east; townships four, five, six, seven, and eight south, range twenty-one east; townships five, six, and sections three, four, five, six, seven, eight, eighteen, and nineteen, in township seven south, range twenty-two east; township five south, range twenty-three east, San Bernardino meridian, in Riverside County, State of California, shall be canceled prior to May 1, 1923, because of failure on the part of the entrymen to make any annual or final proof falling due upon any such entry prior to said date. The requirements of law as to annual assessments and final proof shall become operative from said date as though no suspension had been made. If the said entrymen are unable to procure water to irrigate the said lands above described through no fault of theirs, after using due diligence, or the legal questions as to their right to divert or impound water for the irrigation of said lands are still pending and undetermined by said May 1, 1923, the Secretary of the Interior is hereby authorized to grant a further extension for an additional period of not exceeding two years.

Approved, June 24, 1921.

Assessments operative from May 1, 1923.

Further extension if water not available.

June 25, 1921.
[S. 78.]
[Public, No. 24.]

CHAP. 29.—An Act Authorizing the appointment of an additional judge for the district of North Dakota.

North Dakota judicial district.
Additional judge authorized for.
Vol. 36, p. 1087, amended.

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 judicial district of the State of North Dakota, who shall possess the same powers, perform the same duties, and receive the

same compensation and allowance as the present judge of said district, and the judge so appointed shall be held and treated as the senior judge and shall exercise such powers and perform such duties in that judicial district as may be incident to seniority.

To act as senior judge.

SEC. 2. That whenever a vacancy shall occur in the office of the district judge for the district of North Dakota, by the retirement, disqualification, or death of the judge 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 judge senior in commission not to be filled.

Approved, June 25, 1921.

CHAP. 30.—An Act Providing for the appointment of an additional district judge for the southern judicial district of the State of West Virginia.

June 25, 1921.
[S. 694.]

[Public, No. 25.]

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 southern judicial district of the State of West Virginia, who shall possess the same powers, perform the same duties, and receive the same compensation and allowance as the present judge of said district, and the judge so appointed shall be held and treated as the senior judge and shall exercise such powers and perform such duties in that judicial district as may be incident to seniority.

West Virginia southern judicial district. Additional judge authorized. Vol. 36, p. 1087, amended.

To act as senior judge.

SEC. 2. That whenever a vacancy shall occur in the office of the district judge for the southern district of West Virginia 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 judge senior in commission not to be filled.

Approved, June 25, 1921.

CHAP. 31.—Joint Resolution Creating a commission to represent the United States in the celebration of the first centennial of the proclamation of the independence of the Republic of Peru.

June 25, 1921.
[S. J. Res. 34.]

[Pub. Res., No. 6.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That a commission is hereby created, consisting of six members and a secretary, to be appointed by the President of the United States, to represent the United States in the celebration of the first centennial of the proclamation of the independence of the Republic of Peru in said Republic during the month of July, 1921.

Peru Centennial. Commission to represent United States at celebration of.

That to meet the expenses of the commission the sum of \$15,000 be, and is hereby, appropriated, out of any money in the Treasury not otherwise appropriated, to be expended at the discretion of the Secretary of State.

Appropriation for expenses.

Approved, June 25, 1921.

CHAP. 32.—An Act To provide for the acquisition by the United States of private rights of fishery in and about Pearl Harbor, Territory of Hawaii.

June 28, 1921.
[H. R. 2499.]

[Public, No. 26.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is hereby authorized to examine and appraise the value of the privately owned rights of fishery in Pearl Harbor, island of Oahu, Territory of Hawaii, from an imaginary line from Kaak Point to Beckoning Point, both within said harbor, to the seaward, and the privately owned rights of fishery in and about the entrance channel

Pearl Harbor, Hawaii.

Private fishery rights in, etc., to be acquired.

Contracts authorized. to said harbor, and to enter into negotiations for the purchase of the said rights and, if in his judgment the price for such rights is reasonable and satisfactory, to make contracts for the purchase of same subject to future ratification and appropriation by Congress; or in the event of the inability of the Secretary of the Navy to make a satisfactory contract for the voluntary purchase of the said rights of fishery, he is hereby authorized and directed through the Attorney General to institute and carry to completion proceedings for the condemnation of said rights of fishery, the acceptance of the award in said proceedings to be subject to the future ratification and appropriation by Congress. Such condemnation proceedings shall be instituted and conducted in, and jurisdiction of said proceedings is hereby given to, the district court of the United States for the district of Hawaii, substantially as provided in "An Act to authorize condemnation of land for sites for public buildings, and for other purposes," approved August 1, 1888; and the sum of \$5,000 is hereby authorized to be appropriated, to be immediately and continuously available until expended, to pay the necessary costs thereof and expenses in connection therewith. The Secretary of the Navy is further authorized and directed to report the proceedings hereunder to Congress.

Approved, June 28, 1921.

June 30, 1921.

[H. R. 5010.]

[Public, No. 27.]

CHAP. 33.—An Act Making appropriations for the support of the Army for the fiscal year ending June 30, 1922, and for other purposes.

Army appropriations. *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 support of the Army for the fiscal year ending June 30, 1922, namely:

Secretary of War.

SECRETARY OF WAR.

Army contingencies.

CONTINGENCIES OF THE ARMY.

Expenses designated.

For all contingent expenses of the Army not otherwise provided for and embracing all branches of the military service, including the office of the Chief of Staff; for all emergencies and extraordinary expenses, including the employment of translators and exclusive of all other personal services in the War Department or any of its subordinate bureaus or offices at Washington, District of Columbia, or in the Army at large, but impossible to be anticipated or classified; to be expended on the approval and authority of the Secretary of War, and for such purposes as he may deem proper, including the payment of a per diem allowance not to exceed \$4, in lieu of subsistence, to employees of the War Department traveling on official business outside of the District of Columbia and away from their designated posts, \$110,000: *Provided,* That not to exceed \$80,000 of the money herein appropriated shall be expended for the payment of salaries of civilian employees connected with the sale of war supplies and the adjustment of war contracts and claims: *Provided further,* That the Secretary of War is hereby authorized, in his discretion, to sell to any foreign State or Government with which the United States is at peace, upon such terms as he may deem expedient, any foodstuffs, now on hand and found to be surplus, which are not needed for military purposes, or which are likely to spoil, and for which there is no adequate domestic market: *Provided further,* That none of the funds appropriated or made available under this Act shall be used for the

Per diem subsistence.

Provisos.
Civilian employees on sales of war supplies, etc.

Surplus foodstuffs may be sold to friendly foreign States, etc.

Civilian pay restriction.

payment of any salary in excess of \$5,000 per annum to any civilian employee in the War Department.

GENERAL STAFF COLLEGE.

General Staff College.

For expenses of the General Staff College, being for the purchase of the necessary stationery; typewriters and exchange of same; office, toilet, and desk furniture; textbooks, books of reference, scientific and professional papers and periodicals; printing and binding; maps; police utensils; for lighting the General Staff College Building and grounds; employment of temporary technical or special services and expenses of special lectures; and for all other absolutely necessary expenses, including \$25 per month additional to regular compensation to chief clerk for superintendence of the General Staff College Building; also for pay of a chief engineer at \$1,400, and assistant engineer at \$1,000, a carpenter at \$1,000, four firemen at \$720 each, an elevator conductor at \$720; in all, \$22,000.

Expenses.

Maintenance of building.

OFFICE OF CHIEF OF STAFF.

Office of Chief of Staff.

CONTINGENCIES, MILITARY INTELLIGENCE DIVISION.

Military Intelligence Division.

For contingent expenses of the Military Intelligence Division, General Staff Corps, including the purchase of law books, professional books of reference; subscription to newspapers and periodicals; drafting and messenger service; and of the military attachés at the United States embassies and legations abroad and rental of offices for such military attachés; the cost of special instruction at home and abroad, and in maintenance of students and attachés; for the hire of interpreters, special agents, and guides; and for such other purposes as the Secretary of War may deem proper, including \$10,000 for the actual and necessary expenses of officers of the Army on duty abroad for the purpose of observing operations of armies of foreign States at war, to be paid upon certificates of the Secretary of War that the expenditures were necessary for obtaining military information, \$225,000; to be expended under the direction of the Secretary of War: *Provided*, That section 3648, Revised Statutes, shall not apply to subscription for foreign and professional newspapers and periodicals to be paid for from this appropriation.

Contingencies.

Military observers abroad.

Proviso.
Periodicals.
R. S., Sec. 3648, p. 718.

Service schools.

GENERAL SERVICE SCHOOLS.

FORT LEAVENWORTH, KANSAS: For the purchase of textbooks, books of reference, scientific and professional papers, instruments, and material for instruction; employment of temporary, technical, or special services, including the services of one translator at the rate of \$150 per month; and for other necessary expenses of instruction, at the School of the Line and the General Staff School, Fort Leavenworth, Kansas, \$35,000.

Fort Leavenworth, Kans.
School of the Line, and General Staff School.

INFANTRY SCHOOL, CAMP BENNING, GEORGIA: For the purchase of textbooks, books of reference, scientific and professional papers; instruments and material for instruction, employment of technical and special services, including the services of one translator at the rate of \$150 per month, and for the necessary expenses of instruction at the Infantry School, Camp Benning, Georgia, \$35,000.

Camp Benning, Ga.
Infantry School.

CAVALRY SCHOOL, FORT RILEY, KANSAS: For the purchase of textbooks, books of reference, scientific and professional papers, instruments, and material for instruction; employment of temporary, technical, or special services; and for other necessary expenses of instruction at the Cavalry School, Fort Riley, Kansas, \$10,000.

Fort Riley, Kans.
Cavalry School.

Field Artillery Schools.
Fort Sill, Okla.,
Camp Knox, Ky., and
Camp Bragg, N. C.

FIELD ARTILLERY SCHOOLS: For the purchase of textbooks, books of reference, scientific and professional papers, instruments, and material for instruction; employment of temporary, technical, or special services, including the services of one translator at the rate of \$150 per month; and for other necessary expenses of instruction, at the Field Artillery Schools at Fort Sill, Oklahoma, Camp Knox, Kentucky, and Camp Bragg, North Carolina, \$35,000.

Field Artillery activities.

FIELD ARTILLERY ACTIVITIES.

Instruction at firing centers.

To provide means for the theoretical and practical instruction in Field Artillery activities at the three brigade firing centers at Fort Sill, Oklahoma, Camp Bragg, North Carolina, and Camp Knox, Kentucky, by the purchase of modern instruments and material for theoretical and practical instruction, for the tuition of officers detailed as students at civil educational institutions, and for all other necessary expenses, to be allotted in such proportion as may, in the opinion of the Secretary of War, be for the best interests of the service, \$5,000.

Adjutant General's Department.

THE ADJUTANT GENERAL'S DEPARTMENT.

CONTINGENCIES, HEADQUARTERS OF MILITARY DEPARTMENTS, AND SO FORTH.

Contingencies at headquarters of departments, etc.

For contingent expenses at the headquarters of the several territorial departments, corps areas, armies, territorial districts, tactical corps, divisions, and brigades, including the Staff Corps serving thereat, being for the purchase of the necessary articles of office, toilet, and desk furniture, stationery, ice, and potable water for office use when necessary, binding, maps, technical books of reference, professional and technical newspapers and periodicals, payment for which may be made in advance, and police utensils, to be allotted by the Secretary of War, and to be expended in the discretion of the commanding officers of the several military departments, corps areas, districts, armies, and tactical commands, \$9,000.

Chief of Coast Artillery.

CHIEF OF COAST ARTILLERY.

School, Fort Monroe, Va.

COAST ARTILLERY SCHOOL, FORT MONROE, VIRGINIA.

Incidental expenses.

For incidental expenses of the school, including chemicals, stationery, printing, and binding; hardware; materials; cost of special instruction of officers detailed as instructors; employment of temporary, technical, or special services; for office furniture and fixtures, machinery, motor trucks, and unforeseen expenses, \$12,000.

Special apparatus, etc.

For purchase of engines, generators, motors, machines, measuring and nautical instruments, special apparatus, and materials for the enlisted specialists' division, \$10,000.

For purchase of special apparatus and materials and for experimental purposes for the artillery and military art departments, \$1,500.

For purchase of engines, generators, motors, machines, measuring instruments, special apparatus, and materials for the engineering department, \$2,000.

Books, etc.

For purchase and binding of professional books treating of military and scientific subjects for library, for use of school, and for temporary use in coast defense, \$2,500: *Provided*, That section 3648, Revised Statutes, shall not apply to subscriptions for foreign and professional newspapers and periodicals to be paid for from this appropriation:

Proviso.
R. S., sec. 3648, p. 713.

Provided further, That purchase and exchange of typewriting machines, to be paid for from this appropriation, may be made at the special price allowed to schools teaching stenography and typewriting without obligating typewriter companies to supply these machines to all departments of the Government at the same price.

In all, Coast Artillery School, \$28,000.

OFFICE OF THE CHIEF SIGNAL OFFICER.

SIGNAL SERVICE OF THE ARMY.

Telegraph and telephone systems: Purchase, equipment, operation, and repair of military telegraph, telephone, radio, cable, and signaling systems; signal equipments and stores, heliographs, signal lanterns, flags, and other necessary instruments; wind vanes, barometers, anemometers, thermometers, and other meteorological instruments; photographic and cinematographic work performed for the Army by the Signal Corps; motor cycles, motor-driven and other vehicles for technical and official purposes in connection with the construction, operation, and maintenance of communication or signaling systems, and supplies for their operation and maintenance; professional and scientific books of reference, pamphlets, periodicals, newspapers, and maps for use in the office of the Chief Signal Officer and the Signal Corps School, Camp Alfred Vail, New Jersey; telephone apparatus, including rental and payment for commercial, exchange, message, trunk-line, long-distance, and leased-line telephone service at or connecting any post, camp, cantonment, depot, arsenal, headquarters, hospital, aviation station, or other office or station of the Army, excepting local telephone service for the various bureaus of the War Department in the District of Columbia, and toll messages pertaining to the office of the Secretary of War; electric time service; the rental of commercial telegraph lines and equipment and their operation at or connecting any post, camp, cantonment, depot, arsenal, headquarters, hospital, aviation station, or other office or station of the Army, but not including payment for individual telegraph messages transmitted over commercial lines; electrical installations and maintenance at military posts, cantonments, camps, and stations of the Army; fire control and direction apparatus and matériel for Field Artillery; salaries of civilian employees, including those necessary as instructors at vocational schools; supplies, general repairs, reserve supplies, and other expenses connected with the collecting and transmitting of information for the Army by telegraph or otherwise; experimental investigation, research, purchase and development or improvements in apparatus, and maintenance of signaling and accessories thereto, including patent rights and other rights thereto, including machines, instruments, and other equipment for laboratory and repair purposes; tuition, laboratory fees, and so forth, for Signal Corps officers detailed to civilian technical schools for the purpose of pursuing technical courses of instruction along Signal Corps lines; lease, alteration, and repair of such buildings required for storing or guarding Signal Corps supplies, equipment, and personnel when not otherwise provided for, including the land therefor, the introduction of water, electric light and power, sewerage, grading, roads and walks, and other equipment required, \$2,835,000: *Provided*, That not to exceed \$600,000 from this appropriation may be expended for salaries and wages of civilian employees; not to exceed \$450,000 may be expended for commercial and existing Government-owned telephone and telegraph service; not to exceed \$1,000,000 may be expended for signal equipment for organizations; not to exceed \$7,500 may be expended for pigeon service; not to

Special price for typewriters.

Chief Signal Officer.

Signal Service.

Telegraph and telephone systems.
Purchase, operation, etc.

Camp Alfred Vail, N. J., school.

Telephones, etc.

Exception.

Electrical installations.

Civilian employees, supplies, etc.

Signaling experiments, etc.

Buildings for supplies, etc.

Proviso.
Amounts for civilian employees, telephone and telegraph service, etc.

exceed \$100,000 may be expended for photographic and cinematographic service; and not to exceed \$100,000 may be expended for the operation and maintenance of Camp Alfred Vail.

Camp Alfred Vail.

Washington - Alaska cables, etc.

WASHINGTON-ALASKA MILITARY CABLE AND TELEGRAPH SYSTEM.

Operation, etc., expenses.

For defraying the cost of such extensions, betterments, operation, and maintenance of the Washington-Alaska Military Cable and Telegraph System as may be approved by the Secretary of War, to be available until the close of the fiscal year 1923, from the receipts of the Washington-Alaska Military Cable and Telegraph System which have been covered into the Treasury of the United States, the extent of such extensions and betterments and the cost thereof to be reported to Congress by the Secretary of War, \$140,000.

Air Service.

AIR SERVICE.

Designated expenses for flying schools, aviation stations, etc.

For creating, maintaining, and operating at established flying schools and balloon schools courses of instruction for officers, students, and enlisted men, including cost of equipment and supplies necessary for instruction, purchase of tools, equipment, materials, machines, textbooks, books of reference, scientific and professional papers, instruments, and materials for theoretical and practical instruction; for maintenance, repair, storage, and operation of airships, war balloons, and other aerial machines, including instruments, materials, gas plants, hangars, and repair shops, and appliances of every sort and description necessary for the operation; construction, or equipment of all types of aircraft; and all necessary spare parts and equipment connected therewith; for purchase of supplies for securing, developing, printing, and reproducing photographs in connection with aerial photography; improvement, equipment, maintenance, and operation of plants for testing and experimental work, and procuring and introducing water, electric light and power, gas and sewerage, including maintenance, operation, and repair of such utilities at such plants; for the acquisition of land or interest in land by purchase, lease, or condemnation where necessary to explore for, procure, or reserve helium gas, and also for the purchase, manufacture, construction, maintenance, and operation of plants for the production thereof and experimentation therewith; salaries and wages of civilian employees as may be necessary, and payment of their traveling and other necessary expenses as authorized by existing law; experimental investigation and purchase and development of new types of aircraft, accessories thereto, and aviation engines, including patents and other rights thereto, and plans, drawings, and specifications thereof; for the purchase, manufacture, and construction of airships, balloons, and other aerial machines, including instruments, gas plants, hangars, and repair shops, and appliances of every sort and description necessary for the operation, construction, or equipment of all types of aircraft, and all necessary spare parts and equipment connected therewith; for the purchase, manufacture, and issue of special clothing, wearing apparel, and similar equipment for aviation purposes; for all necessary expenses connected with the sale or disposal of surplus or obsolete aeronautical equipment, and the rental of buildings, and other facilities for the handling or storage of such equipment; for the services of such consulting engineers at experimental stations of the Air Service as the Secretary of War may deem necessary, including necessary traveling expenses; purchase of special apparatus and appliances, repairs, and replacements of same used in connection with special scientific medical research in the Air Service; for printing and binding, including supplies, equip-

Helium production.

Civilian employees.

Purchase, manufacture, etc., of aerial machines, etc.

Disposal of surplus equipment, etc.

Consulting engineers, etc.

Printing, office supplies, etc.

ment, and repairs for such Air Service printing plants outside of the District of Columbia as may be authorized in accordance with law; for publications, station libraries, special furniture, supplies, and equipment for offices, shops, and laboratories; for special services, including the salvaging of wrecked aircraft, \$19,200,000: *Provided*, That not to exceed \$4,000,000 from this appropriation may be expended for pay and expenses of civilian employees other than those employed in experimental and research work; not exceeding \$250,000 may be expended for experimentation, conservation, and production of helium; not exceeding \$4,300,000 may be expended for experimental and research work with airplanes or lighter-than-air craft and their equipment, including the pay of necessary civilian employees; not exceeding \$500,000 may be expended for the production of lighter-than-air equipment; and not exceeding \$350,000 may be expended for improvement of stations, hangars, and gas plants: *Provided further*, That not less than \$5,500,000 shall be expended for the production and purchase of new airplanes and their equipment, spare parts, and accessories: *Provided further*, That claims not exceeding \$250 in amount for damages to persons and private property resulting from the operation of aircraft at home and abroad may be settled out of the funds appropriated hereunder, when each claim is substantiated by a survey report of a board of officers appointed by the commanding officer of the nearest aviation post, and approved by the Chief of Air Service and the Secretary of War: *Provided further*, That claims so settled and paid from the sum hereby appropriated shall not exceed in the aggregate the sum of \$10,000: *Provided further*, That section 3648, Revised Statutes, shall not apply to subscriptions for foreign and professional newspapers and periodicals to be paid for from this appropriation: *And provided further*, That the Secretary of War is authorized to pay out of funds appropriated for the Air Service of the Army for the fiscal year 1920, the sum of \$1,079.02 to Frank D. Kohn for the use and occupation, for the period from July 1, 1919, to January 9, 1920, of the lands upon which the Air Service engine and plane repair depot is now located near the city of Montgomery, Alabama.

That payments heretofore made by disbursing officers of the United States to the Lonoke Chamber of Commerce, Lonoke, Arkansas, under and pursuant to a lease dated March 20, 1919, providing for the use and occupation by the United States of certain lands near Lonoke, Arkansas, for aeronautical purposes and providing for an increased rental from and after January 1, 1919, are hereby ratified and confirmed.

FINANCE DEPARTMENT.

PAY, AND SO FORTH, OF THE ARMY.

PAY OF OFFICERS.

For pay of officers of the line and staff, \$46,000,000.

For pay of officers, National Guard, \$100.

For pay of the officers of the Officers' Reserve Corps, \$250,000: *Provided*, That no portion of this appropriation shall be expended for the pay of a reserve officer on active duty for a longer period than fifteen days, except such as may be detailed for duty with the War Department General Staff under section 3a and section 5 (b) of the Army Reorganization Act approved June 4, 1920, or who may be detailed for courses of instruction at the general or special service schools of the Army, or who may be detailed for duty as instructors at civilian military training camps appropriated for in

Provisos.
Allotment to designated expenses.

New airplanes.

Paying damage claims.

Aggregate limit.

Periodicals.
R. S., sec. 3648, p. 718.

Frank D. Kohn.

Lonoke Chamber of Commerce, Ark.
Payments to, for lease of lands, ratified.

Finance Department.

Pay of the Army.

Officers.

Line and staff.

National Guard.

Officers' Reserve Corps.

Provisos.
General Staff duty limited.

Vol. 41, pp. 760, 763.

Other details.

Vol. 41, p. 776.	this Act, or who may be detailed for duty with tactical units of the Air Service, as provided in section 37a of the Army Reorganization Act approved June 4, 1920, or not to exceed three reserve officers in the Judge Advocate General's Department, or except one officer of the Medical Reserve Corps: <i>Provided further</i> , That pay and allowances of such additional officers and nurses of the Medical Reserve Corps as are required to supplement the like officers and nurses of the Regular Army in the care of beneficiaries of the Bureau of the War Risk Insurance treated in Army hospitals may be paid from the funds allotted to the War Department by that bureau under existing law.
Medical Reserve Corps. Service to war risk patients in Army hospitals.	For pay of warrant officers, \$1,413,000. For aviation increase, to officers of the Air Service, \$1,000,000. For additional pay to officers for length of service, \$4,000,000.
Warrant officers. Aviation increase, Air Service. Longevity.	
Enlisted men.	PAY OF ENLISTED MEN.
Lane and staff.	For pay of enlisted men of the line and staff, \$77,741,370. The Secretary of War shall discharge from the military service with pay and with the form of discharge certificate to which the service of each, after enlistment, shall entitle him, all enlisted men under the age of eighteen on the application of either of their parents or legal guardian, and shall also furnish to each transportation in kind from the place of discharge to the railroad station at or nearest to the place of acceptance for enlistment, or to his home if the distance thereto is no greater than from the place of discharge to the place of acceptance for enlistment, but if the distance be greater he may be furnished with transportation in kind for a distance equal to that from place of discharge to place of acceptance for enlistment; and the Secretary of War is directed under such reasonable regulations as he may prescribe to grant applications for discharge of enlisted men serving in the continental United States without regard to the provisions of existing law respecting discharges until the number in the Army has been reduced to 150,000 enlisted men, not including the Philippine Scouts. The provisions of this paragraph shall take effect immediately upon the approval of this Act.
Applications for discharge to be accepted, until strength reduced to 150,000 men.	
Reenlistment allowance repealed. Vol. 41, p. 775.	The provisions of section 27 of the Army Reorganization Act, approved June 4, 1920, providing an enlistment allowance, are hereby repealed.
National Guard. Enlisted Reserve Corps. Aviation increase. Proviso. Limitation.	For pay of enlisted men of National Guard, \$100. For pay of enlisted men of the Enlisted Reserve Corps, \$100. For aviation increase, to enlisted men of the Air Service, \$150,000: <i>Provided</i> , That this appropriation shall not be available for increased pay on flying status to more than five hundred enlisted men.
Flying cadets. Vol. 41, p. 1098.	Nothing contained in Public Resolution Numbered 59 of the Sixty-sixth Congress shall be held to prohibit the enlistment of flying cadets to the number of five hundred.
Philippine Scouts. Longevity.	For pay of the enlisted men of the Philippine Scouts, \$1,046,000. For additional pay for length of service to enlisted men, \$4,600,000.
Retired list.	PAY OF PERSONS WITH RETIRED STATUS.
Officers. On active duty. Enlisted men. On active duty.	For pay of the officers on the retired list, \$5,000,000. For increase pay to retired officers on active duty, \$275,000. For pay of retired enlisted men, \$4,180,167. For pay and allowances of retired enlisted men on active duty, \$17,817.
Philippine Scout officers. Pay clerks. Veterinarians.	For pay of retired Philippine Scout officers, \$185,640. For pay of retired pay clerks, \$18,562. For pay of retired veterinarians, \$3,570.

CLERKS, MESSENGERS, AND LABORERS, OFFICE OF THE CHIEF OF STAFF. Office of Chief of Staff.

Chief clerk, \$2,500; clerks—one \$2,250, six at \$2,000 each, eight at \$1,800 each, thirteen at \$1,600 each, twenty-one at \$1,400 each, twenty-four at \$1,200 each, twenty-six at \$1,000 each; chief messenger, \$1,000; messengers—three at \$840 each, ten at \$720 each; laborer, \$720; in all, \$147,590. Clerks, messengers, etc.

CLERKS, MESSENGERS, AND LABORERS, GENERAL STAFF COLLEGE. General Staff College.

Chief clerk, \$2,000; clerks—two at \$1,800 each, six at \$1,600 each, seven at \$1,400 each, six at \$1,200 each, three at \$1,000 each; captain of the watch, \$900; six watchmen, at \$720 each; packer, \$840; five messengers, at \$720 each; laborers—one \$720, one \$600; gardener, \$720; five charwomen, at \$240 each; in all, \$48,100. Clerks, messengers, etc.

PAY OF ARMY FIELD CLERKS AND CIVIL SERVICE MESSENGERS AT HEADQUARTERS OF THE SEVERAL TERRITORIAL DEPARTMENTS, CORPS AREAS, ARMY AND CORPS HEADQUARTERS, TERRITORIAL DISTRICTS, TACTICAL DIVISIONS AND BRIGADES, SERVICE SCHOOLS, CAMPS AND PORTS OF EMBARKATION AND DEBARKATION. Headquarters of departments, areas, districts, divisions, etc.

Army field clerks—nine at \$2,000 each, forty-three at \$1,800 each, seventy-seven at \$1,600 each, one hundred and six at \$1,400 each, one hundred and sixty-five at \$1,200 each; one hundred messengers at \$720 each; increased pay for four hundred Army field clerks as provided by the Act of May 18, 1920, \$96,000; in all, \$733,000. Army field clerks, etc.

For additional pay while on foreign service, \$5,000. Increased pay. Vol. 41, p. 602.

For commutation of quarters and of heat and light, \$198,000. Foreign service pay. Commutation of quarters, etc.

For commutation of quarters and of heat and light for field clerks, Quartermaster Corps, \$75,000: *Provided*, That said clerks, messengers, and laborers shall be employed and assigned by the Secretary of War to the offices and positions in which they are to serve: *Provided further*, That no clerk, messenger, or laborer at headquarters of tactical divisions, military departments, brigades, service schools, and office of the Chief of Staff shall be assigned to duty in any bureau of the War Department. Quartermaster Corps field clerks. *Provided*. Assignments. Department duty forbidden.

MISCELLANEOUS. Miscellaneous.

For pay of contract surgeons, \$56,801. Contract surgeons.

For pay of nurses, \$800,000. Nurses.

For pay of hospital matrons, \$3,000. Hospital matrons.

For expenses of courts-martial, courts of inquiry, military commissions, retiring boards, and compensation of reporters and witnesses attending same, and expenses of taking depositions and securing other evidence for use before the same, \$87,500. Courts martial, etc.

For commutation of quarters and heat and light to commissioned officers, warrant officers, members of the Nurse Corps, and enlisted men on duty at places where no public quarters are available, including enlisted men of the Enlisted Reserve Corps and retired enlisted men when ordered to active duty, \$5,000,000. Commutation of quarters, etc.

For interest on soldiers' deposits, \$100,000. Interest, soldiers' deposits.

For pay of expert accountant for the Inspector General's Department, \$2,500. Expert accountant.

For mileage to commissioned officers, warrant officers, members of the Officers' Reserve Corps when ordered to active duty, contract surgeons, expert accountant, Inspector General's Department, Army field clerks and field clerks of the Quartermaster Corps, when authorized by law, \$1,875,000. Mileage, officers, etc.

Foreign pay. Officers.	For additional 10 per centum increase of pay of officers on foreign service, \$325,000.
Enlisted men.	For additional 20 per centum increase of pay of enlisted men on foreign service, \$1,750,000.
Computer.	For pay of one computer for Artillery Board, \$2,500.
Loss by exchange.	For payment of exchange by officers serving in foreign countries and when specially authorized by the Secretary of War, by officers disbursing funds pertaining to the War Department when serving in Alaska, and all foreign money received shall be charged to and paid out by disbursing officers of the Army at the legal valuation fixed by the Secretary of the Treasury, \$5,000.
Officers furnishing mounts.	For additional pay to officers below the grade of major required to be mounted and who furnish their own mounts, \$200,000.
Jennie Carroll.	For amount required to make monthly payments to Jennie Carroll, widow of James Carroll, late major, United States Army, \$1,500.
Mabel H. Lazear.	For amount required to make monthly payments to Mabel H. Lazear, widow of Jesse W. Lazear, late acting assistant surgeon, United States Army, \$1,500.
John R. Kissinger.	For amount required to make monthly payments to John R. Kissinger, late of Company D, One hundred and fifty-seventh Indiana Volunteer Infantry, also late of the Hospital Corps, United States Army, \$1,200.
Finance Department clerks, etc.	For compensation of clerks and other employees of the Finance Department, \$1,420,000.
Advanced course training camps. Pay for attending, fiscal year 1921. Vol. 41, p. 956.	The appropriation for "Pay, and so forth, of the Army," for the fiscal year 1921 shall be available for the authorized pay of members of the Reserve Officers' Training Corps or other persons authorized by the Secretary of War to attend the advanced course training camps during such fiscal year.
Accounts consoli- dated. Post, p. 456.	All the money hereinbefore appropriated for pay of the Army and miscellaneous, except the appropriation for mileage to commissioned officers, warrant officers, members of the Officers' Reserve Corps when ordered to active duty, contract surgeons, expert accountant, Inspector General's Department, Army field clerks, and field clerks of the Quartermaster Corps, when authorized by law, shall be disbursed and accounted for as pay of the Army, and for that purpose shall constitute one fund: <i>Provided</i> , That so much of the unexpended amount of the appropriation for pay, and so forth, of the Army for the fiscal year 1919 as may be necessary to permit payment for the adjustment and settlement of claims of officers, members of the Nurse Corps, and enlisted men for pay and allowances growing out of service in the World War from April 6, 1917, to June 30, 1919, inclusive, shall remain upon the books of the Treasury to the credit of that appropriation until June 30, 1922: <i>Provided further</i> , That the Army shall be reduced by the Secretary of War so that the sum herein appropriated shall defray the entire cost of the pay of the officers and enlisted men of the line and staff during the fiscal year ending June 30, 1922.
Provisos. Payment for World War service from prior appropriation. Vol. 40, p. 351.	
Army to be reduced to meet appropriation for current year.	

Quartermaster Corps.

QUARTERMASTER CORPS.

Subsistence.

SUBSISTENCE OF THE ARMY.

Purchase of supplies
for issue.

Purchase of subsistence supplies: For issue as rations to troops, including warrant officers of the Mine Planter Service, enlisted men of the Enlisted Reserve Corps and retired enlisted men when ordered to active duty, civil employees when entitled thereto, hospital matrons, nurses, applicants for enlistment while held under observation, general prisoners of war (including Indians held by the Army as prisoners, but for whose subsistence appropriation is not otherwise made), Indians employed with the Army as guides and scouts, and

general prisoners at posts; for the subsistence of the masters, officers, crews, and employees of the vessels of the Army Transport Service; hot coffee for troops traveling when supplied with cooked or travel rations; meals for recruiting parties and applicants for enlistment while under observation; for sales to officers, including members of the Officers' Reserve Corps while on active duty, and enlisted men of the Army: *Provided*, That the sum of \$12,000 is authorized to be expended for supplying meals or furnishing commutation of rations to enlisted men of the Regular Army and the National Guard who may be competitors in the national rifle match: *Provided further*, That no competitor shall be entitled to commutation of rations in excess of \$1.50 per day, and when meals are furnished no greater expense than that sum per man per day for the period the contest is in progress shall be incurred. For payments: Of commutation of rations to the cadets of the United States Military Academy in lieu of the regular established ration, at the rate of \$1.08 per ration; of the regulation allowances of commutation in lieu of rations to enlisted men on furlough, enlisted men and male and female nurses when stationed at places where rations in kind can not be economically issued, including warrant officers of the Mine Planter Service, enlisted men of the Enlisted Reserve Corps and retired enlisted men when ordered to active duty, and when traveling on detached duty where it is impracticable to carry rations of any kind, enlisted men selected to contest for places or prizes in department and Army rifle competitions while traveling to and from places of contest, male and female nurses on leave of absence, applicants for enlistment, and general prisoners while traveling under orders. For payment of the regulation allowances of commutation in lieu of rations for members of the Army Nurse Corps while on duty in hospital, and for enlisted men, applicants for enlistment while held under observation, civilian employees who are entitled to subsistence at public expense, and general prisoners sick therein, to be paid to the surgeon in charge; advertising; for providing prizes to be established by the Secretary of War for enlisted men of the Army who graduate from the Army schools for bakers and cooks, the total amount of such prizes at the various schools not to exceed \$900 per annum; and for other necessary expenses incident to the purchase, testing, care, preservation, issue, sale, and accounting for subsistence supplies for the Army; in all, \$29,350,000.

Sales to officers, etc.

Provided.
Competitors to national rifle match.

Ration restriction.

Payments.
Commutation of rations.Army Nurse Corps,
etc.Prizes for bakers
and cooks.Expenses of purchasing,
etc., supplies.

REGULAR SUPPLIES.

Regular supplies of the Quartermaster Corps, including their care and protection, construction and repair of military reservation fences; stoves and heating apparatus required for the use of the Army for heating offices, hospitals, barracks and quarters, and recruiting stations, and United States disciplinary barracks; also ranges, stoves, coffee roasters, and appliances for cooking and serving food at posts in the field and when traveling, and repair and maintenance of such heating and cooking appliances; and the necessary power for the operation of moving-picture machines; authorized issues of candles and matches; for furnishing heat and light for the authorized allowance of quarters for officers, including members of the Officers' Reserve Corps when ordered to active duty, and enlisted men, warrant officers, and field clerks, including enlisted men of the Enlisted Reserve Corps, and retired enlisted men when ordered to active duty; contract surgeons when stationed at and occupying public quarters at military posts; for officers of the National Guard attending service and garrison schools; and for recruits, guards, hospitals, storehouses, offices, the buildings erected at private cost, in the operation of the Act approved May 31, 1902, and buildings for a similar purpose on military reservations author-

Regular supplies.

Heat and light to
quarters, etc.Recreation build-
ings.

Vol. 32, p. 282.

Bakeries; ice machines; laundries.

Supplies for schools, etc.

Forage, etc., for animals.

Stationery, printing, etc.

Provisos. Allotments designated.

Sale of horses and mules not in actual use.

Fuel contracts authorized regardless of fiscal year.

Payments.

ized by War Department regulations; for sale to officers, and including also fuel and engine supplies required in the operation of modern batteries at established posts; for post bakeries, including bake ovens and apparatus pertaining thereto and the repair thereof; for ice machines and their maintenance where required for the health and comfort of the troops and for ice for issue to organizations of enlisted men and officers at such places as the Secretary of War may determine, and for preservation of stores; for the construction and maintenance of laundries at military posts in the United States and its island possessions; for the authorized issues of laundry materials for use of general prisoners confined at military posts without pay or allowances, and for applicants for enlistment while held under observation; authorized issues of soap, toilet paper, and towels; for the necessary furniture, textbooks, paper, and equipment for the post schools and libraries, and for schools for non-commissioned officers; for the purchase and issue of instruments, office furniture, stationery, and other authorized articles for the use of officers' schools at the several military posts; for purchase of relief maps for issue to organizations, commercial newspapers, market reports, and so forth; for the tableware and mess furniture for kitchens and mess halls, each and all for the enlisted men, including recruits; for forage, salt, and vinegar for the horses, mules, oxen, and other draft and riding animals of the Quartermaster Corps at the several posts and stations and with the armies in the field, and for the horses of the several regiments of Cavalry and batteries of Artillery, and such companies of Infantry and Scouts as may be mounted; for remounts and for the authorized number of officers' horses, including bedding for the animals; for seeds and implements required for the raising of forage at remount depots and on military reservations in the Hawaiian and Philippine Islands, and for labor and expenses incident thereto, including, when specifically authorized by the Secretary of War, the cost of irrigation; for straw for soldiers' bedding, stationery, typewriters and exchange of same, including blank books and blank forms for the Army, certificates for discharged soldiers, and for printing department orders and reports, \$16,500,000: *Provided*, That from this appropriation, not to exceed \$1,750,000 shall be expended for the pay of civilian employees; not to exceed \$1,750,000 shall be expended for power, heat, and electric current, of which not exceeding \$42,300 may be used for improvement of electric power supply system at Governors Island, New York; not to exceed \$100,000 shall be expended for maintenance and repair of buildings (including repair of machinery) for laundries; not to exceed \$300,000 shall be expended for the maintenance and repair of heating apparatus (other than stoves); not to exceed \$200,000 for maintenance and repair of electric wiring and fixtures; not to exceed \$10,000 for the repair and exchange of typewriters; not to exceed \$5,225,000 for fuel; not to exceed \$6,265,000 for forage, including salt and vinegar and bedding for animals, and straw for soldiers' bedding; not to exceed \$350,000 for ice; and not to exceed \$550,000 shall be expended for stationery: *Provided*, That the Secretary of War is authorized and directed to sell as soon as possible after the approval of this Act, upon such terms and under such conditions as he may deem most advantageous to the best interests of the Government, such horses and mules now being held at remount stations and posts as are not in actual use: *Provided further*, That hereafter when, in the opinion of the Secretary of War, it is in the interest of the United States so to do, he is authorized to enter into contracts and to incur obligations for fuel in sufficient quantities to meet the requirements for one year without regard to the current fiscal year, and payments for supplies delivered under such contracts

may be made from funds appropriated for the fiscal year in which the contract is made, or from funds appropriated or which may be appropriated for such supplies for the ensuing fiscal year.

INCIDENTAL EXPENSES.

Postage; cost of telegrams on official business received and sent by officers of the Army, including members of the Officers' Reserve Corps, when ordered to active duty; for expenses of expresses to and from frontier posts and armies in the field; hire of laborers in the Quartermaster Corps, including the care of officers' mounts when the same are furnished by the Government; compensation of clerks and other employees of the Quartermaster Corps, and clerks, foremen, watchmen, and organist of the United States disciplinary barracks, and incidental expenses of recruiting; for the apprehension, securing, and delivering of deserters, including escaped military prisoners, and the expenses incident to their pursuit; and no greater sum than \$50 for each deserter or escaped military prisoner shall, in the discretion of the Secretary of War, be paid to any civil officer or citizen for such services and expenses; for a donation of \$10 to each dishonorably discharged prisoner upon his release from confinement under court-martial sentence involving dishonorable discharge; and such additional expenditures as are necessary and authorized by law in the movements and operation of the Army and at military posts, and not expressly assigned to any other department, \$5,500,000: *Provided*, That from this appropriation not exceeding \$2,450,000 shall be expended for the hire of labor; not exceeding \$2,825,000 shall be expended for the pay of civilian employees other than laborers; not exceeding \$100,000 shall be expended for telegrams, cablegrams, and postage; and not exceeding \$25,000 shall be expended for experimental and development work.

Incidental expenses.

Civilian employees.

Provido.
Allotments desig-
nated.

TRANSPORTATION OF THE ARMY AND ITS SUPPLIES.

For transportation of the Army and its supplies, including transportation of the troops when moving either by land or water, and of their baggage, including warrant officers, members of the Officers' Reserve Corps, enlisted men of the Enlisted Reserve Corps, and retired enlisted men when ordered to active duty, including the cost of packing and crating; for transportation of recruits and recruiting parties, of applicants for enlistment between recruiting stations and recruiting depots; for travel allowance to officers and enlisted men on discharge; for payment of travel allowance as provided in section 3 of the Act approved February 28, 1919, to enlisted men of the National Guard on their discharge from the service of the United States, and to members of the National Guard who have been mustered into the service of the United States, and discharged on account of physical disability; for payment of travel pay to officers of the National Guard on their discharge from the service of the United States, as prescribed in the Act approved March 2, 1901; for travel allowance to discharged prisoners and persons discharged from the Government Hospital for the Insane after transfer thereto from such barracks or place to their homes (or elsewhere as they may elect), provided the cost in each case shall not be greater than to the place of last enlistment; of the necessary agents and other employees, including per diem allowances in lieu of subsistence not exceeding \$4 for those authorized to receive the per diem allowance; of clothing and equipage and other quartermaster stores from Army depots or places of purchase or delivery to the several posts and Army depots and from those depots to the troops in the field; of horse equipment; of ordnance and ordnance

Transportation.

Travel allowance,
National Guard.
Vol. 39, p. 217.

National Guard offi-
cers on discharge.
Vol. 31, p. 902.

Per diem subsistence.

Payment to land-grant railroads.

Provisos.
Compensation rates.

Fifty per cent to roads not bond aided.

Full payment to excepted roads.

Draft and pack animals, vehicles, etc.

Ships, boats, etc.

Transports.

Allotments to animal drawn, water, rail, and motor.
Post, p. 455.

Purchase of animals, etc., limited.

Motor vehicle restriction.

stores, and small arms from the foundries and armories to the arsenals, fortifications, frontier posts, and Army depots; for payment of wharfage, tolls, and ferriages; for transportation of funds of the Army; for the payment of Army transportation lawfully due such land-grant railroads as have not received aid in Government bonds (to be adjusted in accordance with the decisions of the Supreme Court in cases decided under such land-grant Acts), but in no case shall more than 50 per centum of full amount of service be paid: *Provided*, That such compensation shall be computed upon the basis of the tariff or lower special rates for like transportation performed for the public at large, and shall be accepted as in full for all demands for such service: *Provided further*, That in expending the money appropriated by this Act a railroad company which has not received aid in bonds of the United States and which obtained a grant of public land to aid in the construction of its railroad on conditions that such railroad should be a post route and military road subject to the use of the United States for postal, military, naval, and other Government services, and also subject to such regulations as Congress may impose restricting the charge for such Government transportation, having claims against the United States for transportation of troops and munitions of war and military supplies and property over such aided railroads, shall be paid out of the moneys appropriated by the foregoing provisions only on the basis of such rate for the transportation of such troops and munitions of war and military supplies and property as the Secretary of War shall deem just and reasonable under the foregoing provision, such rate not to exceed 50 per centum of the compensation of such Government transportation as shall at that time be charged to and paid by private parties to any such company for like and similar transportation; and the amount so fixed to be paid shall be accepted as in full for all demands for such service: *Provided further*, That nothing in the preceding provisos shall be construed to prevent the accounting officers of the Government from making full payment to land-grant railroads for transportation of property or persons where the courts of the United States have held that such property or persons do not come within the scope of the deductions provided for in the land-grant Acts; for the purchase and hire of draft and pack animals in such numbers as are actually required for the service, including reasonable provision for replacing unserviceable animals; for the purchase, hire, operation, maintenance, and repair of such harness, wagons, carts, drays, other vehicles, and horse-drawn passenger-carrying vehicles as are required for the transportation of troops and supplies and for official, military, and garrison purposes; for drayage and cartage at the several depots; for the repair of ships, boats, and other vessels required for the transportation of troops and supplies and for official, military, and garrison purposes; for expenses of sailing public transports and other vessels on the various rivers, the Gulf of Mexico, and the Atlantic and Pacific Oceans, \$28,725,000: *Provided*, That the amounts to be expended from this appropriation for the objects hereinbefore set forth shall not exceed the following respective sums: Animal-drawn transportation, \$1,530,000; transportation by water, \$10,620,000; rail transportation, \$10,200,000; and motor transportation, \$6,375,000: *Provided further*, That not more than \$10,000 of this appropriation shall be expended for the purchase of draft or pack animals or animal-drawn vehicles: *Provided further*, That no money appropriated by this Act shall be expended for the hire, operation, maintenance, or repair of any motor-propelled vehicle which shall be employed wholly or in part for personal, social, or similar use, except such use as is prescribed by order for the transportation of Army personnel in connection with the recreational

activities of the Army: *And provided further*, That the Secretary of War is authorized and directed to sell or to dispose of by transfer to the Department of Agriculture under existing laws, for its own use and the use of the several States, in road work and maintenance of roads so many motor trucks and passenger-carrying automobiles as will, in addition to such trucks and automobiles as have been sold or transferred since January 1, 1921, aggregate during the first nine months of the calendar year, ten thousand motor trucks and two thousand passenger-carrying automobiles: *And provided further*, That hereafter, when, in the opinion of the Secretary of War, accommodations are available, transportation on Army transports may be provided for the members and employees of the Porto Rican Government and their families on official business without expense to United States: *And provided further*, That \$250,000 of the appropriation hereby made shall be available for additional pay for employees on harbor boats, quartermaster service, in lieu of subsistence: *And provided further*, That none of the funds appropriated or made available under this Act or any of the unexpended balances of any other Act shall be used for the purchase of motor-propelled passenger or freight carrying vehicles for the Army except those that are purchased solely for experimental purposes: *And provided further*, That hereafter the cost of transportation of civilian employees and of materials in connection with the construction or maintenance of seacoast fortifications, or the acquisition of land therefor, by the Engineer Department, or with the manufacturing and purchase activities of the Ordnance Department and the Chemical Warfare Service, shall be charged to the appropriations for the work in connection with which such transportation charges are incurred.

Disposal of additional motor vehicles directed.

Aggregate number.

Porto Rican officials, etc., on transports.

Employees on harbor boats.

Motor vehicle purchases restricted.

Transportation of civilian employees on designated activities to be paid therefrom.

WATER AND SEWERS AT MILITARY POSTS.

For procuring and introducing water to buildings and premises at such military posts and stations as from their situations require to be brought from a distance; for the installation and extension of plumbing within buildings where the same is not specifically provided for in other appropriations; for the purchase and repair of fire apparatus, including fire-alarm systems; for the disposal of sewage, and expenses incident thereto; for repairs to water and sewer systems and plumbing; for hire of employees, \$2,000,000: *Provided*, That not to exceed \$10,000 of this appropriation shall be expended for new construction work.

Water, sewers, etc., at posts.

Proviso.
New construction limited.

CLOTHING, AND CAMP AND GARRISON EQUIPAGE.

For cloth, woolens, materials, and for the purchase and manufacture of clothing for the Army, including enlisted men of the Enlisted Reserve Corps and retired enlisted men when ordered to active duty; for issue and for sale at cost price according to the Army regulations; for payment of commutation of clothing due to warrant officers of the Mine Planters Service and to enlisted men; for altering and fitting clothing and washing and cleaning when necessary; for operation of laundries; for equipment and repair of equipment of dry-cleaning plants, salvage and sorting storehouses, hat repairing shops, shoe repair shops, clothing repair shops, and garbage reduction works; for equipage, including authorized issues of toilet articles, barbers' and tailors' materials, for use of general prisoners confined at military posts without pay or allowances and applicants for enlistment while held under observation; issue of toilet kits to recruits upon their first enlistment, and issue of housewives to the Army; for expenses of packing and handling and similar necessaries; for a suit of citizen's

Clothing, and camp and garrison equipage.

Purchase, manufacture, etc.
Post, p. 417.

Equipage, etc.

outer clothing, to cost not exceeding \$30, to be issued when necessary to each soldier discharged otherwise than honorably; to each enlisted man convicted by civil court for an offense resulting in confinement in a penitentiary or other civil prison; and to each enlisted man ordered interned by reason of the fact that he is an alien enemy, or, for the same reason, discharged without internment; for indemnity to officers and men of the Army for clothing and bedding, and so forth, destroyed since April 22, 1898, by order of medical officers of the Army for sanitary reasons, \$12,000,000: *Provided*, That hereafter the settlement of clothing accounts of enlisted men, including charges for clothing drawn in excess of clothing allowance and payments of amounts due them when they draw less than their allowance, shall be made at such periods and under such regulations as may be prescribed by the Secretary of War.

Indemnity for destroyed clothing, etc.

Proviso.
Settlement of clothing accounts.

Uniforms.
Issue to discharged enlisted men, repealed.
Vol. 40, p. 1262.
Provisos.
Applications allowed to June 1, 1921.

Amounts for transportation allowed from specified appropriations.

That portion of the Act of February 28, 1919, relating to the issuance of uniforms to discharged enlisted men is hereby repealed: *Provided*, That such uniforms shall be issued in accordance with the provisions of said Act to those enlisted men who served in the Army of the United States at any time between April 6, 1917, and January 1, 1920, whose applications therefor shall have been received at the War Department prior to June 1, 1921: *Provided further*, That there may be transferred during the fiscal year 1922 from the appropriations contained herein for "Subsistence of the Army," "Regular Supplies, Quartermaster Corps," "Incidental Expenses, Quartermaster Corps," "Water and sewers at military posts," and "Clothing and camp and garrison equipage," to the appropriation for "Transportation of the Army and its supplies," such amounts as may be necessary.

Horses.

HORSES FOR CAVALRY, ARTILLERY, ENGINEERS, AND SO FORTH.

Purchase.

For the purchase of horses of ages, sex, and size as may be prescribed by the Secretary of War for remounts for officers entitled to public mounts for the Cavalry, Artillery, Signal Corps, and Engineers, the United States Military Academy, service schools, and staff colleges, and for the Indian Scouts, and for such Infantry and members of the Medical Department in field campaigns as may be required to be mounted, and the expenses incident thereto (including \$50,000 for purchase of remounts, and \$150,000 for encouragement of the breeding of riding horses suitable for the Army, including cooperation with the Bureau of Animal Industry, Department of Agriculture, and for the purchase of animals for breeding purposes and their maintenance), \$200,100: *Provided*, That the number of horses purchased under this appropriation, added to the number now on hand, shall be limited to the actual needs of the mounted service, including reasonable provisions for remounts, and unless otherwise ordered by the Secretary of War no part of this appropriation shall be paid out for horses not purchased by contract after competition duly invited by the Quartermaster Corps and an inspection under the direction and authority of the Secretary of War. When practicable, horses shall be purchased in open market at all military posts or stations, when needed, within a maximum price to be fixed by the Secretary of War: *Provided further*, That no part of this appropriation shall be expended for the purchase of any horse below the standard set by Army Regulations for Cavalry and Artillery horses, except when purchased as remounts or for instruction of cadets at the United States Military Academy: *Provided further*, That no part of this appropriation shall be expended for polo ponies except for West Point Military Academy, and such ponies shall not be used at

Encouraging breeding of riding horses.

Provisos.
Number limited.

Open market purchases.

Standard required.

Polo ponies.

any other place: *Provided further*, That the Secretary of War may, in his discretion, and under such rules and regulations as he may prescribe, accept donations of animals for breeding and donations of money or other property to be used as prizes or awards at agricultural fairs, horse shows, and similar exhibitions, in order to encourage the breeding of riding horses suitable for Army purposes: *And provided further*, That the Secretary of War shall report annually to Congress, at the commencement of each session, a statement of all expenditures under this appropriation, and full particulars of means adopted and carried into effect for the encouragement of the breeding of riding horses suitable for the military service.

Acceptance of donated breeding animals, etc.

Report of expenditures.

BARRACKS AND QUARTERS.

For barracks, quarters, stables, storehouses, magazines, administration and office buildings, sheds, shops, and other buildings necessary for the shelter of troops, public animals, and stores, and for administration purposes, except those pertaining to the Coast Artillery; for construction of reclamation plants; for constructing and repairing public buildings at military posts; for hire of employees; for rental of the authorized allowance of quarters for officers, including members of the Officers' Reserve Corps when ordered to active duty, on duty with the troops at posts and stations where no public quarters are available; of barracks or authorized allowance of quarters for non-commissioned officers and enlisted men, men on duty where public quarters are not available, including enlisted men of the Regular Army Reserve, retired enlisted men, and members of the enlisted Reserve Corps when ordered to active duty; for grounds for cantonments, camp sites, and other military purposes, and for buildings or portions of buildings for occupation by troops, for use as stables, storehouses, and offices, and for other military purposes; for the hire of recruiting stations and lodgings for recruits; for such furniture for the public rooms of officers' messes and for officers' quarters at military posts as may be approved by the Secretary of War; for wall lockers in permanent barracks and refrigerators in barracks and quarters; for screen doors, window screens, storm doors and sash, and window shades for barracks and officers' quarters, and for flooring and framing for tents, and for the National Guard when called or drafted into the service of the United States, \$6,860,000: *Provided*, That this appropriation shall not be available for the rent of offices for military attachés.

Barracks and quarters.

Construction, repairs, etc.

Rentals.

Grounds, sites, etc.

Furniture, etc.

National Guard in service.
Proviso.
Office rent, military attachés, excluded.

MILITARY POST EXCHANGES.

For continuing the construction, equipment, and maintenance of suitable buildings at military posts and stations for the conduct of the post exchange, school, library, reading, lunch, amusement rooms, for the conduct and maintenance of hostess houses, chapels, and gymnasium, including repairs to buildings erected at private cost, in the operation of the Act approved May 31, 1902, for the rental of films, purchase of slides, supplies for and making repairs to moving-picture outfits and for similar and other recreational purposes at training and mobilization camps now established, or which may be hereafter established, \$150,000.

Post exchanges.

Construction, equipment, etc.

Hostess houses, recreation buildings, etc.,

Vol. 32, p. 282.

BARRACKS AND QUARTERS, PHILIPPINE ISLANDS.

Continuing the work of providing for the proper shelter and protection of officers and enlisted men of the Army of the United States lawfully on duty in the Philippine Islands, including repairs and payments of rents, the acquisition of title to building sites, and such addi-

Philippine Islands.

Shelter for troops in.

Troops in China.
Proviso.
 Limit, quarters for officers.

tions to existing military reservations as may be necessary, and including also shelter for the animals and supplies, and all other buildings necessary for post administration purposes, and for shelter and repair thereof, and rentals for the United States troops in China, \$300,000: *Provided*, That no part of said sum shall be expended for the construction of quarters for officers of the Army the total cost of which, including the heating and plumbing apparatus, wiring, and fixtures, shall exceed in the case of quarters of a general officer the sum of \$8,000; of a colonel or officer above the rank of captain, \$6,000; and of an officer of and below the rank of captain, \$4,000.

Roads, wharves, etc.

ROADS, WALKS, WHARVES, AND DRAINAGE.

Construction, repairs, etc.

For the construction and repair by the Quartermaster Corps of roads, walks, and wharves; for the pay of employees; for the disposal of drainage; for dredging channels; and for care and improvement of grounds at military posts and stations, \$900,000: *Provided*, That none of the funds appropriated or made available under this Act shall be used for the permanent construction of any roads, walks, or wharves connected with any of the National Army cantonments or National Guard camps.

Proviso.
 Camps, etc., excluded.

Hospitals.

CONSTRUCTION AND REPAIR OF HOSPITALS.

Construction, repairs, etc.

For construction and repair of hospitals at military posts already established and occupied, including all expenditures for construction and repairs required at the Army and Navy Hospital at Hot Springs, Arkansas, and for the construction and repair of general hospitals and expenses incident thereto, and for additions needed to meet the requirements of increased garrisons, and for temporary hospitals in standing camps and cantonments; for the alteration of permanent buildings at posts for use as hospitals, construction and repairs of temporary hospital buildings at permanent posts, construction and repair of temporary general hospitals, rental or purchase of grounds, and rental and alteration of buildings for use for hospital purposes in the District of Columbia and elsewhere, including necessary temporary quarters for hospital personnel; outbuildings, heating and laundry apparatus, plumbing, water and sewers and electric work, cooking apparatus, and roads and walks for the same, \$900,000.

Temporary hospitals, etc.

Quarters for hospital stewards.

QUARTERS FOR HOSPITAL STEWARDS.

Construction and repair.

For construction and repair of quarters for hospital stewards at military posts already established and occupied, \$15,000.

Shooting galleries and ranges.

SHOOTING GALLERIES AND RANGES.

Expenses.

For shelter, grounds, shooting galleries, ranges for small-arms target practice, machine-gun practice, field artillery practice, repairs, and expenses incident thereto, including flour for paste for marking targets, hire of employees, such ranges and galleries to be open, as far as practicable, to the National Guard and organized rifle clubs, under regulations to be prescribed by the Secretary of War, \$50,000.

Target practice, etc., damages.

CLAIMS FOR DAMAGES TO AND LOSS OF PRIVATE PROPERTY.

Payment of claims.

For payment of claims for damages to and loss of private property incident to the training, practice, operation, or maintenance of the Army that have accrued, or may hereafter accrue, from time to time, to be immediately available and to remain available until expended,

\$100,000: *Provided*, That settlement of such claims shall be made by the Auditor for the War Department, upon the approval and recommendation of the Secretary of War, where the amount of damages has been ascertained by the War Department, and payment thereof will be accepted by the owners of the property in full satisfaction of such damages.

Proviso.
Settlement, etc.

RENT OF BUILDINGS, QUARTERMASTER CORPS.

Rent.

For rent of buildings and parts of buildings in the District of Columbia for military purposes during the fiscal year 1922, \$150,000: *Provided*, That this appropriation shall not be available if space is provided by the Public Buildings Commission in Government-owned buildings.

Building in District of Columbia.

Proviso.
Restriction.

VOCATIONAL TRAINING.

Vocational training.

For the employment of the necessary civilian instructors in the most important trades, and for the payment of their traveling expenses, as authorized under existing law; for the purchase of carpenter's, machinist's, mason's, electrician's, and such other tools and equipment as may be required, including machines used in connection with the trades; for the purchase of materials, live stock (including fowls), and other supplies necessary for instruction and training purposes, and the construction, repair, or alteration of such buildings needed for vocational training in agriculture; for shops, storage, and shelter of machinery as may be necessary to carry out the provisions of section 27 of the Act approved June 3, 1916, authorizing, in addition to the military training of soldiers while in the active service, means for securing an opportunity to study and receive instruction upon educational lines of such character as to increase their military efficiency and enable them to return to civil life better equipped for industrial, commercial, and general business occupations, part of this instruction to consist of vocational education either in agriculture or the mechanic arts, \$1,200,000: *Provided*, That whenever possible officers, warrant officers, noncommissioned officers, or other enlisted men shall be detailed as instructors: *Provided further*, That no part of this appropriation shall be available for salaries of civilian instructors other than in technical branches: *And provided further*, That not more than \$100,000 shall be expended for salaries and no person shall be employed hereunder at a rate of compensation exceeding \$3,000 per annum: *And provided further*, That farm products and the increase in live stock (including fowls) which accrue as incidental to vocational training in agriculture and animal husbandry shall be sold under such regulations as the Secretary of War may prescribe, and the proceeds of such sales shall be deposited in the Treasury of the United States to the credit of miscellaneous receipts.

Instructors, tools, equipment, etc.

Vol. 39, p. 186.

Provisos.
Use of Army instructors.

Civilian employees restricted.

Pay restriction.

Disposal of farm products, etc.

QUARTERMASTER SUPPLIES AND SERVICES FOR RIFLE RANGES FOR CIVILIAN INSTRUCTION.

Civilian military instruction.

To establish and maintain indoor and outdoor rifle ranges for the use of all able-bodied males capable of bearing arms, under reasonable regulations to be prescribed by the National Board for the Promotion of Rifle Practice and approved by the Secretary of War; for the employment of labor in connection with the establishment of outdoor and indoor rifle ranges, including labor in operating targets; for the employment of instructors; for clerical services; for badges and other insignia; for the transportation of employees, instructors, and civilians to engage in practice; for the purchase of materials, supplies, and services, and for expenses incidental to instruction of citi-

Expenses of rifle ranges, etc., for.

Proviso.
Civilian rifle teams
at national matches.

zens of the United States in marksmanship, and their participation in national and international matches, to be expended under the direction of the Secretary of War, and to remain available until expended, \$100,000: *Provided*, That out of the said sum of \$100,000 there may be expended for the payment of transportation, for supplying meals, or furnishing commutation of subsistence of civilian rifle teams authorized by the Secretary of War to participate in the national matches, not to exceed \$80,000.

Reserve Officers'
Training Corps.

QUARTERMASTER SUPPLIES, EQUIPMENT, AND SO FORTH, RESERVE OFFICERS' TRAINING CORPS.

Quartermaster supplies, etc., to units of.

For the procurement and issue, under such regulations as may be prescribed by the Secretary of War, to institutions at which one or more units of the Reserve Officers' Training Corps are maintained, of such public animals, means of transportation, supplies, tentage, equipment, and uniforms as he may deem necessary, and to forage at the expense of the United States public animals so issued, and to pay commutation in lieu of uniforms at a rate to be fixed annually by the Secretary of War; for transporting said animals and other authorized supplies and equipment from place of issue to the several institutions and training camps and return of same to place of issue when necessary; for the establishment and maintenance of camps for the further practical instruction of the members of the Reserve Officers' Training Corps, and for transporting members of such corps to and from such camps, and to subsist them while traveling to and from such camps and while remaining therein so far as appropriations will permit; or in lieu of transporting them to and from such camps and subsisting them while en route, to pay them travel allowance at the rate of 5 cents per mile for the distance by the shortest usually traveled route from the places from which they are authorized to proceed to the camp and for the return travel thereto, and to pay the return travel pay in advance of the actual performance of the travel; for pay for students attending advanced camps at the rate prescribed for soldiers of the seventh grade of the Regular Army; for the payment of commutation of subsistence to members of the senior division of the Reserve Officers' Training Corps, at a rate not exceeding the cost of the garrison ration prescribed for the Army, as authorized in the Act approved June 3, 1916, as amended by the Act approved June 4, 1920, \$2,896,553, to remain available until December 31, 1922.

Training camps.

Commutation of
traveling expenses.

Return pay in advance.

Vol. 39, p. 193.
Vol. 41, p. 777.

Other schools and colleges.

MILITARY SUPPLIES AND EQUIPMENT FOR SCHOOLS AND COLLEGES.

Military supplies
and equipment for.
Vol. 41, p. 780.
E. S., sec. 1225, p. 216.
Vol. 41, p. 776.

For the procurement and issue as provided in section 55-c of the Act approved June 4, 1920, and in section 1225, Revised Statutes, as amended, under such regulations as may be prescribed by the Secretary of War, to schools and colleges, other than those provided for in section 40 of the Act above referred to, of such arms, tentage, and equipment, including the transporting of same, and the overhauling and repair of personal equipments, machine-gun outfits, and horse equipments, as the Secretary of War shall deem necessary for proper military training in said schools and colleges, \$10,000: *Provided*, That no part of this appropriation shall be expended for the purchase of arms or other ordnance equipment.

Proviso.
Ordnance equipment excluded.

Storage and shipping facilities.

INLAND AND PORT STORAGE AND SHIPPING FACILITIES.

Expenses of inland and port.

For inland and port storage, including all necessary buildings, docks, tracks, handling, and other facilities for Government supplies, including rentals and hire of the necessary employees, and for cold

storage, \$100: *Provided*, That not to exceed \$7,000,000 of the funds heretofore appropriated for inland and port storage and shipping facilities shall be available for obligation on and after July 1, 1921: *Provided further*, That no part of the appropriations for inland and port storage and shipping facilities available for the fiscal year 1922, shall be available for the payment of clerical services pertaining to the activities of the Quartermaster Corps in the District of Columbia or elsewhere: *Provided further*, That not to exceed \$93,000 from funds heretofore appropriated for this purpose may be used in the erection and completion of a power house in connection with quartermaster warehouse numbered five at Philadelphia, Pennsylvania.

Proviso.
Funds available after July 1, 1921.

Payment from, for clerical services in the District forbidden.

Philadelphia, Pa., warehouse.

MEDICAL DEPARTMENT.

Medical Department.

MEDICAL AND HOSPITAL DEPARTMENT.

For the manufacture and purchase of medical and hospital supplies, including disinfectants, for military posts, camps, hospitals, hospital ships and transports, for laundry work for enlisted men and Army nurses while patients in a hospital, and supplies required for mosquito destruction in and about military posts in the Canal Zone; for the purchase of veterinary supplies and hire of veterinary surgeons; for expenses of medical supply depots; for medical care and treatment not otherwise provided for, including care and subsistence in private hospitals, of officers, enlisted men, and civilian employees of the Army, of applicants for enlistment, and of prisoners of war and other persons in military custody or confinement, when entitled thereto by law, regulation, or contract: *Provided*, That this shall not apply to officers and enlisted men who are treated in private hospitals or by civilian physicians while on furlough; for the proper care and treatment of epidemic and contagious diseases in the Army or at military posts or stations, including measures to prevent the spread thereof, and the payment of reasonable damages not otherwise provided for, for bedding and clothing injured or destroyed in such prevention; for the pay of male and female nurses, not including the Army Nurse Corps, and of cooks and other civilians employed for the proper care of sick officers and soldiers, under such regulations fixing their number, qualifications, assignments, pay, and allowances as shall have been or shall be prescribed by the Secretary of War; for the pay of civilian physicians employed to examine physically applicants for enlistment and enlisted men and to render other professional services from time to time under proper authority; for the pay of other employees of the Medical Department, for tuition of officers of the Medical Department, including the Army Nurse Corps, under section 127-a of the Army Reorganization Act approved June 4, 1920; for the payment of express companies and local transfers employed directly by the Medical Department for the transportation of medical and hospital supplies, including bidders' samples and water for analysis; for supplies for use in teaching the art of cooking to the enlisted force of the Medical Department; for the supply of the Army and Navy Hospital at Hot Springs, Arkansas; for advertising, printing, binding, laundry, and all other necessary miscellaneous expenses of the Medical Department, \$2,000,000.

Medical and hospital supplies, etc.

Mosquito destruction.

Private treatment, etc.

Proviso.
Not applicable if on furlough, etc.

Contagious diseases expenses.

Tuition of officers.

Vol. 41, p. 786.

Hot Springs Hospital, Ark.

Canal Zone.

HOSPITAL CARE, CANAL ZONE GARRISONS.

For paying the Panama Canal such reasonable charges, exclusive of subsistence, as may be approved by the Secretary of War for caring in its hospitals for officers, enlisted men, military prisoners, and civilian employees of the Army admitted thereto upon the request

Care of troops, etc., at hospitals in.

<i>Proviso.</i> Subsistence pay- ment.	of proper military authority, \$60,000: <i>Provided</i> , That the subsistence of the said patients, except commissioned officers, shall be paid to said hospitals out of the appropriation for subsistence of the Army at the rates provided therein for commutation of rations for enlisted patients in general hospitals.
Medical Museum.	ARMY MEDICAL MUSEUM.
Preserving speci- mens, etc.	For Army Medical Museum, preservation of specimens, and the preparation and purchase of new specimens, \$10,000.
Library.	LIBRARY, SURGEON GENERAL'S OFFICE.
Purchase of books, etc.	For the library of the Surgeon General's Office, including the purchase of the necessary books of reference and periodicals, \$15,000.
Insular Affairs Bureau.	BUREAU OF INSULAR AFFAIRS.
Care of insane soldiers.	CARE OF INSANE FILIPINO SOLDIERS.
In Philippine Is- lands. Vol. 35, p. 122.	For care, maintenance, and treatment at asylums in the Philippine Islands of insane natives of the Philippine Islands cared for in such institutions conformable to the Act of Congress approved May 11, 1908, \$2,000.
	CARE OF INSANE SOLDIERS OF PORTO RICO REGIMENT OF INFANTRY.
In Porto Rico.	For care, maintenance, and treatment at asylums in Porto Rico of insane soldiers of the Porto Rico Regiment of Infantry, \$100.
Engineer Depart- ment.	ENGINEER DEPARTMENT.
Engineer depots.	ENGINEER DEPOTS.
Incidental expenses.	For incidental expenses for the depots, including fuel, lights, chemicals, stationery, hardware, machinery, pay of civilian clerks, mechanics, laborers, and other employees; for lumber and materials and for labor for packing and crating engineer supplies; repairs of, and for materials to repair, public buildings, machinery, and instruments, and for unforeseen expenses, \$20,000.
School, D. C.	ENGINEER SCHOOL.
Equipment and maintenance.	Equipment and maintenance of the Engineer School, including purchase and repair of instruments, machinery, implements, models, boats, and materials for the use of the school and to provide means for the theoretical and practical instruction of Engineer officers and troops in their special duties as sappers and miners; for land mining, pontoniering, and signaling; for purchase and binding of scientific and professional works, papers, and periodicals treating on military engineering and scientific subjects, textbooks and books of reference
Incidental expenses.	for the library of the United States Engineer School; for incidental expenses of the school, including chemicals, stationery, hardware, machinery, and boats; for pay of civilian clerks, draftsmen, electricians, mechanics, and laborers; compensation of civilian lecturers and payment of tuition fees of not to exceed fifty student officers at
Tuition at civil tech- nical institutions.	civil technical institutions in addition to the 2 per centum of commissioned officers authorized to attend technical, professional, and other educational institutions as provided for in section 127a of the National Defense Act of June 3, 1916, as amended by the Act of June
Vol. 41, p. 786.	

4, 1920; for unforeseen expenses; for travel expenses of officers on journeys approved by the Secretary of War and made for the purpose of instruction: *Provided*, That the traveling expenses herein provided for shall be in lieu of mileage and other allowances; and for other absolutely necessary expenses: *Provided further*, That section 3648, Revised Statutes, shall not apply to subscriptions for foreign and professional newspapers and periodicals to be paid for from this appropriation, \$45,000.

Travel expenses of officers.

Provisos.
In lieu of mileage.

Periodicals.
R. S., sec. 3648, p. 718.

ENGINEER EQUIPMENT OF TROOPS.

Equipment of troops.

For pontoon material, tools, instruments, supplies, and appliances required for use in the engineer equipment of troops, for military surveys, and for engineer operations in the field, including the purchase, maintenance, operation, and repair of the necessary motor cycles; the purchase and preparation of engineer manuals and procurement of special paper for same, and for a reserve supply of above equipment, \$145,000.

Materials, tools, supplies, etc.

CIVILIAN ASSISTANTS TO ENGINEER OFFICERS.

Civilian assistants.

For services of surveyors, survey parties, draftsmen, photographers, master laborers, and clerks to Engineer officers on the staffs of division, corps, and department commanders, \$40,000.

Surveyors, etc.

ENGINEER OPERATIONS IN THE FIELD.

Field operations.

For expenses incident to military engineer operations in the field, including the purchase of material and a reserve of material for such operations, the construction or rental of storehouses within and outside of the District of Columbia, the purchase, operation, maintenance, and repair of horse-drawn and motor-propelled passenger-carrying vehicles, and such expenses as are ordinarily provided for under appropriations for "Engineer Depots," "Civilian assistants to engineer officers," and "Maps, War Department," \$220,000: *Provided*, That when to the interest of the Government funds appropriated under this head may be used for the purchase of options on materials for use in engineer operations in the field: *Provided further*, That so much of this appropriation as is necessary to provide facilities for Engineer training of troops may be expended for military construction work of a temporary character at camps and cantonments and in training areas, for training purposes only.

Expenses.

Provisos.
Purchase of options on materials.

Temporary construction for training.

CONTINGENCIES, ENGINEER DEPARTMENT, PHILIPPINE ISLANDS.

Philippine Islands.

For contingent expenses incident to the operations of the Engineer Department in the Philippine Islands, to be expended at the discretion of the Secretary of War, \$2,500.

Engineer contingencies.

MILITARY SURVEYS AND MAPS.

Military surveys and maps.

For the execution of topographic and other surveys, the securing of such extra topographic data as may be required, and the preparation and printing of maps required for military purposes, to be immediately available and remain available until December 31, 1922, \$25,000: *Provided*, That the Secretary of War is authorized to secure the assistance, wherever practicable, of the United States Geological Survey, the Coast and Geodetic Survey, or other mapping agencies of the Government in this work and to allot funds therefor to them from this appropriation.

Expenses of procuring, etc.

Proviso.
Assistance of other offices.

Alaska.

CONSTRUCTION AND MAINTENANCE OF MILITARY AND POST ROADS,
BRIDGES, AND TRAILS, ALASKA.

Roads, bridges, and trails in.

Proviso.
Use of contributed funds for construction work, etc.

Investigating facilities for road communication with designated coal deposits.

For the construction, repair, and maintenance of military and post roads, bridges, and trails, Territory of Alaska, to be immediately available, \$425,000: *Provided*, That the Secretary of War is hereby authorized to receive from the Territory of Alaska, or other source, such funds as may be contributed by them to be expended in connection with funds appropriated by the United States for any authorized work of construction, repair, and maintenance of roads, bridges, ferries, trails, and related works in the Territory of Alaska, and to cause such funds to be deposited to the credit of the Treasurer of the United States, and to expend the same in accordance with the purpose for which they were contributed: *Provided further*, That not to exceed \$10,000 of the foregoing amount shall be expended for a preliminary investigation and report on the feasibility, desirability, and cost of the best and most practicable connection between the Nome-Shelton system of communications and the coal deposits of the Kugruk River, Chicago Creek, and the Keewalik mining district, whether by wagon road, sled road, tramway, trail, or other means.

Ordnance Department.

ORDNANCE DEPARTMENT.

ORDNANCE SERVICE.

Current expenses.

For the current expenses of the Ordnance Department in connection with purchasing, receiving, storing, and issuing ordnance and ordnance stores, comprising police and office duties, rents, tolls, fuel, light, water, and advertising, stationery, typewriters, and adding machines, including their exchange, and office furniture, tools, and instruments of service; for incidental expenses of the Ordnance Service and those attending practical trials and tests of ordnance small arms, and other ordnance stores; for instruction purposes; for publications for libraries of the Ordnance Department, including the Ordnance Office; subscriptions to periodicals, which may be paid for in advance; and payment for mechanical labor in the office of the Chief of Ordnance; and for maintenance, repair, and operation of motor-propelled or horse-drawn passenger-carrying vehicles, \$2,900,000: *Provided*, That no money appropriated herein shall be expended for maintenance, repair, or operation of any motor-propelled passenger-carrying vehicle employed wholly or in part for personal, social, or other similar use or for any use except for military and official business: *Provided further*, That all material purchased under the appropriations in this Act for the Ordnance Department of the United States Army 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.

Proviso.
Vehicle restriction.

Material to be of American manufacture.

Ammunition.

ORDNANCE STORES, AMMUNITION.

Manufacture, etc., of, for small arms, airplane bombs, etc.

For the development, manufacture, purchase, and maintenance of airplane bombs; of ammunition for small arms and for hand use for reserve supply; of ammunition for burials at the National Soldiers' Home in Washington, District of Columbia, and of ammunition for firing the morning and evening gun at military posts prescribed by General Orders, Numbered 70, Headquarters of the Army, dated July 23, 1867, and at National Home for Disabled Volunteer Soldiers and its several branches, including National Soldiers' Home at Washington, District of Columbia, and Soldiers' and Sailors' State homes, \$675,000.

SMALL-ARMS TARGET PRACTICE.

Small arms target practice.

For manufacture and purchase of ammunition, targets, and other accessories for small arms, hand and machine gun target practice and instruction; and ammunition, targets, target materials, and other accessories which may be issued for small-arms target practice and instruction at the educational institutions and State soldiers' and sailors' orphans' homes to which issues of small arms are lawfully made, under such regulations as the Secretary of War may prescribe, \$250,000.

Ammunition, targets, etc.

MANUFACTURE OF ARMS.

Manufacture of arms.

For manufacturing, repairing, procuring, and issuing arms at the national armories, \$400,000.

At arsenals.

ORDNANCE STORES AND SUPPLIES.

Stores and supplies.

For the manufacture, test, purchase, and maintenance of sighting devices for airplane bombs, of carrying and releasing devices for airplane bombs; for overhauling, cleaning, repairing, and preserving ordnance and ordnance stores in the hands of troops and at the arsenals, posts, and depots; for purchase and manufacture of ordnance stores to fill requisitions of troops, \$150,000.

Airplane bombs, sighting devices, etc.

Preserving, etc.

Purchases, etc., for issue.

NATIONAL TROPHY AND MEDALS FOR RIFLE CONTESTS.

Rifle contests.

For the purpose of furnishing a national trophy and medals and other prizes to be provided and contested for annually, under such regulations as may be prescribed by the Secretary of War, said contest to be open to the Army, Navy, Marine Corps, and the National Guard or Organized Militia of the several States, Territories, and of the District of Columbia, members of rifle clubs, and civilians, and for the cost of the trophy, prizes, and medals herein provided for, and for the promotion of rifle practice throughout the United States, including the reimbursement of necessary expenses of members of the National Board for the Promotion of Rifle Practice, to be expended for the purposes hereinbefore prescribed, under the direction of the Secretary of War, \$10,000.

Furnishing national trophy, medals, prizes, etc.

National Board for Promotion of Rifle Practice.

AUTOMATIC MACHINE RIFLES.

Automatic Machine Rifles.

For the purchase, manufacture, test, repair, and maintenance of automatic machine rifles, or other automatic or semiautomatic guns, including their mounts, sights, and equipments, and the machinery necessary for their manufacture, to remain available until June 30, 1923, \$375,000.

Purchase, manufacture, etc.

TANKS.

Tanks.

For the purchase, manufacture, test, maintenance, and repair of tanks and other self-propelled armored vehicles, to remain available until June 30, 1923, \$450,000.

Purchase, etc., of, and other armored vehicles.

CHEMICAL WARFARE SERVICE.

Chemical Warfare Service.

For the purchase, manufacture, and test of chemical warfare gases or other toxic substances, gas masks, or other offensive or defensive materials or appliances required for gas warfare purposes, including all necessary investigations, research, design, experimentation, and operations connected therewith; purchase of chemicals, special sci-

Purchase, manufacture, etc., of gases, etc.

Buildings, machinery, etc. entific and technical apparatus and instruments; construction, maintenance, and repair of plants, buildings, and equipment and the machinery therefor; receiving, storing, and issuing of supplies, comprising police and office duties, rents, tolls, fuel, gasoline, lubricants, paints and oils, rope and cordage, light, water, advertising, stationery, typewriters and adding machines, including their exchange, office furniture, tools, and instruments; for incidental expenses; for civilian employees; for libraries of the Chemical Warfare Service and subscriptions to periodicals which may be paid for in advance; for expenses incidental to the organization, training, and equipment of special gas troops not otherwise provided for, including the training of the Army in chemical warfare, both offensive and defensive, together with the necessary field schools, tactical demonstrations, and maneuvers; for current expenses of chemical projectile filling plants and proving grounds, including construction and maintenance of rail transportation, repairs, alterations, accessories, building and repairing butts and targets, clearing and grading ranges, \$1,350,000.

Organizing, etc., special gas troops.

Current expenses.

National Guard.

NATIONAL GUARD.

Arming, etc.

ARMING, EQUIPPING, AND TRAINING THE NATIONAL GUARD.

Animals.

For purchase of animals for mounted units, \$100.

Forage, etc.

For procurement of forage, bedding, and so forth, for animals, \$1,500,000.

Care, etc.

For compensation of help for care of matériel, animals, and equipment, \$1,300,000.

Instruction camps.

For expenses, camps of instruction, \$6,000,000.

Service schools' instruction.

For expenses, selected officers and enlisted men, military service schools, \$225,000.

Details from Army.

For pay and allowances, officers, National Guard, detailed with Army, \$100,000.

Property, etc., officers.

For pay of property and disbursing officers for the United States, \$45,000.

General expenses, equipment, etc.

For general expenses, equipment and instruction, National Guard, \$750,000.

Travel, Army officers.

For travel of officers and noncommissioned officers of the Regular Army in connection with the National Guard, \$85,000.

Property repairs.

For repair of Federal property issued to the National Guard, \$5,000.

Transporting supplies.

For transportation of equipment and supplies, \$175,000.

Sergeant instructors.

For expenses, sergeant-instructors, \$110,000.

For office rent, and so forth, inspector-instructors, \$9,000.

Armory drill pay.

For pay of National Guard (armory drills), \$9,750,000: *Provided,*

Proviso.
Interchangeable expenses.

That 20 per centum of the foregoing amounts for arming, equipping, and training the National Guard shall be available interchangeably for expenditure for the purposes named; but not more than 20 per centum shall be added to the amount appropriated for any one of such purposes.

Field service arms, equipment, etc.

ARMS, UNIFORMS, EQUIPMENT, ETC., FOR FIELD SERVICE, NATIONAL GUARD.

Purchase or manufacture of, for issue.

To procure by purchase or manufacture and issue from time to time to the National Guard upon requisition of the governors of the several States and Territories, or the commanding general, National Guard of the District of Columbia, such number of United States service arms with all accessories, Field Artillery and Coast Artillery matériel, Engineer, Signal, and sanitary matériel, accouterments, field uniforms, clothing, equipage, publications, and military stores of all kinds, including public animals, and a reserve supply of such

arms, matériel, accouterments, field uniforms, clothing, equipage, and military stores of all kinds, as are necessary to arm, uniform, and equip for field service the National Guard of the several States, Territories, and the District of Columbia, \$5,500,000: *Provided*, That members of the National Guard who have or shall become entitled for a continuous period of less than one month to Federal pay at the rates fixed for the Regular Army, whether by virtue of a call by the President, of attendance at school or maneuver, or of any other cause, and whose accounts have not yet been settled, shall receive such pay for each day of such period; and the thirty-first day of a calendar month shall not be excluded from the computation: *Provided further*, That the Secretary of War is hereby directed to issue from surplus or reserve stores and matériel now on hand and purchased for the United States Army such articles of clothing and equipment and Field Artillery matériel and ammunition as may be needed by the National Guard organized under the provisions of the Act entitled "An Act for making further and more effectual provision for the national defense, and for other purposes," approved June 3, 1916, as amended by the Act approved June 4, 1920. This issue shall be made without charge against militia appropriations.

Provisos.
Army pay for service of less than one month.

Clothing, equip-
ment, etc., from sur-
plus Army stores.

Vol. 39, p. 197.
Vol. 41, p. 730.

Not charged to militia appropriations.

MISCELLANEOUS.

Miscellaneous.

ORDNANCE EQUIPMENT FOR RIFLE RANGES FOR CIVILIAN INSTRUCTION.

Civilian military instruction.

For arms, ammunition, targets, and other accessories for target practice for issue and sale in accordance with rules and regulations prescribed by the National Board for the Promotion of Rifle Practice and approved by the Secretary of War, in connection with the encouragement of rifle practice, in pursuance of the provisions of law, \$100.

Arms, etc.; for rifle target practice.

CIVILIAN MILITARY TRAINING CAMPS.

Civilian training camps.

For furnishing, at the expense of the United States, to warrant officers, enlisted men, and civilians attending training camps maintained under the provisions of section 47-d of the National Defense Act of June 3, 1916, as amended by the Act of June 4, 1920, uniforms, including altering, fitting, washing, and cleaning when necessary, subsistence, and transportation, or in lieu of such transportation and of subsistence for travel to and from camps, travel allowances at 5 cents per mile, as prescribed in said section 47-d, \$900,000: *Provided*, That the funds herein appropriated shall not be used for the training of any person who is over thirty-five years of age.

Expenses for uniforms, transportation, etc., on attending.
Vol. 39, p. 194; Vol. 41, p. 779.

Proviso.
Age limitation.

ORDNANCE STORES, EQUIPMENT, AND SO FORTH, RESERVE OFFICERS' TRAINING CORPS.

Reserve Officers' Training Corps.

For arms and ordnance equipment, including overhauling and repairing of personal equipments, machine-gun outfits, and horse equipments for use in connection with the Reserve Officers' Training Corps, established by the Act entitled "An Act for making further and more effectual provision for the national defense, and for other purposes," approved June 3, 1916, as amended by the Act of June 4, 1920, \$100.

Arms, ordnance equipments, etc., for units of.
Vol. 39, p. 192.

Vol. 41, p. 777.

TANK SERVICE.

Tank Service.

For payment of the necessary civilian employees to assist in handling the clerical work in the office of the tank center, tank schools,

Civilian employees.

and the various tank organization headquarters; and for the payment of the necessary mechanics to assist in repairing and preserving tanks in the hands of Tank units, \$75,000.

Tank schools.

INCIDENTAL EXPENSES, TANK SCHOOLS.

Incidental expenses.

Incidental expenses in connection with the operation of the tank schools, \$7,000.

Articles made at arsenals.

PURCHASE OF ARTICLES MANUFACTURED AT GOVERNMENT ARSENALS.

Restriction on purchases elsewhere.

No part of the moneys appropriated in 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.

Time measuring devices.

No pay to officers, etc., using, on work of employees.

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; nor shall any part of the appropriations made in this Act be available to pay any premium or bonus or cash reward to any employee in addition to his regular wages, except for suggestions resulting in improvements or economy in the operation of any Government plant.

Cash bonuses, etc., restricted.

Disabled soldiers, etc., traveling on furlough.

TRANSPORTATION OF WOUNDED AND OTHERWISE DISABLED SOLDIERS, SAILORS, OR MARINES WHEN TRAVELING ON FURLOUGH.

Payment to carriers of difference between scheduled rates and one cent a mile.
Vol. 41, p. 976.

For payment to railroad and steamship companies of the amount required to pay the difference between 1 cent per mile and the scheduled rate for tickets furnished to wounded or otherwise disabled soldiers, sailors, or marines under treatment at any Army, Navy, or other hospital, who are given furloughs in accordance with the provisions of the Army Appropriation Act of June 5, 1920, \$35,000.

District of Columbia water supply.
Expenses of plans, work, etc., for increasing.
Post, pp. 709, 1367.

For the preparation of plans, the initiation of work, including the employment of all necessary engineering, technical, clerical, and other services, and for any and every purpose connected therewith, for an increased water supply for the District of Columbia, in accordance with Potomac project "E" described in the report submitted by Major M. C. Tyler, Corps of Engineers, \$200,000, to be immediately available and to remain available until expended: *Provided*, That 60 per centum of this sum shall be paid from the revenues of the District of Columbia and 40 per centum from the Treasury of the United States.

Proviso.
Sixty per cent from District revenues.

Texas National Guard.
Claim against released.

The War Department is hereby directed to cancel and abandon the claim in the sum of \$18,583.44 for United States property issued to the National Guard of Texas and lost, damaged, and destroyed during and immediately after the storm and flood at Corpus Christi, Texas, and surrounding country in September, 1919, the property having been furnished for relief of the civilian population.

Emil Hugh.
Pay for services.

That the Secretary of War is authorized, in his discretion, to pay to Emil Hugh, an attorney of Berne, Switzerland, the sum of \$50 as compensation for services rendered the United States at the request of an officer of the United States.

UNITED STATES MILITARY ACADEMY.

PERMANENT ESTABLISHMENT.

For pay of seven professors, \$26,500.
 For pay of one chaplain, \$2,400.
 For pay of master of the sword, \$3,500, and the present incumbent shall have the relative rank and be entitled to the pay, allowances, and emoluments of a lieutenant colonel.
 For pay of cadets, \$1,200,000.
 The pay of cadets for the fiscal year ending June 30, 1922, shall be fixed at \$780 per annum and one ration per day or commutation thereof at the rate of \$1.08 per ration, to be paid from the appropriation for the subsistence of the Army: *Provided*, That the sum of \$250 shall be credited to each cadet who entered the academy since June 15, 1920, and to each such cadet discharged since that date, to the extent of paying any balance due by any such cadet to the academy on account of initial clothing and equipment issued to him: *Provided further*, That hereafter each new cadet shall, upon admission to the United States Military Academy, be credited with the sum of \$250 to cover the cost of his initial clothing and equipment issue, to be deducted subsequently from his pay.
 For increased pay of seven professors, \$4,200.
 For additional pay of professors and officers for length of service, \$12,000.
 For pay of one constructing quartermaster, in addition to his regular pay, \$1,000.

MILITARY ACADEMY BAND.

For pay of Military Academy Band:
 One master sergeant, at \$88.80 per month, \$1,065.60.
 Fifteen staff sergeants, at \$54 each per month, \$9,720.
 Fifteen privates, first class, at \$35 each per month, \$6,300.
 Twenty privates, at \$30 each per month, \$7,200.
 Fifteen specialists, second class, at \$20 each per month, \$3,600.
 Twenty specialists, third class, at \$15 each per month, \$3,600.
 Additional pay for length of service, \$4,500.
 In all, Military Academy Band, \$35,985.60.

FIELD MUSICIANS.

For pay of field musicians:
 One staff sergeant, at \$54 per month, \$648.
 Two corporals, at \$44.40 each per month, \$1,065.60.
 Seven privates, first class, at \$35 each per month, \$2,940.
 Twenty-one privates, at \$30 each per month, \$7,560.
 Twenty-eight specialists, sixth class, at \$3 each per month, \$1,008.
 Additional pay for length of service, \$990.
 In all, field musicians, \$14,211.60.

SERVICE DETACHMENT.

For pay of Service Detachment:
 One first sergeant, at \$63.60 per month, \$763.20.
 Forty-seven sergeants, at \$54 each per month, \$30,456.
 Twenty corporals, at \$44.40 each per month, \$10,656.
 Fifty-five privates, first class, at \$35 each per month, \$23,100.
 One hundred and fifty-three privates, at \$30 each per month, \$55,080.

Military Academy.

Permanent establishment.

Professors.

Chaplain.

Master of the sword.

Cadets.

Pay for 1922 established.

Vol. 40, p. 1336.

Proviso.
Credit for clothing equipment.

New cadets credited for initial clothing, etc., issues.

Increased pay, professors.

Longevity.

Constructing quartermaster.

Enlisted men.

Military Academy Band.
Pay.

Longevity.

Field musicians.

Pay.

Longevity.

Service detachment.

Pay.

Forty specialists, third class, at \$15 each per month, \$7,200.
 Fifty specialists, fourth class, at \$12 each per month, \$7,200.
 Eighty specialists, fifth class, at \$8 each per month, \$7,680.
 Longevity. Additional pay for length of service, \$25,000.
 In all, Service Detachment, \$167,135.20.

Cavalry detachment.

CAVALRY DETACHMENT.

Pay. For pay of Cavalry Detachment:
 One first sergeant, at \$63.60 per month, \$763.20.
 Fourteen sergeants, at \$54 each per month, \$9,072.
 Sixteen corporals, at \$44.40 each per month, \$8,524.80.
 Sixty-five privates, first class, at \$35 each per month, \$27,300.
 One hundred and twenty-four privates, at \$30 each per month,
 \$44,640.
 Ten specialists, fourth class, at \$12 each per month, \$1,440.
 Thirteen specialists, fifth class, at \$8 each per month, \$1,248.
 Two specialists, sixth class, at \$3 each per month, \$72.
 Longevity. For additional pay for length of service, \$17,000.
 In all, Cavalry Detachment, \$110,060.

Artillery detachment.

ARTILLERY DETACHMENT.

Pay. For pay of Artillery Detachment:
 One first sergeant, at \$63.60 per month, \$763.20.
 Twenty-three sergeants, at \$54 each per month, \$14,904.
 Twenty-one corporals, at \$44.40 each per month, \$11,188.80.
 Seventy-five privates, first class, at \$35 each per month, \$31,500.
 One hundred and eighteen privates, at \$30 each per month,
 \$42,480.
 Eight specialists, fourth class, at \$12 each per month, \$1,152.
 Fifteen specialists, fifth class, at \$8 each per month, \$1,440.
 Three specialists, sixth class, at \$3 each per month, \$108.
 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, \$6,000.
 Longevity. Additional pay for length of service, \$9,000.
 In all, Artillery Detachment, \$118,536.

Engineer detachment.

ENGINEER DETACHMENT.

Pay. For pay of Engineer Detachment:
 One first sergeant, at \$63.60 per month, \$763.20.
 Three staff sergeants, at \$54 each per month, \$1,944.
 Nine sergeants, at \$54 each per month, \$5,832.
 Twelve corporals, at \$44.40 each per month, \$6,393.60.
 Thirty-nine privates, first class, at \$35 each per month, \$16,380.
 Fifty-two privates, at \$30 each per month, \$18,720.
 Longevity. Additional pay for length of service, \$5,000.
 Additional pay for marksmen, sharpshooters, and expert riflemen,
 \$2,400.
 Two specialists, third class, at \$15 each per month, \$360.
 Three specialists, fourth class, at \$12 each per month, \$432.
 Two specialists, sixth class, at \$3 each per month, \$72.
 In all, Engineer Detachment, \$58,296.80.

Signal Corps detachment.

SIGNAL CORPS DETACHMENT.

Pay. For pay of Signal Corps Detachment:
 One master sergeant, at \$88.80 per month, \$1,065.60.
 One technical sergeant, at \$63.60 per month, \$763.20.

One staff sergeant, at \$54 per month, \$648.
 Two sergeants, at \$54 each per month, \$1,296.
 Two corporals, at \$44.40 each per month, \$1,065.60.
 Three privates, first class, at \$35 each per month, \$1,260.
 Two privates, at \$30 each per month, \$720.
 One specialist, fifth class (chauffeur), at \$8 per month, \$96.
 Additional pay for length of service, \$848.40.
 Additional pay for expert military telegrapher, first-class military telegrapher, and military telegrapher, \$324.
 In all, Signal Corps Detachment, \$8,086.80.

Longevity.

COAST ARTILLERY DETACHMENT.

Coast Artillery detachment.

For pay of Coast Artillery Detachment:
 One first sergeant, at \$63.60 per month, \$763.20.
 One master sergeant, at \$88.80 per month, \$1,065.60.
 One technical sergeant, at \$63.60 per month, \$763.20.
 One staff sergeant, at \$54 per month, \$648.
 Five sergeants, at \$54 each per month, \$3,240.
 Twenty-one privates, first class, at \$35 each per month, \$8,820.
 Nine specialists, fifth class, at \$8 each per month, \$864.
 For additional pay for first-class gunners, at \$3 each per month, and second-class gunners, at \$2 each per month, \$1,080.
 Additional pay for length of service, \$3,000.
 For additional pay of rated men (two plotters, one observer, first class, one observer, second class, and four gun commanders), \$744.
 In all, Coast Artillery Detachment, \$20,988.

Pay.

Longevity.

MISCELLANEOUS.

Miscellaneous.

Travel allowance due enlisted men on discharge, \$5,000.
 Interest on deposits due enlisted men, \$2,000.
 Additional pay of enlisted men under the last proviso of section 4b of the Army Reorganization Act of June 4, 1920, \$5,000.
 For pay of one warrant officer, to be on duty in the headquarters, United States Corps of Cadets, \$1,320.
 For pay of two staff sergeants, to be on duty in the headquarters, United States Corps of Cadets, at \$45 each per month, and additional pay for length of service, \$1,296.
 For pay of one master sergeant, \$1,420.80.
 For pay of one master sergeant, \$1,332.
 For pay of one staff sergeant, \$756.

Travel on discharge.

Interest on deposits.
Additional pay.
Vol. 41, p. 762.

Special duty pay.

PAY OF CIVILIANS.

Civilians.

For pay of civilians:
 For pay of one teacher of music, \$2,000.
 For pay of nine 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.
 Three clerks and stenographers, at \$1,200 each, \$3,600.
 For pay of one expert architectural draftsman in office of constructing quartermaster, \$2,500.
 For pay of twelve 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 and stenographer to superintendent, \$1,500.
 Three clerks, at \$1,400 each, \$4,200.

Pay.

One clerk, \$1,400.

Six clerks, at \$1,000 each, \$6,000.

For pay of one clerk to the treasurer, \$1,800.

For pay of one clerk and stenographer in the office of the commandant of cadets, \$1,200.

Instructors.

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.

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 public quarters and fuel and light.

Provided.
Quarters, etc.

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 of the 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 one 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, authorized by the Military Academy Appropriation Act for 1914, approved March 4, 1913 (Thirty-seventh Statutes at Large, page 860), \$840.

Stenographer, etc., medical department.

Vol. 37, p. 860.

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.

In all, pay of civilians, \$106,380.

All the money hereinbefore appropriated for pay of the Military Academy shall be disbursed and accounted for as pay of the Military Academy, and for that purpose shall constitute one fund.

Accounting, etc.

In all, pay, Military Academy, \$1,907,404.80.

CURRENT AND ORDINARY EXPENSES.

Current expenses.

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, superintendent. Repairs and improvements.

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, and so forth, \$55,000.

For fuel and apparatus, namely: Coal, wood, and so forth, \$70,000, of which \$10,000 shall be immediately available.

Fuel, light, etc.

For gas pipes, gas and electric fixtures, and so forth, \$10,000.

For fuel for cadets' mess hall, shops, and laundry, \$15,000.

For postage and telegrams, \$1,200.

Postage, etc. Stationery.

For stationery, namely: Blank books, paper, and so forth, \$3,500.

Transportation.

For transportation of materials, cadets, discharged cadets, and so forth, \$20,000.

Printing and binding, and so forth, \$3,000.

Printing, etc.

For department of Cavalry, Artillery, and Infantry tactics: Tan bark or other proper covering for riding hall, to be purchased in open market upon written order of the superintendent, \$1,500.

Department of Cavalry, Artillery, and Infantry tactics.

For camp stools, office furniture, and so forth, \$4,000.

For gymnasium and athletic supplies, and so forth, \$7,500.

For the maintenance of one automobile, \$300.

For repairs to saddles, bridles, and so forth, \$500.

For the purchase of carbons and for repairs and maintenance of searchlights, and so forth, \$250.

For the purchase of stationery and office supplies for the office of the senior instructor of Coast Artillery tactics, \$75.

For purchase of machines, tools, textbooks, and material for the practical instruction of cadets in the maintenance, repair, and operation of all classes of motor transportation and automobile or internal combustion engines, \$1,000.

For repair of mattresses, machines, and so forth, in gymnasium of Cavalry barracks, \$100.

For material for hurdles, and so forth, riding hall, \$600.

Cadet camp main-
tenance.

For general maintenance and repairs to the site of the cadet camp, \$10,000.

For repair of obstacles on mounted drill ground, and for constructing other obstacles, and so forth, \$100.

For the purchase of thread, wax, needles, and so forth, in the Cavalry stables, \$200.

For the purchase of thread, wax, needles, and so forth, in the Artillery stables, \$200.

For material for preserving floors, and so forth, Artillery barracks and stables, \$150.

For the purchase of tools, machines, and so forth, Artillery gun shed, \$2,000.

For repair to mattresses, machines, and so forth, in drill hall and gymnasium of Artillery barracks, \$100.

For the purchase of new and upkeep of worn-out rubber matting in squad rooms of Artillery barracks, \$150.

For purchase of stationery and office furniture in office of the senior instructor of Field Artillery tactics, \$100.

For material for preserving floors, and so forth, Cavalry barracks and stables, \$100.

For repair of mattresses, machines, and so forth, in drill hall and gymnasium of Engineer barracks, \$100.

Instruction mate-
rials, etc., for specified
departments.

For department of civil and military engineering: Textbooks, stationery, and so forth, \$1,200.

For department of natural and experimental philosophy: Textbooks, apparatus, and so forth, \$3,500.

For department of instruction in mathematics: Textbooks, stationery, and so forth, \$1,250.

For department of chemistry, mineralogy, and geology, \$2,500.

For department of drawing: Drawing materials, and so forth, \$2,000.

For department of modern languages: Stationery, and so forth, \$1,900.

For department of law: Books, stationery, and so forth, \$2,000.

For department of practical military engineering: For models, books, stationery, and so forth, \$4,500.

For department of ordnance and gunnery: Models, instruments, books, and so forth, \$2,150.

For the purchase of machines, tools, and so forth, for practical instruction of cadets in wood and metal working, \$500.

For department of military hygiene, \$500.

For department of English and history: For purchase of stationery, books, and so forth, \$1,500.

Lectures.

For a course of lectures for the more complete instruction of cadets, \$1,200.

For the maintenance of one automobile truck, \$300.
In all, current and ordinary expenses, \$235,475.

MISCELLANEOUS ITEMS AND INCIDENTAL EXPENSES.

For commercial periodicals, stationery, and so forth, for the office of the treasurer United States Military Academy, \$300.

For gas coal, oil, candles, and so forth, for operating the gas plant, \$25,000.

For water pipe, plumbing, and repairs, \$8,000.

For material and labor for cleaning and policing public buildings, \$6,620.

For supplies for recitation rooms not otherwise provided for and for renewing and repairing furniture in same, \$1,000.

Increase and expense of library, \$7,200.

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: *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.

For the purchase and repair of instruments and maintenance of the band, \$1,500.

For repairs and improvements to the laundry machinery, and so forth, which may be expended without advertising, and to be immediately available, \$15,325.

For the repair and purchase of cooking utensils, chairs, and so forth, cadet mess, which may be expended without advertising, to be immediately available, \$3,000.

For the policing of barracks and bathhouses, \$25,000.

For supplying light and plain furniture to cadets' barracks, \$15,000.

For the purchase and repair of cocoa matting for the aiseways in the stables of the riding hall, \$300.

For maintaining the children's school, and so forth, \$6,500.

For new wooden steps, with handrail, from sidewalk to entrance to cadet hospital, \$250.

For painting, two coats, walls, doors, and ceilings of rooms, third floor, cadet hospital, kitchen, dining room, hallway, and three squad rooms, \$600.

For repair of paint and calcimine ceiling of ward Wheaton, cadet hospital, damaged by leak in roof, \$250.

For removing old air ducts in basement and repairing floor in cadet hospital, \$200.

For repairing and renewing rain conductors around building at cadet hospital, \$150.

For painting walls, ceilings, and woodwork of interior of main and annex buildings; ceilings and walls of operating and dressing rooms to be white enamel or other durable substance at soldiers' hospital, \$2,500.

For care, upkeep, and mounting of trophies at the United States Military Academy, \$1,000.

For purchase and repair of fire-extinguishing apparatus, \$2,000.

In all, miscellaneous items and incidental expenses, \$122,195.

BUILDINGS AND GROUNDS.

For cases, materials, and so forth, ordnance museum in headquarters building, \$1,500.

For repairs to ordnance laboratory and other buildings pertaining to department of ordnance and gunnery, \$150.

Miscellaneous.

Treasurer's office.

Lighting, plumbing,
etc.

Library.

Academic board.

Proviso.
Purchases.

Band expenses.

Laundry.

Cadet mess.

Policing.

Cadet barracks.

Children's school.

Cadet hospital.

Soldiers' hospital.

Care of trophies.

Fire protection.

Buildings and
grounds.

Ordnance museum,
etc.

For general repairs to cadet laundry building, and so forth, 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, and so forth, soldiers' hospital, \$165.

For repair and upkeep of quarters of the staff sergeant, Medical Department, at soldiers' hospital, \$50.

Waterworks.

For waterworks, \$3,000.

For repairs to quarters of steward of cadet mess, which may be expended without advertising, \$150.

Walls, roads, etc.

For the repair and restoration of retaining walls along the line of the Poplopen pipe line, \$3,000.

For carrying on the development of the general plan for improvements to roads and grounds, \$3,000.

Cadet hospital.

For repairs and necessary alterations and additions to the cadet hospital as follows: For materials for radiators, piping, furniture, and so forth, \$120.

For purchase of flowers and shrubs for hospital grounds, \$100.

Cadet mess building.

For necessary repairs and replacements in steam-heating system and steam line in cadet mess, which may be expended without advertising, \$650.

For repairs to the cadet mess building, which may be expended without advertising and to be immediately available, \$1,000.

Army mess building.

For repairs and improvements to the West Point Army mess building, including supplying and renewing furniture and fittings, \$2,500.

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, \$750.

South cadet barracks.

For grading and paving the area of south cadet barracks, \$15,000.

For the restoration and repair of the Poplopen intake to the Poplopen pipe line, \$500.

For the repair and upkeep of quarters of the master sergeant, Medical Department, at the cadet hospital, \$50.

Cadet barracks, repairs.

For repairs to the cadet barracks, to be immediately available, \$15,000.

Cemetery.

For maintaining and improving grounds of post cemetery, \$2,000.

For continuing the construction of breast-high wall in dangerous places, \$1,000.

Road material.

For broken stone and gravel for roads, \$10,000.

For repairs of boilers, engines, dynamos, motors, and so forth, cadet mess, which may be expended without advertising, to be immediately available, \$3,350.

Waterproofing.

For the repair and improvement of cadet polo field, \$600.

For waterproofing the post headquarters, bachelor, gymnasium, and other large 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, \$100.

For material and labor for repair of Field Artillery target range, \$500.

For repair and upkeep of stable Numbered four, and corral, for purchase of paint, nails, and so forth, \$300.

Army surplus material, etc., transferred for temporary construction.

Tools, etc., for instruction.

The Secretary of War is hereby directed to turn over to the United States Military Academy without expense all such surplus material as may be available and necessary for the construction of temporary buildings; also surplus tools and matériel for use in the instruction of cadets at the academy.

For subdividing rooms 401 and 402, fourth floor, east academic building, including new partitions, new entrances from corridor, new lights, additional slate blackboards, and incidental work, \$4,000.

Changes east academic building.

For extension of water, sewer, gas, and electric systems to new bachelor building, to be immediately available, \$20,000.

New bachelor building.

Provided, That the constructing quartermaster, United States Military Academy, is hereby exempted from all laws and regulations relative to granting leaves of absence to employees with pay while employed on construction work at the Military Academy.

Proviso. Leaves of absence, construction employees.

In all, buildings and grounds, \$92,185.

In all, Military Academy, \$2,357,259.80.

SEC. 2. No part of the moneys appropriated in this Act shall be used for paying to any civilian employee of the United States Government an hourly wage or salary larger than that customarily paid by private individuals for corresponding work in the same locality.

Pay of civilians limited to local rates.

Approved, June 30, 1921.

CHAP. 34.—An Act Authorizing the Secretary of War to furnish free transportation and subsistence from Europe and Siberia to the United States for certain destitute discharged soldiers and their wives and children.

June 30, 1921.

[S. 1019.]

[Public, No. 28.]

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 furnish transportation on United States Army transports from Europe to the United States, and subsistence en route, to any person who served in the Army of the United States and was honorably discharged therefrom in Europe, and who is now in Europe and is or becomes destitute, and to the wife and children of such person and transportation and subsistence en route to such person and his wife and children from point of debarkation in the United States to the point of enlistment of such person or his home of record or to any other point to which he may desire to be furnished transportation for himself, wife, and children: *Provided*, That such point is of no greater distance from the point of debarkation than is his point of enlistment or home: *Provided further*, That if such person, his wife and children, are not at a port of embarkation of United States Army transports in Europe the Secretary of War is further authorized to furnish transportation to such person, his wife and children, to such port of embarkation and subsistence en route: *Provided further*, That such transportation and subsistence shall be furnished to such person, his wife, and children without cost to them.

Destitute discharged soldiers in Europe. Free passage to their homes on Army transports, and subsistence to, and their families.

From place of landing to where enlisted.

Proviso. If to other than place of enlistment.

Transportation, etc., to port of embarkation.

Transportation, etc., furnished free.

Similar passage, etc., to destitute persons discharged in Siberia.

SEC. 2. That the Secretary of War is hereby further authorized to furnish transportation and subsistence en route, as contemplated above in the case of destitute former soldiers in Europe, to any person who was honorably discharged from the Army of the United States in Siberia and who is now in Vladivostok or its immediate vicinity and is or becomes destitute, and to the wife and children of such person: *Provided*, That the Secretary of War is authorized, in transporting such persons to the United States, to procure transportation and subsistence for them on vessels other than United States Army transports from Siberia to Japan.

Proviso. Use of other than transports from.

SEC. 3. That the authority conferred by this Act shall cease and determine six months after the approval thereof.

Act to terminate in six months.

Approved, June 30, 1921.

June 30, 1921.
[H. R. 5616.]
[Public, No. 29.]

CHAP. 35.—An Act Granting the consent of Congress to the commissioners of Venango County, their successors and assigns, to construct a bridge across the Allegheny River, in the State of Pennsylvania.

Allegheny River.
Venango County,
Pa., may bridge, Oil
City.

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 commissioners of Venango County, Pennsylvania, and their successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Allegheny River, at a point suitable to the interests of navigation, at Oil City, Pennsylvania, connecting Petroleum Street, on the south side of the river, with North Petroleum Street, on the north side of the river, in the county of Venango, in the State of Pennsylvania, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Construction.
Vol. 34, p. 84.

Amendment.

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

Approved, June 30, 1921.

June 30, 1921.
[H. R. 6652.]
[Public, No. 30.]

CHAP. 36.—An Act To extend the time for the construction of a bridge across the Arkansas River, in Muskogee County, Oklahoma.

Arkansas River.
Time extended for
bridging, at Fort Gib-
son, Okla.
Vol. 41, p. 629,
amended.

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 May 27, 1920, to be built by the county of Muskogee, State of Oklahoma, across the Arkansas River, at a point near Fort Gibson, in said county and State, between sections sixteen and twenty-one, township fifteen north, range nineteen east, are hereby extended one and three years, respectively, from the date of approval hereof.

Amendment.

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

Approved, June 30, 1921.

June 30, 1921.
[H. R. 6653.]
[Public, No. 31.]

CHAP. 37.—An Act To extend the time for the construction of a bridge across the Arkansas River at a point near Webbers Falls, in Muskogee County, Oklahoma.

Arkansas River.
Time extended for
bridging, at Webbers
Falls, Okla.
Vol. 41, p. 629,
amended.

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 May 27, 1920, to be built by the county of Muskogee, State of Oklahoma, across the Arkansas River, at a point near Webbers Falls, in section eighteen, township twelve north, range twenty-one east, in the said county and State, are hereby extended one and three years, respectively, from the date of approval hereof.

Amendment.

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

Approved, June 30, 1921.

June 30, 1921.
[H. J. Res. 82.]
[Pub. Res., No. 7.]

CHAP. 38.—Joint Resolution Ratifying the reestablishment of the boundary line between the States of Pennsylvania and Delaware.

Pennsylvania and
Delaware boundary
line.
Reestablishment of,
ratified.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Congress hereby consents to the reestablishment of the boundary line between the States of Pennsylvania and Delaware, as heretofore agreed upon by

said States, and as reestablished and confirmed, fixed, and determined according to the terms of an act of the General Assembly of the Commonwealth of Pennsylvania entitled "An act providing for the acceptance, approval, and confirmation of the report of the commission appointed in pursuance of the act approved the 4th day of May, anno Domini 1889, authorizing the examination, survey, and reestablishment of the circle of New Castle as the boundary line between Pennsylvania and Delaware," approved June 22, 1897, and an act of the General Assembly of the State of Delaware entitled "An act providing for the acceptance, approval, and confirmation of the report of the commission appointed in pursuance of the act of the General Assembly of the State of Delaware, approved the 25th day of April, anno Domini 1889, authorizing the examination, survey, and reestablishment of the circle of New Castle as the boundary line between Pennsylvania and Delaware," approved March 28, 1921.

Approved, June 30, 1921.

CHAP. 39.—An Act To amend section 32 of the Act of Congress approved July 17, 1916, known as the Federal Farm Loan Act.

July 1, 1921.
[S. 1837.]
[Public, No. 32.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 32 of the Federal Farm Loan Act, approved July 17, 1916, as amended, is hereby amended by adding after the first paragraph a new paragraph to read as follows:

Federal Farm Loan Act Amendment. Vol. 39, p. 384, amended.

"Until such time as the aggregate paid-in capital stock of the twelve Federal land banks shall be \$50,000,000, or more, the Secretary of the Treasury may in his discretion make deposits in addition to those authorized by the preceding paragraph, to be secured, redeemed, and paid in the same manner as provided in such paragraph, except that any additional deposit made hereunder shall be called by the Secretary of the Treasury and redeemed by the bank or banks holding the same, within fifteen days after the conclusion of each general offering of farm loan bonds by such bank or banks. The aggregate of such additional deposits outstanding at any time shall not exceed the difference between the aggregate paid-in capital stock of the twelve Federal land banks on the last day of the preceding month, and the sum of \$50,000,000. The certificates of indebtedness issued to the Secretary of the Treasury by the Federal land bank for such additional deposits shall bear a rate of interest not exceeding by more than one-half of 1 per centum per annum the rate borne by the last bond issue of the land bank receiving such deposits."

Additional loan to banks authorized.

Payment.

Limitation of amount.

Interest rate.

Approved, July 1, 1921.

CHAP. 40.—Joint Resolution Terminating the state of war between the Imperial German Government and the United States of America and between the Imperial and Royal Austro-Hungarian Government and the United States of America.

July 2, 1921.
[S. J. Res. 16.]
[Pub. Res., No. 8.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the state of war declared to exist between the Imperial German Government and the United States of America by the joint resolution of Congress approved April 6, 1917, is hereby declared at an end.

World War. War with Germany declared at an end.

Vol. 40, p. 1.

SEC. 2. That in making this declaration, and as a part of it, there are expressly reserved to the United States of America and its nationals any and all rights, privileges, indemnities, reparations, or

Reservation of all rights, etc., of United States and its nationals under the armistice.

Acquired by participation in the war.

Under treaty of Versailles.
As a principal allied power.
By Acts of Congress.

War with Austria-Hungary declared at an end.

Vol. 40, p. 429.

Reservation of all rights, etc., of United States and its nationals under the armistice.

Acquired by participation in the war.

Under treaties of Saint Germain and Trianon.
As a principal allied power.

By Acts of Congress.

Retention of property of German and Austro-Hungarian Governments, etc., held by United States.

Until provision made by those Governments to satisfy Americans for losses incurred by the war, etc.

Most favored nation treatment be granted Americans.

advantages, together with the right to enforce the same, to which it or they have become entitled under the terms of the armistice signed November 11, 1918, or any extensions or modifications thereof; or which were acquired by or are in the possession of the United States of America by reason of its participation in the war or to which its nationals have thereby become rightfully entitled; or which, under the treaty of Versailles, have been stipulated for its or their benefit; or to which it is entitled as one of the principal allied and associated powers; or to which it is entitled by virtue of any Act or Acts of Congress; or otherwise.

SEC. 3. That the state of war declared to exist between the Imperial and Royal Austro-Hungarian Government and the United States of America by the joint resolution of Congress approved December 7, 1917, is hereby declared at an end.

SEC. 4. That in making this declaration, and as a part of it, there are expressly reserved to the United States of America and its nationals any and all rights, privileges, indemnities, reparations, or advantages, together with the right to enforce the same, to which it or they have become entitled under the terms of the armistice signed November 3, 1918, or any extensions or modifications thereof; or which were acquired by or are in the possession of the United States of America by reason of its participation in the war or to which its nationals have thereby become rightfully entitled; or which, under the treaty of Saint Germain-en-Laye or the treaty of Trianon, have been stipulated for its or their benefit; or to which it is entitled as one of the principal allied and associated powers; or to which it is entitled by virtue of any Act or Acts of Congress; or otherwise.

SEC. 5. All property of the Imperial German Government, or its successor or successors, and of all German nationals which was, on April 6, 1917, in or has since that date come into the possession or under control of, or has been the subject of a demand by the United States of America or of any of its officers, agents, or employees, from any source or by any agency whatsoever, and all property of the Imperial and Royal Austro-Hungarian Government, or its successor or successors, and of all Austro-Hungarian nationals which was on December 7, 1917, in or has since that date come into the possession or under control of, or has been the subject of a demand by the United States of America or any of its officers, agents, or employees, from any source or by any agency whatsoever, shall be retained by the United States of America and no disposition thereof made, except as shall have been heretofore or specifically hereafter shall be provided by law until such time as the Imperial German Government and the Imperial and Royal Austro-Hungarian Government, or their successor or successors, shall have respectively made suitable provision for the satisfaction of all claims against said Governments respectively, of all persons, wheresoever domiciled, who owe permanent allegiance to the United States of America and who have suffered, through the acts of the Imperial German Government, or its agents, or the Imperial and Royal Austro-Hungarian Government, or its agents, since July 31, 1914, loss, damage, or injury to their persons or property, directly or indirectly, whether through the ownership of shares of stock in German, Austro-Hungarian, American, or other corporations, or in consequence of hostilities or of any operations of war, or otherwise, and also shall have granted to persons owing permanent allegiance to the United States of America most-favored-nation treatment, whether the same be national or otherwise, in all matters affecting residence, business, profession, trade, navigation, commerce and industrial property rights, and until the Imperial German Government and the Imperial and Royal Austro-Hungarian Gov-

ernment, or their successor or successors, shall have respectively confirmed to the United States of America all fines, forfeitures, penalties, and seizures imposed or made by the United States of America during the war, whether in respect to the property of the Imperial German Government or German nationals or the Imperial and Royal Austro-Hungarian Government or Austro-Hungarian nationals, and shall have waived any and all pecuniary claims against the United States of America.

SEC. 6. Nothing herein contained shall be construed to repeal, modify or amend the provisions of the joint resolution "declaring that certain Acts of Congress, joint resolutions and proclamations shall be construed as if the war had ended and the present or existing emergency expired," approved March 3, 1921, or the passport control provisions of an Act entitled "An act making appropriations for the diplomatic and consular service for the fiscal year ending June 30, 1922," approved March 2, 1921; nor to be effective to terminate the military status of any person now in desertion from the military or naval service of the United States, nor to terminate the liability to prosecution and punishment under the Selective Service law, approved May 18, 1917, of any person who failed to comply with the provisions of said Act, or of Acts amendatory thereof.

Approved, July 2, 1921.

CHAP. 41.—An Act For the relief of settlers and entrymen on Baca Float Numbered Three, in the State of Arizona.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That where, prior to December 13, 1917, patents or patent certificates have issued under the homestead laws or preemption laws for land within the limits of a tract known as Baca Float Numbered Three, in the State of Arizona, and the patentees, their assigns, and legal representatives have been evicted by the local courts by reason of the prior grant to the legal representative of Luis Maria Baca, the patentee, his assigns or his legal representative, who under the laws and regulations would have been entitled to the return of the purchase money, fees, and commissions, shall be entitled to select in lieu thereof not exceeding twice the area of the lands lost, of any nonmineral unoccupied surveyed public lands in the State of Arizona subject to homestead entry.

SEC. 2. That where any person had made homestead entry for land within Baca Float Numbered Three, and had fully complied with the homestead laws thereon as to residence and cultivation prior to June 22, 1914, in the bona fide belief that the land was public land, and has been evicted therefrom or prevented from making final entry by reason of the prior grant, said homestead entryman, or, in the case of his or her death, the successor to the right of entry under the homestead laws shall be permitted to make second homestead entry for other land situate in the State of Arizona and not exceeding twice the area of the original homestead entry lost as herein set forth, subject to the conditions, limitations, and benefits of the homestead laws applicable to such land; and upon submission of proof under his original entry that he had fully complied with the law as to residence and cultivation, shall on approval of such proof and payment at the office of second entry for the final fees and commissions due on a final entry for the land entered, receive a final certificate and patent without further residence and cultivation of the land embraced in the second entry.

Fines, etc., imposed by United States be confirmed.

Pecuniary claims be waived.

Laws not affected. Construing termination of war.

Vol. 41, p. 1359.

Passport control. Vol. 41, p. 1217.

Status of deserters.

Liability for violations of selective service laws. Vol. 40, p. 76.

July 5, 1921.

[H. R. 2422.]

[Public, No. 33.]

Baca Float No. 3, Ariz.

Settlers, etc., evicted from private land claim, may select twice the area of lands lost.

Homestead entrymen evicted or prevented from making final entry by prior grant, may make second entry of twice original area.

Patent, etc., to issue without further residence, etc.

Rights not assignable.

Selection to be made within three years.

Provisos.
Sales, etc., since December 13, 1917, not recognized.

Proof required of applicant that selection is for exclusive personal use, etc.

Regulations, etc., to be prescribed.

SEC. 3. That the right of selection and second entry hereby granted shall not be assignable, directly or through irrevocable power of attorney, and must be exercised within three years after the passage of this Act by the persons entitled to such relief, or, in the case of the death of a homestead entryman who has not submitted final proof and received his final certificate, by the person or persons succeeding to his right of entry under the homestead laws: *Provided*, That no persons acquiring said land by sale or conveyance subsequent to December 13, 1917, shall be recognized, and the applicant shall submit proof that he has not sold, assigned, nor relinquished his homestead nor entered into any contract or agreement to sell, assign, or relinquish the same, nor abandoned the land for a valuable consideration; also that the land sought to be selected is for applicant's own exclusive use and benefit, and that he has not sold or contracted to sell, directly or indirectly, said selected land: *And provided further*, That the entire right of reselection under each entry shall be exercised at the same time, under such rules and regulations as the Secretary of the Interior may prescribe, and on approval of the selection patent shall issue as on other entries.

Approved, July 5, 1921.

July 9, 1921.

[S. 1881.]

[Public, No. 34.]

CHAP. 42.—An Act To amend an Act entitled "An Act to provide a government for the Territory of Hawaii," approved April 30, 1900, as amended, to establish an Hawaiian Homes Commission, granting certain powers to the board of harbor commissioners of the Territory of Hawaii, and for other purposes.

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

Hawaiian Homes Commission Act, 1920.

TITLE 1.—DEFINITIONS.

Definitions.

Title of Act.

SECTION 1. That this Act may be cited as the "Hawaiian Homes Commission Act, 1920."

"Hawaiian Organic Act," Vol. 31, p. 141; Vol. 36, p. 443.

SEC. 2. That when used in this Act the term "Hawaiian Organic Act" means the Act entitled "An Act to provide a government for the Territory of Hawaii," approved April 30, 1900, as amended.

Hawaiian Homes Commission.

TITLE 2.—HAWAIIAN HOMES COMMISSION.

Terms construed.

SEC. 201. (a) That when used in this title—

"Commission."

(1) The term "commission" means the Hawaiian Homes Commission;

"Public lands." *Post*, p. 116.

(2) The term "public land" has the same meaning as defined in paragraph (3) of subdivision (a) of section 73 of the Hawaiian Organic Act;

"Fund."

(3) The term "fund" means the Hawaiian home loan fund;

"Territory."

(4) The term "Territory" means the Territory of Hawaii;

"Hawaiian home lands." *Post*, p. 110.

(5) The term "Hawaiian home lands" means all lands given the status of Hawaiian home lands under the provisions of section 204 of this title;

"Tract." *Post*, p. 110.

(6) The term "tract" means any tract of Hawaiian home lands leased, as authorized by section 207 of this title, or any portion of such tract; and

"Native Hawaiian."

(7) The term "native Hawaiian" means any descendant of not less than one-half part of the blood of the races inhabiting the Hawaiian Islands previous to 1778.

Terms in Hawaiian laws to have same meaning as herein.

(b) Any term defined or described in section 347 or 351 of the Revised Laws of Hawaii of 1915, except a term defined in subdivision (a) of this section, shall, whenever used in this title, have the same meaning as given by such definition or description.

SEC. 202. (a) There is hereby established a commission to be known as the "Hawaiian Homes Commission" and to be composed of five members, as follows:

Hawaiian Homes Commission. Composition.

(1) The governor of the Territory, and

Governor.

(2) Four citizens of the Territory to be appointed by the governor, by and with the advice and consent of the senate of the legislature of the Territory. At least three of the appointed members of the commission shall be native Hawaiians.

Appointive membership.

Three to be natives.

(b) Any vacancy in the office of an appointed member shall be filled in the same manner and under the same limitations as the original appointment.

Filling vacancies.

(c) The governor of the Territory shall be the chairman of the commission. The commission shall designate one of its members to serve as the executive officer and secretary of the commission. The executive officer and secretary shall receive such annual salary, not to exceed \$6,000, as the commission may determine. The members of the commission, except the executive officer and secretary, shall receive an annual salary of \$500. Of the original appointed members of the commission, one shall be appointed for a term of one year, one for two years, one for three years, and one for four years. Their successors shall hold office for terms of four years, except that any member appointed to fill a vacancy shall be appointed only for the unexpired term of the member whom he succeeds. A member may after due notice and public hearing be removed by the governor for neglect of duty or malfeasance in office, but for no other cause.

Organization.

Salaries.

Terms of appointive members.

Removals.

SEC. 203. All public lands of the description and acreage, as follows, excluding (a) all lands within any forest reservation, (b) all cultivated sugar-cane lands, and (c) all public lands held under a certificate of occupation, homestead lease, right of purchase lease, or special homestead agreement, are hereby designated, and hereinafter referred to, as "available lands":

Available lands. Exclusions.

Designations.

On Island of Hawaii.

(1) On the island of Hawaii: Kamaoa-Puueo (eleven thousand acres, more or less), in the district of Kau; Puukapu (twelve thousand acres, more or less), Kawaihae I (ten thousand acres, more or less), and Pauahi (seven hundred and fifty acres, more or less), in the district of South Kohala; Kamoku-Kapulena (five thousand acres, more or less), Waimanu (two hundred acres, more or less), and Nienie (seven thousand three hundred and fifty acres, more or less), in the district of Hamakua; fifty-three thousand acres to be selected by the commission from the lands of Humuula Mauka, in the district of North Hilo; Panaewa, Waiakea (two thousand acres, more or less), Waiakea-kai, or Keaaukaha (two thousand acres, more or less), and two thousand acres of agricultural lands to be selected by the commission from the lands of Pihonua, in the district of South Hilo; and two thousand acres to be selected by the commission from the lands of Kaohe-Makuu, in the district of Puna;

Island of Maui.

(2) On the island of Maui: Kahikinui (twenty-five thousand acres, more or less) in the district of Kahikinui, and the public lands (six thousand acres, more or less) in the district of Kula;

Island of Molokai.

(3) On the Island of Molokai: Palaau (eleven thousand four hundred acres, more or less), Kapaakea (two thousand acres, more or less), Kalamaula (six thousand acres, more or less), Hoolehua (three thousand five hundred acres, more or less), Kamiloloa I and II (three thousand six hundred acres, more or less), and Makakupaia (two thousand two hundred acres, more or less); and Kalaupapa (five thousand acres, more or less);

Island of Oahu.

(4) On the island of Oahu: Nanakuli (three thousand acres, more or less), and Lualualei (two thousand acres, more or less), in the district of Waianae; and Waimanalo (four thousand acres, more or less), in the district of Koolaupoko, excepting therefrom the military reservation and the beach lands; and

Island of Kauai.

(5) On the island of Kauai: Upper land of Waimea, above the cultivated sugar cane lands, in the district of Waimea (fifteen thousand acres, more or less); and Moloaa (two thousand five hundred acres, more or less), and Anahola and Kamalomalo (five thousand acres, more or less).

Lands to be disposed of as home lands.

SEC. 204. Upon the passage of this Act all available lands shall immediately assume the status of Hawaiian home lands and be under the control of the commission to be used and disposed of in accordance with the provisions of this title, except that—

Limitation for first five years.

(1) For a period of five years after the first meeting of the Hawaiian Homes Commission only those lands situate on the island of Molokai, which are particularly named in paragraphs 1 and 3 of section 203 hereof; Waimanu, in the district of Hamakua; Keaaukaha, in the district of South Hilo; and Panaewa, Waiakea, in the district of South Hilo, island of Hawaii, shall be available for use and disposition by said commission under the provisions of this title and none of the remaining available lands named in said section 203 shall, after the expiration of the said five-year period, be leased, used, or otherwise disposed of by the commission under the provisions of this title, except by further authorization of Congress and with the written approval of the Secretary of the Interior of the United States.

Leasing of other lands restricted to authorization of Congress.

Leased lands restrictions.

(2) In case any available land is under lease at the time of the passage of this Act such land shall not assume the status of Hawaiian home lands until the lease expires or the commissioner of public lands withdraws the lands from the operation of the lease. If the land is covered by a lease containing a withdrawal clause as provided in subdivision (d) of section 73 of the Hawaiian Organic Act, the commissioner of public lands shall withdraw such lands from the operation of the lease whenever the commission with the approval of the Secretary of the Interior gives notice to him that the commission is of the opinion that the lands are required by it for leasing as authorized by the provisions of section 207, or for a community pasture as provided in section 211 of this title. Such withdrawal shall be held to be for a public purpose within the meaning of that term as used in subdivision (d) of section 73 of the Hawaiian Organic Act.

With withdrawal clause.
Post, p. 117.

For native Hawaiians or community pasture.
Infra.
Post, p. 112.

Notice for selections out of larger areas.

(3) In case any land is to be selected by the commission out of a larger area of available lands, such land shall not assume the status of Hawaiian home lands until the commission, with the approval of Secretary of the Interior, makes the selection and gives notice thereof to the commissioner of public lands. The commission shall give such notice within three years after the expiration of the five-year period referred to in paragraph 1 of this section. Any such notice given thereafter shall be deemed invalid and of no effect.

Time required.

Limitation on disposal of available lands.

SEC. 205. Available lands shall be sold or leased only (1) in the manner and for the purposes set out in this title, or (2) as may be necessary to complete any valid agreement of sale or lease in effect at the time of the passage of this Act; except that such limitations shall not apply to the unselected portions of lands from which the commission has made a selection and given notice thereof, or failed so to select and give notice within the time limit, as provided in paragraph (3) of section 204 of this title.

Powers of other officials over home lands restricted.

SEC. 206. The powers and duties of the governor, the commissioner of public lands, and the board of public lands, in respect to lands of the Territory, shall not extend to lands having the status of Hawaiian home lands, except as specifically provided in this title.

Leases permitted to native Hawaiians.
Post, p. 1221.

SEC. 207. (a) The commission is authorized to lease to native Hawaiians the right to the use and occupancy of a tract of Hawaiian home lands within the following acreage limits:

(1) Not less than twenty nor more than eighty acres of agricultural lands; or

(2) Not less than one hundred nor more than five hundred acres of first-class pastoral lands; or

(3) Not less than two hundred and fifty nor more than one thousand acres of second-class pastoral lands.

(b) The title to lands so leased shall remain in the United States. Applications for tracts shall be made to and granted by the commission, under such regulations, not in conflict with any provision of this title, as the commission may prescribe. The commission shall, whenever tracts are available, enter into such a lease with any applicant who, in the opinion of the commission, is qualified to perform the conditions of such lease.

SEC. 208. Each lease made under the authority granted the commission by the provisions of section 207 of this title and the tract in respect to which the lease is made, shall be deemed subject to the following conditions, whether or not stipulated in the lease:

(1) The lessee shall be a native Hawaiian.

(2) The lessee shall pay a rental of \$1 a year for the tract and the lease shall be for a term of ninety-nine years;

(3) The lessee shall occupy and commence to use or cultivate the tract as his home or farm within one year after the lease is made;

(4) The lessee shall thereafter, for at least such part of each year as the commission shall by regulation prescribe, so occupy and use or cultivate the tract on his own behalf;

(5) The lessee shall not in any manner transfer to, or mortgage, pledge, or otherwise hold for the benefit of, any other person, except a native Hawaiian, and then only upon the approval of the commission, or agree so to transfer, mortgage, pledge, or otherwise hold, his interest in the tract. Such interest shall not, except in pursuance of such a transfer, mortgage, or pledge to or holding for or agreement with a native Hawaiian, be subject to attachment, levy, or sale upon court process. The lessee shall not sublet his interest in the tract or improvements thereon. Upon the death of the lessee his interest in the tract and improvements thereon shall vest under the limitations provided for homesteads in section 403 of the Revised Laws of Hawaii of 1915;

(6) The lessee shall pay all taxes assessed upon the tract and improvements thereon within sixty days after they became delinquent. If the lessee fails so to pay, the commission shall thereupon pay the taxes and have a lien therefor as provided in section 216 of this title;

(7) The lessee shall perform such other conditions, not in conflict with any provision of this title, as the commission may stipulate in the lease: *Provided, however,* That the lessee shall be exempt from all taxes for the first five years from date of lease.

SEC. 209. All successors, whether by agreement or process of law, to the interest of the lessee in any tract, shall be deemed to receive such interest subject to the conditions which would rest upon the lessee, if he then were the party holding the interest in the tract: *Provided,* That a successor receiving such interest by inheritance shall not, during the two years next following his inheritance, be deemed to have violated any of the conditions enumerated in section 208 of this title, even though he is not a native Hawaiian and does not on his own behalf occupy and use or cultivate the tract as a home or farm for such part of the year as the commission requires in accordance with the regulations prescribed by it under paragraph (4) of section 208 of this title.

SEC. 210. Whenever the commission has reason to believe that any condition enumerated in section 208, or any provision of section 209, of this title has been violated, the commission shall give due notice and afford opportunity for a hearing to the lessee of the tract in respect to which the alleged violation relates or to the successor

Title, applications, etc.

Conditions imposed.

To be a native Hawaiian.
Rental and term.

Initial occupancy, etc.

Yearly use, etc.

Transfers, etc., restrictions.

Upon death of lessee.

Payment of taxes.

Post, p. 113.
Other stipulations.

Proviso.
Tax exemption for five years.

Successors subject to conditions on lessees.

Proviso.
By inheritance.

Hearings on violations of conditions.
Supra.

<p>Forfeiture if violation proved.</p>	<p>of the lessee's interest therein, as the case demands. If upon such hearing the commission finds that the lessee or his successor has violated any condition in respect to the leasing of such tract, the commission may declare his interest in the tract and all improvements thereon to be forfeited and the lease in respect thereto canceled, and shall thereupon order the tract to be vacated within a reasonable time. The right to the use and occupancy of the Hawaiian home lands contained in such tract shall thereupon revert in the commission and the commission may take possession of the tract and the improvements thereon.</p>
<p>Revesting of lands in commission.</p>	<p>SEC. 211. The commission shall, when practicable, provide from the Hawaiian home lands a community pasture adjacent to each district in which agricultural lands are leased, as authorized by the provisions of section 207 of this title.</p>
<p>Community pastures to be provided. <i>Act</i>, p. 110.</p>	<p>SEC. 212. The commission may return any Hawaiian home lands not leased as authorized by the provisions of section 207 of this title to the control of the commissioner of public lands. Any Hawaiian home lands so returned shall, until the commission gives notice as hereinafter in this section provided, resume and maintain the status of public lands in accordance with the provisions of the Hawaiian Organic Act and the Revised Laws of Hawaii of 1915, except that such lands may be disposed of under a general lease only. Each such lease, whether or not stipulated therein, shall be deemed subject to the right and duty of the commission of public lands to terminate the lease and return the lands to the commission whenever the commission, with the approval of the Secretary of the Interior, gives notice to him that the commission is of the opinion that the lands are required by it for leasing as authorized by the provisions of section 207 of this title or for a community pasture.</p>
<p>Return of lands not leased.</p>	<p>SEC. 213. There is hereby established in the treasury of the Territory a revolving fund, to be known as the "Hawaiian home loan fund." The entire receipts derived from any leasing of public lands under the provisions of section 212 of this title and 30 per centum of the Territorial receipts derived from the leasing of cultivated sugar-cane lands under any other provision of law or from water licenses shall be covered into the fund until the total amount of the moneys paid therein equals \$1,000,000.</p>
<p>Disposal as public lands under general lease.</p>	<p>SEC. 214. The commission is hereby authorized to make loans from the fund to the lessee of any tract or the successor to his interest therein. Such loans may be made for the following purposes:</p> <ol style="list-style-type: none"> (1) The erection of dwellings on any tract and the undertaking of other permanent improvements thereon; (2) The purchase of live stock and farm equipment; and (3) Otherwise assisting in the development of tracts.
<p>Termination of lease and return to status of home lands, authorized.</p>	<p>SEC. 215. Each contract of loan with the lessee or the successor to his interest in the tract shall be held subject to the following conditions, whether or not stipulated in the contract of loan:</p> <ol style="list-style-type: none"> (1) The amount of loans to any one borrower outstanding at any one time shall not exceed \$3,000. (2) The loans shall be repaid upon an amortization plan by means of a fixed number of annual installments sufficient to cover (a) interest on the unpaid principal at the rate of 5 per centum per annum, and (b) such amount of the principal as will extinguish the debt within an agreed period not exceeding thirty years. The moneys received by the commission from any installment paid upon such loan shall be covered into the fund. The payment of any installment due shall, with the concurrence therein of at least three of the five members of the commission, be postponed in whole or in part by the commission for such reasons as it deems good and sufficient and until such later date as it deems advisable. Such postponed pay-
<p>Hawaiian home loan fund created. <i>Post</i>, p. 1222.</p>	
<p>Moneys to be covered into.</p>	
<p>Total.</p>	
<p>Loans to lessees from.</p>	
<p>Purposes designated. For buildings, etc.</p>	
<p>Live stock and farm equipment. Other development. Conditions in loan contracts. <i>Post</i>, p. 1222.</p>	
<p>Amount limited.</p>	
<p>Amortization repayment.</p>	
<p>Postponement permitted.</p>	

ments shall continue to bear interest at the rate of 5 per centum per annum on the unpaid principal and interest.

(3) In case the borrower's interest in his tract or his successor's interest therein is transferred to or mortgaged, pledged, or otherwise held for the benefit of any native Hawaiian, or agreed so to be transferred, mortgaged, pledged, or otherwise held, as permitted by paragraph (5) of section 208 of this title, the commission may at its option declare all annual installments upon the loan immediately due and payable or permit the successor to the borrower's interest in the tract to assume the contract of loan. In case of the borrower's death, the commission shall permit the successor to the borrower's interest in the tract to assume the contract of loan.

If interest in tract transferred.

Ante, p. 111.

(4) No part of the moneys loaned shall be devoted to any purpose other than those for which the loan is made.

Use restricted to purpose of loan.

(5) The borrower or the successor to his interest in the tract shall comply with such other conditions, not in conflict with any provision of this title, as the commission may stipulate in the contract of loan.

Compliance with other stipulations.

(6) The borrower or the successor to his interest in the tract shall comply with the conditions enumerated in section 208, and with the provisions of section 209 of this title in respect to the lease of the tract.

Lease conditions.
Ante, p. 111.

SEC. 216. The commission may require the borrower to insure, in such amount as the commission may by regulation prescribe, all live stock and dwellings and other permanent improvements upon his tract, purchased or constructed out of any moneys loaned from the fund; or in lieu thereof the commission may directly take out such insurance and add the cost thereof to the amount of the annual installments payable under the amortization plan. Whenever the commission has reason to believe that the borrower has violated any condition enumerated in paragraphs (2), (4), (5), or (6) of section 215 of this title, the commission shall give due notice and afford opportunity for a hearing to the borrower or the successor to his interest in the tract, as the case demands. If upon such hearing the commission finds that the borrower has violated the condition, the commission may declare all annual installments immediately due and payable, notwithstanding any provision in the contract of loan to the contrary. The commission shall have a lien upon the borrower's or lessee's interest in his tract, dwellings, and other permanent improvements thereon, and his live stock to the amount of all annual installments due and unpaid and of all taxes upon such tract and improvements paid by the commission. Such liens shall have priority over any other obligation for which the tract, dwellings, other improvements, or live stock may be security.

Insurance of property.

Hearings on violation of conditions.

Immediate payment if violation proved.

Lien upon property, etc.

The commission may, at such time as it deems advisable, enforce any such lien by declaring the borrower's interest in his tract or his successor's interest therein, as the case may be, together with the dwellings and other permanent improvements thereon and the live stock, to be forfeited, and the lease in respect to such tract canceled, and shall thereupon order the tract to be vacated and the live stock surrendered within a reasonable time. The right to the use and occupancy of the Hawaiian home lands contained in such tract shall thereupon revert in the commission, and the commission may take possession of the tract and the improvements thereon: *Provided*, That the commission shall pay to the borrower any difference in his favor between (1) the fair value of the live stock and any improvements in respect to the tract made by the borrower or any predecessor to his interest in the tract, and (2) the amount of the lien.

Enforcement of lien.

Lands to revert in commission.

Proviso.
Payment of difference to borrower.

SEC. 217. In case the lessee or borrower or the successor to his interest in the tract, as the case may be, fails to comply with any order issued by the commission under the provisions of section 210 or 216 of this title, the commission may (1) bring action of ejectment

Ejectment procedure.

Lease of forfeited tracts.
Act, pp. 111, 113.

or other appropriate proceeding, or (2) invoke the aid of the circuit court of the Territory for the judicial circuit in which the tract designated in the commission's order is situated. Such court may thereupon order the lessee or his successor to comply with the order of the commission. Any failure to obey the order of the court may be punished by it as contempt thereof. Any tract forfeited under the provisions of section 210 or 216 of this title may be again leased by the commission as authorized by the provisions of section 207 of this title, except that the value, in the opinion of the commission, of all improvements made in respect to such tract by the original lessee or any successor to his interest therein shall constitute a loan by the commission to the new lessee. Such loan shall be subject to the provisions of this section and sections 215, except paragraph (1), and 216 to the same extent as loans made by the commission from the Hawaiian loan fund.

Lessees not eligible for loans under Territorial Act.

SEC. 218. No lessee of any tract or any successor to his interest therein shall be eligible to receive in respect to such tract any loan made under the provisions of the act of the legislature of the Territory entitled "the Farm Loan Act of Hawaii," approved April 30, 1919.

Agricultural experts authorized.

SEC. 219. The commission is authorized to employ agricultural experts at such compensation and in such number as it deems necessary. The annual expenditures for such compensation shall not exceed \$6,000. It shall be the duty of such agricultural experts to instruct and advise the lessee of any tract or the successor to the lessee's interest therein as to the best methods of diversified farming and stock raising and such other matters as will tend successfully to accomplish the purposes of this title.

Duties, etc.

SEC. 220. The commission is hereby authorized directly to undertake and carry on general water and other development projects in respect to Hawaiian home lands. The legislature of the Territory is authorized to appropriate out of the treasury of the Territory such sums as it deems necessary to provide the commission with funds sufficient to execute such projects. The legislature is further authorized to issue bonds to the extent required to yield the amount of any sum so appropriated. The commission shall pay from the Hawaiian home loan fund into the treasury of the Territory:

Water for home lands.

Appropriations authorized for projects.

Issue of bonds.

Payments from home loan fund.

To meet interest.

For sinking fund.

(1) Upon the date when any interest payment becomes due upon any bond so issued, the amount of the interest then due; and
(2) Commencing with the first such date more than one year subsequent to the issuance of any bond and at each interest date thereafter, an amount such that the aggregate of all such amounts which become payable during the term of the bond, compounded annually at the rate of interest specified therein, shall equal the par value of the bond at the expiration of its term.

Terms construed.

SEC. 221. (a) When used in this section—

"Water license."

(1) The term "water license" means any license issued by the commissioner of public lands granting to any person the right to the use of Government-owned water; and

"Surplus water."

(2) The term "surplus water" means so much of any Government-owned water covered by a water license or so much of any privately owned water as is in excess of the quantity required for the use of the licensee or owner, respectively.

Licensees to grant water for live stock, etc., free of charge.

(b) All water licenses issued after the passage of this Act shall be deemed subject to the condition, whether or not stipulated in the license, that the licensee shall, upon the demand of the commission, grant to it the right to use, free of all charge, any water which the commission deems necessary adequately to supply the live stock or the domestic needs of individuals upon any tract.

Supplying water for live stock or domestic needs.

(c) In order adequately to supply live stock or the domestic needs of individuals upon any tract, the commission is authorized

(1) to use, free of all charge, Government-owned water not covered by any water license or covered by a water license issued after the passage of this Act, or covered by a water license issued previous to the passage of this Act but containing a reservation of such water for the benefit of the public, and (2) to contract with any person for the right to use or to acquire, under eminent domain proceedings similar, as near as may be, to the proceedings provided in respect to land by sections 667 to 678, inclusive, of the Revised Laws of Hawaii of 1915, the right to use any privately owned surplus water or any Government-owned surplus water covered by a water license issued previous to the passage of this Act, but not containing a reservation of such water for the benefit of the public. Any such acquirement shall be held to be for a public use and purpose. The commission may institute the eminent domain proceedings in its own name.

Free use of Government owned water, etc.

Contract for privately owned surplus water, etc.

Under eminent domain proceedings.

Other Government owned water, etc.

(d) The commission is authorized, for the additional purpose of adequately irrigating any tract, to use, free of all charge, Government-owned water upon the island of Molokai and Government-owned surplus water tributary to the Waimea River upon the island of Kauai, not covered by a water license or covered by a water license issued after the passage of this Act. Any water license issued after the passage of this Act and covering any such Government-owned water shall be deemed subject to the condition, whether or not stipulated therein, that the licensee shall, upon the demand of the commission, grant to it the right to use, free of all charge, any of the water upon the island of Molokai, and any of the surplus water tributary to the Waimea River upon the island of Kauai, which is covered by the license and which the commission deems necessary for the additional purpose of adequately irrigating any tract.

Future licenses to grant free use of water, from designated sources.

(e) All rights conferred on the commission by this section to use, contract for, acquire the use of water shall be deemed to include the right to use, contract for, or acquire the use of any ditch or pipe line constructed for the distribution and control of such water and necessary to such use by the commission.

Right to use ditches or pipe lines.

SEC. 222. The commission may make such regulations and, with the approval in writing of the governor of the Territory, may make such expenditures including salaries, and appoint and remove such employees and agents, as are necessary to the efficient execution of the functions vested in the commission by this title. All expenditures of the commission shall be allowed and paid, and all moneys necessary for loans made by the commission in accordance with the provisions of this title advanced, from the Hawaiian home loan fund upon the presentation of itemized vouchers therefor, approved by the chairman of the commission. The commission shall make a biennial report to the legislature of the Territory upon the first day of each regular session thereof and such special reports as the legislature may from time to time require. The executive officer and secretary shall give bond in the sum of \$25,000 for the faithful performance of his duties. The sureties upon the bond and the conditions thereof shall be approved annually by the commission.

Authority of commission for expenses, etc.

Payable from home loan fund.

Reports to legislature.

Bond of executive officer and secretary.

SEC. 223. The Congress of the United States reserves the right to alter, amend, or repeal the provisions of this title.

Right to alter, etc., reserved.

TITLE 3.—AMENDMENTS TO HAWAIIAN ORGANIC ACT.

Organic Act amendments.

SEC. 301. Section 26 of the Hawaiian Organic Act is hereby amended to read as follows:

Legislature.

“SEC. 26. That the members of the legislature shall receive for their services, in addition to mileage at the rate of 20 cents a mile each way, the sum of \$1,000 for each regular session, payable in three equal installments on and after the first, thirtieth, and fiftieth

Pay of members increased. Vol. 36, p. 444, amended.

days of the session, and the sum of \$500 for each special session: *Provided*, That they shall receive no compensation for any extra session held under the provisions of section 54 of this Act."

Proviso.
Extra session.
Vol. 31, p. 150.
Legislative powers.
Vol. 31, p. 150, amended.
Limit of corporation
real estate holdings,
etc., omitted.

SEC. 302. Section 55 of the Hawaiian Organic Act is hereby amended by deleting therefrom that portion thereof which reads: "*Provided*, That no corporation, domestic or foreign, shall acquire and hold real estate in Hawaii in excess of one thousand acres, and all real estate acquired or held by such corporation or association contrary hereto shall be forfeited and escheat to the United States, but existing vested rights in real estate shall not be impaired," and by amending so much of section 55 as reads, "and the total indebtedness of the Territory shall not at any time be extended beyond 7 per centum of such assessed value of property in the Territory," to read as follows: "and the total indebtedness of the Territory shall not at any time be extended beyond 10 per centum of such assessed value of property in the Territory."

Territorial indebtedness.
Matter stricken out.
Vol. 31, p. 151; Vol. 36, p. 444, amended.
Maximum increased.

SEC. 303. Section 66 of the Hawaiian Organic Act is hereby amended to read as follows:

Executive power.
Governor.
Appointment and term.
Vol. 31, p. 153, amended.

"SEC. 66. That the executive power of the government of the Territory of Hawaii shall be vested in a governor, who shall be appointed by the President, by and with the advice and consent of the Senate of the United States, and shall hold office for four years and until his successor shall be appointed and qualified, unless sooner removed by the President. He shall be not less than thirty-five years of age; shall be a citizen of the Territory of Hawaii; shall have resided therein for at least three years next preceding his appointment; shall be commander in chief of the militia thereof; and may grant pardons or reprieves for offenses against the laws of the said Territory and reprieves for offenses against the laws of the United States until the decision of the President is made known thereon."

Qualifications, etc.
Citizenship requirement.

SEC. 304. The first, second, and third paragraphs of section 73 of the Hawaiian Organic Act are hereby amended to read as follows:

Public lands.
Vol. 31, p. 154, amended.
Meaning of terms.
"Commissioner."

"SEC. 73. (a) That when used in this section—
(1) The term 'commissioner' means the commissioner of public lands of the Territory of Hawaii;

"Land board."

(2) The term 'land board' means the board of public lands, as provided in subdivision (1) of this section;

"Public lands."

(3) The term 'public lands' includes all lands in the Territory of Hawaii classed as government or crown lands previous to August 15, 1895, or acquired by the government upon or subsequent to such date by purchase, exchange, escheat, or the exercise of the right of eminent domain, or in any other manner; except (1) lands designated in section 203 of the Hawaiian Homes Commission Act, 1920, (2) lands set apart or reserved by Executive order by the President, (3) lands set aside or withdrawn by the governor under the provisions of subdivision (g) of this section, (4) sites of public buildings, lands used for roads, streets, landings, nurseries, parks, tracts reserved for forest growth or conservation of water supply, or other public purposes, and (5) lands to which the United States has relinquished the absolute fee and ownership, unless subsequently placed under the control of the commissioner and given the status of public lands in accordance with the provisions of this Act, the Hawaiian Homes Commission Act, 1920, or the Revised Laws of Hawaii of 1915; and

Exceptions:
A *note*, p. 109.

"Person."

(4) The term 'person' includes individual, partnership, corporation, and association.

Meaning of terms in
Hawaiian laws to be
the same as herein.

(b) Any term defined or described in section 347 or 351 of the Revised Laws of Hawaii of 1915, except a term defined in subdivision (a) of this section, shall, whenever used in this section, if not inconsistent with the context or any provision of this section, have the same meaning as given it by such definition or description.

“(c) The laws of Hawaii relating to public lands, the settlement of boundaries, and the issuance of patents on land commission awards, except as changed by this Act, shall continue in force until Congress shall otherwise provide. Subject to the approval of the President, all sales, grants, leases, and other dispositions of the public domain, and agreements concerning the same, and all franchises granted by the Hawaiian government in conformity with the laws of Hawaii, between the 7th day of July, 1898, and the 28th day of September, 1899, are hereby ratified and confirmed. In said laws ‘land patent’ shall be substituted for ‘royal patent’; ‘commissioner of public lands,’ for ‘minister of the interior,’ ‘agent of public lands,’ and ‘commissioners of public lands,’ or their equivalents; and the words ‘that I am a citizen of the United States,’ or ‘that I have declared my intention to become a citizen of the United States, as required by law,’ for the words ‘that I am a citizen by birth (or naturalization) of the Republic of Hawaii,’ or ‘that I have received letters of denization under the Republic of Hawaii,’ or ‘that I have received a certificate of special right of citizenship from the Republic of Hawaii.’

Continuance of Hawaiian land laws, etc.

Substitution of terms.

“(d) No lease of agricultural lands or of undeveloped arid public land which is capable of being converted into agricultural land by the development, for irrigation purposes, of either the underlying or adjacent waters, or both, shall be granted, sold, or renewed by the government of the Territory of Hawaii for a longer period than fifteen years. Each such lease shall be sold at public auction to the highest bidder after due notice as provided in subdivision (h) of this section and the laws of the Territory of Hawaii. Each such notice shall state all the terms and conditions of the sale. The land, or any part thereof so leased, may at any time during the term of the lease be withdrawn from the operation thereof for homestead or public purposes, in which case the rent reserved shall be reduced in proportion to the value of the part so withdrawn. Every such lease shall contain a provision to that effect: *Provided*, That the commissioner may, with the approval of the governor and at least two-thirds of the members of the land board, omit such withdrawal provision from the lease of any lands suitable for the cultivation of sugar cane whenever he deems it advantageous to the Territory of Hawaii. Land so leased shall not be subject to such right of withdrawal.

Leases of agricultural lands.
Vol. 31, p. 155, amended.

Withdrawal for homesteads, etc.

Proviso.
Sugar cane leases.

Not subject to withdrawal.

“(e) All funds arising from the sale or lease or other disposal of public land shall be appropriated by the laws of the government of the Territory of Hawaii and applied to such uses and purposes for the benefit of the inhabitants of the Territory of Hawaii as are consistent with the joint resolution of annexation, approved July 7, 1898.

Disposal of funds.

Vol. 30, p. 750.

“(f) No person shall be entitled to receive any certificate of occupation, right of purchase lease, cash freehold agreement, or special homestead agreement who, or whose husband or wife, has previously taken or held more than ten acres of land under any such certificate, lease, or agreement made or issued after May 27, 1910, or under any homestead lease or patent based thereon; or who, or whose husband or wife, or both of them, owns other land in the Territory, the combined area of which and the land in question exceeds eighty acres; or who is an alien, unless he has declared his intention to become a citizen of the United States as provided by law. No person who has so declared his intention and taken or held under any such certificate, lease, or agreement shall continue so to hold or become entitled to a homestead lease or patent of the land, unless he becomes a citizen within five years after so taking.

Issue of certificates, leases, and agreements, limited.
Vol. 36, p. 444, amended.

“(g) No public land for which any such certificate, lease, or agreement is issued after May 27, 1910, or any part thereof, or interest therein or control thereof, shall, without the written consent of the

Transfers to corporations or aliens restricted.
Vol. 36, p. 445, amended.

commissioner and governor, thereafter, whether before or after a homestead lease of patent has been issued thereon, be or be contracted to be in any way, directly or indirectly, by process of law or otherwise, conveyed, mortgaged, leased, or otherwise transferred to, or acquired or held by or for the benefit of, any alien or corporation; or before or after the issuance of a homestead lease or before the issuance of a patent to or by or for the benefit of any other person; or, after the issuance of a patent, to or by or for the benefit of any person who owns, or holds, or controls, directly or indirectly, other land or the use thereof, the combined area of which and the land in question exceeds eighty acres. The prohibitions of this paragraph shall not apply to transfers or acquisitions by inheritance or between tenants in common."

To another person.

Limitation.

Inheritances, etc., not included.

Letterings of paragraphs. Vol. 36, p. 445, amended.

SEC. 305. The fourth and fifth paragraphs of section 73 of the Hawaiian Organic Act are hereby amended by inserting "(h)" at the beginning of the fourth paragraph and "(i)" at the beginning of the fifth paragraph.

SEC. 306. The sixth paragraph of section 73 of the Hawaiian Organic Act is hereby amended to read as follows:

Preference right of citizen residents to purchase lands for homes. Vol. 36, p. 445, amended.

"(j) The commissioner, with the approval of the governor, may give to any person (1) who is a citizen of the United States or who has legally declared his intention to become a citizen of the United States and hereafter becomes such, and (2) who has, or whose predecessors in interest have, improved any parcel of public lands and resided thereon continuously for the ten years next preceding the application to purchase, a preference right to purchase so much of such parcel and such adjoining land as may reasonably be required for a home, at a fair price to be determined by three disinterested citizens to be appointed by the governor. In the determination of such purchase price the commissioner may, if he deems it just and reasonable, disregard the value of the improvements on such parcel and adjoining land. If such parcel of public lands is reserved for public purposes, either for the use of the United States or the Territory of Hawaii, the commissioner may with the approval of the governor grant to such person a preference right to purchase public lands which are of similar character, value, and area, and which are situated in the same land district. The privilege granted by this paragraph shall not extend to any original lessee or to an assignee of an entire lease of public lands."

In lieu of reserved lands.

Lessees of public lands not included.

Lettering of paragraph. Vol. 36, p. 445, amended.

SEC. 307. The seventh paragraph of section 73 of the Hawaiian Organic Act is hereby amended by inserting "(k)" at the beginning thereof.

SEC. 308. The eighth paragraph of section 73 of the Hawaiian Organic Act is hereby amended to read as follows:

Limit of area or value. Vol. 36, p. 446, amended.

Leases of agricultural, pastoral, or waste lands.

Approval of board. Board constituted.

Vol. 31, p. 153.

"(1) No sale of lands for other than homestead purposes, except as herein provided, and no exchange by which the Territory shall convey lands exceeding either forty acres in area or \$5,000 in value shall be made. No lease of agricultural lands exceeding forty acres in area, or of pastoral or waste lands exceeding two hundred acres in area, shall be made without the approval of two-thirds of the board of public lands, which is hereby constituted, the members of which are to be appointed by the governor as provided in section 80 of this Act, and until the legislature shall otherwise provide said board shall consist of six members, and its members be appointed for a term of four years: *Provided, however,* That the commissioner shall, with the approval of said board, sell to any citizen of the United States, or to any person who has legally declared his intention to become a citizen, for residence purposes lots and tracts, not exceeding three acres in area, and that sales of Government lands may be made upon the approval of said board whenever necessary to locate thereon railroad rights of way, railroad tracks, side tracks,

Provisos. Sales of residence lots, lands for public utilities, etc.

depot grounds, pipe lines, irrigation ditches, pumping stations, reservoirs, factories, and mills and appurtenances thereto, including houses for employees, mercantile establishments, hotels, churches, and private schools; and all such sales shall be limited to the amount actually necessary for the economical conduct of such business or undertaking: *Provided further*, That no exchange of Government lands shall hereafter be made without the approval of two-thirds of the members of said board, and no such exchange shall be made except to acquire lands directly for public uses."

Exchanges limited.

SEC. 309. The ninth paragraph of section 73 of the Hawaiian Organic Act is hereby amended by inserting "(m)" at the beginning thereof.

Lettering of paragraph.
Vol. 36, p. 446, amended.

SEC. 310. The tenth paragraph of section 73 of the Hawaiian Organic Act is hereby amended to read as follows:

Agricultural and pastoral lands.

"(n) It shall be the duty of the commissioner to cause to be surveyed and opened for homestead entry a reasonable amount of desirable agricultural lands and also of pastoral lands in the various parts of the Territory for homestead purposes on or before January 1, 1911, and he shall annually thereafter cause to be surveyed for homestead purposes such amount of agricultural lands and pastoral lands in various parts of the Territory as there may be demand for by persons having the qualifications of homesteaders. In laying out any homestead the commissioner shall include in the homestead lands sufficient to support thereon an ordinary family, but not exceeding eighty acres of agricultural lands and two hundred and fifty acres of first-class pastoral lands or five hundred acres of second-class pastoral lands; or in case of a homestead, including pastoral lands only, not exceeding five hundred acres of first-class pastoral lands or one thousand acres of second-class pastoral lands. All necessary expenses for surveying and opening any such lands for homesteads shall be paid for out of any funds of the Territorial treasury derived from the sale or lease of the public lands, which funds are hereby made available for such purposes.

Surveys for homestead entries.
Vol. 36, p. 446, amended.

Area allowed.

"(o) The commissioner, with the approval of the governor, may by contract or agreement authorize any person who has the right of possession, under a general lease from the Territory, of agricultural or pastoral lands included in any homestead, to continue in possession of such lands after the expiration of the lease until such time as the homesteader takes actual possession thereof under any form of homestead agreement. The commissioner may fix in the contract or agreement such other terms and conditions as he deems advisable."

Expenses from public land sales, etc.

SEC. 311. The eleventh and twelfth paragraphs of section 73 of the Hawaiian Organic Act are hereby amended by inserting "(p)" at the beginning of the eleventh paragraph and "(q)" at the beginning of the twelfth paragraph.

Possession to continue with leaseholder until lands taken by homesteader.

SEC. 312. The fourth paragraph of section 80 of the Hawaiian Organic Act is hereby amended to read as follows:

Lettering of paragraphs.
Vol. 36, pp. 446, 447, amended.

"All officers appointed under the provisions of this section shall be citizens of the Territory of Hawaii and shall have resided therein for at least three years next preceding their appointment."

Officers.

SEC. 313. Section 86 of the Hawaiian Organic Act is hereby amended to read as follows:

Citizenship and residence required.
Vol. 31, p. 156, amended.

"SEC. 86. (a) That there shall be established in the said Territory a district court, to consist of two judges, who shall reside therein and be called district judges, and who shall each receive an annual salary of \$7,500. The said court while in session shall be presided over by only one of said judges. The two judges shall from time to time, either by order or rules of the court, prescribe at what times and in what class of cases each of them shall preside. The said two judges shall have the same powers in all matters coming before said court."

District court.
Vol. 35, p. 338, amended.
Established with two judges.

Division of cases.

Appointment of judges, attorney, and marshal.
Citizenship requirement.

"(b) The President of the United States, by and with the advice and consent of the Senate of the United States, shall appoint two district judges, a district attorney, and a marshal of the United States for the said district, all of whom shall be citizens of the Territory of Hawaii and shall have resided therein for at least three years next preceding their appointment. Said judges, attorney, and marshal shall hold office for six years unless sooner removed by the President.

Term of office.

Jurisdiction.

"(c) The said court shall have, in addition to the ordinary jurisdiction of district courts of the United States, jurisdiction of all cases cognizable in a circuit court of the United States, and shall proceed therein in the same manner as a circuit court; and the said judges, district attorney, and marshal shall have and exercise in the Territory of Hawaii all the powers conferred by the laws of the United States upon the judges, district attorneys, and marshals of district and circuit courts of the United States.

Procedure, etc.

"(d) Writs of error and appeals from the said district court shall be had and allowed to the circuit court of appeals for the ninth judicial circuit in the same manner as writs of error and appeals are allowed from circuit courts to circuit courts of appeal as provided by law, and appeals and writs of error may be taken to the Supreme Court of the United States from said district court in cases where appeals and writs of error are allowed from the district and circuit courts of the United States to the Supreme Court, and the laws of the United States relating to juries and jury trials shall be applicable to said district court. The laws of the United States relating to appeals, writs of error, removal of causes, and other matters and proceedings as between the courts of the United States and the courts of the several States shall govern in such matters and proceedings as between the courts of the United States and the courts of the Territory of Hawaii. Regular terms of said court shall be held at Honolulu on the second Monday in April and October, and special terms may be held at such times and places in said district as the said judges may deem expedient. The said district judges shall appoint a clerk of said court at a salary of \$4,200 per annum and shall appoint a reporter of said court at a salary of \$3,000 per annum. The clerk of the district court with the approval of the judges thereof may appoint two deputy clerks at salaries of \$2,500 each per annum.

Appeals, writs of error, etc.

Terms.

Clerk.

Reporter.
Post, p. 614.
Deputy clerks.
Appeals from Territorial supreme court omitted.
Officers.
Vol. 36, p. 448, amended.

SEC. 314. Section 92 of the Hawaiian Organic Act is hereby amended to read as follows:

Salaries from United States.
Pay increased.

Post, pp. 615, 616.

"SEC. 92. That the following officers shall receive the following annual salaries, to be paid by the United States: The governor, \$10,000; the secretary of the Territory, \$5,400; the chief justice of the Supreme Court of the Territory, \$7,500; the associate judges of the Supreme Court, \$7,000 each; the judges of the circuit courts, \$6,000 each; the United States district attorney, \$5,000; the United States marshal, \$5,000. The governor shall receive annually from the United States, in addition to his salary, (1) the sum of \$1,000 for stationery, postage, and incidentals, and (2) his traveling expenses while absent from the capital on official business. The governor is authorized to employ a private secretary who shall receive an annual salary of \$3,000, to be paid by the United States."

Private secretary of governor.
Post, p. 447.
New sections.

SEC. 315. The Hawaiian Organic Act is hereby further amended by adding at the end thereof three additional sections to read as follows:

Mechanics or laborers on public works to be citizens, or eligibles.

"SEC. 105. That no person shall be employed as a mechanic or laborer upon any public work carried on in the Territory of Hawaii by the Government of the United States, whether the work is done by contract or otherwise, unless such person is a citizen of the United States or eligible to become such a citizen.

"SEC. 106. The board of harbor commissioners of the Territory of Hawaii shall have and exercise all the powers and shall perform all the duties which may lawfully be exercised by or under the Territory of Hawaii relative to the control and management of the shores, shore waters, navigable streams, harbors, harbor and water-front improvements, ports, docks, wharves, quays, bulkheads, and landings belonging to or controlled by the Territory, and the shipping using the same, and shall have the authority to use and permit and regulate the use of the wharves, piers, bulkheads, quays, and landings belonging to or controlled by the Territory for receiving or discharging passengers and for loading and landing merchandise, with a right to collect wharfage and demurrage thereon or therefor, and, subject to all applicable provisions of law, to fix and regulate from time to time rates for services rendered in mooring vessels, charges for the use of moorings belonging to or controlled by the Territory, rates or charges for the services of pilots, wharfage, or demurrage, rents or charges for warehouses or warehouse space, for office or office space, for storage of freight, goods, wares, and merchandise, for storage space for the use of donkey engines, derricks, or other equipment belonging to the Territory, under the control of the board, and to make other charges, including toll or tonnage charges on freight passing over or across wharves, docks, quays, bulkheads, or landings. The board shall likewise have power to appoint and remove clerks, wharfingers and their assistants, pilots and pilot-boat crews, and all such other employees as may be necessary, and to fix their compensation; to make rules and regulations pursuant to this section and not inconsistent with law; and generally shall have all powers necessary fully to carry out the provisions of this section.

Board of harbor commissioners. Powers and duties specified.

"All moneys appropriated for harbor improvements, including new construction, reconstruction, repairs, salaries, and operating expenses, shall be expended under the supervision and control of the board, subject to the provisions of law. All contracts and agreements authorized by law to be entered into by the board shall be executed on its behalf by its chairman.

Supervision, etc., by, of harbor improvements, expenses, etc.

"The board shall prepare and submit annually to the governor a report of its official acts during the preceding year, together with its recommendations as to harbor improvements throughout the Territory.

Annual report of official acts, etc.

"SEC. 107. That this Act may be cited as the 'Hawaiian Organic Act.'"

Title of Act.

TITLE 4.—MISCELLANEOUS PROVISIONS.

Miscellaneous.

SEC. 401. All Acts or parts of Acts, either of the Congress of the United States or of the Territory of Hawaii, to the extent that they are inconsistent with the provisions of this Act, are hereby repealed.

Inconsistent laws repealed.

SEC. 402. If any provision of this Act, or the application of such provision to certain circumstances, is held unconstitutional, the remainder of the Act and the application of such provision to circumstances other than those as to which it is held unconstitutional shall not be held invalidated thereby.

Invalidity of any provision not to affect others.

Approved, July 9, 1921.

CHAP. 43.—Joint Resolution Ratifying and confirming from and including July 1, 1921, obligations incurred pursuant to the terms of certain appropriations for the fiscal year 1922.

July 11, 1921. [H. J. Res. 173.] [Pub. Res., No. 9.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That appropriations for the service of the fiscal year 1922, contained in the Act entitled "An Act making appropriations for the naval service for the fiscal year ending

Naval appropriations, 1922. Post, p. 122.

Made available from July 1, 1921.

Obligations ratified and confirmed.

June 30, 1922, and for other purposes." are hereby made available from and including July 1, 1921, for the purposes provided in such appropriations for the service of such fiscal year. And all obligations incurred pursuant to the terms of such appropriations in the aforesaid Act as approved are ratified and confirmed from and including July 1, 1921.

Approved, July 11, 1921.

July 12, 1921.
[H. R. 4803.]
[Public, No. 35.]

CHAP. 44.—An Act Making appropriations for the naval service for the fiscal year ending June 30, 1922, and for other purposes.

Naval service appropriations.
Act, p. 121.

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 naval service of the Government for the year ending June 30, 1922, and for other purposes:

General expenses.

GENERAL EXPENSES.

Schedule of all pay and allowances to be sent to Congress.

The Secretary of the Navy shall send to Congress at the beginning of its next regular session a complete schedule or list showing the amount of money of all pay and for all allowances for each grade of officers in the Navy, including retired officers, and for all officers included in this Act and for all enlisted men so included.

Pay, miscellaneous.

PAY, MISCELLANEOUS.

Expenses designated.

Mileage to midshipmen entering Naval Academy.

For commissions and interest; transportation of funds; exchange; mileage to officers of the Navy and Naval Reserve Force while traveling under orders in the United States, and for actual personal expenses of officers of the Navy and Naval Reserve Force while traveling abroad under orders, and for traveling expenses of civilian employees; and for mileage, at 5 cents per mile, to midshipmen entering the Naval Academy while proceeding from their homes to the Naval Academy for examination and appointment as midshipmen; for actual traveling expenses of female nurses; actual expenses of officers while on shore patrol duty; hire of launches or other small boats in Asiatic waters; for rent of buildings and offices not in navy yards; expenses of courts-martial, prisoners and prisons, and courts of inquiry, boards of inspection, examining boards, with clerks, and witnesses' fees, and traveling expenses and costs; expenses of naval defense districts; stationery and recording; religious books; newspapers and periodicals for the naval service; all advertising for the Navy Department and its bureaus (except advertising for recruits for the Bureau of Navigation); copying; ferrriage; tolls; costs of suits; commissions, warrants, diplomas, and discharges; relief of vessels in distress; recovery of valuables from shipwrecks; quarantine expenses; reports; professional investigation; cost of special instruction at home and abroad, including maintenance of students and attachés; information from abroad and at home, and the collection and classification thereof; all charges pertaining to the Navy Department and its bureaus for ice for the cooling of drinking water on shore (except at naval hospitals), and not to exceed \$250,000 for telephone rentals and tolls, telegrams and cablegrams; postage, foreign and domestic, and post-office box rentals; and other necessary and incidental expenses: *Provided*, That no part of this appropriation shall be available for the expense of any naval district unless the commandant thereof shall be also the commandant of a navy yard, naval training

Information from abroad, etc.

Post, p. 450.

Provision.
Restriction on use in naval districts.

station, or naval operating base: *Provided further*, That the sum to be paid out of this appropriation, under the direction of the Secretary of the Navy, for clerical, inspection, and messenger service in navy yards and naval stations, for the fiscal year ending June 30, 1922, shall not exceed \$750,000, and for necessary expenses for the interned persons and prisoners of war under the jurisdiction of the Navy Department, including funeral expenses for such interned persons or prisoners of war as may die while under such jurisdiction, and for payment of claims for damages under Naval Act approved July 11, 1919; in all, \$3,500,000.

CONTINGENT, NAVY: For all emergencies and extraordinary expenses, exclusive of personal services in the Navy Department or any of its subordinate bureaus or offices at Washington, District of Columbia, arising at home or abroad, but impossible to be anticipated or classified, to be expended on the approval and authority of the Secretary of the Navy, and for such purposes as he may deem proper, \$50,000.

TEMPORARY GOVERNMENT FOR WEST INDIAN ISLANDS: For expenses incident to the occupation of the Virgin Islands and to the execution of the provisions of the Act providing a temporary government for the West Indian Islands acquired by the United States from Denmark, and for other purposes, approved March 3, 1917, to be applied under the direction of the President, \$343,440: *Provided*, That no person owing allegiance to any country other than the United States of America shall be eligible to hold office as a member of the colonial councils of the Virgin Islands of the United States nor to hold any public office under the government of said islands: *Provided further*, That the income tax laws now in force in the United States of America and those which may hereafter be enacted shall be held to be likewise in force in the Virgin Islands of the United States, except that the proceeds of such taxes shall be paid into the treasuries of said islands.

EXPENSES, CIVILIAN NAVAL CONSULTING BOARD: For actual expenses incurred by and in connection with the civilian naval consulting board, including the services of one clerk, at \$1,400 per annum, for duty in connection with the board at Washington, District of Columbia, \$5,000.

AVIATION, NAVY: For aviation, to be expended under the direction of the Secretary of the Navy, as follows: For aircraft and accessories in course of construction or manufacture on June 30, 1921, \$440,000; for new construction and procurement of aircraft and equipment, \$5,323,000; for navigational, photographic, and aerological equipment, including repairs thereto, for use with aircraft built or building on June 30, 1921, \$49,250; for maintenance, repair, and operation of aircraft factory, helium plant, air stations, fleet activities, testing laboratories, and for overhauling of planes, \$4,534,181; for continuing experiments and development work on all types of aircraft, \$1,615,000; for drafting, clerical, inspection, and messenger service for aircraft stations, \$275,000; new construction, buildings, and improvements at air stations at a total cost not to exceed \$1,177,000, as follows: Coco Solo, \$392,000; Hampton Roads, \$70,000; Lakehurst, \$280,000; Pearl Harbor, \$185,000; Pensacola, \$100,000; San Diego, \$150,000; in all, \$13,413,431, and the money herein specifically appropriated for "Aviation" shall be disbursed and accounted for in accordance with existing laws as "Aviation" and for that purpose shall constitute one fund: *Provided further*, That the Secretary of the Navy is hereby authorized to consider, ascertain, adjust, determine, and pay out of this appropriation the amounts due on claims for damages which have occurred or may occur to private property growing out of the operations of naval aircraft, where such claim does not exceed the sum of \$250: *Provided further*, That all claims

Clerical, etc., services at yards and stations.

Interned persons and prisoners of war.

Private damages claims.
Vol. 41, p. 132.

Contingent.

Authority of the Secretary.

Virgin Islands.
Temporary government in.
Vol. 39, p. 1132.

Provisos.
Citizenship requirements for office in.

United States income tax laws applicable.
Use of proceeds.
Post, p. 271.

Civilian consulting board.

Aviation.
Expenses designated.
Post, p. 141.

Helium plant, etc.

Air station buildings, etc.

Accounting and disbursement.

Provisos.
Damages from aircraft.

Report of adjusted claims.

adjusted under this authority during any fiscal year shall be reported in detail to the Congress by the Secretary of the Navy: *Provided*, That no part of this appropriation shall be expended for maintenance of more than six heavier-than-air stations on the coasts of the continental United States: *Provided further*, That no part of this appropriation shall be used for the construction of a factory for the manufacture of airplanes.

Shore stations limited to six.

Airplane factory forbidden.

State marine schools. Reimbursement for, to designated States.

STATE MARINE SCHOOLS: To reimburse the State of New York, \$25,000, the State of Massachusetts, \$25,000, the State of Washington, \$25,000, and the State of Pennsylvania, for the period from April 1, 1920, to June 30, 1921, \$31,250, for expenses incurred in the maintenance and support of marine schools in those States in accordance with section 2 of the Act entitled "An Act for the establishment of marine schools, and for other purposes," approved March 4, 1911; in all, \$106,250.

Vol. 36, p. 1353.

Lepers, etc. Care, etc., at Cullion, P. I.

CARE OF LEPERS, ETC., ISLAND OF GUAM: Naval station, island of Guam: Maintenance and care of lepers, special patients, and for other purposes, including cost of transfer of lepers from Guam to the island of Cullion, in the Philippines, and their maintenance, \$20,000.

Bureau of Navigation.

BUREAU OF NAVIGATION.

Transportation, etc.

Transportation and recruiting: For travel allowance of enlisted men discharged on account of expiration of enlistment; transportation of enlisted men and apprentice seamen and applicants for enlistment at home and abroad, with subsistence and transfers en route, or cash in lieu thereof; transportation to their homes, if residents of the United States, of enlisted men and apprentice seamen discharged on medical survey, with subsistence and transfers en route, or cash in lieu thereof; transportation of sick or insane enlisted men and apprentice seamen to hospitals, with subsistence and transfers en route, or cash in lieu thereof; transportation of enlisted men of the Naval Reserve Force to and from duty, with subsistence and transfers en route, or cash in lieu thereof; transportation of civilian officers and crews of naval auxiliaries; apprehension and delivery of deserters and stragglers, and for railway guides and other expenses incident to transportation; expenses of recruiting for the naval service; rent of rendezvous and expenses of maintaining the same; advertising for and obtaining men and apprentice seamen; actual and necessary expenses in lieu of mileage to officers on duty with traveling recruiting parties; transportation of dependents of enlisted men, \$3,500,000.

Naval Reserve Force, etc.

Recruiting.

Dependents of enlisted men.

Naval service in World War. Statements to States, etc., of, by persons therefrom.

The Bureau of Navigation, Navy Department, is hereby directed to furnish to the proper officers in the several States, Territories, insular possessions, and the District of Columbia, on or before October 31, 1921, statements of the services of all persons from those several places who served in the Navy during the War with Germany. and for that purpose exclusively an additional sum not to exceed \$25,000 is hereby appropriated for obtaining the necessary material and the employment of the necessary clerical force.

Recreation, enlisted men.

RECREATION FOR ENLISTED MEN: For the recreation, amusement, comfort, contentment, and health of the Navy, to be expended in the discretion of the Secretary of the Navy, under such regulations as he may prescribe: *Provided*, That not more than two persons shall be employed hereunder at a rate of compensation exceeding \$1,800 per annum, \$800,000.

Contingent.

Contingent: Ferriage, continuous-service certificates, discharges, good-conduct badges, and medals for men and boys; purchase of gymnastic apparatus; transportation of effects of deceased officers and enlisted men of the Navy, and of officers and enrolled men of the Naval Reserve Force who die while on duty; books for training

Proviso. Pay restriction.

apprentice seamen and landsmen; packing boxes and materials; books and models; stationery; and other contingent expenses and emergencies arising under cognizance of the Bureau of Navigation, unforeseen and impossible to classify, \$20,000.

GUNNERY AND ENGINEERING EXERCISES: Prizes, trophies, and badges for excellence in gunnery, target practice, engineering exercises, and for economy in fuel consumption, to be awarded under such rules as the Secretary of the Navy may formulate; for the purpose of printing, recording, classifying, compiling, and publishing the rules and results; for the establishment and maintenance of shooting galleries, target houses, targets, and ranges; for hiring established ranges, and for transporting equipment to and from ranges, \$100,000.

Gunnery and engineering exercises.
Prizes, etc.

Shooting galleries,
targets, etc.

Equipment supplies,
etc.

INSTRUMENTS AND SUPPLIES: Supplies for seamen's quarters; and for the purchase of all other articles of equipage at home and abroad; and for the payment of labor in equipping vessels therewith and manufacture of such articles in the several navy yards; all pilotage and towage of ships of war; canal tolls, wharfage, dock and port charges, and other necessary incidental expenses of a similar nature; services and materials in repairing, correcting, adjusting, and testing compasses on shore and on board ship; nautical and astronomical instruments and repairs to same; libraries for ships of war, professional books, schoolbooks, and papers; maintenance of gunnery and other training classes; compasses, compass fittings, including binnacles, tripods, and other appendages of ship's compasses; logs and other appliances for measuring the ship's way, and leads and other appliances for sounding; photographs, photographic instruments and materials, printing outfit and materials; and for the necessary civilian electricians for gyrocompass testing and inspection, \$750,000.

Ocean and lake surveys.

OCEAN AND LAKE SURVEYS: Hydrographic surveys, including the pay of the necessary hydrographic surveyors, cartographic draftsmen, and recorders, and for the purchase and printing of nautical books, charts, and sailing directions, \$105,000.

Training stations.
Yerba Buena Island,
Calif.

NAVAL TRAINING STATION, CALIFORNIA: Maintenance of naval training station, Yerba Buena Island, California: Labor and material; buildings and wharves; general care, repairs, and improvements of grounds, buildings, and wharves; wharfage, ferriage, and street car fare; purchase and maintenance of live stock, and attendance on same; wagons, carts, implements, tools, and repairs to same; fire engines and extinguishers; gymnastic implements; models and other articles needed in instruction of apprentice seamen; printing outfit and materials, and maintenance of same; heating and lighting; stationery, books, schoolbooks, and periodicals; fresh water, and washing; packing boxes and materials; and all other contingent expenses; maintenance of dispensary building; lectures and suitable entertainments for apprentice seamen; in all, \$125,000.

Rhode Island.

NAVAL TRAINING STATION, RHODE ISLAND: Maintenance of naval training station, Rhode Island, labor and material, buildings and wharves; dredging channels; extending sea walls; repairs to causeway and sea wall; general care, repairs, and improvements of grounds, buildings, and wharves; wharfage, ferriage, and street car fare; purchase and maintenance of live stock, and attendance on same; wagons, carts, implements, and tools, repairs to same, including the maintenance, repair, and operation of two horse-drawn passenger-carrying vehicles to be used only for official purposes; fire engines and extinguishers; gymnastic implements; models and other articles needed in instruction of apprentice seamen; printing outfit and materials, and maintenance of same; heating and lighting; stationery, books, schoolbooks, and periodicals; fresh water, and washing; packing boxes and materials; and all other contingent expenses; lectures and suitable entertainments for apprentice seamen; in all,

Proviso.
Clerical, etc., serv-
ices.

\$185,000: *Provided*, That the sum to be paid out of this appropriation under the direction of the Secretary of the Navy for clerical, drafting, inspection, and messenger service for the fiscal year ending June 30, 1922, shall not exceed \$15,701.60.

Great Lakes, Ill.

NAVAL TRAINING STATION, GREAT LAKES: Maintenance of naval training station: Labor and material; general care, repairs, and improvements of grounds, buildings, and piers; street car fare; purchase and maintenance of live stock, and attendance on same; wagons, carts, implements, and tools, and repairs to same, including the maintenance, repair, and operation of one horse-drawn passenger-carrying vehicle to be used only for official purposes; fire apparatus and extinguishers; gymnastic implements; models and other articles needed in instruction of apprentice seamen; printing outfit and material, and maintenance of same; heating and lighting, and repairs to power-plant equipment, distributing mains, tunnel, and conduits; stationery, books, schoolbooks, and periodicals; washing; packing boxes and materials; lectures and suitable entertainments for apprentice seamen; and all other contingent expenses: *Provided*, That the sum to be paid out of this appropriation under the direction of the Secretary of the Navy for clerical, drafting, inspection, and messenger service for the fiscal year ending June 30, 1922, shall not exceed \$45,000; in all, naval training station, Great Lakes, \$400,000.

Proviso.
Clerical, etc., serv-
ices.

Compensation for
land added to Great
Lakes station.
Vol. 40, p. 1875.

To make just compensation for land, title to which was taken over under proclamation of the President, dated November 4, 1918, as an addition to the naval training station, Great Lakes, Illinois, and for damages occasioned by delay in the payment for such land, or for the use and occupancy thereof by the United States, \$546,805, or so much thereof as may be necessary: *Provided*, That the Secretary of the Navy is authorized, in his discretion, to dispose of, at public or private sale, at a price to be approved by him, any land in the vicinity of the Navy Mine Depot, Yorktown, Virginia, and the naval training station, Great Lakes, Illinois, and East Camp, Hampton Roads, Virginia, or interest therein, title to, or interest in which has been acquired by the United States subsequent to April 6, 1917, also any improvements that have been placed thereon by the United States that are deemed by him to be no longer needed for naval purposes: *Provided further*, That in cases where compensation has not as yet been made by the United States in accordance with the provisions of law, then, and in that event, the Secretary of the Navy is hereby authorized to restore such lands to former owners, and is further authorized to ascertain, determine, adjust, and pay the just compensation that such former owners are entitled to receive for the use and occupancy of such lands by the United States, such compensation to be paid from appropriations made for payments for such lands: *Provided further*, That the Secretary of the Navy, in determining the compensation for the use and occupancy of such lands, is authorized, in his discretion, to sell and convey, under such terms and conditions as he may deem appropriate, to the parties entitled to receive the land such improvements or any part thereof as may have been placed in or on said lands by the United States: *Provided further*, That the Secretary of the Navy be, and he is hereby, authorized to execute all necessary instruments to accomplish the purposes of aforesaid, and all moneys received from the disposition of such lands shall be covered into the Treasury as "miscellaneous receipts." Report shall be made to the Congress of the final disposition of the lands aforesaid.

Proviso.
Disposal of desig-
nated lands no longer
needed.

Restored to owners
if not yet paid for.

Compensation for
use.

Sale of improve-
ments.

Conveyances, etc.

Report.

Hampton Roads,
Va., training station

NAVAL TRAINING STATION, NAVAL OPERATING BASE, HAMPTON ROADS, VIRGINIA: Maintenance of naval training station at naval operating base, Virginia: Labor and material, general care, repairs, and improvements; schoolbooks; and all other incidental expenses:

Provided, That the sum to be paid out of this appropriation under the direction of the Secretary of the Navy for clerical, drafting, inspection, and messenger service for the fiscal year ending June 30, 1922, shall not exceed \$25,000; in all, \$375,000.

Proviso.
Clerical, etc., services.

NAVAL RESERVE FORCE: For expenses of organizing, administering, and recruiting the Naval Reserve Force and Naval Militia; for the maintenance and rental of armories, including the pay of necessary janitors, and for wharfage, \$50,000: *Provided*, That no part of the money appropriated in this Act shall be used for the training of any member of the Naval Reserve Force except with his own consent.

Naval Reserve Force.
Organizing, recruiting, etc.

Proviso.
Consent to training required.

RECEIVING BARRACKS: Maintenance of receiving barracks, \$50,000.

NAVAL WAR COLLEGE, RHODE ISLAND: For maintenance of the Naval War College on Coasters Harbor Island, including the maintenance, repair, and operation of one horse-drawn passenger-carrying vehicle to be used only for official purposes; and care of ground for same, \$82,750; services of a professor of international law, \$2,000; services of civilian lecturers, rendered at the War College, \$1,200; care and preservation of the library, including the purchase, binding, and repair of books of reference and periodicals, \$5,000: *Provided*, That the sum to be paid out of this appropriation under the direction of the Secretary of the Navy for clerical, inspection, drafting, and messenger service for the fiscal year ending June 30, 1922, shall not exceed \$50,000; in all, Naval War College, Rhode Island, \$90,950.

Naval War College,
Coasters Harbor, R. I.

Proviso.
Clerical, etc., services.

NAVAL HOME, PHILADELPHIA, PENNSYLVANIA, PAY OF EMPLOYEES: Secretary, \$2,200; foreman mechanic, \$2,200; superintendent of grounds, \$1,080; steward, \$1,200; store laborer, \$660; matron and office assistant, \$720; beneficiaries' attendant, \$480; chief cook, \$660; assistant cooks—one \$540, one \$480; laundresses—chief \$420, five at \$360 each; scrubbers—chief \$420, three at \$360 each; waitresses—head \$480, ten at \$360 each; kitchen attendant, \$540; laborers—two at \$840 each, four at \$720 each, one \$660, five at \$600 each, five at \$540 each; stable keeper and driver, \$660; master at arms, \$900; two house corporals, at \$600 each; barber, \$600; carpenter, \$1,200; painters—one \$1,200, one \$1,020; engineer, \$1,080; chauffeurs—one for coal truck \$960, one for small truck \$840, one for governor's car \$840; electrician, \$1,400; stenographers and typewriters—two at \$1,400 each, one \$1,200, one \$1,000; telephone operator, \$900; total for employees, \$47,280;

Naval Home, Philadelphia, Pa.
Pay of employees.

Maintenance.

MAINTENANCE: Water rent, heating, and lighting; cemetery, burial expenses, and headstones; general care and improvements of grounds, buildings, walls, and fences; repairs to power-plant equipment, implements, tools, and furniture, and purchase of the same; music in chapel and entertainments for beneficiaries; stationery, books, and periodicals; transportation of indigent and destitute beneficiaries to the Naval Home, and of sick and insane beneficiaries, their attendants, and necessary subsistence for both, to and from other Government hospitals; employment of such beneficiaries in and about the Naval Home, as may be authorized by the Secretary of the Navy, on the recommendation of the governor; support of beneficiaries, and all other contingent expenses, including the maintenance, repair, and operation of one horse-drawn passenger-carrying vehicle, two motor-propelled vehicles, and one motor-propelled passenger-carrying vehicle, to be used only for official purposes, \$110,366;

In all, Naval Home, \$157,646, which sum shall be paid out of the income from the naval pension fund.

Payable from naval pension fund.

BUREAU OF ORDNANCE.

Bureau of Ordnance.

ORDNANCE AND ORDNANCE STORES: For procuring, producing, preserving, and handling ordnance material; for the armament of ships,

Ordnance and ordnance stores.

for fuel, material, and labor to be used in the general work of the Ordnance Department; for furniture at naval ammunition depots, torpedo stations, naval ordnance plants, and proving grounds; for maintenance of proving grounds, powder factory, torpedo stations, gun factory, ammunition depots, and naval ordnance plants, and for target practice; for the maintenance, repair, or operation of horse-drawn and motor-propelled freight and passenger carrying vehicles, to be used only for official purposes at naval ammunition depots, naval proving grounds, naval ordnance plants, and naval torpedo stations, and for the pay of chemists, clerical, drafting, inspection, and messenger service in navy yards, naval stations, naval ordnance plants, and naval ammunition depots: *Provided*, That the sum to be paid out of this appropriation under the direction of the Secretary of the Navy for chemists, clerical, drafting, inspection, watchmen, and messenger service in navy yards, naval stations, naval ordnance plants, and naval ammunition depots for the fiscal year ending June 30, 1922, shall not exceed \$2,000,000; in all, \$14,000,000.

Provisos.
Chemical, etc., serv-
ices.

Smokeless powder.
Experimental work.

Purchase and manufacture of smokeless powder, \$200,000.

EXPERIMENTS, BUREAU OF ORDNANCE: For experimental work in the development of armor-piercing and other projectiles, fuses, powders, and high explosives, in connection with problems of the attack of armor with direct and inclined fire at various ranges, including the purchase of armor, powder, projectiles, and fuses for the above purposes and of all necessary material and labor in connection therewith; and for other experimental work under the cognizance of the Bureau of Ordnance, in connection with the development of ordnance material for the Navy, \$250,000.

Contingent.

CONTINGENT, BUREAU OF ORDNANCE: For miscellaneous items, namely, cartage, expenses of light and water at ammunition depots and stations, tolls, ferriage, technical books, and incidental expenses attending inspection of ordnance material, \$20,000.

Buildings, etc., for
Bureau.
Use of appropriations
for increase of the
Navy, etc., for, re-
stricted.

That no part of the appropriations heretofore, herein, or hereafter made for "Increase of the Navy" under the Bureau of Ordnance and no part of allotments of appropriations heretofore or hereafter made to said bureau shall be available for the payment for services or materials used in the construction of any shop, building, living quarters, or other structures, except such temporary structures costing not in excess of \$5,000 each as may be incident to current work of said bureau, or for additions and betterments to any existing shore station facilities unless the appropriation shall in terms specifically authorize such construction or additions and betterments: *Provided*, That nothing herein shall be construed as interfering in any way with any existing contract or any work in progress on the date of the approval of this Act: *Provided further*, That hereafter no money appropriated for ordnance or ordnance material or material purchased therewith shall be used for any other purpose than that for which the appropriation was made: *Provided further*, That nothing herein shall be construed as preventing the allocation of armor, armament, ammunition, ordnance material, equipment, and accessories to ships according to the requirements of the naval service.

Specific authoriza-
tion required.
Provisos.
Work in progress,
etc., not interfered
with.

Money to be used
only for which appro-
priated.

Allocation of armor,
etc., to service require-
ments not prevented.

Bureau of Yards and
Docks.

BUREAU OF YARDS AND DOCKS.

Maintenance.

MAINTENANCE, BUREAU OF YARDS AND DOCKS: For general maintenance of yards and docks, namely, for books, maps, models, and drawings; purchase and repair of fire engines; fire apparatus and plants; machinery; operation, repair, purchase, maintenance of horses and driving teams, carts, timber wheels, and all vehicles, including motor-propelled and horse-drawn passenger-carrying vehicles to be used only for official purposes, and including motor-propelled vehicles for freight-carrying purposes only for use in all navy yards and

Vehicles, etc.

naval stations; tools and repair of the same; stationery; furniture for Government houses and offices in navy yards and naval stations; coal and other fuel; candles, oil, and gas, attendance on light and power plants; cleaning and clearing up yards and care of buildings; attendance on fires, lights, fire engines, and fire apparatus and plants; incidental labor at navy yards; water tax, tolls, and ferriage; pay of watchmen in navy yards; awnings and packing boxes; pay for employees on leave, and for repairs and preservation at navy yards, fuel depots, fuel plants, and stations, \$7,500,000: *Provided*, That the sum to be paid out of this appropriation under the direction of the Secretary of the Navy for clerical, inspection, drafting, messenger, and other classified work in the navy yards and naval stations, except similar expenditures in the Bureau of Yards and Docks, for the fiscal year ending June 30, 1922, shall not exceed \$1,300,000: *Provided further*, That no part of any appropriation contained in this Act shall be used for the purchase of passenger-carrying automobiles: *Provided further*, That expenditures from appropriations contained in this Act for the maintenance, operation, and repair of motor-propelled passenger-carrying vehicles, including the compensation of operators, shall not exceed \$175,000, exclusive of such vehicles owned and operated the by Marine Corps in connection with expeditionary duty without the continental limits of the United States: *Provided further*, That during the fiscal year ending June 30, 1922, operators of motor vehicles who were carried on the rolls of other bureaus prior to July 1, 1920, shall be continued to be so carried where their employment shall be found necessary.

CONTINGENT, BUREAU OF YARDS AND DOCKS: For contingent expenses and minor extensions and improvements of public works at navy yards and stations, \$150,000.

PUBLIC WORKS, BUREAU OF YARDS AND DOCKS.

NAVY YARD, NEW YORK, NEW YORK: Toilet facilities at shipbuilding slips, \$40,000; dredging, to continue, \$100,000; in all, \$140,000.

The expenditure of the appropriation of \$750,000 for water front improvements, navy yard, New York, New York, contained in the Naval Appropriation Act for the fiscal year 1919, is hereby suspended until July 1, 1922.

NAVY YARD, PHILADELPHIA, PENNSYLVANIA: Dry Dock Numbered 3, to complete, \$200,000.

NAVY YARD, NORFOLK, VIRGINIA: Water-front improvements, to continue, \$250,000.

NAVY YARD, CHARLESTON, SOUTH CAROLINA: Dredging, to continue, \$40,000.

NAVAL STATION, KEY WEST, FLORIDA: For the development and completion of a submarine base, \$800,000, no part thereof to be expended unless the Secretary of the Navy shall first ascertain that the breakwater already begun can be successfully completed and made permanent with this amount.

NAVAL STATION, GUANTANAMO, CUBA: Additional distilling facilities, \$75,000.

NAVY YARD, MARE ISLAND, CALIFORNIA: Maintenance of dikes and dredging, \$175,000; improvements to central power plant, \$150,000; in all, \$325,000.

NAVY YARD, PUGET SOUND, WASHINGTON: For grading, filling, and sea-wall construction, \$250,000; keel blocks for Dry Dock Numbered 2, \$6,500; extension of building numbered 178, \$13,500; roadways and sidewalks, \$25,000; pier five, rebuilding and extending, \$715,000; telephone improvements, \$10,000; pattern shop extension, \$90,000; fifty-ton dry-dock crane, \$200,000; additional storage facilities, \$95,000; in all, \$1,405,000.

Provisos.
Clerical, etc., services.

Purchase of passenger automobiles forbidden.

Allowance for operating motor passenger vehicles, limited.

Marine Corps, outside continental limits.

Operators for other bureaus continued.

Contingent.

Public works.

New York, N. Y.

Water front improvements suspended.

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Philadelphia, Pa.

Norfolk, Va.

Charleston, S. C.

Key West, Fla.
Restriction.

Guantanamo, Cuba.

Mare Island, Calif.

Puget Sound, Wash.

- Pearl Harbor, Hawaii. NAVAL STATION, PEARL HARBOR, HAWAII: Addition to machine shop, \$200,000; electric-system extensions, \$85,000; water-front development, \$450,000; improvements to coaling plant, \$75,000; compressed-air system extension, \$15,000; additional storage facilities, \$200,000; in all, \$1,025,000.
- Ammunition depots. Puget Sound, Wash. NAVAL AMMUNITION DEPOT, PUGET SOUND, WASHINGTON: Extension, building numbered seven, one hundred and fifty feet, \$25,000.
- Mare Island, Calif. NAVAL AMMUNITION DEPOT, MARE ISLAND, CALIFORNIA: Addition to magazine and shell house, \$100,000.
- Pearl Harbor, Hawaii. NAVAL AMMUNITION DEPOT, PEARL HARBOR, HAWAII: For additional storage facilities, \$177,000.
- Fuel depots. DEPOTS FOR COAL: For depots for coal and other fuel: Contingent, \$50,000; care and custody of naval petroleum reserves, \$10,000; in all, \$60,000.
- Hampton Roads, Va. NAVAL OPERATING BASE, HAMPTON ROADS, VIRGINIA: Motor generator set, \$20,000.
- San Diego, Calif. Marine Barracks. MARINE BARRACKS, SAN DIEGO, CALIFORNIA: Toward the further development of the Marine Corps base, \$500,000.
- Naval base. NAVAL BASE, SAN DIEGO, CALIFORNIA: Storehouse at foot of Broadway, to complete, \$200,000.
- Naval hospital. Construction, etc. NAVAL HOSPITAL, SAN DIEGO, CALIFORNIA: The Secretary of the Navy is hereby authorized and directed to continue and to enlarge the construction of the naval hospital being erected at San Diego, California, on land donated to the United States and accepted by the Secretary of the Navy under the authority conveyed in the Naval Act of July 11, 1919, at a total cost not to exceed \$1,975,000, and \$500,000 is hereby appropriated to continue its construction.
- Vol. 41, p. 145. Submarine base, Coco Solo, Canal Zone: Grading and drainage, \$40,000.
- Cost increased. Submarine base, Pearl Harbor, Hawaii: Additional piers, \$100,000; battery-charging installation, \$50,000; in all, \$150,000.
- Submarine bases. Coco Solo, Canal Zone. TRAINING STATION, SAN DIEGO, CALIFORNIA: To complete the development of a permanent training station, San Diego, California, \$1,000,000.
- Pearl Harbor, Hawaii. Amounts available until expended. Total public works, \$7,032,000, and the amounts herein appropriated therefor shall be available until expended.

Bureau of Medicine and Surgery.

BUREAU OF MEDICINE AND SURGERY.

Surgeons' necessities. Civil establishment.

MEDICAL DEPARTMENT: For surgeon's necessities for vessels in commission, navy yards, naval stations, and Marine Corps; and for the civil establishment at the several naval hospitals, navy yards, naval medical supply depots, Naval Medical School and Dispensary, Washington, and Naval Academy, \$2,920,000: *Provided*, That the sum to be paid out of this appropriation, under the direction of the Secretary of the Navy, for clerical service in naval hospitals, dispensaries, medical supply depots, and Naval Medical School, for the fiscal year ending June 30, 1922, shall not exceed \$150,000.

Proviso. Clerical, etc., services.

Contingent.

CONTINGENT, BUREAU OF MEDICINE AND SURGERY: For tolls and ferriages; care, transportation, and burial of the dead, including officers who die within the United States, and supernumerary patients who die in naval hospitals; purchase of cemetery lots; purchase of books and stationery, binding of medical records, unbound books, and pamphlets; hygienic and sanitary investigation and illustration; sanitary, hygienic, and special instruction, including the printing and issuing of naval medical bulletins and supplements; purchase and repairs of nonpassenger-carrying wagons, automobile ambulances, and harness; purchase of and feed for horses and cows; maintenance, repair, and operation of two passenger-carrying motor vehicles for naval dispensary, Washington, District of Columbia, and of one motor-propelled vehicle for official use only for the medical officer on

Vehicles, etc.

out-patient medical service at the Naval Academy, and a motor omnibus for the transportation of convalescent patients and attendants at the Naval Hospital at Las Animas, Colorado, to be used only for official purposes; trees, plants, care of grounds, garden tools, and seeds; incidental articles for the Naval Medical School and naval dispensary, Washington, naval medical supply depots, sick quarters at Naval Academy and marine barracks; washing for medical department at Naval Medical School and naval dispensary, Washington, naval medical supply depots, sick quarters at Naval Academy and marine barracks, dispensaries at navy yards and naval stations, and ships; and for minor repairs on buildings and grounds of the United States Naval Medical School and naval medical supply depots; rent of rooms for naval dispensary, Washington, District of Columbia, not to exceed \$1,200; for the care, maintenance, and treatment of the insane of the Navy and Marine Corps on the Pacific coast, including supernumeraries held for transfer to the Government Hospital for the Insane; for dental outfits and dental material, and all other necessary contingent expenses; in all, \$500,000.

Insane on Pacific coast.

Dental outfits.

Hospital patients. Care, etc.

CARE OF HOSPITAL PATIENTS: For the care, maintenance, and treatment of patients, including supernumeraries, in naval and other than naval hospitals, \$100,000.

BUREAU OF SUPPLIES AND ACCOUNTS.

Bureau of Supplies and Accounts.

PAY OF THE NAVY: Pay and allowances prescribed by law of officers on sea duty and other duty, and officers on waiting orders, \$37,023,859: *Provided*, That hereafter each new midshipman shall, upon admission to the Naval Academy, be credited with the sum of \$250 to cover the cost of his initial clothing and equipment issue, to be deducted subsequently from his pay: *Provided further*, That the foregoing proviso shall apply to midshipmen who entered the Naval Academy during the period between June 20, 1921, and the date of the approval of this Act; officers on the retired list, \$3,113,771; commutation of quarters for officers, including boatswains, gunners, carpenters, sailmakers, machinists, pharmacists, pay clerks, and mates, naval constructors, and assistant naval constructors, \$4,254,192, and also members of Nurse Corps (female), \$1,000; for hire of quarters for officers serving with troops where there are no public quarters belonging to the Government, and where there are not sufficient quarters possessed by the United States to accommodate them or commutation of quarters not to exceed the amount which an officer would receive were he not serving with troops, and hire of quarters for officers and enlisted men on sea duty at such times as they may be deprived of their quarters on board ship due to repairs or other conditions which may render them uninhabitable, \$25,000; pay of enlisted men on the retired list, \$620,250; extra pay to men reenlisting under honorable discharge, \$4,390,800; interest on deposit by men, \$10,000; pay of petty officers, seamen, landsmen, and apprentice seamen, including men in the engineer's force and men detailed for duty with the Fish Commission, enlisted men, men in trade schools, and pay of enlisted men of the Hospital Corps, \$77,034,687; pay of enlisted men undergoing sentence of court-martial, \$655,000; and as many machinists as the President may from time to time deem necessary to appoint; and apprentice seamen under training at training stations and on board training ships, at the pay prescribed by law, \$2,294,136; pay of the Nurse Corps, \$688,608; rent of quarters for members of the Nurse Corps, \$29,000; retainer pay and active-service pay of members of the Naval Reserve Force, \$7,000,000; payment of \$60 discharge gratuity, \$465,000; reimbursement for losses of property under Act of October

Pay of the Navy. Officers, etc.

Provisos. Midshipmen to be credited with initial issue of clothing, etc.

Applicable to entrants since June 20, 1921.

Commutation of quarters.

Hire of quarters.

Enlisted men, pay, etc.

Naval Reserve Force.

Property losses, etc. Vol. 40, p. 389.

6, 1917, \$10,000; payment of six months' death gratuity, \$200,000; in all, \$137,815,303; and the money herein specifically appropriated for "Pay of the Navy," shall be disbursed and accounted for in accordance with existing law as "Pay of the Navy," and for that purpose shall constitute one fund: *Provided*, That retainer pay provided by existing law shall not be paid to any member of the Naval Reserve Force who fails to train as provided by law during the year for which he fails to train.

Accounting, etc.

Proviso.
Retainer pay restriction,
Naval Reserve Force.

Provisions.
Commutated rations,
etc.

PROVISIONS, NAVY: For provisions and commuted rations for the seamen and marines, which commuted rations may be paid to caterers of messes in case of death or desertion upon orders of the commanding officers, commuted rations for officers on sea duty (other than commissioned officers of the line, Medical and Supply Corps, chaplains, chief boatswains, chief gunners, chief carpenters, chief machinists, chief pay clerks, and chief sailmakers) and midshipmen, and commuted rations stopped on account of sick in hospital and credited to the naval hospital fund; subsistence of officers and men unavoidably detained or absent from vessels to which attached under orders (during which subsistence rations to be stopped on board ship and no credit for commutation therefor to be given); subsistence of men on detached duty; subsistence of officers and men of the naval auxiliary service; subsistence of members of the Naval Reserve Force during period of active service; expenses in handling provisions and for subsistence of female nurses and Navy and Marine Corps general courts-martial prisoners undergoing imprisonment with sentences of dishonorable discharge from the service at the expiration of such confinement: *Provided*, That the Secretary of the Navy is authorized to commute rations for such general courts-martial prisoners in such amounts as seem to him proper, which may vary in accordance with the location of the naval prison, but which shall in no case exceed 30 cents per diem for each ration so commuted; and for the purchase of United States Army emergency rations as required; in all, \$21,925,922.50, to be available until the close of the fiscal year ending June 30, 1923.

Subsistence, etc.

Proviso.
Commutated rations
to prisoners.

Army emergency rations.

Maintenance.

MAINTENANCE, BUREAU OF SUPPLIES AND ACCOUNTS: For fuel; the removal and transportation of ashes and garbage from ships of war; books, blanks, and stationery, including stationery for commanding and navigating officers of ships, chaplains on shore and afloat, and for the use of courts-martial on board ships; purchase, repair, and exchange of typewriters for ships; packing boxes and materials; interior fittings for general storehouses, pay offices, and accounting offices in navy yards; expenses of disbursing officers; coffee mills and repair thereto; expenses of naval clothing factory and machinery for the same; laboratory equipment; purchase of articles of equipage at home and abroad under the cognizance of the Bureau of Supplies and Accounts, and for the payment of labor in equipping vessels therewith, and the manufacture of such articles in the several navy yards; musical instruments and music; mess outfits; soap on board naval vessels; athletic outfits; tolls, ferriages, yeomen's stores, safes, and other incidental expenses; labor in general storehouses, paymasters' offices, and accounting offices in navy yards and naval stations, including naval stations maintained in island possessions under the control of the United States, and expenses in handling stores purchased and manufactured under "General account of advances," and the accounting officers of the Treasury are authorized and directed to credit "General account of advances" with the amount of the net losses which may be certified by the Paymaster General of the Navy as having been incurred in disposing of excess stocks in the naval supply account; and reimbursement to appropriations for the Department of Agriculture of cost of inspection of

Equipment supplies.

Credit for losses in
disposing of excess
stocks.

Meat inspection.

meats and meat-food products for the Navy Department: *Provided*, That the sum to be paid out of this appropriation, under the direction of the Secretary of the Navy, for chemists and for clerical, inspection, and messenger service in the supply and accounting departments of the navy yards and naval stations and disbursing offices for the fiscal year ending June 30, 1922, shall not exceed \$3,500,000; in all, \$9,000,000.

Provido.
Chemical, etc., services.

The clothing and small-stores fund shall be charged with the value of all issues of clothing and small stores made to enlisted men and apprentice seamen required as outfits on first enlistment, not to exceed \$100 each, and for civilian clothing not to exceed \$15 per man to men given discharge for bad conduct, for undesirability, or inaptitude, and the uniform gratuity paid to officers of the Naval Reserve Force.

Clothing and small stores fund.
Outfits on first enlistment, etc., charged thereto.

Uniform gratuity.

FREIGHT, BUREAU OF SUPPLIES AND ACCOUNTS: 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, \$4,000,000.

Freight, Department and bureaus.

FUEL AND TRANSPORTATION: Coal and other fuel for steamers' and ships' use, including expenses of transportation, storage, and handling the same; maintenance and general operation of machinery of naval fuel depots and fuel plants; water for all purposes on board naval vessels; and ice for the cooling of water, including the expense of transportation and storage of both, \$17,500,000: *Provided*, That \$1,000,000 of this appropriation shall be available for use, in the discretion of the Secretary of the Navy, in mining coal or contracting for the same in Alaska, the transportation of the same and the construction of coal bunkers and the necessary docks for use in supplying ships therewith; and the Secretary of the Navy is hereby authorized to select from the public coal lands in Alaska such areas as may be necessary for use by him for the purposes stated herein.

Fuel, transportation, etc.

Provido.
Mining coal in Alaska.

Section of coal areas. Vol. 41, p. 1797.

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; purchase of materials and stores of all kinds; steam steerers, steam capstans, steam windlasses, and all other auxiliaries; labor in navy yards and on foreign stations; purchase of machinery and tools for use in shops; carrying on work of experimental model tank and wind tunnel; designing naval vessels; construction and repair of yard craft, lighters, and barges; wear, tear, and repair of vessels afloat; general care and protection of the Navy in the line of construction and repair; incidental expenses for vessels and navy yards, inspectors' offices, such as photographing, books, professional magazines, plans, stationery, and instruments for drafting room, and for pay of classified force under the bureau; for hemp, wire, iron, and other materials for the manufacture of cordage, anchors, cables, galleys, and chains; specifications for purchase thereof shall be so prepared as shall give fair and free competition; canvas for the manufacture of sails, awnings, hammocks, and other work; interior appliances and tools for manufacturing purposes in navy yards and naval stations; and for the purchase of all other articles of equipage at home and abroad; and for the payment of labor in equipping vessels therewith and manufacture of such articles in the several navy yards; naval signals and apparatus, other than electric, namely, signals, lights, lanterns, running lights, and lamps and their appendages for general use on board ship for illuminating purposes; and oil and candles used in connection therewith; bunting and other materials for making and repairing flags of all kinds; for all permanent galley fittings and equipage; rugs, carpets, curtains, and hangings on board naval

Construction and repair of vessels.

Equipment supplies.

Proviso.
Preservation of brig
"Niagara."

vessels, \$22,500,000: *Provided*, That the amount of money to be expended from the appropriation "Construction and repair of vessels," for the restoration, preservation, and maintenance of the naval brig Niagara in the city of Erie, Pennsylvania, including the construction of suitable facilities for anchoring said vessel and properly preserving it for historical purposes shall not exceed \$10,000:

Clerical, etc., serv-
ices.

Provided further, That the sum to be paid out of this appropriation, under the direction of the Secretary of the Navy, for clerical, drafting, inspection, watchmen (ship keepers), and messenger service in navy yards, naval stations, and offices of superintending naval constructors for the fiscal year ending June 30, 1922, shall not exceed \$3,450,000.

Bureau of Engineer-
ing.

BUREAU OF ENGINEERING.

Engineering repairs,
machinery, etc.

ENGINEERING: For repairs, preservation, and renewal of machinery, auxiliary machinery, and boilers of naval vessels, yard craft, and ships' boats, distilling and refrigerating apparatus; repairs, preservation, and renewals of electric interior and exterior signal communications and all electrical appliances of whatsoever nature on board naval vessels, except range finders, battle order and range transmitters and indicators, and motors and their controlling apparatus used to operate machinery belonging to other bureaus; searchlights and fire-control equipments for anti-aircraft defense at shore stations; maintenance and operation of coast signal service, including not to exceed \$2,500 for the purchase of land necessary for radio shore stations; equipment supplies, equipage, supplies, and materials under the cognizance of the bureau required for the maintenance and operation of naval vessels, yard craft, and ships' boats; purchase, installation, repair, and preservation of machinery, tools, and appliances in navy yards and stations, pay of classified force under the bureau; incidental expenses for naval vessels, navy yards, and stations, inspectors' offices, the engineering experiment station, such as photographing, technical books and periodicals, stationery, and instruments; instruments and apparatus, supplies, and technical books and periodicals necessary to carry on experimental and research work in radiotelegraphy at the naval radio laboratory: *Provided*, That the sum to be paid out of this appropriation, under the direction of the Secretary of the Navy, for clerical, drafting, inspection, and messenger service in navy yards, naval stations, and offices of United States inspectors of machinery and engineering material for the fiscal year ending June 30, 1922, shall not exceed \$2,500,000; in all, engineering, \$20,500,000.

Coast signal service,
radio stations.

Equipment supplies.

Proviso.
Clerical, etc., serv-
ices.

Engineering experi-
ment station.
Experimental work,
etc.

ENGINEERING EXPERIMENT STATION, UNITED STATES NAVAL ACADEMY, ANNAPOLIS, MARYLAND: For original investigation and extended experimentation of naval appliances, testing implements and apparatus; purchase and installation of such machines and auxiliaries considered applicable for test and use in the naval service, and for maintenance and equipment of buildings and grounds, \$225,000.

Naval Academy.

NAVAL ACADEMY.

Pay of professors, etc.

PAY, NAVAL ACADEMY: Pay of professors and others, Naval Academy: Pay of professors and instructors, including one professor as librarian, \$385,000;

Instructors, etc.

One swordmaster, \$1,900; assistants—one \$1,700, one \$1,500; head master in physical training, \$2,200; instructors in physical training—one \$2,100, two at \$2,000 each, seven at \$1,900 each; assistant librarian, \$2,500; cataloguer, \$1,800; two shelf assistants, at \$1,400 each; secretary of the Naval Academy, \$3,000; clerks—two at \$2,100 each, two at \$1,900 each, two at \$1,800 each, nine at \$1,600 each, four at \$1,400 each, twenty-three at \$1,300 each, seven at \$1,200 each; repair men or seamstress, \$1,000; surveyor, \$1,700;

services of choirmaster and organist at chapel, \$1,700; captain of the watch, \$1,600; second captain of the watch, \$1,500; thirty watchmen, at \$1,400 each; five telephone switchboard operators, at \$840 each; mail messenger, \$1,200; in all, \$161,600;

In all, pay of professors and others, Naval Academy, \$546,600.

DEPARTMENT OF ORDNANCE AND GUNNERY: For leading ordnancemen, ordnancemen, ordnance helpers, electricians, and other employees, \$20,658.

Department of ordnance and gunnery.

DEPARTMENTS OF ELECTRICAL ENGINEERING AND PHYSICS: For electrical machinists, mechanics, laboratorians, and other employees, \$19,431.04.

Departments of electrical engineering and physics.

DEPARTMENT OF SEAMANSHIP: Three coxswains, at \$1,176.88 each; three seamen, at \$1,001.60 each; two seamen, at \$826.32 each; in all, \$8,188.08.

Department of seamanship.

DEPARTMENT OF MARINE ENGINEERING AND NAVAL CONSTRUCTION: For master machinists, assistants, pattern makers, boiler makers, blacksmiths, machinists, molders, coppersmiths, who shall be considered practical instructors of midshipmen, and other employees, \$55,914.32.

Department of marine engineering and naval construction.

COMMISSARY DEPARTMENT: For chief clerk and purchasing agent, chief cook and cooks, steward and assistant stewards, stenographers, typists, head waiters and assistant head waiters, head pantrymen, chief baker and bakers, butchers, truck chauffeurs, mechanics for repair of trucks, firemen, seamstresses, and necessary pantrymen, butcher's helpers, baker's helpers, waiters, coffeemen, dish pantrymen, utility men, linen men, laundrymen, scullions, and other unskilled and unclassified occupations, wages to be determined by the Superintendent of the Naval Academy, and in no case to exceed \$75 per month in case of unskilled and unclassified employees, \$238,415.99: *Provided*, That no employee paid under the provisions of this paragraph shall receive a salary in excess of \$2,000.

Commissary department.

DEPARTMENT OF BUILDINGS AND GROUNDS: One messenger to superintendent, \$1,001.60; necessary building attendants, \$145,436.80; in all, \$146,438.40.

Department of buildings and grounds.

In all, civil establishment, \$1,035,645.83.

CURRENT AND MISCELLANEOUS EXPENSES, NAVAL ACADEMY: Text and reference books for use of instructors; stationery, blank books and forms, models, maps, and periodicals; apparatus and materials for instruction in physical training and athletics; expenses of lectures and entertainments not exceeding \$1,000, including pay and expenses of lecturer; chemicals, philosophical apparatus and instruments, stores, machinery, tools, fittings, apparatus, and materials for instruction purposes, \$110,000.

Contingent expenses.

Purchase, binding, and repair of books for the library (to be purchased in the open market on the written order of the superintendent), \$2,500.

Library.

For expenses of the Board of Visitors to the Naval Academy, \$3,000.

Board of visitors.

For contingencies for the superintendent of the academy, to be expended in his discretion, \$3,000.

Superintendent.

For contingencies for the commandant of midshipmen, to be expended in his discretion, \$1,200.

Commandant.

In all, current and miscellaneous expenses, \$119,700.

MAINTENANCE AND REPAIRS, NAVAL ACADEMY: For general maintenance and repairs at the Naval Academy, namely: For necessary repairs of public buildings, wharves, and walls inclosing the grounds of the Naval Academy, improvements, repairs, and fixtures; for books, periodicals, maps, models, and drawings; purchase and repair of fire engines; fire apparatus and plants; machinery; purchase and maintenance of all horses and horse-drawn vehicles for use at the academy,

General maintenance and repairs.

Horse drawn vehicles, etc.

including the maintenance, operation, and repair of three horse-drawn passenger-carrying vehicles to be used only for official purposes; seeds and plants; tools and repairs of the same; stationery; furniture for Government buildings and offices at the academy, including furniture for midshipmen's rooms; coal and other fuels; candles, oil, and gas; attendance on light and power plants; cleaning and clearing up station and care of buildings; attendance on fires, lights, fire engines, fire apparatus, and plants, and telephone, telegraph, and clock systems; incidental labor; advertising, water tax, postage, telephones, telegrams, tolls, and ferrage; flags and awnings; packing boxes; fuel for heating and lighting bandsmen's quarters; pay of inspectors and draftsmen; music and astronomical instruments; and for pay of employees on leave, \$1,105,000.

Rent commutation.

Commutation of rent for bandsmen, at \$15 per month each, \$13,500.

In all, maintenance and repairs, \$1,118,500.

In all, Naval Academy, exclusive of public works, \$2,273,845.83.

Marine Corps.

MARINE CORPS.

Pay. Officers, active and reserve.

PAY, MARINE CORPS: Pay of officers, active and reserve list: For pay and allowances prescribed by law for all officers on the active and reserve list, \$4,386,196.01.

Retired.

For pay of officers prescribed by law, on the retired list: For three major generals, four brigadier generals, eight colonels, six lieutenant colonels, twenty-six majors, forty-four captains, twenty-two first lieutenants, nine second lieutenants, two marine gunners, one quartermaster clerk, two pay clerks, and for officers who may be placed thereon during the year, including such increased pay as is now or may hereafter be provided for retired officers regularly assigned to active duty, \$353,761.25.

Enlisted men, active and reserve.

Pay of enlisted men, active and reserve list: Pay and allowances of noncommissioned officers, musicians, and privates, as prescribed by law, and for the expenses of clerks of the United States Marine Corps traveling under orders, and including additional compensation for enlisted men of the Marine Corps qualified as expert riflemen, sharpshooters, marksmen, or regularly detailed as gun captains, gun pointers, cooks, messmen, signalmen, or holding good-conduct medals, pins, or bars, including interest on deposits by enlisted men, post exchange debts of deserters, under such rules as the Secretary of the Navy may prescribe, and the authorized travel allowance of discharged enlisted men, and for prizes for excellence in gunnery exercise and target practice, and for pay of enlisted men designated as Navy mail clerks and assistant Navy mail clerks, both afloat and ashore, \$12,060,300.76.

Retired.

For pay and allowances prescribed by law of enlisted men on the retired list: For nineteen sergeants major, one drum major, forty gunnery sergeants, thirty-six quartermaster sergeants, fifty-four first sergeants, fifty-six sergeants, twelve corporals, five principal musicians, eighteen first-class musicians, one second-class musician, one drummer, and ten privates, and for those who may be retired during the fiscal year, \$210,822.60.

Undrawn clothing.

Undrawn clothing: For payment to discharged enlisted men for clothing undrawn, \$25,000.

Mileage, officers without troops.

Mileage: For mileage to officers traveling under orders without troops, \$150,000.

Commutation of quarters.

Commutation of quarters for enlisted men on recruiting duty, for officers and enlisted men serving with or without troops where there are no public quarters belonging to the Government, and where there are not sufficient quarters possessed by the United States to accommodate them, for enlisted men employed as clerks and messengers in the offices of the commandant, adjutant and inspector, paymaster, and quartermaster, and the offices of the assistant adjutant and

inspectors, assistant paymasters, assistant quartermasters, at \$21 each per month, and for enlisted men employed as messengers in said offices, at \$10 each per month, \$711,100.

PAY OF CIVIL FORCE: In the office of the major general commandant: Temporary special assistant to the major general commandant, \$2,750; chief clerk, \$2,250; clerk, \$1,800; messenger, \$971.28; in all, \$7,771.28.

In the office of the paymaster: Chief clerk, \$2,250; clerk, \$1,500; in all, \$3,750.

In the office of the adjutant and inspector: Chief clerk, \$2,250; clerks—one \$1,800, one \$1,600, one \$1,500, one \$1,400, one \$1,200; in all, \$9,750.

In the office of the quartermaster: Temporary special assistant to the quartermaster, \$2,750; chief clerk, \$2,250; clerks—two at \$1,800 each, one \$1,500, two at \$1,400 each, two at \$1,200 each, technical engineer, \$2,300; draftsman, \$2,000; in all, \$19,600.

In the office of the assistant quartermaster, San Francisco, California: Chief clerk, \$2,500.

In the office of the assistant quartermaster, Philadelphia, Pennsylvania: Chief clerk, \$2,500; messenger, \$840; in all, \$3,340.

For temporary employees in offices at Marine Corps Headquarters and at Marine Corps posts, \$100,000: *Provided*, That no person shall be employed hereunder at a rate of compensation in excess of \$2,000 per annum.

In all, for pay of civil force, \$146,711.28, and the money herein specifically appropriated for pay of the Marine Corps shall be disbursed and accounted for in accordance with existing law as pay of the Marine Corps, and for that purpose shall constitute one fund.

In all, pay, Marine Corps, \$18,043,891.90.

MAINTENANCE, QUARTERMASTER'S DEPARTMENT, MARINE CORPS.

PROVISIONS, MARINE CORPS: For enlisted men serving ashore; subsistence and lodging of enlisted men when traveling on duty, or cash in lieu thereof; commutation of rations to enlisted men regularly detailed as clerks and messengers; payments of board and lodging of applicants for enlistment while held under observation, recruits, recruiting parties, and enlisted men where it is impracticable to otherwise furnish subsistence, or in lieu of board, commutation of rations to recruiting parties, and enlisted men traveling on special duty, at such rates as the Secretary of the Navy may prescribe; ice machines and their maintenance where required for the health and comfort of the troops and for cold storage; ice for offices and preservation of rations, \$4,141,450.

CLOTHING, MARINE CORPS: For enlisted men authorized by law, \$1,125,000.

FUEL, MARINE CORPS: For heat, light, and commutation thereof for the authorized allowance of quarters for officers and enlisted men, and other buildings and grounds pertaining to the Marine Corps; fuel, electricity, and oil for cooking, power, and other purposes; and sales to officers, \$590,000.

MILITARY STORES, MARINE CORPS: Purchase and repair of military equipments, such as rifles, revolvers, cartridge boxes, bayonet scabbards, haversacks, blanket bags, canteens, rifle slings, swords, drums, trumpets, flags, waistbelts, waist plates, cartridge belts, spare parts for repairing rifles, machetes; tents, field cots, field ovens, and stoves for tents; instruments for bands; purchase of music and musical accessories, articles of field sports for enlisted men, signal equipment and stores, purchase and marking of prizes for excellence in gunnery and rifle practice; good-conduct badges; medals and buttons awarded

Civil force.

Temporary employees.
Provido.
Pay restriction.

Disbursement and accounting.

Quartermaster's Department.

Provisions.

Clothing.

Fuel.

Sales to officers.

Military stores.

Ammunition.	to officers and enlisted men by the Government for conspicuous, gallant, and special service; incidental expenses of schools of application; equipment and maintenance of school, library, and amusement rooms and gymnasiums for enlisted men; rental and maintenance of target ranges, and entrance fees in competitions; procuring, preserving, and handling ammunition and other necessary military supplies; in all, \$500,000.
Transportation and recruiting.	TRANSPORTATION AND RECRUITING, MARINE CORPS: For transportation of troops, and of applicants for enlistment between recruiting stations and recruiting depots or posts, including ferriage and transfers en route, or cash in lieu thereof; toilet kits for issue to recruits upon their first enlistment and the expense of the recruiting service, \$750,000.
Repairs to barracks, etc.	REPAIRS OF BARRACKS, MARINE CORPS: Repairs and improvement to barracks, quarters, and other public buildings at posts and stations; for the renting, leasing, and improvement of buildings in the District of Columbia, with the approval of the Public Buildings Commission, and at such other places as the public exigencies require and the erection of temporary buildings upon the approval of the Secretary of the Navy; such temporary buildings as may be erected in pursuance hereof at a total cost not to exceed \$10,000 during the year, \$450,000.
Forage.	FORAGE, MARINE CORPS: For forage in kind and stabling for public animals of the Quartermaster's Department and the authorized number of officers' horses, \$100,000.
Contingent.	CONTINGENT, MARINE CORPS: For freight, expressage, tolls, cartage, advertising, washing bed linen, towels, and other articles of Government property, funeral expenses of officers and enlisted men, and retired officers on active duty during the war and retired enlisted men of the Marine Corps, including the transportation of bodies and their arms and wearing apparel from the place of demise to the homes of the deceased in the United States; stationery and other paper, printing and binding; telegraphing, rent of telephones; purchase, repair, and exchange of typewriters; apprehension of stragglers and deserters; employment of civilian labor and draftsmen; purchase, repair, and installation and maintenance of gas, electric, sewer, and water pipes and fixtures; office and barracks furniture, vacuum cleaners, camp and garrison equipage and implements; mess utensils for enlisted men and for properly constituted officers' messes; packing boxes, wrapping paper, oilcloth, crash, rope, twine, quarantine fees, camphor and carbonized paper, carpenters' tools, tools for police purposes, safes; purchase, hire, repair, and maintenance of such harness, wagons, motor wagons, armored automobiles, carts, drays, motor-propelled and horse-drawn passenger-carrying vehicles, to be used only for official purposes, and other vehicles as are required for the transportation of troops and supplies and for official military and garrison purposes; purchase of public horses and mules; services of veterinary surgeons, and medicines for public animals, and the authorized number of officers' horses; purchase of mounts and horse equipment for all officers below the grade of major required to be mounted; shoeing for public animals and the authorized number of officers' horses; purchase and repair of hose, fire extinguishers, carts, wheelbarrows, and lawn mowers; purchase, installation, and repair of cooking and heating stoves and furnaces; purchase of towels, soap, combs, and brushes for offices; postage stamps for foreign and registered postage; books, newspapers, and periodicals; improving parade grounds; repairs of pumps and wharves, water; straw for bedding, mattresses; mattress covers, pillows, sheets, furniture for Government quarters and repair of same; packing and crating officers' allowance of baggage on change of station,
Vehicles, etc.	

deodorizing, lubricants, disinfectants; for the construction, operation, and maintenance of laundries; and for all emergencies and extraordinary expenses arising at home and abroad, but impossible to anticipate or classify, \$2,000,000.

In all, for the maintenance of Quartermaster's Department, Marine Corps, \$9,656,450; and the money herein specifically appropriated for the maintenance of the Quartermaster's Department, Marine Corps, shall be disbursed and accounted for in accordance with the existing law as maintenance, Quartermaster's Department, Marine Corps, and for that purpose shall constitute one fund.

Total, Marine Corps, exclusive of public works, \$27,700,341.90.

INCREASE OF THE NAVY, CONSTRUCTION AND MACHINERY: On account of hulls and outfits of vessels and machinery of vessels heretofore authorized, to be available until expended, \$53,000,000.

INCREASE OF THE NAVY, TORPEDO BOATS: On account of submarine torpedo boats heretofore authorized, to be available until expended, \$4,000,000.

INCREASE OF THE NAVY, ARMOR AND ARMAMENT: Toward the armor and armament for vessels heretofore authorized, to be available until expended, \$33,000,000.

Total increase of the Navy heretofore authorized, \$90,000,000: *Provided*, That no part of this appropriation can be expended except on vessels now being constructed.

That no part of any sum appropriated by this Act shall be used for any expense of the Navy Department at Washington, District of Columbia, unless specific authority is given by law for such expenditure.

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; nor shall any part of the appropriations made in this Act be available to pay any premiums or bonus or cash reward to any employee in addition to his regular wages, except for suggestions resulting in improvements or economy in the operation of any Government plant; and 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 navy yards of the United States, when time and facilities permit, for a sum less than it can be purchased or acquired otherwise.

SEC. 2. That hereafter no enlisted man in the Navy shall be paid on reenlistment an honorable discharge gratuity, or any proportionate part thereof, in excess of any amount equal to one month's pay for each year of service in the last expiring enlistment of such enlisted man.

SEC. 3. That appropriations herein and hereafter made under the Bureau of Yards and Docks for public works, exclusive of repairs and preservation, shall remain available until expended.

SEC. 4. That during the fiscal year 1922 the ration for officers and enlisted men of the Navy entitled thereto shall be commuted at the rate of 50 cents per diem; and the commuted value of the ration for midshipmen shall be \$1.08 per diem; and commuted rations stopped on account of sick in hospital shall be credited at the rate of 75 cents per ration to the naval hospital fund.

SEC. 5. That as consideration for a suitable site and requisite rights, privileges, and easements for a receiving and distant-control

Laundries.

Disbursement and accounting.

Increase of the Navy. Construction and machinery.

Submarine torpedo boats.

Armor and armament.

Provido. Limited to vessels being constructed.

Use for Department expenses restricted.

No pay to officers, etc., using time measuring devices on work of employees.

Cash rewards, etc., restricted.

Purchase of articles which can be made at navy yards, restricted.

Reenlistment gratuities limited. Vol. 40, p. 141.

Amounts for public works at yards, etc., available until expended.

Commuted rations. Rates established for 1922.

Porto Rico. Exchange, etc., of lands for radio station.

radio station in Porto Rico the Secretary of the Navy be, and he hereby is, authorized to exchange or lease for such period as he may deem proper any land under naval control in Porto Rico not otherwise required for naval purposes: *Provided*, That in time of war or national emergency, if necessary, the Navy Department shall have without cost free and unlimited use of any land so exchanged or leased.

Proviso.
Use retained for time of war.

Naval Reserve Force.
Vol. 41, p. 834, amended.

SEC. 6. That the last paragraph of section 2 of the Act entitled "An Act making appropriations for the naval service for the fiscal year ending June 30, 1921, and for other purposes," approved June 4, 1920, is hereby amended to read as follows:

Officers of, and temporary Navy officers, disabled in time of war, entitled to retirement.

"That all officers of the Naval Reserve Force and temporary officers of the Navy who have heretofore incurred or may hereafter incur physical disability in line of duty in time of war shall be eligible for retirement under the same conditions as now provided by law for officers of the Regular Navy who have incurred physical disability in line of duty: *Provided, however*, That application for such retirement shall be filed with the Secretary of the Navy not later than October 1, 1921."

Proviso.
Time for applications limited.

Solicitor for Navy Department.
Vol. 41, p. 1283, amended.

SEC. 7. That the paragraph in the Act approved March 3, 1921, making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1922, and for other purposes, providing for temporary employees in the office of the Solicitor for the Navy Department, is hereby amended to read as follows:

Temporary employees.

Proviso.
Pay restriction modified.

"For temporary employees in the office of the Solicitor for the Navy Department, \$20,000: *Provided*, That no person shall be employed hereunder at a rate of compensation exceeding \$1,800 per annum except the following: One at \$3,000, one at \$2,400, one at \$2,250."

Bureau of Aeronautics.
Created in Navy Department under the Secretary.
Duties.

SEC. 8. That there is hereby created and established in the Department of the Navy a Bureau of Aeronautics, which shall be charged with matters pertaining to naval aeronautics as may be prescribed by the Secretary of the Navy, and all of the duties of said bureau shall be performed under the authority of the Secretary of the Navy, and its orders shall be considered as emanating from him, and shall have full force and effect as such.

Chief of Bureau.
Appointment, rank, etc.

There shall be a Chief of the Bureau of Aeronautics, appointed by the President, by and with the advice and consent of the Senate, from among the officers of the active list of the Navy or Marine Corps who shall within one year after his appointment qualify as an aircraft pilot or observer, for a period of four years, and who shall, while holding such position, have the corresponding rank and receive the same pay and allowances as are now or may hereafter be prescribed by or in pursuance of law for chiefs of bureaus of the Department of the Navy.

Assistant Chief.
Detail from Navy or Marine Corps for.
Duties, etc.

An officer of the active list of the Navy, or Marine Corps, may be detailed as Assistant Chief of the Bureau of Aeronautics, and such officer shall receive the highest pay of his grade, and, in case of the death, resignation, absence, or sickness of the chief of the bureau shall, until otherwise directed by the President, as provided by section 179 of the Revised Statutes, perform the duties of such chief until his successor is appointed or such absence or sickness shall cease.

R. S., sec. 179, p. 28.

Chief clerk.

Personnel, supplies, etc., for, to be transferred from other bureaus.

There shall be a chief clerk at a salary of \$2,250 per annum.

Moneys available.

The Secretary of the Navy is authorized to transfer to the Bureau of Aeronautics such number of the civilian, technical, clerical, and messenger personnel, together with such records, equipment, and facilities now assigned for aeronautic work under the various bureaus of the Department of the Navy or Marine Corps as in his judgment may be necessary. The unexpended and unobligated portion of all moneys heretofore appropriated for any bureau of the Department

of the Navy or Marine Corps used in connection with aeronautics, including the appropriation "Aviation, Navy," is hereby made available for the use of the Bureau of Aeronautics.

Ante, p. 123.

The number of officers and enlisted men of the Navy and Marine Corps detailed to duty in aircraft and involving actual flying and to duties in connection with aircraft shall hereafter be in accordance with the requirements of Naval Aviation as determined by the Secretary of the Navy: *Provided*, That not to exceed 30 per centum of the officers in each grade below that of rear admiral who fail to qualify as aircraft pilots or as aircraft observers within one year after the date of their detail into the Bureau of Aeronautics shall be permitted to remain detailed in this bureau: *Provided further*, That flying units or detachments, with the exception of aircraft carriers or other vessels, shall in all cases be commanded by flying officers.

Details for aircraft duty from Navy and Marine Corps.

Provisos.
Percentage of officers failing as pilots or observers to remain detailed.

Command of flying units, etc.

Naval expenditures, etc.

President to request Great Britain and Japan to a conference for mutual reduction of, for five years.
Post, p. 192.

Report to respective Governments.

SEC. 9. That the President is authorized and requested to invite the Governments of Great Britain and Japan to send representatives to a conference, which shall be charged with the duty of promptly entering into an understanding or agreement by which the naval expenditures and building programs of each of said Governments, to wit, the United States, Great Britain, and Japan, shall be substantially reduced annually during the next five years to such an extent and upon such terms as may be agreed upon, which understanding or agreement is to be reported to the respective Governments for approval.

Approved, July 12, 1921.

CHAP. 45.—An Act To provide for the retention by the Government of the property in Seward, Alaska, known as the Alaska Northern Railway office building, and its use for court purposes.

July 12, 1921.
[H. R. 5222.]
[Public, No. 36.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the property commonly known as the Alaska Northern Railway office building, being situated on lots sixteen to twenty, inclusive, in block sixteen, of the town of Seward, Alaska, which was acquired by the United States under the provisions of the Act of March 12, 1914, entitled "An Act to authorize the President of the United States to locate, construct, and operate railroads in the Territory of Alaska, and for other purposes," shall not be sold under the provisions of the Act of July 1, 1916, entitled "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1917, and for other purposes," or other like Acts, but shall be retained by the United States for use by the officials of the United States district court and the Department of Justice.

Seward, Alaska.
Railway office building at, to be retained for district court uses.
Vol. 38, p. 305.

Vol. 39, p. 306; Vol. 41, p. 1405.

The Secretary of the Interior is authorized to transfer the custody of said building to the Attorney General for use as above indicated.

Transfer to Attorney General.

All laws or parts of laws to the extent they are in conflict with the provisions of this Act are repealed.

Conflicting laws repealed.

Approved, July 12, 1921.

CHAP. 46.—An Act Granting the consent of Congress to the Trumbull Steel Company, its successors and assigns, to construct, maintain, and operate a dam across the Mahoning River in the State of Ohio.

July 15, 1921.
[H. R. 4976.]
[Public, No. 37.]

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 Trumbull Steel Company and its successors and assigns, to construct, maintain, and operate at a point suitable to the interest of navigation a dam across the Mahoning River near

Mahoning River.
Trumbull Steel Company may dam, near Warren, Ohio.

the city of Warren, in the county of Trumbull, in the State of Ohio: *Provided*, That the work shall not be commenced until the plans therefor have been filed with and approved by the Chief of Engineers, United States Army, and by the Secretary of War: *Provided further*, That this Act shall not be construed to authorize the use of such dam to develop water power or generate electricity: *And provided further*, That the authority hereby granted shall cease and be null and void unless the actual construction of the dam herein authorized be commenced within one year and completed within three years from the date of the passage of this Act: *And provided further*, That the consent hereby given shall terminate and be at an end from and after thirty days' notice from the Federal Power Commission, or other authorized agency of the United States, to said company or its successors, that desirable water-power development will be interfered with by the existence of said dam; and any grantee or licensee of the United States proposing to develop a power project at or near said dam shall have authority to remove, submerge, or utilize said dam under such conditions as said commission or other agency may determine, but such conditions shall not include compensation for the removal, submergence, or utilization of said dam if the water level to be maintained in said power project is higher than the level of the crest of said dam.

Provisos. Approval of plans.

Use for power, etc., forbidden.

Construction and completion.

Termination if interfering with power development.

Removal, etc., by power licensee.

Amendment.

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

Approved, July 15, 1921.

July 15, 1921.
[H. R. 5622.]
[Public, No. 38.]

CHAP. 47.—An Act Providing for the appraisal and sale of the Vashon Island Military Reservation in the State of Washington, and for other purposes.

Vashon Island, Wash.
Survey, etc., directed of abandoned military reservation.

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 cause the land in the Vashon Island abandoned military reservation in sections one, two, and three, all in township twenty-one north, range two east, Willamette meridian, in the county of King, in the State of Washington, 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 as lessees or sublessees on May 1, 1920.

Occupants under former lease may purchase a surveyed tract at appraised value.

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 person who as lessee or sublessee was in actual occupation of any portion of the lands described in section 1 hereof on the 1st day of May, 1920, who made actual settlement thereon in good faith under the terms of a certain lease held of the War Department by one James Bachelor, or a sublease thereunder, or anyone who has since said date succeeded to the occupation and interest of any such prior settler, his heirs or assigns, shall be entitled to purchase for the appraised value one of such surveyed tracts so occupied, no right of purchase to exceed the tract actually occupied and improved by a lawful lessee or sublessee on May 1, 1920, and in no case exceeding twenty 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 appraised value thereof, such appraisement to be made as provided by law: *Provided*, That in making such appraisement 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 not less than one-tenth cash and the balance in nine or less number of

Limitation.

Provisos. Appraisal restriction.

Installment payments allowed.

equal annual installments, with interest at 5 per centum per annum, payable annually, as the purchaser may elect, and with the option in the purchaser, his heirs and assigns, to pay the remaining installments on any date when installment becomes due.

SEC. 3. That if any tract of the lands described in section 1 hereof be not purchased by the lessee or sublessee, his heirs or assigns, as provided in section 2 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 5, 1884, entitled "An Act to provide for the disposal of abandoned and useless military reservations," and the said lessees, sublessees, heirs or assigns, who do not purchase such tracts shall have the privilege within a period to be fixed by the Secretary 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 5, 1884.

SEC. 4. That the Secretary of the Interior in making the survey provided for by this Act shall ascertain what part of said lands, if any, are needed for lighthouse or roadway purposes, and any lands needed for such purposes shall be segregated or reserved for such use, and the lands so segregated or reserved shall not be subject to disposal hereunder.

Approved, July 15, 1921.

Tracts not purchased to be sold at public sale.

Vol. 23, p. 103.

Removal of buildings by lessees, etc.

Reservations for lighthouse or roadway uses.

CHAP. 48.—An Act Granting certain public lands to the city of Phoenix, Arizona, for municipal purposes.

July 15, 1921.

[H. R. 2421.]

[Public, No. 39.]

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 northwest quarter and the north half of the southwest quarter of section twenty-three, township one north, range two east, Gila and Salt River meridian, Arizona, be, and the same is hereby, granted to the city of Phoenix, Arizona, for municipal purposes, upon condition that the said city shall make payment for such land at the rate of \$1.25 per acre to the receiver of the United States land office at Phoenix, Arizona, within sixty days after the approval of this Act: *Provided,* That there shall be reserved to the United States all oil, coal, or other mineral deposits found at any time in the land, and the right to prospect for, mine, and remove the same: *Provided further,* That the grant herein is made subject to any valid existing easements on said land and upon the express condition that within thirty days of the receipt of any request therefor from the Secretary of the Interior the mayor of said city shall submit to the Secretary of the Interior a report as to the use of the land herein granted during the period named in such request, and that in the event of his failure to so report, or if it is shown in such a report or if the Secretary shall otherwise determine that the terms of this grant have not been complied with, the grant shall be held forfeited, and the Attorney General of the United States shall institute suit in the proper court for the recovery of said lands.

Publiclands. Granted Phoenix, Ariz., for municipal purposes.

Payment.

Provisos. Mineral, etc., deposits reserved.

Report of use of grant.

Forfeiture on non-compliance with terms.

Approved, July 15, 1921.

CHAP. 49.—An Act To authorize the construction of a dam across Wabash River at Huntington, Indiana.

July 18, 1921.

[H. R. 6814.]

[Public, No. 40.]

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

Wabash River.

Huntington, Ind.,
may dam, for water
supply.

Provisos.
Use for power, etc.,
forbidden.
Termination if inter-
fering with power de-
velopment.

Removal, etc., by
licensee.

Commencement and
completion.

Amendment.

is hereby given to the construction by the city of Huntington, Indiana, of a dam for water supply purposes across Wabash River, at such location and in accordance with such plans as may be approved by the Chief of Engineers and the Secretary of War: *Provided*, That this Act shall not be construed to authorize the use of such dam to develop water power or generate electricity: *Provided further*, That the consent hereby given shall terminate and be at an end from and after thirty days' notice from the Federal Power Commission, or other authorized agency of the United States, to said city that desirable water-power development will be interfered with by the existence of said dam; and any grantee or licensee of the United States proposing to develop a power project at or near said dam shall have authority to remove, submerge, or utilize said dam under such conditions as said commission or other agency may determine, but such conditions shall not include compensation for the removal, submergence, or utilization of said dam if the water level to be maintained in said power project is higher than the level of the crest of said dam: *And provided further*, That this Act shall be null and void unless the dam hereby authorized is commenced within one year and completed within three years from the date hereof.

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

Approved, July 18, 1921.

July 21, 1921.
[H. R. 6573.]
[Public, No. 41.]

CHAP. 50.—An Act To further reclassify postmasters and employees of the Postal Service and readjust their salaries and compensation on an equitable basis, and for other purposes.

Postal service.
Pay of fourth class
postmasters modified.
Vol. 41, p. 1046,
amended.

Special clerks.
Authorized for meri-
torious services.

Designated fifth
class employees to be-
come special clerks.
Vol. 41, p. 1049.

Proviso.
Demotion allowed
only for cause.

Credit allowed clerks
and carriers for sub-
stitute service.

Foremen.
Minimum pay.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after July 1, 1921, postmasters of the fourth class shall be paid the same compensation as now provided by law, except that they shall receive 145 per centum of the cancellations of the first \$75 or less per quarter, 70 per centum of the next \$100 or less per quarter, and on the balance 60 per centum.

SEC. 2. That as a reward for faithful and meritorious service special clerks may be appointed in the executive, finance, money order, postal savings, registry, mailing, and other divisions of first-class post offices. Clerks in the executive, finance, money order, postal savings, registry, and other divisions of first-class post offices who were designated as special clerks, finance clerks, cashiers, foremen, bookkeepers, chief stamp clerks, chief mailing clerks, and stenographers on June 30, 1920, and who were, on and after July 1, 1920, assigned as clerks of grade five shall, from and after the passage of this Act, unless they were demoted for cause, be given the designation and status of special clerks, and assigned to the first or second grade: *Provided*, That clerks who have been designated as special clerks shall not be demoted except for cause.

SEC. 3. That clerks and carriers in the intermediate or automatic grades who were appointed to regular positions before June 5, 1920, and are receiving less than the maximum grade of salary, shall receive credit for all time served as substitute on a basis of one year for each three hundred and six days of eight hours served as substitute, and be promoted to the grade to which such clerk or carrier would have progressed had his original appointment as substitute been to grade one.

SEC. 4. That, effective July 1, 1921, the minimum salary of foreman in first-class offices shall be \$2,100 per annum.

SEC. 5. That, effective July 1, 1921, the minimum salary of assistant superintendents of mails in post offices with receipts of \$1,000,000, but less than \$2,000,000, shall be \$2,300 per annum.

Assistant superintendents of mails.
Minimum pay.
Vol. 41, p. 1048, amended.
Assistant postmasters, second class offices.
Minimum pay.
Vol. 41, p. 1047, amended.
Clerks and carriers.
Overtime pay June 5 to July 1, 1920.

SEC. 6. That, effective July 1, 1921, the salary of assistant postmasters at offices of the second class, where the gross postal receipts are \$8,000, but less than \$12,000, shall be \$1,850 per annum.

SEC. 7. That the Postmaster General is hereby authorized to pay to the clerks and laborers in first and second class post offices and letter carriers in the City Delivery Service the amount due them as overtime in lieu of compensatory time for work performed by them on Sundays intervening between June 5 and July 1, 1920.

SEC. 8. That the Postmaster General be, and he is hereby, authorized to pay to persons who have been retired under the Act of Congress entitled "An Act for the retirement of employees in the classified civil service, and for other purposes," approved May 22, 1920, and who have since their retirement been employed in the Postal Service, the sums to which they are entitled for services heretofore rendered.

Retired civil service employees now in Postal Service.
Former service pay to.
Vol. 41, p. 614.

SEC. 9. That the paragraph in the Act of Congress entitled "An Act to reclassify postmasters and employees of the Postal Service and readjust their salaries and compensation on an equitable basis," approved June 5, 1920 (page 1053, Statutes at Large, second session, Sixty-sixth Congress), which reads as follows: "On and after July 1, 1921, no supervisory official or employee in the Postal Service shall be promoted more than \$300 during any one year, except when appointed postmaster, inspector in charge, or superintendent of the Railway Mail Service," be, and the same is hereby, repealed.

Restriction on promotions of supervisory officials repealed.
Vol. 41, p. 1053, repealed.

SEC. 10. That the Postmaster General be, and he hereby is, authorized to appoint two delegates to the Pan-American Postal Congress, Buenos Aires, Argentina, beginning August 10, 1921, and for the purpose of paying the expenses of such delegates the sum of \$5,000 is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to be expended in the discretion of the Postmaster General and to be accounted for on his certificate, which certificate shall be conclusive on the accounting officers of the United States.

Pan-American Postal Congress.
Delegates authorized to.

Appropriation for expenses.

Approved, July 21, 1921.

CHAP. 51.—An Act To amend an Act entitled "An Act to declare the purpose of the people of the United States as to the future political status of the people of the Philippine Islands, and to provide a more autonomous government for these islands," approved August 29, 1916; and to amend an Act entitled "An Act to establish a standard of value and to provide for a coinage system in the Philippine Islands," approved March 2, 1903.

July 21, 1921.
[H. R. 5756.]
[Public, No. 42.]

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 declare the purpose of the people of the United States as to the future political status of the people of the Philippine Islands, and to provide a more autonomous government for these islands," approved August 29, 1916, be amended, as follows:

Philippine Islands Government.

That the proviso of section 11 of said Act be, and the same is hereby, amended to read as follows: "Provided, however, That the entire indebtedness of the Philippine government created by the authority conferred herein shall not exceed at any one time the sum of \$30,000,000, exclusive of those obligations known as friar land bonds, nor that of any Province or municipality, a sum in excess of 7 per centum of the aggregate tax valuation of its property at any one time. In computing the indebtedness of the Philippine government, bonds not to exceed \$10,000,000 in amount, issued by that govern-

Bonds authorized.
Allowed indebtedness increased.
Vol. 39, p. 548, amended.
Post, p. 599.

Secured by Provinces not counted.

ment, secured by an equivalent amount of bonds issued by the Provinces or municipalities thereof, shall not be counted."

Silver certificates.
Further issues allowed.
Vol. 32, p. 954, amended.

That for the purpose set forth in section 6 of the Act approved March 2, 1903, entitled "An Act to establish a standard of value and to provide for a coinage system in the Philippine Islands," the government of the Philippine Islands may issue temporary certificates of indebtedness under the conditions therein provided, in addition to the amount therein fixed, to a further amount not exceeding \$10,000,000.

Philippine legislative act applicable.

The act of the Philippine Legislature providing for the issue of temporary certificates of indebtedness within the conditions of section 6 of the Act of March 2, 1903, entitled "An Act to establish a standard of value and to provide for a coinage system in the Philippine Islands," shall apply to the issue of additional certificates authorized by this Act.

Approved, July 21, 1921.

July 25, 1921.
[H. J. Res. 32.]
[Pub. Res., No. 10.]

CHAP. 52.—Joint Resolution To change the name of the Grand River in Colorado and Utah to the Colorado River.

Grand River, Colo. and Utah.
Name changed to Colorado.

Resolved 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 river heretofore known as the Grand River, from its source in the Rocky Mountain National Park in Colorado to the point where it joins the Green River in the State of Utah and forms the Colorado River, shall be known and designated on the public records as the Colorado River.

Rights, etc., not affected.

SEC. 2. That the change in the name of said river shall in nowise affect the rights of the State of Colorado, the State of Utah, or of any county, municipality, corporation, association, or person; and all records, surveys, maps, and public documents of the United States in which said river is mentioned or referred to under the name of the Grand River shall be held to refer to the said river under and by the name of the Colorado River.

Approved, July 25, 1921.

July 26, 1921.
[H. J. Res. 31.]
[Pub. Res., No. 11.]

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.

War Risk Insurance.
Disbursing clerk credited with advance payments.
Vol. 40, p. 409.

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 30, 1922, 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 4 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, July 26, 1921.

July 29, 1921.
[H. R. 5651.]
[Public, No. 43.]

CHAP. 54.—An Act Providing for a preliminary examination of the Yazoo River, Mississippi, with a view to the control of its floods.

Yazoo River, Miss.
Examination to control floods of.
Vol. 39, p. 948.

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 and directed to cause a preliminary

examination to be made of the Yazoo River, Mississippi, with a view to the control of its floods, in accordance with the provisions of an Act entitled "An Act to provide for the control of the floods of the Mississippi River and the Sacramento River, California, and for other purposes," approved March 1, 1917.

Approved, July 29, 1921.

CHAP. 55.—An Act Providing for an exchange of lands between the Swan Land and Cattle Company and the United States.

August 9, 1921.
[S. 488.]
[Public, No. 44.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That upon proper execution and delivery by the Swan Land and Cattle Company, Limited, a corporation, of a deed conveying to the United States, its successors and assigns, a good merchantable title in fee, free of incumbrance, to certain lands needed by the United States for construction, operation, and maintenance purposes, in connection with the North Platte irrigation project, Nebraska-Wyoming, to wit: The southwest quarter of the northeast quarter and the southeast quarter of the northwest quarter of section twenty-five, township twenty-five north, range sixty-three west, sixth principal meridian, Wyoming; then in exchange for such lands so conveyed a patent shall be issued by the United States to said Swan Land and Cattle Company, its successors and assigns, conveying to said company the northeast quarter of the northeast quarter of section twenty-six and the northeast quarter of the southwest quarter of section twenty-three, township twenty-five north, range sixty-three west, sixth principal meridian.

Swan Land and Cattle Company.
Acceptance of lands for irrigation project from.

Lands given in exchange.

Approved, August 9, 1921.

CHAP. 56.—An Act To quiet title to certain tracts of land in the city of Walters, State of Oklahoma.

August 9, 1921.
[S. 530.]
[Public, No. 45-46.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whatsoever right, title, or interest the United States may have, by reason of escheat or otherwise, in and to any of the public reserves shown upon the plat of the town site of Walters, State of Oklahoma, prepared under the direction of Warren H. Brown, probate judge of Comanche County, Oklahoma, and any public reserves designated in the patent of said reserves issued by the Government to said town be, and the same is hereby, released and quitclaimed unto said city or town of Walters, State of Oklahoma.

Walters, Okla.
Town site tracts quitclaimed to.

Approved, August 9, 1921.

CHAP. 57.—An Act To establish a Veterans' Bureau and to improve the facilities and service of such bureau, and further to amend and modify the War Risk Insurance Act.

August 9, 1921.
[H. R. 6611.]
[Public, No. 47.]

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

TITLE I.—VETERANS' BUREAU.

SECTION 1. There is hereby established an independent bureau under the President to be known as the Veterans' Bureau, the director of which shall be appointed by the President, by and with the advice and consent of the Senate. The director of the Veterans' Bureau shall receive a salary of \$10,000 per annum, payable monthly.

Veterans' Bureau.
Post, p. 202.

Established under direction of the President.

Director.
Appointment and salary.

The word "director," as hereinafter used in this Act, shall mean the Director of the Veterans' Bureau.

Director of War Risk Insurance Bureau.
Office abolished and powers transferred.

The powers and duties pertaining to the office of the Director of the Bureau of War Risk Insurance now in the Treasury Department are hereby transferred to the director, subject to the general direction of the President, and the said office of the Director of the Bureau of War Risk Insurance is hereby abolished.

Administrative staff authorized.

There shall be included on the technical and administrative staff of the director such staff officers, experts, and assistants as the director shall prescribe; and there shall be in the Veterans' Bureau such sections and subdivisions thereof as the director shall prescribe.

Power and authority of Director.

SEC. 2. The director, subject to the general direction of the President, shall administer, execute, and enforce the provisions of this Act, and for that purpose shall have full power and authority to make rules and regulations not inconsistent with the provisions of this Act, which are necessary or appropriate to carry out its purposes and shall decide all questions arising under this Act except as otherwise provided herein.

War Risk Insurance Bureau functions, etc., transferred.

SEC. 3. The functions, powers, and duties conferred by existing law upon the Bureau of War Risk Insurance are hereby transferred to and made a part of the Veterans' Bureau.

Rehabilitation duties, etc., of Vocational Education Board transferred.
Vol. 40, p. 617.

The functions, powers, and duties conferred upon the Federal Board for Vocational Education by the Act entitled "An Act to provide for vocational rehabilitation and return to civil employment of disabled persons discharged from the military or naval forces of the United States, and for other purposes," approved June 27, 1918, and amendments thereto, are hereby transferred to and made a part of the Veterans' Bureau.

Personnel, facilities, etc., of War Risk Insurance and rehabilitation transferred hereto.

SEC. 4. All personnel, facilities, property, and equipment, including leases, contracts, and other obligations and instrumentalities in the District of Columbia and elsewhere of the Bureau of War Risk Insurance, of the United States Public Health Service, as described and provided in a written order of the Treasury Department issued and signed by the Secretary of the Treasury on April 19, 1921, and designated "Order relative to the transfer of certain activities of the United States Public Health Service, relating to the Bureau of War Risk Insurance, including the trainees of the Rehabilitation Division of the Federal Board for Vocational Education," and of the Rehabilitation Division of the Federal Board for Vocational Education, as a result of the administration of the Act approved June 27, 1918, and amendments thereto, are hereby transferred to and made a part of the Veterans' Bureau under the control, management, operation, and supervision of the director, and subject to such change in designation and organization as he may deem necessary in carrying out the provisions of this Act: *Provided*, That all commissioned personnel detailed or hereafter detailed from the United States Public Health Service to the Veterans' Bureau, shall hold the same rank and grade, shall receive the same pay and allowances, and shall be subject to the same rules for relative rank and promotion as now or hereafter may be provided by law for commissioned personnel of the same rank or grade or performing the same or similar duties in the United States Public Health Service.

Vol. 40, p. 617.

Director to control, etc.

Proviso.
Officers detailed from Public Health Service to hold same rank, etc.

Public Health Service records, etc., of services to war risk patients, etc., to be transferred.

SEC. 5. All records, files, documents, correspondence, and other papers relating to service rendered or to be rendered by the United States Public Health Service in the medical examination, assignment to hospitals, and treatment of persons who are now or have been patients and beneficiaries of the Bureau of War Risk Insurance or of the Rehabilitation Division of the Federal Board for Vocational Education, as a result of the administration of the Act approved

Vol. 40, p. 617.

June 27, 1918, and amendments thereto, and as described and provided in a written order of the Treasury Department issued and signed by the Secretary of the Treasury on April 19, 1921, and designated "Order relative to the transfer of certain activities of the United States Public Health Service relating to the Bureau of War Risk Insurance, including the trainees of the Rehabilitation Division of the Federal Board for Vocational Education," shall be transferred to the Veterans' Bureau.

All records, files, documents, correspondence, and other papers in the possession of the Bureau of War Risk Insurance, and those which as a result of the administration of the Act approved June 27, 1918, and amendments thereto, are in the possession of the Rehabilitation Division of the Federal Board for Vocational Education shall be transferred to the Veterans' Bureau.

War Risk Insurance Bureau and Rehabilitation Division records, etc., transferred.

SEC. 6. The director shall establish a central office in the District of Columbia, and not more than fourteen regional offices and such suboffices, not exceeding one hundred and forty in number, within the territory of the United States and its outlying possessions as may be deemed necessary by him and in the best interests of the work committed to the Veterans' Bureau and to carry out the purposes of this Act. Such regional offices may, pending final action by the director in case of an appeal, under such rules and regulations as may be prescribed by the director, exercise such powers for hearing complaints and for examining, rating, and awarding compensation claims, granting medical, surgical, dental, and hospital care, convalescent care, and necessary and reasonable after care, making insurance awards, granting vocational training, and all other matters delegated to them by the director as could be performed lawfully under this Act by the central office. The suboffices shall have such powers as may be delegated to them by the director, except to make compensation and insurance awards and to grant vocational training.

Central office and regional offices and suboffices established.

Powers, etc., of regional offices.

Suboffices.

Regional and suboffices.
Termination of.

The regional offices and suboffices, with all authority to establish such offices, shall terminate on June 30, 1926, but nothing herein shall prevent the director from terminating any regional offices or suboffices when in his judgment this may be done without detriment to the administration of this Act, and upon such termination all records and supplies pertaining thereto shall be delivered to the central office.

SEC. 7. The beneficiaries of the Bureau of War Risk Insurance and the Rehabilitation Division of the Federal Board for Vocational Education shall hereafter be the beneficiaries of the Veterans' Bureau, and complete individual record of each beneficiary shall be kept by the Veterans' Bureau.

War risk and rehabilitation beneficiaries placed under Bureau.

SEC. 8. All sums heretofore appropriated for carrying out the provisions of the War Risk Insurance Act and amendments thereto, and to carry out the provisions of the Act entitled "An Act to provide for vocational rehabilitation and return to civil employment of disabled persons discharged from the military or naval forces of the United States, and for other purposes," approved June 27, 1918, and amendments thereto, shall, where unexpended, be made available for the Veterans' Bureau, and may be expended in such manner as the director deems necessary in carrying out the purposes of this Act, with the restrictions heretofore imposed as to number of persons that may be employed at stated salaries.

War risk and rehabilitation appropriations made available.
Vol. 40, p. 617.

Control of Director.

SEC. 9. The director, subject to the general directions of the President, shall be responsible for the proper examination, medical care, treatment, hospitalization, dispensary, and convalescent care, necessary and reasonable after care, welfare of, nursing, vocational training, and such other services as may be necessary in the carrying out of the provisions of this Act, and for that purpose is hereby author-

General powers of Director.

Authorized to utilize facilities of available Government agencies.

Additional facilities from agencies.

Inspection service. Maintenance, authority, etc.

Use of other agencies. Report of examinations, etc.

Further hospitalization, etc., if utilized services unsatisfactory.

Improving, extending, etc., Government hospital facilities, authorized.

New property to be permanent equipment of Bureau, or other Government agency.

Contracts for other medical services, etc., if Government facilities inadequate.

Public Health hospitals may be transferred to control of Bureau.

Use for beneficiaries only.

Details for examining compensation and insurance claims.

ized to utilize the now existing or future facilities of the United States Public Health Service, the War Department, the Navy Department, the Interior Department, the National Homes for Disabled Volunteer Soldiers, and such other governmental facilities as may be made available for the purposes set forth in this Act; and such governmental agencies are hereby authorized and directed to furnish such facilities, including personnel, equipment, medical, surgical, and hospital services and supplies as the director may deem necessary and advisable in carrying out the provisions of this Act, in addition to such governmental facilities as are hereby made available.

In order to standardize the character of examination, medical care, treatment, hospitalization, dispensary, and convalescent care, nursing, vocational training, and such other services as may be necessary for beneficiaries under this Act, the director shall maintain an inspection service, with authority to examine all facilities and services utilized in carrying out the purpose of this Act, and for this purpose, with the approval of the President, may utilize such other Government or private agencies as may be deemed practicable and necessary. The head of the inspection service shall report to the director in the manner the director may prescribe the result of each examination of facilities and services, and shall recommend to him methods of standardizing such facilities and services.

When, in the opinion of the director, the facilities and services utilized for the hospitalization, medical care, and treatment for beneficiaries under this Act are unsatisfactory, the director shall make arrangements for the further hospitalization, care, and treatment of such beneficiaries by other means.

In the event that there is not sufficient Government hospital and other facilities for the proper medical care and treatment of beneficiaries under this Act, and the director deems it necessary and advisable to secure additional Government facilities, he may, within the limits of appropriations made for carrying out the provisions of this paragraph, and with the approval of the President, improve or extend existing governmental facilities, or acquire additional facilities by purchase or otherwise. Such new property and structures as may be so improved, extended, or acquired shall become part of the permanent equipment of the Veterans' Bureau or of some one of the now existing agencies of the Government, including the War Department, Navy Department, Interior Department, Treasury Department, the National Homes for Disabled Volunteer Soldiers, in such a way as will best serve the present emergency, taking into consideration the future services to be rendered the veterans of the World War, including the beneficiaries under this Act.

In the event Government hospital facilities and other facilities are not thus available or are not sufficient, the director may contract with State, municipal, or private hospitals for such medical, surgical, and hospital services and supplies as may be required, and such contracts may be made for a period of not exceeding five years and may be for the use of a ward or other hospital unit or on such other basis as may be in the best interest of the beneficiaries under this Act.

The President is hereby authorized, should he deem it necessary and advisable for the proper medical care and treatment of beneficiaries under this Act, to transfer to the director the operation, management, and control of specifically designated hospitals now under the jurisdiction of the Public Health Service. Such hospitals when transferred shall be used exclusively for beneficiaries under this Act and shall be under the operative control of the director for such period of time as the President may prescribe.

SEC. 10. For the purpose of this Act, the director is authorized to detail from time to time clerks or persons employed in the bureau, to

make examinations into the merits of compensation and insurance claims, whether pending or adjudicated, as he may deem proper, and to aid in the preparation, presentation, or examination of such claims; and any such person so detailed shall have power to administer oaths, take affidavits, and certify to the correctness of the papers and documents pertaining to the administration of this Act. Nothing in this section shall be construed to authorize a travel allowance to clerks or persons for transportation or subsistence outside of the district in which they are employed.

SEC. 11. The director is hereby authorized to make such rules and regulations as may be deemed necessary in order to promote good conduct on the part of persons who are receiving care or treatment in hospitals, homes, or institutions as patients or beneficiaries of said bureau during their stay in such hospitals, homes, institutions, or training centers. Penalties for the breach of such rules and regulations may, with the approval of the director, extend to a forfeiture by the offender of such portion of the compensation payable to him, not exceeding three-fourths of the monthly installment per month for three months, for a breach committed while receiving treatment in such hospital, home, institution, or training center as may be prescribed by such rules and regulations: *Provided*, That the offender shall have the right to appeal the decision involving the forfeiture of a part of his compensation to a board of three persons which shall be established and appointed by the director in September of each year for each regional district. Such board shall be known as the Board on Discipline and Morale. It shall serve without compensation, and at least one of the members of such board shall be an ex-service man and a member of some war veterans' organization. No person who is in the employ of the United States shall be a member of such board. The decision of such board, after hearing all the evidence presented by the offender and those charging a breach of the rules and regulations, shall be final.

SEC. 12. The director may set forth in regulations to be prescribed by him the conditions and limitations whereby all patients or beneficiaries of the Veterans' Bureau who are receiving treatment through the bureau as inmates of a hospital may allot any proportion or proportions or any fixed amount or amounts of their monthly compensation for such purposes and for the benefit of such person or persons as they may direct.

In case such inmate has not allotted three-fourths of his monthly compensation, regulations to be made by the director may provide that any unallotted portion of such three-fourths compensation may be deposited to his credit with the Treasurer of the United States to accumulate at such rate of interest as the Secretary of the Treasury may determine but at a rate never less than 3½ per centum per annum, payable for no period, however, of less than six months, and when payable shall be paid, principal and interest, to such patient if living; otherwise, to any beneficiary or beneficiaries he may have designated, or, if there be no such beneficiary, then to the executor or administrator of the estate of such deceased person: *Provided*, That this paragraph shall not be so construed as to prevent payment by the bureau from the amounts due to the decedent's estate of his funeral expenses, expenses of last illness, board, rent, lodging, or other household expenses for which decedent is liable, provided a claim therefor is presented by the creditors or by the person or persons who actually paid the same before settlement by the Veterans' Bureau.

The Secretary of the Treasury is hereby authorized to invest and reinvest the said allotments deposited with him, or any part thereof, in interest-bearing obligations of the United States and to sell the obligations for the purposes of said funds.

Travel restriction.

Rules for conduct of patients at hospitals, etc., authorized.

Penalties for breach thereof.

Proviso.
Appeal if decision involves money forfeiture.

Board of discipline and morale established.
Composition, etc.

Decision final.

Allotments of monthly compensation.
Regulations for, to be prescribed.

Unallotted portion may be deposited in the Treasury.

Payment, etc.

Proviso.
Allowance for funeral expenses, etc.

Investment of allotments, etc.

Free treatment to persons disabled by injury or disease incurred or aggravated in active service since April 6, 1917.

Provisos.
Injury, etc., incurred in line of duty.

Time limit for applications.

Itemized account of expenditures, etc., to be submitted to Congress.

Annual report.

Presenting false statements, affidavits, etc., in claims for compensation, etc., a misdemeanor.

Vol. 40, p. 611; Vol. 41, p. 373.

Additional punishment for.

War Risk Insurance Act Amendments.

Vol. 40, p. 609, amended.

Compensation and insurance benefits.

Discharge for specified causes a bar to payments, etc.

Post, p. 1521.

Vol. 40, pp. 409, 614.

Vol. 40, pp. 464, 611.

Provisos.
Converted insurance payment.

SEC. 13. In addition to the care, treatment, and appliances now authorized by law, said bureau also shall provide without charge therefor hospital, dental, medical, surgical, and convalescent care and treatment and prosthetic appliances for any member of the military or naval forces of the United States separated therefrom under honorable conditions disabled by reason of any wound or injury received or disease contracted, or by reason of any aggravation of a preexisting injury or disease, specifically noted at examination for entrance into or employment in the active military or naval service, while in the active military or naval service of the United States on or after April 6, 1917: *Provided*, That the wound or injury received or disease contracted, or aggravation of a preexisting injury or disease, for which such hospital, dental, medical, surgical, and convalescent care and treatment and prosthetic appliances shall be furnished, was incurred in line of duty and not caused by his own willful misconduct: *Provided further*, That application for such care and treatment and appliances provided for in this section shall be made within one year from date of separation from service or from the date this Act goes into effect, whichever is the later.

SEC. 14. The director shall file with the Clerk of the House and the Secretary of the Senate on the first day of the next regular session after this Act takes effect an itemized account of all expenditures, classified by regional offices and suboffices, made under this Act, including names, classifications, and salaries of all staff officers, experts, assistants, and employees, and the nature and terms of all contracts made under the authority of this Act, and the names and principal place of business of the parties thereto. Thereafter, on the first Monday in December of each year, the director shall make a report to Congress of his doings under this Act for the preceding fiscal year.

Any person who shall knowingly make or cause to be made, or conspire, combine, aid or assist in, agree to, arrange for, or in anywise procure the making or presentation of a false or fraudulent affidavit, declaration, certificate, statement, voucher, or paper or writing purporting to be such, concerning any claim or the approval of any claim for compensation or the payment of any money, for himself or for any other person, under Article III of the War Risk Insurance Act, or any Acts amendatory of or supplemental to such Article III, shall forfeit all rights, claims, and benefits under such Article III, and in addition to any and all other penalties imposed by law shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than \$1,000 or imprisonment for not more than one year, or by both such fine and imprisonment, for each such offense.

TITLE II.—AMENDMENTS TO THE WAR RISK INSURANCE ACT.

SEC. 15. Section 29 of the War Risk Insurance Act is hereby amended to read as follows:

"SEC. 29. The discharge or dismissal of any person from the military or naval forces on the ground that he is an enemy alien, conscientious objector, or a deserter, or is guilty of mutiny, treason, spying, or any offense involving moral turpitude, or willful and persistent misconduct, shall terminate any insurance granted on the life of such person under the provisions of Article IV, and shall bar all rights to any compensation under Article III or any insurance under Article IV: *Provided*, That, as to converted insurance, the cash surrender value thereof, if any, on the date of such discharge or dismissal shall be paid the insured, if living, and if dead to the

designated beneficiary: *Provided further*, That an enemy alien who volunteered or who was drafted into the Army, Navy, or Marine Corps of the United States during the World War, and who was not discharged from the service on his own application or solicitation, by reason of his being an enemy alien, and whose service was honest and faithful, shall be entitled to the benefit of the War Risk Insurance Act and all amendments thereto: *Provided further*, That in case any person has been dishonorably discharged from the military or naval forces as a result of a court-martial trial, and it is thereafter established to the satisfaction of the director that at the time of the commission of the offense resulting in such court-martial trial and discharge that such person was insane, such person shall be entitled to the compensation and insurance benefits of the War Risk Insurance Act."

SEC. 16. Section 31 of the War Risk Insurance Act is hereby amended by adding thereto a subsection to be known as subsection (a) and to read as follows:

"(a) Any person who between the 6th day of April, 1917, and the 11th day of November, 1918, applied for enlistment or enrollment in the military or naval forces, and who was accepted provisionally and directed or ordered to a camp, post, station, or other place for final acceptance into such service, shall be deemed to have the same status as an inducted man not yet accepted and enrolled for active service during the period while such person was complying with such order or direction, and during such compliance, and until his final acceptance or rejection for enlistment or enrollment into the military or naval forces, shall be entitled to the same benefits under Articles III and IV of the War Risk Insurance Act as an inducted man not yet accepted and enrolled for active service."

SEC. 17. Section 210 of the War Risk Insurance Act as amended is hereby amended to read as follows:

"SEC. 210. Upon receipt of any application for family allowance, the director shall make all proper investigations and shall make an award, on the basis of which award the amount of the allotments to be made by the man shall be certified to the War Department or Navy Department, as may be proper. Whenever the director shall have reason to believe that an allowance has been improperly made or that the conditions have changed, he shall investigate or reinvestigate and may modify the award. The amount of each monthly allotment and allowance shall be determined according to the family conditions existing on the first day of the month: *Provided*, That whenever an award of allotment or allowance, or both, covering any period has been paid to, or on behalf of, a person designated by the enlisted man as beneficiary of his allotment, no recovery of the allotments paid in such cases shall hereafter be made for any reason whatsoever; and no recovery of the allowances paid in such cases shall hereafter be made for any reason whatsoever except where it is shown that the person receiving the allowance does not bear the relationship to the enlisted man which is required by the War Risk Insurance Act, and except, also, in cases of manifest fraud."

SEC. 18. Section 300 of the War Risk Insurance Act is hereby amended to read as follows:

"SEC. 300. For death or disability resulting from personal injury suffered or disease contracted in the line of duty on or after April 6, 1917, or for an aggravation of a disability existing prior to examination, acceptance, and enrollment for service, when such aggravation was suffered and contracted in the line of duty on or after April 6, 1917, by any commissioned officer or enlisted man, or by any member of the Army Nurse Corps (female) or of the Navy Nurse Corps (female) when employed in the active service under the War Depart-

Enemy alien in United States service during World War, entitled to war risk benefits, etc.

Insane persons dishonorably discharged by courts martial.

Disability compensation, etc.
Vol. 41, p. 372, amended.

Persons provisionally accepted and ordered to camp, etc., given status as an inducted man, etc.

Benefits allowed.
Vol. 40, pp. 404, 409;
Vol. 41, pp. 611, 614.

Allotments.
Vol. 40, p. 611, amended.

Investigation, etc., for making awards.

Proviso.
No recovery of paid allotments.

Cases of fraud, etc., excepted.

Death or disability compensation.

Officers, enlisted men, etc., entitled to, for injury, etc., incurred after April 6, 1917.
Vol. 41, p. 373, amended.
Post, p. 1522.

Payment to person or dependents.

Willful misconduct exclusion.

Soundness on entrance inferred if in active service November 11, 1918.

Recorded defects accepted.

Development in two years after leaving service inferred as acquired therein.

Vol. 41, p. 373.

Claims if developed later.

Effective as of April 6, 1917.

Vol. 40, p. 407, amended.

Review of awards, etc.

Vol. 40, p. 407, amended.

Compensation not payable, unless occurring within one year after leaving service.

Post, p. 1524.

Exceptions modified.

Injuries caused by other persons.

Vol. 40, p. 614, amended.

ment or Navy Department, the United States shall pay to such commissioned officer or enlisted man, member of the Army Nurse Corps (female) or of the Navy Nurse Corps (female) or, in the discretion of the director, separately to his or her dependents, compensation as hereinafter provided; but no compensation shall be paid if the injury, disease, or aggravation has been caused by his own willful misconduct. That for the purposes of this section every such officer, enlisted man, or other member employed in the active service under the War Department or Navy Department who was discharged or who resigned prior to the date of approval of this amendatory Act, and every such officer, enlisted man, or other member employed in the active service under the War Department or Navy Department on or before November 11, 1918, who hereafter is discharged or resigns, shall be held and taken to have been in sound condition when examined, accepted, and enrolled for service, except as to defects, disorders, or infirmities, made of record in any manner by proper authorities of the United States at the time of, or prior to, inception of active service, to the extent to which any such defect, disorder, or infirmity was so made of record: *Provided further*, That an ex-service man who is shown to have an active pulmonary tuberculosis or neuropsychiatric disease (of more than 10 per centum degree of disability in accordance with the provisions of subdivision (2) of section 302 of the War Risk Insurance Act, as amended) developing within two years after separation from the active military or naval service of the United States shall be considered to have acquired his disability in such service, or to have suffered an aggravation of a preexisting pulmonary tuberculosis or neuropsychiatric disease in such service, but nothing in this proviso shall be construed to prevent a claimant from receiving the benefits of compensation and medical care and treatment for a disability due to these diseases of more than 10 per centum degree (in accordance with the provisions of subdivision (2) of section 302 of the War Risk Insurance Act, as amended) at a date more than two years after separation from such service, if the facts of the case substantiate his claim. This section shall be deemed to be in effect as of April 6, 1917."

SEC. 19. Section 305 of the War Risk Insurance Act is hereby amended to read as follows:

"SEC. 305. Upon its own motion or upon application the bureau may at any time review an award, and, in accordance with the facts found upon such review, may end, diminish, or increase the compensation previously awarded, or, if compensation is increased, or, if compensation has been refused, reduced or discontinued, may award compensation in proportion to the degree of disability sustained as of the date such degree of disability began, but not earlier than the date of discharge or resignation."

SEC. 20. Section 306 of the War Risk Insurance Act is hereby amended to read as follows:

"SEC. 306. No compensation shall be payable for death or disability which does not occur prior to or within one year after discharge or resignation from the service, except that where, after a medical examination made pursuant to regulations, a certificate has been obtained from the director at the time of discharge or resignation from the service, or within one year thereafter, or within one year after the passage of this amendatory Act, whichever is the later, to the effect that the injured person at the time of his discharge or resignation was suffering from injury likely to result in death or disability, compensation shall be payable for death or disability whenever occurring, proximately resulting from such injury."

SEC. 21. Section 313 of the War Risk Insurance Act, as amended, is hereby amended by adding thereto, immediately following subsection (2) thereof, a new subsection to be known as subsection (2a) and to read as follows:

"(2a) The Veterans' Bureau is hereby authorized to pay the beneficiary or other person or persons in whose name an action may have been commenced or prosecuted, and to all witnesses in such action, fees and mileage, the same as is now paid and allowed to witnesses in the United States courts, in going to, remaining at, and returning from place of trial, and without any regard to whether the action, if any, is brought or prosecuted in a court of the United States or some other court.

Cases assigned to the Government.

Payment of witness fees, etc.

"In all cases of assignment of causes of action under this section, whether the assignment be heretofore or hereafter made, where it shall appear to the director to be to the best interests of the beneficiary so to do, the director, acting for and in the name of the United States, may assign the cause of action back to the beneficiary or to his personal representatives."

Reassignment to beneficiary authorized.

SEC. 22. A new section is hereby added to Article III of the War Risk Insurance Act to be known as section 315, and to read as follows:

Vol. 40, p. 408, amended.

"SEC. 315. That no person admitted into the military or naval forces of the United States after six months from the passage of this amendatory Act shall be entitled to the compensation or any other benefits or privileges provided under the provisions of Article III of the War Risk Insurance Act, as amended."

Compensation, etc., not applicable to persons entering service hereafter.

SEC. 23. Section 402 of the War Risk Insurance Act is hereby amended by adding thereto a subsection to be known as subsection (a) and to read as follows:

Insurance policies.

"(a) Where a beneficiary at the time of designation by the insured is within the permitted class of beneficiaries and is the designated beneficiary at the time of the maturity of the insurance because of the death of the insured, such beneficiary shall be deemed to be within the permitted class even though the status of such beneficiary shall have been changed."

Payment to beneficiary if of permitted class when designated.

SEC. 24. Section 404 of the War Risk Insurance Act is hereby amended to read as follows:

Vol. 40, p. 410, amended.

"SEC. 404. During the period of the war and thereafter until converted the insurance shall be term insurance for successive terms of one year each. Not later than five years after the date of the termination of the war as declared by proclamation of the President of the United States the term insurance shall be converted, without medical examination, into such form or forms of insurance as may be prescribed by regulations and as the insured may request. Regulations shall provide for the right to convert into ordinary life, twenty-payment life, endowment maturing at age sixty-two, and into other usual forms of insurance, and shall prescribe the time and method of payment of the premiums thereon, but payments of premiums in advance shall not be required for periods of more than one month each and may be deducted from the pay or deposit of the insured or be otherwise made at his election.

Term insurance during the war, etc.

Conversion after termination.

Conversion rights, etc.

"In case where an insured whose yearly renewable term insurance has matured by reason of total permanent disability is found and declared to be no longer permanently and totally disabled, and where the insured is required under regulations to renew payment of premiums on said term insurance, and where this contingency is extended beyond the five-year period during which said yearly renewable term insurance otherwise must be converted, there shall be given such insured an additional period of two years from the date on which he is required to renew payment of premiums in which to convert said term insurance as hereinbefore provided."

Insurance matured by total disability. Renewal authorized if no longer disabled.

SEC. 25. A new section is hereby added to Article IV of the War Risk Insurance Act to be known as section 406, and to read as follows:

New sections.

"SEC. 406. Whenever benefits under United States Government life insurance (converted insurance) become or have become payable

Benefits due on account of extra hazard, to be paid by United States.

Transfer from appropriations to insurance fund.

Reduced insurance allowed on recovery from total disability.

Transfer of funds.

Installments due on death of insured.
Vol. 41, p. 376.

Payment to estate if no surviving beneficiaries.

Proviso.
Escheat to United States, etc.

Effective as of October 6, 1917.

Reinstated insurance.

Approval without medical examination.
Post, p. 1525.

Proviso.
Disabled in active World War service.

Proof of origin.

Back premiums, etc., to be paid.

Payment to beneficiary if insurance lapsed while suffering from disability entitling compensation, etc.

because of total permanent disability of the insured or because of the death of the insured as a result of disease or injury traceable to the extra hazard of the military or naval service as such hazard may be determined by the director, the liability shall be borne by the United States, and the director is hereby authorized and directed to transfer from the military and naval insurance appropriation to the United States Government life insurance fund a sum which, together with the reserve of the policy at the time of maturity by total permanent disability or death, will equal the then value of such benefits. When a person receiving total permanent disability benefits under a United States Government life policy (converted policy) recovers from such disability and is then entitled to continue a reduced amount of insurance, the director is hereby authorized and directed to transfer to the military and naval insurance appropriation all of the loss reserve to the credit of such policy claim except a sum sufficient to set up the then required reserve on the reduced amount of insurance that may be continued, which sum shall be retained in the United States Government life insurance fund for the purpose of such reserve."

SEC. 26. A new section is hereby added to Article IV of the War Risk Insurance Act (including therein section 14 of the Act entitled "An Act to amend and modify the War Risk Insurance Act," approved December 24, 1919), to be known as section 407, and to read as follows:

"Sec. 407. If no person within the permitted class of beneficiaries survive the insured, then there shall be paid to the estate of the insured the monthly installments payable and applicable under the provisions of Article IV of the War Risk Insurance Act: *Provided*, That in cases where the estate of the insured would escheat under the laws of the place of his residence the insurance shall not be paid to the estate of the insured, but shall escheat to the United States and shall be credited to the United States Government life insurance fund or the military and naval insurance appropriation, as may be proper. This section shall be deemed to be in effect as of October 6, 1917."

SEC. 27. A new section is hereby added to Article IV of the War Risk Insurance Act, to be known as section 408, and to read as follows:

"SEC. 408. In the event that all provisions of the rules and regulations other than the requirements as to the physical condition of the applicant for insurance have been complied with, an application for reinstatement of lapsed or canceled yearly renewable term insurance or application for United States Government life insurance (converted insurance) hereafter made may be approved: *Provided*, That the applicant's disability is the result of an injury or disease or of an aggravation thereof suffered or contracted in the active military or naval service during the World War: *Provided further*, That the applicant during his lifetime submits proof satisfactory to the director showing the service origin of the disability or aggravation thereof and that the applicant is not totally and permanently disabled. As a condition, however, to the acceptance of an application for the reinstatement of lapsed or canceled yearly renewable term insurance or United States Government life insurance (converted insurance) the applicant shall be required to pay all the back monthly premiums which would have become payable if such insurance had not lapsed, together with interest at the rate of 5 per centum per annum compounded annually on each premium from the date said premium is due by the terms of the policy: *Provided further*, That where any soldier has heretofore allowed his insurance to lapse, while suffering from wounds or disease suffered or contracted in line of service, and was at the time he allowed his said policy to lapse entitled to

compensation on account thereof in a sum equal to or in excess of the amount due from him in premiums on his said insurance, and has since died from said wounds or disease without collecting or making claim for said compensation, or being allowed to reinstate his said policy on account of his physical condition, then and in that event said policy shall not be considered as lapsed, and the Veterans' Bureau is hereby authorized and directed to pay to the beneficiaries of said soldier under said policy the amount of said insurance less the premiums and interest thereon at 5 per centum per annum compounded annually in installments as provided by law."

SEC. 28. A new section is hereby added to Article IV of the War Risk Insurance Act to be known as section 409, and to read as follows:

"SEC. 409. The Veterans' Bureau is authorized to make provision in accordance with regulations, whereby the payment of premiums on yearly renewable term insurance and United States Government life insurance (converted insurance) on the due date thereof may be waived and the insurance may be deemed not to lapse in the cases of the following persons, to wit: (a) Those who are confined in a hospital under said bureau for a compensable disability during the period while they are so confined; (b) those who are rated as temporarily totally disabled by reason of an injury or disease entitling them to compensation during the period of such total disability and while they are so rated: *Provided*, That such relief from payment of premiums on renewable term insurance on the due date thereof shall be for full calendar months, beginning with the month in which said confinement to hospital, or temporary total disability rating begins, and ending with that month during the half or major fraction of which the person is confined in hospital, or is rated as temporarily totally disabled: *Provided further*, That all premiums, the payment of which when due is waived as above provided, shall bear interest at the rate of 5 per centum per annum compounded annually from the due date of each premium, and if not paid by the insured shall be deducted from the insurance when the same matures either because of permanent total disability or death."

SEC. 29. A new section is hereby added to Article IV of the War Risk Insurance Act to be known as section 410, and to read as follows:

"SEC. 410. Under such rules and regulations as the Director of the Veterans' Bureau and the Postmaster General may prescribe, the Postmaster General is hereby authorized to receive the premiums on yearly renewable term insurance and United States Government life insurance (converted insurance) and to act for and turn over to the Treasurer of the United States the money so received, and if the money-order system is used as an agency for the transmission of such money, the Postmaster General may adopt a specially-designed money-order form for such purpose, and he also is authorized to receive and transmit to the Veterans' Bureau applications for reinstatement of lapsed insurance and applications for conversion of yearly renewable term insurance."

SEC. 30. A new section is hereby added to Article IV of the War Risk Insurance Act to be known as section 411, and to read as follows:

"SEC. 411. Subject to the provisions of section 29 of the War Risk Insurance Act and amendments thereto policies of insurance heretofore or hereafter issued in accordance with Article IV of the War Risk Insurance Act shall be incontestable after six months from date of issuance, or reinstatement, except for fraud or nonpayment of premiums."

Payment of premiums.

Dates for payments may be waived.
Post, p. 1526.

While confined in hospital, etc.

If temporarily totally disabled.

Provisos.
Extent of time allowed.

Interest on waived premiums.

Deduction at maturity.

Postal service.

Postmaster General may receive insurance premiums.

Special money order form.

Insurance applications.

Policies.
Post, p. 1527.

Incontestable after six months.
Vol. 40, p. 609.

Exceptions.

Approved, August 9, 1921.

August 9, 1921.
[S. J. Res. 72.]
[Pub. Res., No. 12.]

CHAP. 58.—Joint Resolution For the relief of States in the cotton belt that have given aid to cotton farmers forced from the fields in established nonproduction zones through efforts to eradicate the pink bollworm.

Pink bollworm of cotton.
Compensation for losses by farmers for enforced nonproduction to eradicate.
Vol. 41, p. 1346.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That when any State shall have enacted legislation and taken measures, including the establishment and enforcement of noncotton zones, adequate, in the opinion of the Secretary of Agriculture, to eradicate the pink bollworm in any area thereof actually infested, or threatened, by such pest, the said Secretary, under regulations to be prescribed by him, is authorized, out of the appropriation of \$554,840 for "Eradication of pink bollworm" made by the Agricultural Appropriation Act of March 3, 1921, to utilize not to exceed \$200,000 in reimbursing such States for expenses incurred by them in compensating any farmer for his loss due to the enforced nonproduction of cotton within said zones: *Provided,* That such reimbursement of any State shall be based upon the actual and necessary loss suffered by the owner of said land; that such reimbursement shall not exceed one-third the amount actually paid by the State to any farmer, and, in no event, shall exceed \$5 per acre; and that no reimbursement shall be made in respect of any farmer who has not complied in good faith with all quarantine and control regulations prescribed by said Secretary of Agriculture and such State relative to the pink bollworm.

Proviso.
Restriction in reimbursement to States.

Approved, August 9, 1921.

August 10, 1921.
[S. J. Res. 5.]
[Pub. Res., No. 13.]

CHAP. 60.—Joint Resolution Authorizing the President to invite foreign nations to take part in an exposition at Portland, Oregon, in 1925.

Portland, Oreg.
Foreign nations invited to exposition at, in 1925.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is hereby authorized and requested to invite foreign countries to participate in an exposition to be held in the city of Portland, State of Oregon, in the year 1925, to celebrate the completion of transcontinental and Pacific highways, the centennial of the invention of the electromagnet, and to exemplify the development of hydroelectric energy: *Provided,* That the United States Government shall be put to no expense by reason of the extending of the invitation.

Proviso.
No Government expenses.

Approved, August 10, 1921.

August 11, 1921.
[S. 252.]
[Public, No. 48.]

CHAP. 61.—An Act To amend an Act approved February 22, 1889, entitled "An Act to provide for the division of Dakota into two States and to enable the people of North Dakota, South Dakota, Montana, and Washington to form constitutions and State governments, and to be admitted into the Union on an equal footing with the original States, and to make donations of public lands to such States."

North and South Dakota school lands.
Vol. 25, p. 680, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 11 of the Act entitled "An Act to provide for the division of Dakota into two States and to enable the people of North Dakota, South Dakota, Montana, and Washington to form constitutions and State governments, and to be admitted into the Union on an equal footing with the original States, and to make donations of public lands to such States," approved February 22, 1889, be, and the same hereby is, amended by adding the following: *Provided, however,* That the State may, upon such terms as it may prescribe, grant such easements or rights in such lands as may be acquired in, to, or over the lands of private properties through proceedings in eminent domain:

Rights of way, etc., authorized on.

And provided further, That any of such granted lands found, after title thereto has vested in the State, to be mineral in character, may be leased for a period not longer than twenty years upon such terms and conditions as the legislature may prescribe.

Leasing of mineral lands.

Approved, August 11, 1921.

August 11, 1921.

[S. 732.]

[Public, No. 49.]

CHAP. 62.—An Act To extend the provisions of section 2455, Revised Statutes, to the lands within the abandoned Fort Buford Military Reservation in the States of North Dakota and Montana.

Fort Buford Military Reservation, N. Dak. and Mont.

Sale of lands of abandoned. R. S., sec. 2455, p. 449.

Vol. 31, p. 180.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of section 2455, Revised Statutes of the United States, be, and the same are hereby, extended to all nonmineral lands within the abandoned Fort Buford Military Reservation in the States of North Dakota and Montana, which were restored to disposal under the homestead, town site, and desert land laws under the provisions of the Act of May 19, 1900 (Thirty-first Statutes at Large, page 180).

Approved, August 11, 1921.

CHAP. 63.—An Act To amend the Federal Farm Loan Act, as amended.

August 13, 1921.

[S. 1811.]

[Public, No. 50.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 20 of the Federal Farm Loan Act, as amended, be, and hereby is, amended to read as follows:

Federal Farm Loan Act. Vol. 41, p. 1362, amended.

Farm Loan bonds. Denominations, terms, etc.

Rate of interest modified.

“SEC. 20. That bonds provided for in this Act shall be issued in denominations of \$40, \$100, \$500, \$1,000, and such larger denominations as the Federal Farm Loan Board may authorize; they shall run for specified minimum and maximum periods, subject to payment and retirement, at the option of the land bank, at any time after the minimum period specified in the bonds, which shall not be longer than ten years from the date of their issue. They shall have interest coupons attached, payable semiannually, and shall be issued in series of not less than \$50,000, the amount and terms to be fixed by the Federal Farm Loan Board. They shall bear a rate of interest not to exceed 5½ per centum per annum, but no bonds issued or sold after June 30, 1923, shall bear a rate of interest to exceed 5 per centum per annum.”

Approved, August 13, 1921.

August 15, 1921.

[H. R. 6320.]

[Public, No. 51.]

CHAP. 64.—An Act To regulate interstate and foreign commerce in live stock, live-stock products, dairy products, poultry, poultry products, and eggs, and for other purposes.

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

Packers and Stockyards Act, 1921.

TITLE I.—DEFINITIONS.

This Act may be cited as the “Packers and Stockyards Act, 1921.”

SEC. 2. (a) When used in this Act—

Title of Act.

Terms defined.

“Person.”

“Secretary.”

“Meat food products.”

- (1) The term “person” includes individuals, partnerships, corporations, and associations;
- (2) The term “Secretary” means the Secretary of Agriculture;
- (3) The term “meat food products” means all products and by-products of the slaughtering and meat-packing industry—if edible;

"Live stock."

"Live-stock prod-
ucts."

"Commerce."

Transactions con-
sidered as articles in
interstate commerce.

(4) The term "live stock" means cattle, sheep, swine, horses, mules, or goats—whether live or dead;

(5) The term "live-stock products" means all products and by-products (other than meats and meat food products) of the slaughtering and meat-packing industry derived in whole or in part from live stock; and

(6) The term "commerce" means commerce between any State, Territory, or possession, or the District of Columbia, and any place outside thereof; or between points within the same State, Territory, or possession, or the District of Columbia, but through any place outside thereof; or within any Territory or possession, or the District of Columbia.

(b) For the purpose of this Act (but not in any wise limiting the foregoing definition) a transaction in respect to any article shall be considered to be in commerce if such article is part of that current of commerce usual in the live-stock and meat-packing industries, whereby live stock, meats, meat food products, live-stock products, dairy products, poultry, poultry products, or eggs, are sent from one State with the expectation that they will end their transit, after purchase, in another, including, in addition to cases within the above general description, all cases where purchase or sale is either for shipment to another State, or for slaughter of live stock within the State and the shipment outside the State of the products resulting from such slaughter. Articles normally in such current of commerce shall not be considered out of such current through resort being had to any means or device intended to remove transactions in respect thereto from the provisions of this Act. For the purpose of this paragraph the word "State" includes Territory, the District of Columbia, possession of the United States, and foreign nation.

Packers.

TITLE II.—PACKERS.

Business described.

Buying live stock for slaughter.

Preparing meats, etc.

Manufacturing live-stock products.

Marketing meats, etc.

Conditions including live-stock production, marketing meats, etc.

Buying live stock or preparing meats, etc.

Controlling such business.

If business controlled by live-stock dealers or preparing meats, etc.

Owning 20 per cent of such business and 20 per cent of live stock dealers or preparing meats, etc.

SEC. 201. When used in this Act—

The term "packer" means any person engaged in the business (a) of buying live stock in commerce for purposes of slaughter, or (b) of manufacturing or preparing meats or meat food products for sale or shipment in commerce, or (c) of manufacturing or preparing live-stock products for sale or shipment in commerce, or (d) of marketing meats, meat food products, live-stock products, dairy products, poultry, poultry products, or eggs, in commerce; but no person engaged in such business of manufacturing or preparing live-stock products or in such marketing business shall be considered a packer unless—

(1) Such person is also engaged in any business referred to in clause (a) or (b) above, or unless

(2) Such person owns or controls, directly or indirectly, through stock ownership or control or otherwise, by himself or through his agents, servants, or employees, any interest in any business referred to in clause (a) or (b) above, or unless

(3) Any interest in such business of manufacturing or preparing live-stock products, or in such marketing business is owned or controlled, directly or indirectly, through stock ownership or control or otherwise, by himself or through his agents, servants, or employees, by any person engaged in any business referred to in clause (a) or (b) above, or unless

(4) Any person or persons jointly or severally, directly or indirectly, through stock ownership or control or otherwise, by themselves or through their agents, servants, or employees, own or control in the aggregate 20 per centum or more of the voting power or control in such business of manufacturing or preparing live-stock products,

or in such marketing business and also 20 per centum or more of such power or control in any business referred to in clause (a) or (b) above.

SEC. 202. It shall be unlawful for any packer to:

(a) Engage in or use any unfair, unjustly discriminatory, or deceptive practice or device in commerce; or

Unlawful acts.
Unfair, deceptive, etc., practices.

(b) Make or give, in commerce, any undue or unreasonable preference or advantage to any particular person or locality in any respect whatsoever, or subject, in commerce, any particular person or locality to any undue or unreasonable prejudice or disadvantage in any respect whatsoever; or

Giving undue preferences to persons or localities.

(c) Sell or otherwise transfer to or for any other packer, or buy or otherwise receive from or for any other packer, any article for the purpose or with the effect of apportioning the supply in commerce between any such packers, if such apportionment has the tendency or effect of restraining commerce or of creating a monopoly in commerce; or

Apportioning supply among packers in restraint of commerce, etc.

(d) Sell or otherwise transfer to or for any other person, or buy or otherwise receive from or for any other person, any article for the purpose or with the effect of manipulating or controlling prices in commerce, or of creating a monopoly in the acquisition of, buying, selling, or dealing in, any article in commerce, or of restraining commerce; or

Trading in articles to manipulate prices, create monopoly, etc.

(e) Engage in any course of business or do any act for the purpose or with the effect of manipulating or controlling prices in commerce, or of creating a monopoly in the acquisition of, buying, selling, or dealing in, any article in commerce, or of restraining commerce; or

Conducting any business for such purposes.

(f) Conspire, combine, agree, or arrange with any other person (1) to apportion territory for carrying on business in commerce, or (2) to apportion purchases or sales of any article in commerce, or (3) to manipulate or control prices in commerce; or

Conspiring to apportion territory, purchases, prices, etc.

(g) Conspire, combine, agree or arrange with any other person to do, or aid or abet the doing of, any act made unlawful by subdivision (a), (b), (c), (d), or (e).

Conspiring to aid in unlawful acts.

SEC. 203. (a) Whenever the Secretary has reason to believe that any packer has violated or is violating any provision of this title, he shall cause a complaint in writing to be served upon the packer, stating his charges in that respect, and requiring the packer to attend and testify at a hearing at a time and place designated therein, at least thirty days after the service of such complaint; and at such time and place there shall be afforded the packer a reasonable opportunity to be informed as to the evidence introduced against him (including the right of cross-examination), and to be heard in person or by counsel and through witnesses, under such regulations as the Secretary may prescribe. Any person for good cause shown may on application be allowed by the Secretary to intervene in such proceeding, and appear in person or by counsel. At any time prior to the close of the hearing the Secretary may amend the complaint; but in case of any amendment adding new charges the hearing shall, on the request of the packer, be adjourned for a period not exceeding fifteen days.

Suspected violations. Packers to be served with complaints of.

Hearings.

Others may intervene.

Amending complaints, etc.

(b) If, after such hearing, the Secretary finds that the packer has violated or is violating any provisions of this title covered by the charges, he shall make a report in writing in which he shall state his findings as to the facts, and shall issue and cause to be served on the packer an order requiring such packer to cease and desist from continuing such violation. The testimony taken at the hearing shall be reduced to writing and filed in the records of the Department of Agriculture.

Issue of order to cease violations.

Testimony to be preserved.

Amendment of order, etc., prior to filing appeal.

(c) Until a transcript of the record in such hearing has been filed in a circuit court of appeals of the United States, as provided in section 204, the Secretary at any time, upon such notice and in such manner as he deems proper, but only after reasonable opportunity to the packer to be heard, may amend or set aside the report or order, in whole or in part.

Service of process, etc.
Vol. 38, p. 721.

(d) Complaints, orders, and other processes of the Secretary under this section may be served in the same manner as provided in section 5 of the Act entitled "An Act to create a Federal Trade Commission, to define its powers and duties, and for other purposes," approved September 26, 1914.

Order conclusive, unless petition filed in circuit court of appeals to set aside, etc.

SEC. 204. (a) An order made under section 203 shall be final and conclusive unless within thirty days after service the packer appeals to the circuit court of appeals for the circuit in which he has his principal place of business, by filing with the clerk of such court a written petition praying that the Secretary's order be set aside or modified in the manner stated in the petition, together with a bond in such sum as the court may determine, conditioned that such packer will pay the costs of the proceedings if the court so directs.

Record, etc., to be certified to court.

(b) The clerk of the court shall immediately cause a copy of the petition to be delivered to the Secretary, and the Secretary shall forthwith prepare, certify, and file in the court a full and accurate transcript of the record in such proceedings, including the complaint, the evidence, and the report and order. If before such transcript is filed the Secretary amends or sets aside his report or order, in whole or in part, the petitioner may amend the petition within such time as the court may determine, on notice to the Secretary.

Amendment, etc., before filing.

Temporary injunction until appeal determined.

(c) At any time after such transcript is filed the court, on application of the Secretary, may issue a temporary injunction restraining, to the extent it deems proper, the packer and his officers, directors, agents, and employees, from violating any of the provisions of the order pending the final determination of the appeal.

Evidence admitted.

(d) The evidence so taken or admitted, duly certified and filed as aforesaid as a part of the record, shall be considered by the court as the evidence in the case. The proceedings in such cases in the circuit court of appeals shall be made a preferred cause and shall be expedited in every way.

Expediting directed.

Authority of court.

(e) The court may affirm, modify, or set aside the order of the Secretary.

Reopening of hearing on order of court.

(f) If the court determines that the just and proper disposition of the case requires the taking of additional evidence, the court shall order the hearing to be reopened for the taking of such evidence, in such manner and upon such terms and conditions as the court may deem proper. The Secretary may modify his findings as to the facts, or make new findings, by reason of the additional evidence so taken, and he shall file such modified or new findings and his recommendations, if any, for the modification or setting aside of his order, with the return of such additional evidence.

Modification of findings, etc.

Injunction by court.

(g) If the circuit court of appeals affirms or modifies the order of the Secretary, its decree shall operate as an injunction to restrain the packer, and his officers, directors, agents, and employees from violating the provisions of such order or such order as modified.

Exclusive jurisdiction of court.

(h) The circuit court of appeals shall have exclusive jurisdiction to review, and to affirm, set aside, or modify, such orders of the Secretary, and the decree of such court shall be final except that it shall be subject to review by the Supreme Court of the United States upon certiorari, as provided in section 240 of the Judicial Code, if such writ is duly applied for within sixty days after entry of the decree. The issue of such writ shall not operate as a stay of the decree of the circuit court of appeals, in so far as such decree operates as an injunction, unless so ordered by the Supreme Court.

Review by Supreme Court.
Vol. 36, p. 1157.
Not to stay decree.

(i) For the purposes of this title the term "circuit court of appeals," in case the principal place of business of the packer is in the District of Columbia, means the Court of Appeals of the District of Columbia.

Jurisdiction of District of Columbia Court of Appeals.

SEC. 205. Any packer, or any officer, director, agent, or employee of a packer, who fails to obey any order of the Secretary issued under the provisions of section 203, or such order as modified—

Punishment for not obeying order.

(1) After the expiration of the time allowed for filing a petition in the circuit court of appeals to set aside or modify such order, if no such petition has been filed within such time; or

If no appeal filed.

(2) After the expiration of the time allowed for applying for a writ of certiorari, if such order, or such order as modified, has been sustained by the circuit court of appeals and no such writ has been applied for within such time; or

If writ of certiorari not applied for.

(3) After such order, or such order as modified, has been sustained by the courts as provided in section 204: shall on conviction be fined not less than \$500 nor more than \$10,000, or imprisoned for not less than six months nor more than five years, or both. Each day during which such failure continues shall be deemed a separate offense.

If order sustained by courts.

Penalty.

TITLE III.—STOCKYARDS.

Stockyards.

SEC. 301. When used in this Act—

Terms construed.

(a) The term "stockyard owner" means any person engaged in the business of conducting or operating a stockyard;

"Stockyard owner."

(b) The term "stockyard services" means services or facilities furnished at a stockyard in connection with the receiving, buying or selling on a commission basis or otherwise, marketing, feeding, watering, holding, delivery, shipment, weighing, or handling, in commerce, of live stock;

"Stockyard services."

(c) The term "market agency" means any person engaged in the business of (1) buying or selling in commerce live stock at a stockyard on a commission basis or (2) furnishing stockyard services; and

"Market agency."

(d) The term "dealer" means any person, not a market agency, engaged in the business of buying or selling in commerce live stock at a stockyard, either on his own account or as the employee or agent of the vendor or purchaser.

"Dealer."

SEC. 302. (a) When used in this title the term "stockyard" means any place, establishment, or facility commonly known as stockyards, conducted or operated for compensation or profit as a public market, consisting of pens, or other inclosures, and their appurtenances, in which live cattle, sheep, swine, horses, mules, or goats are received, held, or kept for sale or shipment in commerce. This title shall not apply to a stockyard of which the area normally available for handling live stock, exclusive of runs, alleys, or passage ways, is less than twenty thousand square feet.

"Stockyard."

Public character, etc., specified.

Smaller areas not included.

(b) The Secretary shall from time to time ascertain, after such inquiry as he deems necessary, the stockyards which come within the foregoing definition, and shall give notice thereof to the stockyard owners concerned, and give public notice thereof by posting copies of such notice in the stockyard, and in such other manner as he may determine. After the giving of such notice to the stockyard owner and to the public, the stockyard shall remain subject to the provisions of this title until like notice is given by the Secretary that such stockyard no longer comes within the foregoing definition.

Public notice to be given of places affected.

Subject thereupon to provisions of Act.

SEC. 303. After the expiration of thirty days after the Secretary has given public notice that any stockyard is within the definition of section 302, by posting copies of such notice in the stockyard, no person shall carry on the business of a market agency or dealer at such stockyard unless he has registered with the Secretary under such rules and regulations as the Secretary may prescribe, his name and

Market agencies or dealers to register business, etc.

address, the character of business in which he is engaged and the kinds of stockyard services, if any, which he furnishes at such stockyard. Whoever violates the provisions of this section shall be liable to a penalty of not more than \$500 for each such offense and not more than \$25 for each day it continues, which shall accrue to the United States and may be recovered in a civil action brought by the United States.

Penalty for violations.

Recovery.

Services to be furnished without discrimination.

All rates to be just, reasonable, etc.

Schedules of rates to be filed by owners and market agencies.

Details required.

Form, etc., to be prescribed.

No changes allowed without ten days' notice.

Modifications allowed by Secretary.

Use of rejected schedules unlawful.

Hearings on proposed new rates, etc.

Suspension pending decision.

Issue of order.

SEC. 304. It shall be the duty of every stockyard owner and market agency to furnish upon reasonable request, without discrimination, reasonable stockyard services at such stockyard.

SEC. 305. All rates or charges made for any stockyard services furnished at a stockyard by a stockyard owner or market agency shall be just, reasonable, and nondiscriminatory, and any unjust, unreasonable, or discriminatory rate or charge is prohibited and declared to be unlawful.

SEC. 306. (a) Within sixty days after the Secretary has given public notice that a stockyard is within the definition of section 302, by posting copies of such notice in the stockyard, the stockyard owner and every market agency at such stockyard shall file with the Secretary, and print and keep open to public inspection at the stockyard, schedules showing all rates and charges for the stockyard services furnished by such person at such stockyard. If a market agency commences business at the stockyard after the expiration of such sixty days such schedules must be filed before any stockyard services are furnished.

(b) Such schedules shall plainly state all such rates and charges in such detail as the Secretary may require, and shall also state any rules or regulations which in any manner change, affect, or determine any part or the aggregate of such rates or charges, or the value of the stockyard services furnished. The Secretary may determine and prescribe the form and manner in which such schedules shall be prepared, arranged, and posted, and may from time to time make such changes in respect thereto as may be found expedient.

(c) No changes shall be made in the rates or charges so filed and published, except after ten days' notice to the Secretary and to the public filed and published as aforesaid, which shall plainly state the changes proposed to be made and the time such changes will go into effect; but the Secretary may, for good cause shown, allow changes on less than ten days' notice, or modify the requirements of this section in respect to publishing, posting, and filing of schedules, either in particular instances or by a general order applicable to special or peculiar circumstances or conditions.

(d) The Secretary may reject and refuse to file any schedule tendered for filing which does not provide and give lawful notice of its effective date, and any schedule so rejected by the Secretary shall be void and its use shall be unlawful.

(e) Whenever there is filed with the Secretary any schedule, stating a new rate or charge, or a new regulation or practice affecting any rate or charge, the Secretary may either upon complaint or upon his own initiative without complaint, at once, and if he so orders without answer or other formal pleading by the person filing such schedule, but upon reasonable notice, enter upon a hearing concerning the lawfulness of such rate, charge, regulation, or practice, and pending such hearing and decision thereon the Secretary, upon filing with such schedule and delivering to the person filing it a statement in writing of his reasons for such suspension, may suspend the operation of such schedule and defer the use of such rate, charge, regulation, or practice, but not for a longer period than thirty days beyond the time when it would otherwise go into effect; and after full hearing, whether completed before or after the rate, charge, regulation, or prac-

tice goes into effect, the Secretary may make such order with reference thereto as would be proper in a proceeding initiated after it had become effective. If any such hearing can not be concluded within the period of suspension the Secretary may extend the time of suspension for a further period not exceeding thirty days, and if the proceeding has not been concluded and an order made at the expiration of such thirty days, the proposed change of rate, charge, regulation, or practice shall go into effect at the end of such period.

(f) After the expiration of the sixty days referred to in subdivision (a) no person shall carry on the business of a stockyard owner or market agency unless the rates and charges for the stockyard services furnished at the stockyard have been filed and published in accordance with this section and the orders of the Secretary made thereunder; nor charge, demand, or collect a greater or less or different compensation for such services than the rates and charges specified in the schedules filed and in effect at the time; nor refund or remit in any manner any portion of the rates or charges so specified (but this shall not prohibit a cooperative association of producers from bona fide returning to its members, on a patronage basis, its excess earnings on their live stock, subject to such regulations as the Secretary may prescribe); nor extend to any person at such stockyard any stockyard services except such as are specified in such schedules.

(g) Whoever fails to comply with the provisions of this section or of any regulation or order of the Secretary made thereunder shall be liable to a penalty of not more than \$500 for each such offense, and not more than \$25 for each day it continues, which shall accrue to the United States and may be recovered in a civil action brought by the United States.

(h) Whoever willfully fails to comply with the provisions of this section or of any regulation or order of the Secretary made thereunder shall on conviction be fined not more than \$1,000, or imprisoned not more than one year, or both.

SEC. 307. It shall be the duty of every stockyard owner and market agency to establish, observe, and enforce just, reasonable, and nondiscriminatory regulations and practices in respect to the furnishing of stockyard services, and every unjust, unreasonable, or discriminatory regulation or practice is prohibited and declared to be unlawful.

SEC. 308. (a) If any stockyard owner, market agency, or dealer, violates any of the provisions of sections 304, 305, 306, or 307, or of any order of the Secretary made under this title, he shall be liable to the person or persons injured thereby for the full amount of damages sustained in consequence of such violation.

(b) Such liability may be enforced either (1) by complaint to the Secretary as provided in section 309, or (2) by suit in any district court of the United States of competent jurisdiction; but this section shall not in any way abridge or alter the remedies now existing at common law or by statute, but the provisions of this Act are in addition to such remedies.

SEC. 309. (a) Any person complaining of anything done or omitted to be done by any stockyard owner, market agency, or dealer (hereinafter in this section referred to as the "defendant") in violation of the provisions of sections 304, 305, 306, or 307, or of an order of the Secretary made under this title, may, at any time within ninety days after the cause of action accrues, apply to the Secretary by petition which shall briefly state the facts, whereupon the complaint thus made shall be forwarded by the Secretary to the defendant, who shall be called upon to satisfy the complaint, or to answer it in writing, within a reasonable time to be specified by the Secretary. If the defendant within the time specified makes reparation for the injury

Extension of suspension.

Changes allowed if hearing not then concluded.

Prohibitions.

Carrying on business without filing rates, etc.

Charging other than specified rates, etc.

Refunding rates, except by cooperative associations.

Extending other than services in schedules.

Penalty for noncompliance with orders, etc.

Recovery.

Punishment for willful violations.

Stockyard services to be just, reasonable, and nondiscriminatory.

Unjust, etc., unlawful.

Liability to persons injured by violations hereof.

Enforcement.

Violations of orders.

Complaints to be filed with Secretary.

Defendant to be called upon to answer.

Liability relieved on reparation.

- Investigation on failure, etc.
- Investigations on complaints by State, etc., agencies.
- Investigations by Secretary on his own motion.
- Authority conferred.
- Direct damage not required.
- Award to complainant.
- Institution of suit on failure of defendant to comply with order.
- Procedure.
- Authority of Secretary, if charges, etc., found unjust, unreasonable, or discriminatory.
- To determine rates, etc., to be observed.
- Order to cease from violations.
- Charge, etc., none but prescribed rates.
- alleged to be done he shall be relieved of liability to the complainant only for the particular violation thus complained of. If the defendant does not satisfy the complaint within the time specified, or there appears to be any reasonable ground for investigating the complaint, it shall be the duty of the Secretary to investigate the matters complained of in such manner and by such means as he deems proper.
- (b) The Secretary, at the request of the live-stock commissioner, Board of Agriculture, or other agency of a State or Territory, having jurisdiction over stockyards in such State or Territory, shall investigate any complaint forwarded by such agency in like manner and with the same authority and powers as in the case of a complaint made under subdivision (a).
- (c) The Secretary may at any time institute an inquiry on his own motion, in any case and as to any matter or thing concerning which a complaint is authorized to be made to or before the Secretary, by any provision of this title, or concerning which any question may arise under any of the provisions of this title, or relating to the enforcement of any of the provisions of this title. The Secretary shall have the same power and authority to proceed with any inquiry instituted upon his own motion as though he had been appealed to by petition, including the power to make and enforce any order or orders in the case or relating to the matter or thing concerning which the inquiry is had, except orders for the payment of money.
- (d) No complaint shall at any time be dismissed because of the absence of direct damage to the complainant.
- (e) If after hearing on a complaint the Secretary determines that the complainant is entitled to an award of damages, the Secretary shall make an order directing the defendant to pay to the complainant the sum to which he is entitled on or before a day named.
- (f) If the defendant does not comply with an order for the payment of money within the time limit in such order, the complainant, or any person for whose benefit such order was made, may within one year of the date of the order file in the district court of the United States for the district in which he resides or in which is located the principal place of business of the defendant or in any State court having general jurisdiction of the parties, a petition setting forth briefly the causes for which he claims damages and the order of the Secretary in the premises. Such suit in the district court shall proceed in all respects like other civil suits for damages except that the findings and orders of the Secretary shall be prima facie evidence of the facts therein stated, and the petitioner shall not be liable for costs in the district court nor for costs at any subsequent stage of the proceedings unless they accrue upon his appeal. If the petitioner finally prevails, he shall be allowed a reasonable attorney's fee to be taxed and collected as a part of the costs of the suit.
- SEC. 310. Whenever after full hearing upon a complaint made as provided in section 309, or after full hearing under an order for investigation and hearing made by the Secretary on his own initiative, either in extension of any pending complaint or without any complaint whatever, the Secretary is of the opinion that any rate, charge, regulation, or practice of a stockyard owner or market agency, for or in connection with the furnishing of stockyard services, is or will be unjust, unreasonable, or discriminatory, the Secretary—
- (a) May determine and prescribe what will be the just and reasonable rate or charge, or rates or charges, to be thereafter observed in such case, or the maximum or minimum, or maximum and minimum, to be charged, and what regulation or practice is or will be just, reasonable, and nondiscriminatory to be thereafter followed; and
- (b) May make an order that such owner or operator (1) shall cease and desist from such violation to the extent to which the Secretary finds that it does or will exist; (2) shall not thereafter publish, de-

mand, or collect any rate or charge for the furnishing of stockyard services other than the rate or charge so prescribed, or in excess of the maximum or less than the minimum so prescribed, as the case may be; and (3) shall conform to and observe the regulation or practice so prescribed.

Conform to prescribed regulations.

SEC. 311. Whenever in any investigation under the provisions of this title, or in any investigation instituted by petition of the stockyard owner or market agency concerned, which petition is hereby authorized to be filed, the Secretary after full hearing finds that any rate, charge, regulation, or practice of any stockyard owner or market agency, for or in connection with the buying or selling on a commission basis or otherwise, receiving, marketing, feeding, holding, delivery, shipment, weighing, or handling, not in commerce, of live stock, causes any undue or unreasonable advantage, prejudice, or preference as between persons or localities in intrastate commerce in live stock on the one hand and interstate or foreign commerce in live stock on the other hand, or any undue, unjust, or unreasonable discrimination against interstate or foreign commerce in live stock, which is hereby forbidden and declared to be unlawful, the Secretary shall prescribe the rate, charge, regulation, or practice thereafter to be observed, in such manner as, in his judgment, will remove such advantage, preference, or discrimination. Such rates, charges, regulations, or practices shall be observed while in effect by the stockyard owners or market agencies parties to such proceeding affected thereby, the law of any State or the decision or order of any State authority to the contrary notwithstanding.

Live stock not in commerce.

Rates, etc., to be prescribed when practices as to, discriminate for intrastate, against interstate commerce.

Rates, etc., to be observed irrespective of State laws, etc.

SEC. 312. (a) It shall be unlawful for any stockyard owner, market agency, or dealer to engage in or use any unfair, unjustly discriminatory, or deceptive practice or device in connection with the receiving, marketing, buying or selling on a commission basis or otherwise, feeding, watering, holding, delivery, shipment, weighing or handling, in commerce at a stockyard, of live stock.

Live stock at stockyards.

Unfair, etc., practices as to, unlawful.

(b) Whenever complaint is made to the Secretary by any person, or whenever the Secretary has reason to believe, that any stockyard owner, market agency, or dealer is violating the provisions of subdivision (a), the Secretary after notice and full hearing may make an order that he shall cease and desist from continuing such violation to the extent that the Secretary finds that it does or will exist.

Order to cease from violations to be issued.

SEC. 313. Except as otherwise provided in this Act, all orders of the Secretary under this title, other than orders for the payment of money, shall take effect within such reasonable time, not less than five days, as is prescribed in the order, and shall continue in force until his further order, or for a specified period of time, according as is prescribed in the order, unless such order is suspended or modified or set aside by the Secretary or is suspended or set aside by a court of competent jurisdiction.

Taking effect of orders other than for money.

SEC. 314. (a) Any stockyard owner, market agency, or dealer who knowingly fails to obey any order made under the provisions of sections 310, 311, or 312 shall forfeit to the United States the sum of \$500 for each offense. Each distinct violation shall be a separate offense, and in case of a continuing violation each day shall be deemed a separate offense. Such forfeiture shall be recoverable in a civil suit in the name of the United States.

Penalty for failing to obey order.

Recovery.

(b) It shall be the duty of the various district attorneys, under the direction of the Attorney General, to prosecute for the recovery of forfeitures. The costs and expense of such prosecution shall be paid out of the appropriation for the expenses of the courts of the United States.

Prosecution by district attorneys.

SEC. 315. If any stockyard owner, market agency, or dealer fails to obey any order of the Secretary other than for the payment of money while the same is in effect, the Secretary, or any party injured

Enforcement of orders.

Suit in district court for, other than for money.

Issue of injunction,
etc.

thereby, or the United States by its Attorney General, may apply to the district court for the district in which such person has his principal place of business for the enforcement of such order. If after hearing the court determines that the order was lawfully made and duly served and that such person is in disobedience of the same, the court shall enforce obedience to such order by a writ of injunction or other proper process, mandatory or otherwise, to restrain such person, his officers, agents, or representatives from further disobedience of such order or to enjoin upon him or them obedience to the same.

Provisions for sus-
pending orders of In-
terstate Commerce
Commission applica-
ble to Secretary's or-
ders.

SEC. 316. For the purposes of this title, the provisions of all laws relating to the suspending or restraining the enforcement, operation, or execution of, or the setting aside in whole or in part the orders of the Interstate Commerce Commission, are made applicable to the jurisdiction, powers, and duties of the Secretary in enforcing the provisions of this title, and to any person subject to the provisions of this title.

General provisions.

TITLE IV.—GENERAL PROVISIONS.

Accounts, etc., to be
kept.

SEC. 401. Every packer, stockyard owner, market agency, and dealer shall keep such accounts, records, and memoranda as fully and correctly disclose all transactions involved in his business, including the true ownership of such business by stockholding or otherwise. Whenever the Secretary finds that the accounts, records, and memoranda of any such person do not fully and correctly disclose all transactions involved in his business, the Secretary may prescribe the manner and form in which such accounts, records, and memoranda shall be kept, and thereafter any such person who fails to keep such accounts, records, and memoranda in the manner and form prescribed or approved by the Secretary shall upon conviction be fined not more than \$5,000, or imprisoned not more than three years, or both.

Forms, etc., may be
prescribed.

Punishment for non-
compliance.

Enforcement powers
of Federal Trade Com-
mission made appli-
cable hereto.
Vol. 33, pp. 721-723.

SEC. 402. For the efficient execution of the provisions of this Act, and in order to provide information for the use of Congress, the provisions (including penalties) of sections 6, 8, 9, and 10 of the Act entitled "An Act to create a Federal Trade Commission, to define its powers and duties, and for other purposes," approved September 26, 1914, are made applicable to the jurisdiction, powers, and duties of the Secretary in enforcing the provisions of this Act and to any person subject to the provisions of this Act, whether or not a corporation. The Secretary, in person or by such agents as he may designate, may prosecute any inquiry necessary to his duties under this Act in any part of the United States.

Agents authorized.

Principals responsi-
ble for acts of agents,
etc.

SEC. 403. When construing and enforcing the provisions of this Act, the act, omission, or failure of any agent, officer, or other person acting for or employed by any packer, stockyard owner, market agency, or dealer, within the scope of his employment or office, shall in every case also be deemed the act, omission, or failure of such packer, stockyard owner, market agency, or dealer, as well as that of such agent, officer, or other person.

Attorney General to
order court proceed-
ings.

SEC. 404. The Secretary may report any violation of this Act to the Attorney General of the United States, who shall cause appropriate proceedings to be commenced and prosecuted in the proper courts of the United States without delay.

Laws not affected.

SEC. 405. Nothing contained in this Act, except as otherwise provided herein, shall be construed—

Antitrust acts.

Vol. 26, p. 209.

Vol. 33, p. 730.

(a) To prevent or interfere with the enforcement of, or the procedure under, the provisions of the Act entitled "An Act to protect trade and commerce against unlawful restraints and monopolies," approved July 2, 1890, the Act entitled "An Act to supplement

existing laws against unlawful restraints and monopolies, and for other purposes," approved October 15, 1914, the Interstate Commerce Act as amended, the Act entitled "An Act to promote export trade, and for other purposes," approved April 10, 1918, or sections 73 to 77, inclusive, of the Act of August 27, 1894, entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," as amended by the Act entitled "An Act to amend sections seventy-three and seventy-six of the Act of August twenty-seventh, eighteen hundred and ninety-four, entitled 'An Act to reduce taxation, to provide revenue for the Government, and for other purposes,' " approved February 12, 1913, or

Interstate Commerce laws. Vol. 24, p. 376; Vol. 41, p. 456. Export trade law. Vol. 40, p. 516. Antitrust applications to imports. Vol. 28, p. 570. Vol. 37, p. 667.

(b) To alter, modify, or repeal such Acts or any part or parts thereof, or

Modifications, etc., thereof.

(c) To prevent or interfere with any investigation, proceeding, or prosecution begun and pending at the time this Act becomes effective.

Pending investigations, etc.

SEC. 406. (a) Nothing in this Act shall affect the power or jurisdiction of the Interstate Commerce Commission, nor confer upon the Secretary concurrent power or jurisdiction over any matter within the power or jurisdiction of such Commission.

Interstate Commerce Commission powers not affected.

(b) On and after the enactment of this Act, and so long as it remains in effect, the Federal Trade Commission shall have no power or jurisdiction so far as relating to any matter which by this Act is made subject to the jurisdiction of the Secretary, except in cases in which, before the enactment of this Act, complaint has been served under section 5 of the Act entitled "An Act to create a Federal Trade Commission, to define its power and duties, and for other purposes," approved September 26, 1914, or under section 11 of the Act entitled "An Act to supplement existing laws against unlawful restraints and monopolies, and for other purposes," approved October 15, 1914, and except when the Secretary of Agriculture, in the exercise of his duties hereunder, shall request of the said Federal Trade Commission that it make investigations and report in any case.

Federal Trade Commission. No jurisdiction of, over matters made subject to Secretary. Pending cases excepted.

Vol. 38, p. 719.

Vol. 38, p. 734.

To make investigations on request of Secretary.

SEC. 407. The Secretary may make such rules, regulations and orders as may be necessary to carry out the provisions of this Act and may cooperate with any department or agency of the Government, any State, Territory, District, or possession, or department, agency or political subdivision thereof, or any person; and shall have the power to appoint, remove, and fix the compensation of such officers and employees, not in conflict with existing law, and make such expenditures for rent outside the District of Columbia, printing, telegrams, telephones, law books, books of reference, periodicals, furniture, stationery, office equipment, travel, and other supplies and expenses as shall be necessary to the administration of this Act in the District of Columbia and elsewhere, and as may be appropriated for by Congress, and there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for such purpose.

Rules, etc., to be prescribed.

Authority for employees, expenses, etc.

Appropriations authorized. Post, p. 194.

SEC. 408. If any provision of this Act or the application thereof to any person or circumstances is held invalid, the validity of the remainder of the Act and of the application of such provision to other persons and circumstances shall not be affected thereby.

Invalidity of any provision, etc., not to affect remainder of Act.

Approved, August 15, 1921.

CHAP. 65.—Joint Resolution Authorizing the appointment of a commission to confer with the Dominion Government of the provincial governments thereof as to certain restrictive orders in council of the said Provinces relative to the exportation of pulp wood and paper therefrom to the United States.

August 15, 1921. [S. J. Res. 36.] [Pub. Res., No. 14.]

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

Pulp wood and paper.

Commission to confer with Canada as to restrictions on exporting, etc.

United States be, and he is hereby, authorized to appoint a commission of five persons and, by appropriate authority, to confer on this commission the power, on behalf of the administration and the Congress, to negotiate with said Dominion Government, also with the provincial governments thereof, in respect to the cancellation of said restrictive orders in council, and as well any other restrictions on the exportation of pulp wood and newsprint and other printing paper composed of mechanical and chemical products of pulp and pulp wood, from the Dominion of Canada to the United States.

Report action to secure cancellation, etc., if no agreement reached.

SEC. 2. That in the event the cancellation of said restrictive orders in council can not be agreed to by mutual arrangement of the Governments of the United States of America and the Dominion of Canada, that the commission shall investigate, consider, and report to the President, on or before December 1, 1921, what action in its opinion should be taken by the Congress that will aid in securing the cancellation of the restrictive orders in council, so that they may not continue to militate against the interests of the people of the United States.

Appropriation for expenses.

SEC. 3. That for the necessary expenses of said commission the sum of \$10,000 be, and it is hereby, appropriated from the moneys in the Treasury of the United States not otherwise appropriated: *Provided, however,* That the members of the commission shall serve without compensation.

Proviso.
No salary.

Approved, August 15, 1921.

August 15, 1921.
[H. J. Res. 112.]
[Pub. Res., No. 15.]

CHAP. 66.—Joint Resolution Authorizing the erection on public grounds in the city of Washington, District of Columbia, of a memorial to employees of the United States Department of Agriculture who died in the war with Germany.

Department of Agriculture.

Memorial to former employees who died in World War permitted in grounds of.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture be, and he is hereby, authorized to grant permission to the Department of Agriculture war memorial committee for the erection in the Department of Agriculture grounds, Washington, District of Columbia, of a memorial to the former employees of the said United States Department of Agriculture who lost their lives while in the military or naval service in the war with Germany: *Provided,* That the site chosen and the design of the memorial shall be approved by the Joint Committee on the Library with the advice and recommendations of the Commission of Fine Arts, and the United States shall be put to no expense in or by the erection of this memorial.

Proviso.
Approval of design, etc.

Approved, August 15, 1921.

August 16, 1921.
[H. R. 7208.]
[Public, No. 52.]

CHAP. 67.—An Act To extend the time for the construction of a bridge across the Roanoke River in Halifax County, North Carolina.

Roanoke River.
Time extended for bridging, in Halifax County, N. C.
Vol. 40, p. 1272, amended.

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 March 1, 1919, to be built by the county of Halifax, North Carolina, across Roanoke River between Hills Ferry and the ferry near the town of Halifax, in said county and State, are hereby extended one and three years, respectively, from the date of approval hereof.

Amendment.

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

Approved, August 16, 1921.

CHAP. 68.—An Act To authorize the construction of a bridge across the Pend d'Oreille River, Bonner County, Idaho, at the Newport-Priest River Road crossing, Idaho.

August 16, 1921.
[H. R. 7328.]
[Public, No. 53.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Peter Young, of Priest River, Idaho, his legal representatives or assigns, is hereby authorized to construct, maintain, and operate a bridge across the Pend d'Oreille River in Bonner County, Idaho, at a point suitable to the interests of navigation, and at the Newport-Priest River Road crossing, Idaho, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Pend d'Oreille River.
Peter Young may
bridge, in Bonner
County, Idaho.

Construction.
Vol. 34, p. 84.

Amendment.

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

Approved, August 16, 1921.

CHAP. 70.—An Act To make a preliminary survey of the Calaveras River in California with a view to the control of its floods.

August 18, 1921.
[H. R. 1269.]
[Public, No. 54.]

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 and directed to cause a preliminary survey to be made of the Calaveras River in California with a view to the control of its floods, in accordance with provisions of an Act entitled "An Act to provide for the control of the floods of the Mississippi River and the Sacramento River, California, and for other purposes," approved March 1, 1917.

Calaveras River,
Calif.
Survey, etc., of, for
flood control.
Vol. 39, p. 948.

Approved, August 18, 1921.

CHAP. 71.—An Act Granting the consent of Congress to the Huntington and Ohio Bridge Company to construct, maintain, and operate a highway and street railway bridge across the Ohio River, between the city of Huntington, West Virginia, and a point opposite in the State of Ohio.

August 18, 1921.
[S. 1934.]
[Public, No. 55.]

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 Huntington and Ohio Bridge Company, its successors and assigns, to construct, maintain, and operate a highway and street railway bridge and approaches thereto, across the Ohio River, at a point suitable to the interests of navigation, one end of said bridge being in the city of Huntington, West Virginia, and the other end at a point opposite said city of Huntington, in the State of Ohio, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Ohio River.
Huntington and
Ohio Bridge Company
may bridge, Hunting-
ton, 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, August 18, 1921.

CHAP. 72.—An Act To permit a compact or agreement between the States of Arizona, California, Colorado, Nevada, New Mexico, Utah, and Wyoming, respecting the disposition and apportionment of the waters of the Colorado River, and for other purposes.

August 19, 1921.
[H. R. 6877.]
[Public, No. 56.]

Whereas the Colorado River and its several tributaries rise within and flow through or from the boundaries between the States of Arizona, California, Colorado, Nevada, New Mexico, Utah, and Wyoming; and

Colorado River.
Preamble.

Whereas the territory included within the drainage area of the said stream and its tributaries is largely arid and in small part irrigated, and the present and future development necessities and general welfare of each of said States and of the United States require the further use of the waters of said streams for irrigation and other beneficial purposes, and that future litigation and conflict respecting the use and distribution of said waters should be avoided and settled by compact between said States; and

Whereas the said States, by appropriate legislation, have authorized the governors thereof to appoint commissioners to represent said States for the purpose of entering into a compact or agreement between said States respecting the future utilization and disposition of the waters of the Colorado River and of the streams tributary thereto; and

Whereas the governors of said several States have named and appointed their respective commissioners for the purposes aforesaid, and have presented their resolution to the President of the United States requesting the appointment of a representative on behalf of the United States to participate in said negotiations and to represent the interests of the United States: Now, therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That consent of Congress is hereby given to the States of Arizona, California, Colorado, Nevada, New Mexico, Utah, and Wyoming to negotiate and enter into a compact or agreement not later than January 1, 1923, providing for an equitable division and apportionment among said States of the water supply of the Colorado River and of the streams tributary thereto, upon condition that a suitable person, who shall be appointed by the President of the United States, shall participate in said negotiations, as the representative of and for the protection of the interests of the United States, and shall make report to Congress of the proceedings and of any compact or agreement entered into, and the sum of \$10,000, or so much thereof as may be necessary, is hereby authorized to be appropriated to pay the salary and expenses of the representative of the United States appointed hereunder: *Provided,* That any such compact or agreement shall not be binding or obligatory upon any of the parties thereto unless and until the same shall have been approved by the legislature of each of said States and by the Congress of the United States.

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

Approved, August 19, 1921.

Agreement by designated States for apportionment of waters of Colorado River, consented to.

Federal representative to be appointed.

Expenses authorized. Post, pp. 642, 769. *Proviso.* Approval required.

Amendment.

August 22, 1921. [S. 1794.] [Public, No. 57.]

CHAP. 73.—An Act To authorize the Secretary of War to release the Kansas City and Memphis Railroad and Bridge Company from reconstructing its highway and approaches across its bridge at Memphis, Tennessee.

Mississippi River. Kansas City and Memphis Railway and Bridge Company released from reconstructing approaches to bridge over, at Memphis, Tenn. Vol. 25, p. 92; Vol. 33, p. 543; Vol. 39, p. 723.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized and empowered to release the Kansas City and Memphis Railway and Bridge Company, a corporation, from the duty now imposed upon it by the Act entitled "An Act to authorize the construction of a bridge across the Mississippi River at Memphis, Tennessee," approved April 24, 1888, and all Acts amendatory thereof, to maintain approaches to its bridge at Memphis, Tennessee, and a way over and across said bridge for wagons and other vehicles, animals, and foot passengers, upon its payment to the road fund of Crittenden County, Arkansas, the sum of \$12,500.

SEC. 2. That upon the compliance by the said Kansas City and Memphis Railway and Bridge Company, a corporation aforesaid,

Condition.

Maintenance of wagon, etc., bridge dispensed with.

with the provisions of section 1 of this Act the provision hereof shall take effect, and for that purpose an Act entitled "An Act to authorize the construction of a bridge across the Mississippi River at Memphis, Tennessee," approved April 24, 1888, and all Acts amendatory thereof are hereby so amended as to relieve said company of the necessity of maintaining said approaches to and said passageway across said bridge for wagons and other vehicles, animals, and foot passengers.

SEC. 3. That all laws and parts of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

Approved, August 22, 1921.

CHAP. 74.—An Act Granting the consent of Congress to Old Trail's Bridge Company to construct a bridge across the Missouri River.

August 22, 1921.

[S. 2301.]

[Public, No. 53.]

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 Old Trail's Bridge Company (a Missouri corporation) and its successors and assigns to construct, maintain, and operate a bridge and approaches thereto across the Missouri River, at a point suitable to the interests of navigation, at the city of Boonville, Missouri, in the county of Cooper, in the State of Missouri, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Missouri River.
Old Trail's Bridge Company may bridge, Boonville, Mo.

Construction.
Vol. 34, p. 84.

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

Amendment.

Approved, August 22, 1921.

CHAP. 75.—Joint Resolution Permitting the admission of certain aliens who sailed from foreign ports on or before June 8, 1921, and for other purposes.

August 22, 1921.

[H. J. Res. 153.]

[Pub. Res., No. 16.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That aliens of any nationality who are brought to the United States on vessels which departed from foreign ports on or before June 8, 1921, destined for the United States, and who apply in the month of June, 1921, for admission to the United States, may, if otherwise admissible, be admitted to the United States although the limit prescribed by section 5 of the Act entitled "An Act to limit the immigration of aliens into the United States," approved May 19, 1921, may have been reached before such application for admission. The number of aliens of any nationality so admitted shall be deducted, under such regulations as the Secretary of Labor may prescribe, from the number of aliens of that nationality admissible, during the fiscal year beginning July 1, 1921, under the provisions of such Act of May 19, 1921, but nothing in this resolution shall prohibit the admission of otherwise admissible aliens of any nationality during the month of July, 1921, up to 20 per centum of the number of aliens of that nationality admissible during such fiscal year under the provisions of such Act of May 19, 1921, as heretofore promulgated.

Aliens.
Admission during June, 1921, beyond prescribed limit, if leaving abroad on or before June 8.

Ante, p. 7.

Deducted from number of nationality allowed for fiscal year 1922.

Admissions allowed during July, 1921.

Ante, pp. 5-7.

Approved, August 22, 1921.

CHAP. 76.—An Act Providing for a grant of land to the State of Washington for a biological station and general research purposes.

August 23, 1921.

[H. R. 1475.]

[Public, No. 39.]

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

Washington.

San Juan Island military reservation granted to State of, for biological station, etc.

Government use retained.

Provisos.
Nonliability to State, etc.

Reversion for non-user.

portions of sections one, two, eleven, and twelve of township thirty-five north, of range three west of the Willamette meridian, being a military reservation at San Juan Island, in the county of San Juan, State of Washington, containing about four hundred and eighty-four acres, be, and the same are hereby, granted, subject to the conditions and reversion hereinafter provided for, to the State of Washington for the use of the University of Washington, for the purpose of a biological station and for general university research purposes; subject, however, to the right of the United States to at any and all time and in any manner assume control of, hold, use, and occupy without license, consent, or leave from said State or university any or all of said land for any and all military, naval, or lighthouse purposes, freed from any conveyances, charges, encumbrances, or liens made, created, permitted, or sanctioned thereon by said State or university: *Provided*, That the United States shall not be or become liable for any damages or compensation whatever to the said State of Washington or the University of Washington for any future use by the Government of any or all of the above-described land for any of the above-mentioned purposes: *Provided further*, That if said lands shall not be used for the purposes hereinabove mentioned the same or such parts thereof not so used shall revert to the United States.

Approved, August 23, 1921.

August 23, 1921.
[S. J. Res. 88.]

[Pub. Res., No. 17.]

CHAP. 77.—Joint Resolution Granting consent of Congress to an agreement or compact entered into between the State of New York and the State of New Jersey for the creation of the Port of New York District and the establishment of the Port of New York Authority for the comprehensive development of the port of New York.

Port of New York Authority.
Preamble.
Post, p. 822.

Whereas commissioners duly appointed on the part of the State of New York and commissioners duly appointed on the part of the State of New Jersey for the creation of the Port of New York District and the establishment of the Port of New York Authority for the comprehensive development of the port of New York, pursuant to chapter 154, Laws of New York, 1921, and chapter 151, Laws of New Jersey, 1921, have executed certain articles, which are contained in the following, namely:

Whereas in the year 1834 the States of New York and New Jersey did enter into an agreement fixing and determining the rights and obligations of the two States in and about the waters between the two States, especially in and about the bay of New York and the Hudson River; and

Whereas since that time the commerce of the port of New York has greatly developed and increased and the territory in and around the port has become commercially one center or district; and

Whereas it is confidently believed that a better coordination of the terminal, transportation, and other facilities of commerce in, about, and through the port of New York will result in great economies, benefiting the Nation as well as the States of New York and New Jersey; and

Whereas the future development of such terminal, transportation, and other facilities of commerce will require the expenditure of large sums of money and the cordial cooperation of the States of New York and New Jersey in the encouragement of the investment of capital and in the formulation and execution of the necessary physical plans; and

Whereas such result can best be accomplished through the cooperation of the two States by and through a joint or common agency: Now, therefore,

The said States of New Jersey and New York do supplement and amend the existing agreement of 1834 in the following respects:

Port of New York—
Continued.

ARTICLE 1. They agree to and pledge, each to the other, faithful cooperation in the future planning and development of the port of New York, holding in high trust for the benefit of the Nation the special blessings and natural advantages thereof.

Agreement of New
York and New Jersey
establishing.

ART. 2. To that end the two States do agree that there shall be created and they do hereby create a district to be known as the "Port of New York District" (for brevity hereinafter referred to as "the district"), which shall embrace the territory bounded and described as follows:

The district is included within the boundary lines located by connecting points of known latitude and longitude. The approximate courses and distances of the lines inclosing the district are recited in the description, but the district is determined by drawing lines through the points of known latitude and longitude. Beginning at a point A of latitude forty-one degrees and three minutes north and longitude seventy-three degrees and fifty-six minutes west, said point being about sixty-five hundredths of a mile west of the westerly bank of the Hudson River and about two and one-tenth miles northwest of the pier at Piermont, in the county of Rockland, State of New York; thence due south one and fifteen-hundredths miles more or less to a point B of latitude forty-one degrees and three minutes north and longitude seventy-three degrees and fifty-six minutes west, said point being about one and three-tenths miles northwest of the pier at Piermont, in the county of Rockland, State of New York; thence south fifty-six degrees and thirty-four minutes west six and twenty-six hundredths miles more or less to a point C of latitude forty-one degrees and no minutes north and longitude seventy-four degrees and two minutes west, said point being about seven-tenths of a mile north of the railroad station at Westwood, in the county of Bergen, State of New Jersey; thence south sixty-eight degrees and twenty-four minutes west nine and thirty-seven hundredths miles more or less to a point D of latitude forty degrees and fifty-seven minutes north and longitude seventy-four degrees and twelve minutes west, said point being about three miles northwest of the business center of the city of Paterson, in the county of Passaic, State of New Jersey; thence south forty-seven degrees and seventeen minutes west eleven and eighty-seven hundredths miles more or less to a point E of latitude forty degrees and fifty minutes north and longitude seventy-four degrees and twenty-two minutes west, said point being about four and five-tenths miles west of the borough of Caldwell, in the county of Morris, State of New Jersey; thence due south nine and twenty-hundredths miles more or less to a point F of latitude forty degrees and forty-two minutes north and longitude seventy-four degrees and twenty-two minutes west, said point being about one and two-tenths miles southwest of the passenger station of the Delaware, Lackawanna and Western Railroad in the city of Summit, in the county of Union, State of New Jersey; thence south forty-two degrees and twenty-four minutes west, seven and seventy-eight hundredths miles more or less to a point G of latitude forty degrees and thirty-seven minutes north and longitude seventy-four degrees and twenty-eight minutes west, said point being about two and two-tenths miles west of the business center of the city of Plainfield, in the county of Somerset, State of New Jersey; thence due south twelve and sixty-five hundredths miles more or less on a line passing about one mile west of the business

Port of New York—
Continued.

center of the city of New Brunswick to a point H of latitude forty degrees and twenty-six minutes north and longitude seventy-four degrees and twenty-eight minutes west, said point being about four and five-tenths miles southwest of the city of New Brunswick, in the county of Middlesex, State of New Jersey; thence south seventy-seven degrees and forty-two minutes east ten and seventy-nine hundredths miles more or less to a point I of latitude forty degrees and twenty-four minutes north and longitude seventy-four degrees and sixteen minutes west, said point being about two miles southwest of the borough of Matawan, in the county of Middlesex, State of New Jersey; thence due east twenty-five and forty-eight hundredths miles more or less, crossing the county of Monmouth, State of New Jersey, and passing about one and four-tenths miles south of the pier of the Central Railroad of New Jersey at Atlantic Highlands to a point J of latitude forty degrees and twenty-four minutes north and longitude seventy-three degrees and forty-seven minutes west, said point being in the Atlantic Ocean; thence north eleven degrees fifty-eight minutes east twenty-one and sixteen-hundredths miles more or less to a point K, said point being about five miles east of the passenger station of the Long Island Railroad at Jamaica and about one and three-tenths miles east of the boundary line of the city of New York, in the county of Nassau, State of New York; thence in a northeasterly direction passing about one-half mile west of New Hyde Park and about one and one-tenth miles east of the shore of Manhasset Bay at Port Washington, crossing Long Island Sound to a point L, said point being the point of intersection of the boundary line between the States of New York and Connecticut and the meridian of seventy-three degrees, thirty-nine minutes, and thirty seconds west longitude, said point being also about a mile northeast of the village of Port Chester; thence northwesterly along the boundary line between the States of New York and Connecticut to a point M, said point being the point of intersection between said boundary line between the States of New York and Connecticut and the parallel of forty-one degrees and four minutes north latitude, said point also being about four and five-tenths miles northeast of the business center of the city of White Plains; thence due west along said parallel of forty-one degrees and four minutes north latitude, the line passing about two and one-half miles north of the business center of the city of White Plains and crossing the Hudson River to the Point A, the place of beginning.

The boundaries of said district may be changed from time to time by the action of the legislature of either State concurred in by the legislature of the other.

ART. 3. There is hereby created "The Port of New York Authority" (for brevity hereinafter referred to as the "port authority"), which shall be a body corporate and politic, having the powers and jurisdiction hereinafter enumerated, and such other and additional powers as shall be conferred upon it by the legislature of either State concurred in by the legislature of the other, or by Act or Acts of Congress, as hereinafter provided.

ART. 4. The port authority shall consist of six commissioners—three resident voters from the State of New York, two of whom shall be resident voters of the city of New York, and three resident voters from the State of New Jersey, two of whom shall be resident voters within the New Jersey portion of the district, the New York members to be chosen by the State of New York and the New Jersey members by the State of New Jersey in the

manner and for the terms fixed and determined from time to time by the legislature of each State, respectively, except as herein provided.

Each commissioner may be removed or suspended from office as provided by the law of the State for which he shall be appointed.

ART. 5. The commissioners shall, for the purpose of doing business, constitute a board and may adopt suitable by-laws for its management.

ART. 6. The port authority shall constitute a body, both corporate and politic, with full power and authority to purchase, construct, lease, and/or operate any terminal or transportation facility within said district; and to make charges for the use thereof; and for any of such purposes to own, hold, lease, and/or operate real or personal property, to borrow money and secure the same by bonds or by mortgages upon any property held or to be held by it. No property now or hereafter vested in or held by either State, or by any county, city, borough, village, township, or other municipality, shall be taken by the port authority, without the authority or consent of such State, county, city, borough, village, township, or other municipality, nor shall anything herein impair or invalidate in any way any bonded indebtedness of such State, county, city, borough, village, township, or other municipality, nor impair the provisions of law regulating the payment into sinking funds of revenues derived from municipal property, or dedicating the revenues derived from any municipal property to a specific purpose.

The powers granted in this article shall not be exercised by the port authority until the legislatures of both States shall have approved of a comprehensive plan for the development of the port as hereinafter provided.

ART. 7. The port authority shall have such additional powers and duties as may hereafter be delegated to or imposed upon it from time to time by the action of the legislature of either State concurred in by the legislature of the other. Unless and until otherwise provided, it shall make an annual report to the legislature of both States, setting forth in detail the operations and transactions conducted by it pursuant to this agreement and any legislation thereunder. The port authority shall not pledge the credit of either State except by and with the authority of the legislature thereof.

ART. 8. Unless and until otherwise provided, all laws now or hereafter vesting jurisdiction or control in the public service commission, or the public utilities commission, or like body, within each State, respectively, shall apply to railroads and to any transportation, terminal, or other facility owned, operated, leased, or constructed by the port authority, with the same force and effect as if such railroad, or transportation, terminal, or other facility were owned, leased, operated, or constructed by a private corporation.

ART. 9. Nothing contained in this agreement shall impair the powers of any municipality to develop or improve port and terminal facilities.

ART. 10. The legislatures of the two States, prior to the signing of this agreement, or thereafter as soon as may be practicable, will adopt a plan or plans for the comprehensive development of the port of New York.

ART. 11. The port authority shall from time to time make plans for the development of said district, supplementary to or amendatory of any plan theretofore adopted, and when such

Port of New York—
Continued.

plans are duly approved by the legislatures of the two States, they shall be binding upon both States with the same force and effect as if incorporated in this agreement.

ART. 12. The port authority may from time to time make recommendations to the legislatures of the two States or to the Congress of the United States, based upon study and analysis, for the better conduct of the commerce passing in and through the port of New York, the increase and improvement of transportation and terminal facilities therein, and the more economical and expeditious handling of such commerce.

ART. 13. The port authority may petition any interstate commerce commission (or like body), public service commission, public utilities commission (or like body), or any other Federal, municipal, State, or local authority, administrative, judicial, or legislative, having jurisdiction in the premises, after the adoption of the comprehensive plan as provided for in article 10 for the adoption and execution of any physical improvement, change in method, rate of transportation, system of handling freight, warehousing, docking, lightering, or transfer of freight, which, in the opinion of the port authority, may be designed to improve or better the handling of commerce in and through said district, or improve terminal and transportation facilities therein. It may intervene in any proceeding affecting the commerce of the port.

ART. 14. The port authority shall elect from its number a chairman, vice chairman, and may appoint such officers and employees as it may require for the performance of its duties, and shall fix and determine their qualifications and duties.

ART. 15. Unless and until the revenues from operations conducted by the port authority are adequate to meet all expenditures, the legislatures of the two States shall appropriate, in equal amounts, annually, for the salaries, office and other administrative expenses, such sum or sums as shall be recommended by the port authority and approved by the governors of the two States, but each State obligates itself hereunder only to the extent of \$100,000 in any one year.

ART. 16. Unless and until otherwise determined by the action of the legislatures of the two States, no action of the port authority shall be binding unless taken at a meeting at which at least two members from each State are present and unless four votes are cast therefor, two from each State. Each State reserves the right hereafter to provide by law for the exercise of a veto power by the governor thereof over any action of any commissioner appointed therefrom.

ART. 17. Unless and until otherwise determined by the action of the legislatures of the two States, the port authority shall not incur any obligations for salaries, office or other administrative expenses, within the provisions of article 15, prior to the making of appropriations adequate to meet the same.

ART. 18. The port authority is hereby authorized to make suitable rules and regulations not inconsistent with the Constitution of the United States or of either State, and subject to the exercise of the power of Congress, for the improvement of the conduct of navigation and commerce, which, when concurred in or authorized by the legislatures of both States, shall be binding and effective upon all persons and corporations affected thereby.

ART. 19. The two States shall provide penalties for violations of any order, rule, or regulation of the port authority, and for the manner of enforcing the same.

ART. 20. The territorial or boundary lines established by the agreement of 1834, or the jurisdiction of the two States established

thereby, shall not be changed except as herein specifically modified. Port of New York—
Continued.

ART. 21. Either State may, by its legislature, withdraw from this agreement in the event that a plan for the comprehensive development of the port shall not have been adopted by both States on or prior to July 1, 1923; and when such withdrawal shall have been communicated to the governor of the other State by the State so withdrawing, this agreement shall be thereby abrogated.

ART. 22. DEFINITIONS.—The following words as herein used shall have the following meaning: "Transportation facility" shall include railroads, steam or electric, motor truck or other street or highway vehicles, tunnels, bridges, boats, ferries, car floats, lighters, tugs, floating elevators, barges, scows, or harbor craft of any kind, aircraft suitable for harbor service, and every kind of transportation facility now in use or hereafter designed for use for the transportation or carriage of persons or property. "Terminal facility" shall include wharves, piers, slips, ferries, docks, dry docks, bulkheads, dock walls, basins, car floats, float bridges, grain or other storage elevators, warehouses, cold storage, tracks, yards, sheds, switches, connections, overhead appliances, and every kind of terminal or storage facility now in use or hereafter designed for use for the handling, storage, loading, or unloading of freight at steamship, railroad, or freight terminals. "Railroads" shall include railways, extensions thereof, tunnels, subways, bridges, elevated structures, tracks, poles, wires, conduits, power houses, substations, lines for the transmission of power, car barns, shops, yards, sidings, turnouts, switches, stations and approaches thereto, cars, and motive equipment. "Facility" shall include all works, buildings, structures, appliances, and appurtenances necessary and convenient for the proper construction, equipment, maintenance, and operation of such facility or facilities, or any one or more of them. "Real property" shall include land under water, as well as uplands, and all property either now commonly or legally defined as real property or which may hereafter be so defined. "Personal property" shall include choses in action and all other property now commonly or legally defined as personal property or which may hereafter be so defined. "To lease" shall include to rent or to hire. "Rule or regulation," until and unless otherwise determined by the legislatures of both States, shall mean any rule or regulation not inconsistent with the Constitution of the United States or of either State, and, subject to the exercise of the power of Congress, for the improvement of the conduct of navigation and commerce within the district, and shall include charges, rates, rentals, or tolls fixed or established by the port authority; and, until otherwise determined as aforesaid, shall not include matters relating to harbor or river pollution. Wherever action by the legislature of either State is herein referred to, it shall mean an act of the legislature duly adopted in accordance with the provisions of the constitution of the State.

PLURAL OR SINGULAR.—The singular wherever used herein shall include the plural.

CONSENT, APPROVAL, OR RECOMMENDATION OF MUNICIPALITY; HOW GIVEN.—Wherever herein the consent, approval, or recommendation of a "municipality" is required, the word "municipality" shall be taken to include any city or incorporated village within the port district, and in addition in the State of New Jersey any borough, town, township, or any municipality governed by an improvement commission within the district.

Port of New York—
Continued.

Such consent, approval, or recommendation whenever required in the case of the city of New York shall be deemed to have been given or made whenever the board of estimate and apportionment of said city, or any body hereafter succeeding to its duties, shall, by majority vote, pass a resolution expressing such consent, approval, or recommendation; and in the case of any municipality now or hereafter governed by a commission, whenever the commission thereof shall, by a majority vote, pass such a resolution; and in all other cases whenever the body authorized to grant consent to the use of the streets or highways of such municipality shall, by a majority vote, pass such a resolution.

In witness whereof we have hereunto set our hands and seals under chapter 154 of the Laws of 1921 of the State of New York, and chapter 151 of the Laws of 1921 of the State of New Jersey, this 30th day of April, 1921.

WILLIAM R. WILLCOX.	[SEAL.]
EUGENIUS H. OUTERBRIDGE.	[SEAL.]
CHARLES D. NEWTON.	[SEAL.]
J. SPENCER SMITH.	[SEAL.]
DEWITT VAN BUSKIRK.	[SEAL.]
FRANK R. FORD.	[SEAL.]
THOMAS F. MCCRAN.	[SEAL.]

In the presence of Nathan L. Miller, Walter E. Edge, Alfred E. Smith, Charles S. Whitman, William M. Calder, Lewis H. Pounds, Clarence E. Case, D. P. Kingsley, Irving T. Bush, Arthur N. Pierson, Julius Henry Cohen; in whose presence Messrs. Willcox, Outerbridge, Smith, Van Buskirk, Ford, and McCran signed in the great hall of the chamber of commerce in the city of New York on the 30th day of April, 1921. Attorney General Newton being at that time absent from the city, he signed on the 6th day of May, 1921, at the chamber, in the presence of William Leary, Charles T. Gwynne.

And

Whereas the said agreement has been signed and sealed by the commissioners of each State, and has thereby become binding on the two States as provided in the aforesaid acts: Therefore be it

Agreement con-
sented to.

Proviso.
Federal rights, etc.,
not affected.

Amendment.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby given to the said agreement, and to each and every part and article thereof: *Provided*, That nothing therein contained shall be construed as impairing or in any manner affecting any right or jurisdiction of the United States in and over the region which forms the subject of said agreement.

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

Approved, August 23, 1921.

August 23, 1921.
[H. J. Res. 195.]
[Pub. Res., No. 18.]

CHAP. 78.—Joint Resolution Authorizing the payment of salaries of officers and employees of Congress for August, 1921.

Congressional em-
ployees to be paid
August salaries August
24, 1921.

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 House of Representatives, including the Capitol police, their respective salaries for the month of August, 1921, on the 24th day of said month.

Approved, August 23, 1921.

CHAP. 80.—An Act To amend the War Finance Corporation Act, approved April 5, 1918, as amended, to provide relief for producers of and dealers in agricultural products, and for other purposes.

August 24, 1921.

[S. 1915.]

[Public, No. 60.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when used in this Act the term "person" includes partnerships, corporations, and associations, as well as individuals.

War Finance Corporation Act Amendments.

"Person," defined.

Vol. 40, p. 506, amended.

SEC. 2. That section 1 of Title I of the War Finance Corporation Act, approved April 5, 1918, as amended, is amended to read as follows:

"That the Secretary of the Treasury, the Secretary of Agriculture, and four additional persons (who shall be the directors first appointed as hereinafter provided) are hereby created a body corporate and politic in deed and in law by the name, style, and title of the War Finance Corporation (herein called the Corporation), and shall have succession for a period of ten years: *Provided*, That except as otherwise provided by this Act the Corporation shall not exercise any of the powers conferred by this Act except such as are incidental to the liquidation of its assets and the winding up of its affairs, after July 1, 1922."

Creation and membership of Corporation. Secretary of Agriculture added.

Proviso.
Powers limited after July 1, 1922.
Post, pp. 634, 1481.

SEC. 3. The War Finance Corporation Act, approved April 5, 1918, as amended, is amended by adding after section 21 of Title I thereof the following new sections:

New sections.
Vol. 40, pp. 512, 1314, amended.
Agricultural products.

"**SEC. 22.** Whenever the Board of Directors of the Corporation shall be of the opinion that conditions arising out of the war, or out of the disruption of foreign trade created by the war, have resulted in or may result in an abnormal surplus accumulation of any staple agricultural product of the United States or lack of a market for the sale of same or that the ordinary banking facilities are inadequate to enable producers of or dealers in such products to carry them until they can be exported or sold for export in an orderly manner, the Corporation shall thereupon be empowered to make advances, for periods not exceeding one year from the respective dates of such advances, upon such terms, not inconsistent with this Act, as it may determine;

Advances allowed by Corporation, owing to conditions resulting in surplus accumulation of staple, etc.

"(a) To any person engaged in the United States in dealing in, or marketing any such products, or to any association composed of persons engaged in producing such products, for the purpose of assisting such person or association to carry such products until they can be exported or sold for export in an orderly manner. Any such advance shall bear interest at a rate not exceeding 1½ per centum in excess of the rate of discount for ninety-day commercial paper prevailing at the Federal Reserve Bank of the district in which the borrower is located at the time when such advance is made;

To dealers, producers, etc., to assist in holding products until exported, etc.

Interest rates.

"(b) To any person without the United States purchasing such products, but in no case shall any of the money so advanced be expended without the United States. Every such advance shall be secured by adequate security of such character as shall be prescribed by the Board of Directors of the Corporation. The rate of interest charged on any such advance shall be determined by the Board of Directors. The Corporation shall retain power to recall an advance or require additional security at any time.

To purchasers abroad of such products.

Security required.

Interest, etc.

"(c) To any bank, banker, or trust company in the United States which makes or has made an advance or advances to any such person as is described in paragraph (a) of this section for the purpose therein set forth or which makes or has made an advance or advances to any producer for the purpose set forth in paragraph (a). The aggregate of advances made to any bank, banker, or trust company shall not exceed the amount remaining unpaid of the advances made by such bank, banker, or trust company for purposes herein described.

To bankers, etc., making advances to producers, etc., for such purposes.

Limitation of amounts.

Interest. Such advances shall bear interest at the rates fixed by the Corporation.

Advances allowed until July 1, 1922. Extension of time of payment. Limit. Secured commercial paper required for advances. Foreign paper to be payable in United States. Guaranties, etc., required. Advances to banks, etc., having made advances, etc., for agricultural purposes, including live stock. Discounting notes, etc., therefor. Security required. Term limit. Renewals authorized. Maximum restricted. Purchase by Corporation of commercial paper secured by agricultural products or live stock. Extensions of time for payment, etc. Limit.

“SEC. 23. Notwithstanding the limitation of section 1, the advances provided for by section 21 and section 22 of this Act may be made until July 1, 1922. The Corporation may from time to time extend the time of payment of any such advance or advances through renewals, substitution of new obligations, or otherwise, but the time for the payment of any advance made under authority of section 21 and section 22 shall not be extended beyond three years from the date upon which such advance was originally made.

“All advances made under section 21 or under section 22 of this Act shall be made against promissory note or notes, or other instrument or instruments in writing imposing on the borrower a primary and unconditional obligation to repay the advance at maturity, with interest as stipulated therein, with full and adequate security in each instance by indorsement, guaranty, pledge, or otherwise. The Corporation shall retain the power to require additional security at any time. All notes or other instruments evidencing advances to persons outside the United States shall be in terms payable in the United States, in currency of the United States, and shall be secured by adequate guaranties or indorsements in the United States, or by warehouse receipts, acceptable collateral, or other instruments in writing conveying or securing marketable title to agricultural products in the United States.

“SEC. 24. Whenever in the opinion of the Board of Directors of the Corporation the public interest may require it, the Corporation shall be authorized and empowered to make advances upon such terms not inconsistent with this Act as it may determine to any bank, banker, or trust company in the United States, or to any cooperative association of producers in the United States which may have made advances for agricultural purposes, including the breeding, raising, fattening, and marketing of live stock, or may have discounted or rediscounted notes, drafts, bills of exchange or other negotiable instruments issued for such purposes. Such advance or advances may be made upon promissory note or notes, or other instrument or instruments, in such form as to impose on the borrowing bank, banker, trust company, or cooperative association a primary and unconditional obligation to repay the advance at maturity with interest as stipulated therein, and shall be fully and adequately secured in each instance by indorsement, guaranty, pledge, or otherwise. Such advances may be made for a period not exceeding one year and the Corporation may from time to time extend the time of payment of any such advance through renewals, substitution of new obligations or otherwise, but the time for the payment of any such advance shall not be extended beyond three years from the date upon which such advance was originally made. The aggregate of advances made to any bank, banker, trust company, or cooperative association shall not exceed the amount remaining unpaid of the advances made by such bank, banker, trust company, or cooperative association for purposes herein described.

“The Corporation may, in exceptional cases, upon such terms not inconsistent with this Act as it may determine, purchase from domestic banks, bankers, or trust companies, notes, drafts, bills of exchange, or other instruments of indebtedness secured by chattel mortgages, warehouse receipts, bills of lading, or other instruments in writing conveying or securing marketable title to staple agricultural products, including live stock. The Corporation may from time to time, upon like security, extend the time of payment of any note, draft, bill of exchange, or other instrument acquired under this section, but the time for the payment of any such note, draft, bill of exchange, or other instrument shall not be extended beyond three

years from the date upon which such note, draft, bill of exchange, or other instrument was acquired by the Corporation. The Corporation is further authorized, upon such terms as it may prescribe, to purchase, sell, or otherwise deal in acceptances, adequately secured, issued by banking corporations organized under section 25 (a) of the Federal Reserve Act: *Provided*, That no purchase of acceptances of the said banking corporations shall be made except for the purpose of assisting the said banking corporations in financing the exportation of agricultural and manufactured products from the United States to foreign countries. No such acceptances shall be purchased which have a maturity at the time of such purchase of more than three years.

Dealing in acceptances of foreign banking corporations, authorized.
Vol. 41, pp. 378, 1145.

Proviso.
Restricted to exporting American products.

Maturity limitation.

“Advances or purchases may be made under this section at any time prior to July 1, 1922.

Advances, etc., allowed to July 1, 1922.

“SEC. 25. The aggregate amount of all advances made under sections 21, 22, and 24, and of all notes, drafts, bills of exchange, or other securities purchased under section 24 remaining unpaid, shall not at any one time exceed \$1,000,000,000.

Aggregate of advances, etc., limited.

“SEC. 26. Whenever in this Act the words ‘bank, banker, or trust company’ are used, they shall be deemed to include any reputable and responsible financing institution incorporated under the laws of any State or of the United States with resources adequate to the undertaking contemplated.

Inclusion of State or Federal financial institutions.

“SEC. 27. In order to enable the Corporation to carry out the purposes of this Act, the Comptroller of the Currency is hereby authorized to furnish to the Corporation for its confidential use such reports, records, or other information as he may have available relating to financial condition of national banks to which the Corporation has made or contemplates making advances, and to make, through his examiners, for the confidential use of the Corporation, examinations of banks, bankers, or trust companies, other than national banks, to which the Corporation has made or contemplates making advances: *Provided*, That no such examination shall be made without the consent of such bank, banker, or trust company.

Comptroller of the Currency to furnish information of condition of national banks receiving advances.

Examination of other banks, etc.

Proviso.
Subject to consent thereof.
Interest charge by banks limited.

“SEC. 28. No person, bank, banker, or trust company receiving money under the provisions of this Act shall loan such money at a rate of interest greater than 2 per centum per annum in excess of the rate of interest charged or received by the Corporation upon such money.”

“SEC. 4. Section 21 of Title I of the War Finance Corporation Act is hereby amended by striking out paragraphs (b) and (c) thereof, and by striking out at the beginning of the first paragraph the letter (a).

Advances to exporters
Vol. 40, p. 1313, amended.
Limit, etc., stricken out.

“SEC. 5. The first paragraph of section 12 of Title I of the War Finance Corporation Act is hereby amended and reenacted to read as follows:

Vol. 40, p. 509, amended.

“SEC. 12. That the Corporation shall be empowered and authorized to issue and have outstanding at any one time its notes or bonds in an amount aggregating not more than three times its paid-in capital, such notes or bonds to mature not less than six months nor more than five years from the respective dates of issue, and may be redeemable before maturity at the option of the Corporation, as may be stipulated in such notes or bonds, and to bear such rate or rates of interest as may be determined by the board of directors, but such rate or rates of interest shall be subject to the approval of the Secretary of the Treasury. Such notes or bonds shall have a first and paramount floating charge on all the assets of the Corporation, and the Corporation shall not at any time mortgage or pledge any of its assets. Such notes or bonds may be issued at not less than par in payment of any advances authorized by this title, or may be offered

Issue of notes or bonds authorized.
Limit.

Interest.

First lien on assets.

Issue for advances, sale, etc.

for sale publicly or to any individual, firm, corporation, or association, at such price or prices at not less than par as the board of directors, with the approval of the Secretary of the Treasury, may determine."

Termination of power, etc.
Post, p. 1481, amended.

The power of the corporation to issue notes or bonds may be exercised at any time prior to January 1, 1925, but no notes or bonds shall mature later than July 1, 1925.

Vol. 40, p. 510, amended.

SEC. 6. Paragraph 1 of section 13 of Title I of the War Finance Corporation Act is hereby amended and reenacted to read as follows:

Acceptance of bonds or notes as collateral for reserve bank discounts.

"That the Federal Reserve Banks shall be authorized, subject to the maturity limitations of the Federal Reserve Act and to regulations of the Federal Reserve Board, to discount the direct obligations of member banks secured by such notes or bonds of the Corporation and to rediscount notes or other negotiable instruments secured by such notes or bonds and indorsed by a member bank. Discounts or rediscounts under this section shall be at an interest rate equal to the prevailing rate for eligible commercial paper of corresponding maturities."

Interest charges.

SEC. 7. That section 15 of Title I of the War Finance Corporation Act be amended and reenacted to read as follows:

Corporation funds.
Vol. 40, p. 1314, amended.
Disposition of unemployed.

"SEC. 15. That all moneys of the Corporation not otherwise employed may be kept on deposit, subject to check, with the Treasurer of the United States, or in any of the Federal reserve banks, or may, upon the direction of the board of directors of the Corporation, with the approval of the Secretary of the Treasury, be invested in bonds or other obligations of the United States issued or converted after September 24, 1917, or upon like direction and approval, may be used from time to time in the purchase or redemption of any bonds issued by the Corporation.

Investment in Government securities.

Redemption of issues.

"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.

Federal reserve banks may be depositories, etc.

Liquidation.
Post, pp. 634, 1481.

"Beginning July 1, 1922, the directors of the Corporation shall proceed to liquidate its assets and wind up its affairs, except as specifically provided in this title; but the directors of the Corporation, in their discretion, may, from time to time prior to such liquidation, sell and dispose of any securities or other property acquired by the Corporation.

Deposit with Treasurer after July 1, 1922.
Post, pp. 634, 1481.

"After July 1, 1922, the Corporation may, with the approval of the Secretary of the Treasury, deposit with the Treasurer of the United States, as a special deposit, out of money belonging to the Corporation, or from time to time received by it in the course of liquidation or otherwise, an amount equal to the aggregate amount of all outstanding bonds or notes of the Corporation, including principal and interest to maturity. Moneys so deposited shall constitute a special fund for the payment of principal and interest of such bonds or notes, or for the purchase or redemption of such bonds or notes at not more than par and accrued interest, and may be drawn upon or paid out for no other purpose.

Special fund for redemption of bonds, etc.

Moneys received after outstanding bonds, etc., provided for, to be paid into the Treasury.

"Whenever there shall have been deposited in such special fund an amount equal to the aggregate amount of all bonds or notes of the Corporation then outstanding, including principal and interest to maturity, the Corporation may, with the approval of the Secretary of the Treasury, pay into the Treasury of the United States, as miscellaneous receipts, any moneys belonging to the Corporation, or received from time to time in the course of liquidation or otherwise, in excess of a reasonable reserve to meet all liabilities and expenses during liquidation. Whenever any such payment is made, an amount of capital stock of the Corporation equal in par value to the amount so paid in shall be canceled and retired.

Stock to be canceled.

"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.

Reserve fund.

"Any balance remaining after the payment of all the Corporation's debts, and after the retirement of all its capital stock as herein provided, shall be paid into the Treasury of the United States as miscellaneous receipts, and thereupon the Corporation shall be dissolved."

Dissolution after debts paid and stock retired.

Approved, August 24, 1921.

CHAP. 81.—An Act Ratifying, confirming, and approving certain acts of the Legislature of Hawaii granting franchises for the manufacture, distribution, and supply of gas, electric light and power, and the construction, maintenance, and operation of a street railway, and for other purposes.

August 24, 1921.

[S. 2062.]

[Public, No. 61.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act of the Legislature of Hawaii (Act 134 of the Session Laws of 1917), entitled "An act to authorize and provide for the manufacture, maintenance, distribution, and supply of electric current for light and power within the district of Hamakua, on the island and county of Hawaii, Territory of Hawaii," approved by the governor of the Territory of Hawaii April 30, anno Domini 1917, as amended; the act of the Legislature of Hawaii (Act 135 of the Session Laws of 1919), entitled "An act to authorize and provide for the manufacture, maintenance, distribution, and supply of electric current for light and power within the district of Hana, on the island and county of Maui, Territory of Hawaii," approved by the governor of the Territory of Hawaii on April 25, anno Domini 1919; the act of the Legislature of Hawaii (Act 101 of the Session Laws of 1921), entitled "An act to authorize and provide for the manufacture, maintenance, distribution, and supply of electric current for light and power within the districts of North and South Hilo and Puna, in the county of Hawaii, Territory of Hawaii," approved by the governor of the Territory of Hawaii on April 16, anno Domini 1921; the act of the Legislature of the Territory of Hawaii (Act 105 of the Session Laws of 1921), entitled "An act to authorize and provide for the manufacture, maintenance, distribution, and supply of electric current for light and power within Kappa and Waipouli, in the district of Kawaihau, on the island and county of Kauai, Territory of Hawaii," approved by the governor of the Territory of Hawaii on April 16, anno Domini 1921; the act of the Legislature of the Territory of Hawaii (Act 184 of the Session Laws of 1921), entitled "An act granting a franchise for the purpose of manufacturing and supplying gas and electric current in the districts of Wailuku and Makawao, county of Maui, Territory of Hawaii," approved by the governor of the Territory of Hawaii on April 26, anno Domini 1921; and the act of the Legislature of the Territory of Hawaii (Act 186 of the Session Laws of 1921), entitled "An act to amend an act entitled 'An act to authorize and provide for the construction, maintenance, and operation of a street railway or railways in the district of Honolulu, Island of Oahu,' enacted by the Legislature of the Republic of Hawaii July 7, 1898, and granting a franchise to the Honolulu Rapid Transit and Land Company to operate a street railway in the district of Honolulu, providing for the operation of the same, and providing for the purchase of the same by the city and county of Honolulu," approved by the governor of the Territory of Hawaii on April 26, anno Domini 1921, are hereby ratified, confirmed, and approved.

Hawaii. Acts of legislature granting franchises for designated public utilities.

Ratified and approved.

SEC. 2. That Congress, or the Legislature of the Territory of Hawaii may at any time alter, amend, or repeal any or all of the above acts.

Amendment, etc., by Congress or legislature authorized.

Approved, August 24, 1921.

August 24, 1921.

[S. 2330.]

[Public, No. 62.]

National forests.
Time extended for
paying grazing fees in.
Vol. 41, p. 1330, amend-
ed.

Post, p. 220.

CHAP. 82.—An Act To extend the time for payment of grazing fees for the use of national forests during the calendar year 1921.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for making payments of grazing fees for the use of national forests as provided by existing law is extended from the 1st day of September, 1921, to the 1st day of December, 1921.

Approved, August 24, 1921.

August 24, 1921.

[S. 2420.]

[Public, No. 63.]

Birmingham semi-
centennial.
Special canceling
stamps authorized for,
at Birmingham, Ala.,
post office.

CHAP. 83.—An Act Authorizing and directing the Postmaster General to permit the use of a special canceling stamp at the post office of Birmingham, Alabama, bearing the words "Birmingham semicentennial, October 24 to 29, 1921."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Postmaster General be, and he is hereby, authorized and directed to permit the use in the Birmingham, Alabama, post office of special canceling stamps bearing the following words: "Birmingham semicentennial, October 24 to 29."

Approved, August 24, 1921.

August 24, 1921.

[H. R. 4813.]

[Public, No. 64.]

Public lands.
Mining claims assess-
ments.
Vol. 21, p. 61, amend-
ed.

Period of work to
commence on 1st day
of July.

R. S., sec. 2324, p.
426, amended.

Extension of work
for 1921.

CHAP. 84.—An Act Changing the period for doing annual assessment work on unpatented mineral claims from the calendar year to the fiscal year beginning July 1 each year.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of "An Act to amend sections 2324 and 2325 of the Revised Statutes of the United States concerning mineral lands," approved January 22, 1880, be, and the same is hereby, amended to read as follows:

"SEC. 2. That section 2324 of the Revised Statutes of the United States be amended by adding the following words: 'Provided, That the period within which the work required to be done annually on all unpatented mineral claims located since May 10, 1872, including such claims in the Territory of Alaska, shall commence at 12 o'clock meridian on the 1st day of July succeeding the date of location of such claim: *Provided further,* That on all such valid existing claims the annual period ending December 31, 1921, shall continue to 12 o'clock meridian July 1, 1922.'"

Approved, August 24, 1921.

August 24, 1921.

[H. R. 5621.]

[Public, No. 65.]

Public lands.
Disposal of unsold
lots in Fort Madison
and Bellevue town
sites, Iowa.

Purchase by occu-
pants.

Vol. 5, pp. 70, 178.

Proviso.
Donation to municip-
alities.

CHAP. 85.—An Act For the disposal of certain lands in the town sites of Fort Madison and Bellevue, Iowa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all lots in the town sites of Fort Madison and Bellevue, Iowa, not heretofore sold and patented under the Acts of July 2, 1836, and March 3, 1837 (Fifth Statutes, pages 70 and 178), shall be disposed of and patented to the uncontestated occupants thereof holding same by themselves and their predecessors in interest, in good faith under claim and color of title, and who shall make application for patent or to purchase such lots within one year from the passage of this Act, and who shall furnish satisfactory proof of such occupancy and color of title, and pay therefor the appraised value of such lots in case the purchase price has not been paid to the United States: *Provided,* That lots occupied by public improvements shall be donated and patented to the municipality

owning such improvements. All lots in said town sites not so disposed of at the expiration of one year after the passage of this Act shall be subject to private sale at the appraised value thereof, or to competitive sale, at not less than the appraised value, in the discretion of the Secretary of the Interior.

Sale of undisposed of lots.

Approved, August 24, 1921.

CHAP. 86.—An Act Taxing contracts for the sale of grain for future delivery, and options for such contracts, and providing for the regulation of boards of trade, and for other purposes.

August 24, 1921.
[H. R. 5676.]
[Public, No. 66.]

Be it be enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act shall be known by the short title of "The Future Trading Act."

Future Trading Act.
Post, p. 998.

SEC. 2. That for the purposes of this Act "contract of sale" shall be held to include sales, agreements of sale, and agreements to sell. That the word "person" shall be construed to import the plural or singular and shall include individuals, associations, partnerships, corporations, and trusts. That the word "grain" shall be construed to mean wheat, corn, oats, barley, rye, flax, and sorghum. The term "future delivery," as used herein, shall not include any sale of cash grain for deferred shipment or delivery. The words "board of trade" shall be held to include and mean any exchange or association, whether incorporated or unincorporated, of persons who shall be engaged in the business of buying or selling grain or receiving the same for sale on consignment. The act, omission, or failure of any official, agent, or other person acting for any individual, association, partnership, corporation, or trust within the scope of his employment or office shall be deemed the act, omission, or failure of such individual, association, partnership, corporation, or trust, as well as of such official, agent, or other person.

Terms construed.

Principals responsible for acts of agents.

SEC. 3. That in addition to the taxes now imposed by law there is hereby levied a tax amounting to 20 cents per bushel on each bushel involved therein, whether the actual commodity is intended to be delivered or only nominally referred to, upon each and every privilege or option for a contract either of purchase or sale of grain, intending hereby to tax only the transactions known to the trade as "privileges," "bids," "offers," "puts and calls," "indemnities," or "ups and downs."

Additional tax on options for sale or purchase of grain.
Vol. 40, p. 1136.

SEC. 4. That in addition to the taxes now imposed by law there is hereby levied a tax of 20 cents a bushel on every bushel involved therein, upon each contract of sale of grain for future delivery except—

On contracts for future delivery.

(a) Where the seller is at the time of the making of such contract the owner of the actual physical property covered thereby, or is the grower thereof, or in case either party to the contract is the owner or renter of land on which the same is to be grown, or is an association of such owners, or growers of grain, or of such owners or renters of land; or

Exceptions.
If seller is owner, etc., of property.

(b) Where such contracts are made by or through a member of a board of trade which has been designated by the Secretary of Agriculture as a "contract market," as hereinafter provided, and if such contract is evidenced by a memorandum in writing which shows the date, the parties to such contract and their addresses, the property covered and its price, and the terms of delivery, and provided that each board member shall keep such memorandum for a period of three years from the date thereof, or for a longer period if the Secretary of Agriculture shall so direct, which record shall at all times be open to the inspection of any representative of the United States Department of Agriculture or the United States Department of Justice.

If made through designated boards of trade Requirements.

Contract markets.
Designation of
boards of trade as.
Conditions.

Located at terminal
markets, etc.

Conform to require-
ments for detailed ac-
counting of transac-
tions, etc.

Preservation, inspec-
tion, etc., of records.

Prevent misleading
reports of market
prices, etc.

Prevent price ma-
nipulation by opera-
tors.

Admit cooperative
associations of produc-
ers to membership.

Proviso.
Distribution of earn-
ings among.

Refuse privileges to
barred operators.

Post, p. 189.
Contract markets.
Applications for des-
ignation as.

Commission author-
ized to suspend, etc.,
boards violating re-
quirements, etc.

Hearings, etc.

SEC. 5. That the Secretary of Agriculture is hereby authorized and directed to designate boards of trade as "contract markets" when, and only when, such boards of trade comply with the following conditions and requirements:

(a) When located at a terminal market upon which cash grain is sold in sufficient volumes and under such conditions as fairly to reflect the general value of the grain and the difference in value between the various grades of grain, and having recognized official weighing and inspection service.

(b) When the governing board thereof provides for the making and filing, by the board or any member thereof, as the Secretary of Agriculture may direct, of reports in accordance with the rules and regulations, and in such manner and form and at such times as may be prescribed by the Secretary of Agriculture, showing the details and terms of all transactions entered into by the board, or the members thereof, either in cash transactions consummated at, on, or in a board of trade, or transactions for future delivery, and when such governing board provides, in accordance with such rules and regulations, for the keeping of a record by the board or the members of the board of trade, as the Secretary of Agriculture may direct, showing the details and terms of all cash and future transactions entered into by them, consummated at, on, or in a board of trade, such record to be in permanent form, showing the parties to all such transactions, any assignments or transfers thereof, with the parties thereto, and the manner in which said transactions are fulfilled, discharged, or terminated. Such record shall be required to be kept for a period of three years from the date thereof, or for a longer period if the Secretary of Agriculture shall so direct, and shall at all times be open to the inspection of any representative of the United States Department of Agriculture or United States Department of Justice.

(c) When the governing board thereof prevents the dissemination, by the board or any member thereof, of false, misleading, or inaccurate report, concerning crop or market information or conditions that affect or tend to affect the price of commodities.

(d) When the governing board thereof provides for the prevention of manipulation of prices, or the cornering of any grain, by the dealers or operators upon such board.

(e) When the governing board thereof admits to membership thereof and all privileges thereon on such boards of trade any duly authorized representative of any lawfully formed and conducted cooperative associations of producers having adequate financial responsibility: *Provided*, That no rule of a contract market against rebating commissions shall apply to the distribution of earnings among the bona fide members of any such cooperative association.

(f) When the governing board shall provide for making effective the final orders or decisions entered pursuant to the provisions of paragraph (b) section 6 of this Act.

SEC. 6. That any board of trade desiring to be designated a "contract market" shall make application to the Secretary of Agriculture for such designation and accompany the same with a showing that it complies with the above conditions, and with a sufficient assurance that it will continue to comply with the above requirements.

(a) A commission composed of the Secretary of Agriculture, the Secretary of Commerce, and the Attorney General is authorized to suspend for a period not to exceed six months or to revoke the designation of any board of trade as a "contract market" upon a showing that such board of trade has failed or is failing to comply with the above requirements or is not enforcing its rules of government made a condition of its designation as set forth in section 5. Such suspension or revocation shall only be after a notice to the

officers of the board of trade affected and upon a hearing: *Provided*, That such suspension or revocation shall be final and conclusive unless within fifteen days after such suspension or revocation by the said commission such board of trade appeals to the circuit court of appeals for the circuit in which it has its principal place of business by filing with the clerk of such court a written petition praying that the order of the said commission be set aside or modified in the manner stated in the petition, together with a bond in such sum as the court may determine, conditioned that such board of trade will pay the costs of the proceedings if the court so directs. The clerk of the court in which such a petition is filed shall immediately cause a copy thereof to be delivered to the Secretary of Agriculture, chairman of said commission, or any member thereof, and the said commission shall forthwith prepare, certify, and file in the court a full and accurate transcript of the record in such proceedings, including the notice to the board of trade, a copy of the charges, the evidence, and the report and order. The testimony and evidence taken or submitted before the said commission duly certified and filed as aforesaid as a part of the record, shall be considered by the court as the evidence in the case. The proceedings in such cases in the circuit court of appeals shall be made a preferred cause and shall be expedited in every way. Such a court may affirm or set aside the order of the said commission or may direct it to modify its order. No such order of the said commission shall be modified or set aside by the circuit court of appeals unless it is shown by the board of trade that the order is unsupported by the weight of the evidence or was issued without due notice and a reasonable opportunity having been afforded to such board of trade for a hearing, or infringes the Constitution of the United States, or is beyond the jurisdiction of said commission: *Provided further*, That if the Secretary of Agriculture shall refuse to designate as a contract market any board of trade that has made application therefor, then such board of trade may appeal from such refusal to the commission described therein, consisting of the Secretary of Agriculture, the Secretary of Commerce, and the Attorney General of the United States, with the right to appeal as provided for in other cases in this section, the decision on such appeal to be final and binding on all parties interested.

(b) That if the Secretary of Agriculture has reason to believe that any person is violating any of the provisions of this Act, or is attempting to manipulate the market price of any grain in violation of the provisions of section 5 hereof, or of any of the rules or regulations made pursuant to its requirements, he may serve upon such person a complaint stating his charge in that respect, to which complaint shall be attached or contained therein a notice of hearing, specifying a day and place not less than three days after the service thereof, requiring such person to show cause why an order should not be made directing that all contract markets until further notice of the said commission refuse all trading privileges thereon to such person. Said hearing may be held in Washington, District of Columbia, or elsewhere, before the said commission, or before a referee designated by the Secretary of Agriculture, who shall cause all evidence to be reduced to writing and forthwith transmit the same to the Secretary of Agriculture as chairman of the said commission. That for the purpose of securing effective enforcement of the provisions of this Act the provisions, including penalties, of section 12 of the Interstate Commerce Act, as amended, relating to the attendance and testimony of witnesses, the production of documentary evidence, and the immunity of witnesses, are made applicable to the power, jurisdiction, and authority of the Secretary of Agriculture, the said commission, or said referee in proceedings under this Act, and to persons subject to its provisions.

Provisos.
Action conclusive unless petition be filed in circuit court of appeals to set order aside, etc.

Records, etc., to be certified to court.

Accepted as testimony.

Expediting directed.

Authority to set aside, etc., orders, limited.

Appeal to commission if board of trade be refused designation as contract market.

Decision final.

Complaints against persons for violating provisions hereof.

Hearings by commission or referee.

Jurisdiction for securing testimony, enforcement, etc.
Vol. 26, p. 743.

Order requiring contract markets to refuse privileges to such persons.

Petition to circuit court of appeals to set aside order.

Procedure.

Jurisdiction of court.

Review by Supreme Court allowed.

Vol. 36, p. 1157.

Collection of tax.

Vacation of designation as contract market on application.

Renewal authorized on application therefor.

Investigations, etc., of operations of boards of trade.

Publication of results.

Provisos.

Issuing of reports.

Statement of facts.

Cooperative investigations of marketing conditions, etc.

Upon evidence received the said commission may require all contract markets to refuse such person all trading privileges thereon for such period as may be specified in said order. Notice of such order shall be sent forthwith by registered mail or delivered to the offending person and to the governing boards of said contract markets. After the issuance of the order by the commission, as aforesaid, the person against whom it is issued may obtain a review of such order or such other equitable relief as to the court may seem just by filing in the United States circuit court of appeals of the circuit in which the petitioner is doing business a written petition praying that the order of the commission be set aside. A copy of such petition shall be forthwith served upon the commission by delivering such copy to its chairman, or to any member thereof, and thereupon the commission shall forthwith certify and file in the court a transcript of the record theretofore made, including evidence received. Upon the filing of the transcript the court shall have jurisdiction to affirm, to set aside, or modify the order of the commission, and the findings of the commission as to the facts, if supported by the weight of evidence, shall in like manner be conclusive. In proceedings under paragraphs (a) and (b) the judgment and decree of the court shall be final, except that the same shall be subject to review by the Supreme Court upon certiorari, as provided in section 240 of the Judicial Code.

SEC. 7. That the tax provided for herein shall be paid by the seller, and such tax shall be collected either by the affixing of stamps or by such other method as may have been prescribed by the Secretary of the Treasury by regulations, and such regulations shall be published at such times and in such manner as shall be determined by the Secretary of the Treasury.

SEC. 8. That any board of trade that has been designated a contract market, in the manner herein provided, may have such designation vacated and set aside by giving notice in writing to the Secretary of Agriculture requesting that its designation as a contract market be vacated, which notice shall be served as least ninety days prior to the date named therein, as the date when the vacation of designation shall take effect. Upon receipt of such notice the Secretary of Agriculture shall forthwith order the vacation of the designation of such board of trade as a contract market, effective upon the day named in the notice, and shall forthwith send a copy of the notice and his order to all other contract markets. From and after the date upon which the vacation became effective, the said board of trade can thereafter be designated again a contract market by making application to the Secretary of Agriculture in the manner herein provided for an original application.

SEC. 9. That the Secretary of Agriculture may make such investigations as he may deem necessary to ascertain the facts regarding the operations of boards of trade and may publish from time to time, in his discretion, the result of such investigation, and such statistical information gathered therefrom, as he may deem of interest to the public, except data and information which would separately disclose the business transactions of any person, and trade secrets or names of customers: *Provided*, That nothing in this section shall be construed to prohibit the Secretary of Agriculture from making or issuing such reports as he may deem necessary, relative to the conduct of any board of trade, or of the transactions of any person found guilty of violating the provisions of this Act under the proceedings prescribed in section 6 of this Act: *Provided further*, That the Secretary of Agriculture in any report may include the facts as to any actual transaction. The Secretary of Agriculture, upon his own initiative or in cooperation with existing governmental agencies, shall investigate marketing conditions of grain and grain products, and by-products, including supply and demand for these commodities,

cost to the consumer, and handling and transportation charges. He shall likewise compile and furnish to producers, consumers, and distributors, by means of regular or special reports, or by such methods as he may deem most effective, information respecting the grain markets, together with information on supply, demand, prices, and other conditions, in this and other countries that affect the markets.

Dissemination of information.

SEC. 10. That any person who shall fail to evidence any such contract by a memorandum in writing, or to keep the record, or make a report, or who shall fail to pay the tax, as provided in sections 4 and 5 hereof, or who shall fail to pay the tax required in section 3 hereof, shall pay in addition to the tax a penalty equal to 50 per centum of the tax levied against him under this Act and shall be guilty of a misdemeanor, and upon conviction thereof, be fined not more than \$10,000 or imprisoned for not more than one year, or both, together with the costs of prosecution.

Additional tax for designated violations.

Punishment on conviction.

SEC. 11. That if any provision of this Act or the application thereof to any person or circumstances is held invalid, the validity of the remainder of the Act and of the application of such provision to other persons and circumstances shall not be affected thereby.

Invalidity of any provision, etc., not to affect remainder of Act.

SEC. 12. That no tax shall be imposed by this Act within four months after its passage, and no fine, imprisonment, or other penalty shall be enforced for any violation of this Act occurring within four months after its passage.

Penalties not enforced until four months.

SEC. 13. The Secretary of Agriculture may cooperate with any department or agency of the Government, any State, Territory, District, or possession, or department, agency or political subdivision thereof, or any person; and shall have the power to appoint, remove, and fix the compensation of such officers and employees, not in conflict with existing law, and make such expenditures for rent outside the District of Columbia, printing, telegrams, telephones, law books, books of reference, periodicals, furniture, stationery, office equipment, travel, and other supplies and expenses as shall be necessary to the administration of this Act in the District of Columbia and elsewhere, and there is hereby authorized to be appropriated, out of any moneys in the Treasury not otherwise appropriated, such sums as may be necessary for such purposes.

Cooperation with Government, State, etc., agencies.

Authority for employees, expenses, etc.

Appropriations authorized.

Approved, August 24, 1921.

CHAP. 87.—An Act Authorizing bestowal upon the unknown unidentified American to be buried in the Memorial Amphitheater of the National Cemetery at Arlington, Virginia, the congressional medal of honor and the distinguished service cross.

August 24, 1921.
[H. R. 7255.]
[Public, No. 67.]

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 hereby is, authorized to bestow with appropriate ceremonies, military and civil, the congressional medal of honor and the distinguished service cross upon the unknown unidentified American to be buried in the Memorial Amphitheater of the National Cemetery at Arlington, Virginia, on November 11, 1921.

Medal of honor. Bestowal of, on unidentified soldier in Memorial Amphitheater, Arlington, Va. Vol. 41, p. 1447.

Approved, August 24, 1921.

CHAP. 88.—An Act To control importations of dyes and chemicals.

August 24, 1921.
[H. R. 8107.]
[Public, No. 68.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subdivision (a) of section 501 of the Dye and Chemical Control Act, approved May 27, 1921, is amended by striking out the words "three months," and inserting in lieu thereof the words "six months."

Dye and Chemical Control Act. Provisions continued three months. A. S. C. p. 18, amended. Post, pp. 220, 990.

War Trade Board.
Furniture, etc.,
transferred to Treasury
Department.

SEC. 2. That all furniture, file cases, typewriters, and other office appliances in use by the War Trade Section of the Department of State on May 28, 1921, shall be transferred to and become the property of the Treasury Department.

Approved, August 24, 1921.

August 24, 1921.

[H. R. 8117.]

[Public, No. 69.]

CHAP. 89.—An Act Making appropriations to supply urgent deficiencies in appropriations for the fiscal year ending June 30, 1922, and for other purposes.

Urgent deficiencies
appropriations.

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, to supply urgent deficiencies in appropriations for the fiscal year ending June 30, 1922, and for other purposes, namely:

District of Columbia.

DISTRICT OF COLUMBIA.

Courts and prisons.

COURTS AND PRISONS.

Miscellaneous ex-
penses, supreme court
and court of appeals.

Miscellaneous expenses: For such miscellaneous expenses as may be authorized by the Attorney General for the Supreme Court of the District of Columbia and its officers, including the furnishing and collecting of evidence where the United States is or may be a party in interest, including also such expenses other than for personal services as may be authorized by the Attorney General for the court of appeals, District of Columbia, fiscal year 1921, \$5,500.

Sixty per cent from
District revenues.

Sixty per centum of the foregoing sum for the District of Columbia shall be paid out of the revenues of the District of Columbia and 40 per centum out of the Treasury of the United States.

Shipping Board.

UNITED STATES SHIPPING BOARD.

Maintenance, etc.,
Emergency Fleet Cor-
poration.

For expenses of the United States Shipping Board Emergency Fleet Corporation for losses due to the maintenance and operation of ships and for administrative purposes, \$48,500,000: *Provided*, That no part of this sum shall be used for the payment of claims other than those resulting from the current maintenance and operation of vessels: *Provided further*, That no part of this sum shall be used to pay the compensation of any attorney, regular or special, for the United States Shipping Board or the United States Shipping Board Emergency Fleet Corporation unless the contract of employment has been approved by the Attorney General of the United States: *Provided further*, That not more than six officers or employees of the United States Shipping Board or the United States Shipping Board Emergency Fleet Corporation shall be paid an annual salary or compensation in excess of \$11,000: *Provided further*, That this appropriation shall not be available for the payment of certified public accountants, their agents, or employees, except those now employed in making an audit and taking an inventory of stock, and after the completion of such audit and inventory all auditing of every nature requiring the services of outside auditors shall be furnished through the Bureau of Efficiency: *Provided further*, That no part of this appropriation shall be used for actual expenses of subsistence exceeding \$5 a day or per diem in lieu of subsistence exceeding \$4 for any officer or employee of the United States Shipping Board or the United States Shipping Board Emergency Fleet Corporation.

Provisos.
Limit on payment of
claims.

Restriction on em-
ployment of attorneys.

Pay restriction.

Employment of cer-
tified public account-
ants, etc., limited.

Subsistence etc., al-
lowance.

State Department.

DEPARTMENT OF STATE.

Conference on arma-
ment limitation.
All expenses.
Act, p. 141.

Conference on the Subject of the Limitation of Armament: To enable the United States Government suitably to participate in the Conference on the Subject of the Limitation of Armament to be held

in the city of Washington and for the compensation of delegates or other representatives, clerks, and employees, including personal services in the District of Columbia, notwithstanding the provision of any other Act, expenses of transportation, subsistence, printing in English and other languages (including publication of the proceedings), stationery and supplies, entertainment of delegates, and such other objects as the President may deem necessary, to be disbursed under the direction of the Secretary of State, \$200,000, or as much thereof as may be necessary: *Provided*, That a report shall be made to Congress not later than June 30, 1922, of the expenditures hereunder.

Proviso.
Report of expenditures.

TREASURY DEPARTMENT.

Treasury Department.

DIVISION OF CUSTOMS.

Customs Division.

For expenses of the Dye and Chemical Section, Division of Customs, \$7,000.

Dye and Chemical section.

CUSTOMS SERVICE.

Customs service.

For all necessary expenses, as may be authorized by the Secretary of the Treasury, in connection with the administration and enforcement of the customs laws and regulations, including investigations by the Tariff Commission, and the consideration of pending legislation, including the employment of any necessary officers and other employees in the District of Columbia, and the several collection districts, \$100,000.

Administration, enforcement, etc., of laws and regulations.

DEPARTMENT OF JUSTICE.

Department of Justice.

CONTINGENT EXPENSES.

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 necessaries, directly ordered by the Attorney General, for the fiscal years that follow:

Contingent expenses.

For 1918, 25 cents;

For 1919, \$5.91.

MISCELLANEOUS OBJECTS, DEPARTMENT OF JUSTICE.

Miscellaneous.

Detection and prosecution of crimes: For the detection and prosecution of crimes against the United States, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal years that follow:

Detection, etc., of crimes.

For 1918, \$564.

For 1919, \$728.

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, for the fiscal years that follow:

Books for judicial officers.

For 1918, \$9.00;

For 1919, \$3.00.

Payment of costs taxed against the United States: For the payment of the costs taxed by the Supreme Court of the District of Columbia against the defendants in the case of the Central Pacific Railway Company against Franklin K. Lane, Secretary of the Interior, and Clay Tallman, Commissioner of the General Land Office, for the fiscal year 1921, \$116.30.

Costs in Central Pacific Railway case.

UNITED STATES COURTS.

United States courts.

Marshals.

For salaries, fees, and expenses of United States marshals and their deputies, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$72,000.

District attorneys.

For salaries of United States district attorneys and expenses of United States district attorneys and their regular assistants, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$29,000.

Clerks.

For salaries of clerks of United States district courts, their deputies, and other assistants, expenses of travel and subsistence, and other expenses of conducting their respective offices, in accordance with the provisions of the Act approved February 26, 1919, for the fiscal year 1921, \$66,000.

Vol. 40, p. 1182.

Jurors.

For fees of jurors, fiscal year 1921, \$31,000.

Support of prisoners.

For support of United States prisoners, including necessary clothing and medical aid, and so forth, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921, \$138,000: *Provided*, That the accounting officers are authorized to reimburse from this appropriation the board of prison commissioners of the Texas State prison system in the amount of \$5 paid as discharge gratuity to United States prisoner, Hattie Burr.

Proviso.
Texas prison commissioners.
Reimbursement.

Miscellaneous.

For such miscellaneous expenses as may be authorized by the Attorney General for the United States courts and their officers, including so much as may be necessary in the discretion of the Attorney General for such expenses in the district of Alaska, for the fiscal years that follow:

For 1918, \$7.04;

For 1919, \$524.57.

Proviso.
Judd and Detweiler,
payment to.

For 1920, \$1,618.04: *Provided*, That the General Accounting Office is authorized and directed to settle under this appropriation for the fiscal year 1920 the bill of Judd and Detweiler, amounting to \$12, for furnishing fifty copies of the brief in the case of Isiah Smith against United States, and to allow in the account of United States marshal for the western district of Oklahoma for the quarter ended September 30, 1920, items aggregating \$41.11, covering authorized payments for subsistence in excess of \$5 per day cab fare and war tax paid to H. C. Cowles, expert ecologist;

For 1921, \$42,000.

Penitentiaries.
Atlanta, Ga.

Atlanta, Georgia, Penitentiary: For miscellaneous expenditures, including the same objects specified under this head in the Sundry Civil Appropriation Act for the fiscal year 1921 for the penitentiary at Leavenworth, Kansas, \$1,449.10;

For construction of water tank, \$20,000.

Leavenworth, Kans.

Leavenworth, Kansas, Penitentiary: For construction complete of new power house, \$30,000;

For purchase of boilers, engines, and other equipment for power house, \$91,500.

McNeil Island, Wash.

McNeil Island, Washington, Penitentiary: For construction of waterworks system, \$8,200.

Department of Agriculture.

DEPARTMENT OF AGRICULTURE.

Packers and Stockyards Act.
Expenses.
Amt., p. 169.
Proviso.
Pay restriction.

Enforcement of Packers and Stockyards Act: To enable the Secretary of Agriculture to carry into effect the provisions of the Packers and Stockyards Act, approved August 15, 1921, \$200,000: *Provided*, That no person shall be paid from this appropriation at a rate of compensation exceeding \$5,000 per annum.

LEGISLATIVE.

HOUSE OF REPRESENTATIVES.

To pay the widow of Rorer A. James, late a Representative from the State of Virginia, \$7,500, to be disbursed by the Sergeant at Arms of the House of Representatives.

To pay to the widow of William E. Mason, late a Representative from the State of Illinois, \$7,500, to be disbursed by the Sergeant at Arms of the House of Representatives.

For payment to Harry B. Hawes for expenses incurred as contestee in the contested election case of Bogy versus Hawes, audited and recommended by the Committee on Elections Numbered One, \$2,000.

JUDGMENTS, UNITED STATES COURTS.

For payment of the final judgments and decrees, including costs of suits, which have been rendered under the provisions of the Act of March 3, 1887, entitled "An Act to provide for the bringing of suits against the Government of the United States," certified to Congress during the present session by the Attorney General in Senate Document Numbered 61, and which have not been appealed, namely:

Under the War Department, \$8,385.15.

Under the Navy Department, \$7,233.50.

In all, \$15,618.65, together with such additional sum as may be necessary to pay interest on the respective judgments at the rate of 4 per centum per annum from the date thereof until the time this appropriation is made.

For payment of the judgment rendered against the United States by the District Court of the United States for the District of Maryland, sitting in Admiralty, and certified to Congress by the Attorney General in Senate Document Numbered 62 of the present session, under the Navy Department, \$1,848.70.

JUDGMENTS, COURT OF CLAIMS.

For payment of the judgments rendered by the Court of Claims and reported to Congress during the present session in Senate Document Numbered 63, namely:

Under the Treasury Department, \$166,523.02;

Under the War Department, except the judgment in favor of the Broadbent Portable Laundry Corporation, \$19,012.71;

In all, \$185,535.73.

None of the judgments contained herein shall be paid until the right of appeal shall have expired.

AUDITED CLAIMS.

SEC. 2. That for the payment of the following claims, certified to be due by the several accounting officers of the Treasury Department, and by the general accounting office, under appropriations the balances of which have been exhausted or carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874, and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1919 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884, as fully set forth in Senate Document Numbered 64, reported to Congress at its present session, there is appropriated as follows:

Legislative.

House of Representatives.

Rorer A. James.
Pay to widow.William E. Mason.
Pay to widow.Harry B. Hawes.
Contested election
expenses.Judgments, United
States courts.Payment of.
Vol. 24, p. 505.War Department.
Navy Department.

Interest.

Maryland district
court.
Vol. 41, p. 1523.Judgments, Court
of Claims.

Payment of.

Classification.

Broadbent Portable
Laundry Corporation,
excepted.

Post, p. 340.

Right of appeal.

Audited claims.

Payment of, certified
by accounting officers.

Vol. 18, p. 110.

Vol. 23, p. 254.

Treasury Department.

- For salaries and expenses, Bureau of War Risk Insurance, \$120.12.
- For national security and defense, Bureau of War Risk Insurance, \$2.25.
- For collecting the revenue from customs, \$12.24.
- For freight, transportation, and so forth, Public Health Service, 1920, \$464.44.
- For quarantine service, \$48.30.
- For interstate quarantine service, 1921, \$469.95.
- For field investigations of public health, \$18.
- For maintenance of marine hospitals, Public Health Service, \$80.70.
- For collecting the war revenue, \$554.75.
- For collecting the income tax, \$304.50.
- For miscellaneous expenses, Internal-Revenue Service, \$471.
- For refunding internal revenue collections, \$1,595.63.
- For refunding taxes illegally collected, \$1,537.26.
- For redemption of stamps, \$9.13.
- For allowance or drawback (internal revenue), \$201.44.
- For materials and miscellaneous expenses, Bureau of Engraving and Printing, \$26.40.
- For Coast Guard, \$15,543.94.
- For contingent expenses, assay office at New York, 1920, \$1,000.
- For contingent expenses, assay office at New York, \$65.76.
- For operating supplies for public buildings, \$27.53.
- For furniture and repairs of same for public buildings, \$31.79.
- For repairs and preservation of public buildings, \$8.55.
- For mechanical equipment of public buildings, \$29.15.
- For general expenses of public buildings, \$3.15.
- For judgments, Court of Claims, Treasury Department, \$437.62.

War Department.

- For contingent expenses, War Department, \$27.05.
- For increase of compensation, War, Miscellaneous, Civil, 25 cents.
- For increase of compensation, Military Establishment, \$8,645.64.
- For contingencies of the Army, \$9.20.
- For registration and selection for military service, \$1,576.29.
- For contingencies, Military Intelligence Division, General Staff Corps, 1920, \$2,435.55.
- For Signal Service of the Army, \$7,545.37.
- For increase for aviation, Signal Corps, \$2,063.54.
- For Air Service, military, \$270.90.
- For Air Service, production, \$393.99.
- For pay, and so forth, of the Army, \$3,276.85.
- For mileage to officers and contract surgeons, \$768.16.
- For arrears of pay, bounty, and so forth, \$54.89.
- For general appropriations, Quartermaster Corps, \$93,017.18.
- For transportation of the Army and its supplies, \$122.39.
- For clothing and camp and garrison equipage, \$7.72.
- For horses for Cavalry, Artillery, and Engineers, \$149.97.
- For inland and port storage and shipping facilities, \$42.
- For medical and hospital department, \$4,099.02.
- For artificial limbs, \$41.67.
- For engineer operations in the field, \$2,220.
- For supplies, services, and transportation, Quartermaster Corps, \$178,956.33.
- For barracks and quarters, \$5,702.32.
- For ordnance service, \$543.66.
- For ordnance stores and supplies, \$133.90.
- For arming, equipping, and training the National Guard, \$28.16.
- For encampment and maneuvers, Organized Militia, \$128.88.
- For armament of fortifications, \$14,856.87.
- For electrical and sound ranging equipment, \$94.50.

- For proving ground facilities, \$175.05.
 For increase of compensation, rivers and harbors, \$83.81.
 For headstones for graves of soldiers, \$20.50.
 For disposition of remains of officers, soldiers, and civil employees, \$51.24.
 For National Home for Disabled Volunteer Soldiers, Western Branch, \$2.50.
 For contingent and miscellaneous expenses, Hydrographic Office, Navy Department, \$5.85.
 For contingent expenses, Navy Department, \$5.
 For increase of compensation, Naval Establishment, \$16.88.
 For pay, miscellaneous, \$705.38.
 For aviation, Navy, \$2,065.79.
 For pay, Marine Corps, \$3,603.95.
 For maintenance, Quartermaster's Department, Marine Corps, \$3,262.35.
 For contingent, Marine Corps, \$2,263.30.
 For transportation, Bureau of Navigation, \$2,886.30.
 For outfits on first enlistment, Bureau of Navigation, \$424.44.
 For organizing the Naval Reserve Force, \$86.55.
 For instruments and supplies, Bureau of Navigation, \$25.
 For contingent, Bureau of Medicine and Surgery, \$899.24.
 For pay of the Navy, \$19,963.42.
 For provisions, Navy, Bureau of Supplies and Accounts, \$414.23.
 For freight, Bureau of Supplies and Accounts, \$96,355.90.
 For fuel and transportation, Bureau of Supplies and Accounts, \$54.
 For engineering, Bureau of Engineering, \$1,383.08.
 For equipment and operation, building for Interior Department offices, Interior Department, \$12.50.
 For contingent expenses, Department of the Interior, \$3.45.
 For scientific library, Patent Office, \$22.05.
 For medical relief in Alaska, \$833.33.
 For contingent expenses of land offices, \$72.05.
 For salaries, offices of surveyors general, \$272.48.
 For contingent expenses, offices of surveyors general, \$10.
 For protecting public lands, timber, and so forth, \$21.77.
 For surveying the public lands, \$776.57.
 For general expenses, Bureau of Mines, \$3.66.
 For testing fuel, Bureau of Mines, 62 cents.
 For investigating mine accidents, \$22.17.
 For Geological Survey, \$1.93.
 For Army pensions, \$96.
 For relieving distress and prevention, and so forth, of diseases among Indians, Indian service, \$47.90.
 For industrial work and care of timber, \$27.50.
 For Indian school and agency buildings, \$12.75.
 For purchase and transportation of Indian supplies, \$265.03.
 For telegraphing and telephoning, Indian Service, \$6.71.
 For telegraphing and telephoning, Indian Service, 1920, \$34.62.
 For inspectors, Indian Service, \$12.85.
 For Indian school, Fort Mojave, Arizona, \$17.82.
 For Indian school, Lawrence, Kansas, \$114.29.
 For Indian school, Genoa, Nebraska, \$44.55.
 For Indian school, Wahpeton, North Dakota, repairs and improvements, 1920, \$10.60.
 For support of Yankton Sioux, South Dakota, 1920, \$122.80.
 For education, Sioux Nation, South Dakota, 10 cents.
 For support of Indians in Utah, \$41.14.
 For support of Indians of Colville and other agencies and Joseph's Band of Nez Percés, Washington, 91 cents.

- For support of Chippewas of Lake Superior, Wisconsin, \$14.19.
 For irrigation project, ceded lands, Wind River Reservation, Wyoming (reimbursable), 1920, \$628.23.
 For irrigation project, ceded lands, Wind River Reservation, Wyoming (reimbursable), 1921, \$427.36.
- Public printing.**
Executive. For public printing and binding, \$57.58.
 For salaries and expenses, Committee on Public Information, \$3.38.
 For national security and defense, Executive, \$415.02.
 For national security and defense, Committee on Public Information, \$114.97.
 For salaries and expenses, War Trade Board, \$146.48.
 For national security and defense, Executive, \$92.92.
- Department of State.** For national security and defense, Department of State, \$31,457.27.
 For transportation of diplomatic and consular officers, \$989.94.
 For transportation of diplomatic and consular officers, 1920, \$1,739.98.
 For transportation of diplomatic and consular officers, 1921, \$1,581.55.
 For contingent expenses, foreign missions, \$108,678.08.
 For contingent expenses, foreign missions, 1920, \$16,913.62.
 For allowance for clerks at consulates, \$400.
 For contingent expenses, United States consulates, \$4,986.20.
 For expenses, interpreters and guards in Turkish Dominion, \$132.80.
 For representation of interests of foreign Governments growing out of hostilities in Europe, and so forth, \$18,777.97.
 For relief of American citizens and prisoners of war in Germany, \$240.
 For exposition, city of Panama, 75 cents.
 For relief and protection of American seamen, \$478.79.
 For relief and protection of American seamen, 1920, \$5,485.29.
- State, etc., Department buildings.** For fuel, lights, and so forth, State, War, and Navy Department buildings, \$78.51.
National Museum. For preservation of collections, National Museum, \$4.53.
Interstate Commerce Commission. For Interstate Commerce Commission, \$45.86.
Food and Fuel Administrations. For salaries and expenses, United States Food Administration, \$868.52.
 For salaries and expenses, United States Fuel Administration, \$17.19.
 For national security and defense, Food and Fuel Administrations, educational, \$57.15.
 For national security and defense, United States Fuel Administration, \$1.89.
- Shipping Board.** For salaries and expenses, United States Shipping Board, \$160.81.
Supreme court, D. C. For miscellaneous expenses, Supreme Court, District of Columbia, 1921, \$1,300.52.
Department of Agriculture. For library, Department of Agriculture, \$7.62.
 For general expenses, Bureau of Animal Industry, \$3.08.
 For general expenses, Bureau of Plant Industry, \$161.89.
 For stimulating agriculture and facilitating distribution of products, \$57.16.
 For general expenses, Forest Service, \$115.36.
 For general expenses, Bureau of Chemistry, \$16.72.
 For general expenses, Bureau of Entomology, \$1.10.
 For general expenses, Bureau of Biological Survey, \$1.03.
 For general expenses, States Relations Service, \$8.57.
 For general expenses, Office of Public Roads and Rural Engineering, \$5.11.
 For general expenses, Bureau of Markets, \$15.16.
 For general expenses, Bureau of Crop Estimates, \$1.18.

- For contingent expenses, Department of Commerce, \$2.17. Department of Commerce.
 For national security and defense, Department of Commerce, 26 cents.
 For commercial attachés, Department of Commerce, \$16.16.
 For promoting commerce, Department of Commerce, \$12.43.
 For gauge standardization, Bureau of Standards, \$38.
 For military research, Bureau of Standards, \$7.56.
 For general expenses, Coast and Geodetic Survey, 82 cents.
 For general expenses, Lighthouse Service, \$40,920.46.
 For miscellaneous expenses, Bureau of Fisheries, \$1.87.
 For national security and defense, Department of Labor, \$190.60. Department of Labor.
 For contingent expenses, Department of Labor, \$4.97.
 For salaries and expenses, commissioners of conciliation, \$1.01.
 For expenses of regulating immigration, \$37.12.
 For expenses of interned aliens, \$45.42.
 For enforcement of the child labor law, 20 cents.
 For investigation of child welfare, Children's Bureau, \$42.13. Department of Justice.
 For detection and prosecution of crimes, \$45.41. United States courts.
 For national security and defense, Department of Justice, \$43.55.
 For salaries, fees, and expenses of marshals, United States courts, \$287.52.
 For salaries and expenses of district attorneys, United States courts, \$1.53.
 For fees of commissioners, United States courts, \$232.10.
 For fees of commissioners, United States courts, 1920, \$709.82.
 For fees of witnesses, United States courts, \$25.20.
 For support of prisoners, United States courts, \$742. Postal service.
 For railroad transportation, \$58,106.83.
 For compensation to postmasters, \$21.58.
 For city delivery carriers, 1920, \$664.94.
 For city delivery carriers, 1916-17, \$2,569.96.
 For indemnity, international mail, \$322.05.
 For indemnities, domestic mail, \$5.18.
 For Star Route Service, \$471.76.
 For electric and cable car service, \$103.83.
 For Railway Mail Service, miscellaneous expenses, 45 cents.
 For rent, light, and fuel, \$275.
 For Rural Delivery Service, \$215.10.
 For freight on stamped paper and mail bags, \$13.73.
 For clerks, first and second class post offices, \$49.52.
 For electric power, light, and so forth, \$137.10.
 Total audited claims, section 2, \$790,994.43.
 Approved, August 24, 1921. .

CHAP. 90.—An Act Granting Parramore Post Numbered Fifty-seven, American Legion, permission to construct a memorial building on the Federal site at Abilene, Texas.

August 24, 1921.
 [H. R. 6514.]
 [Public, No. 70.]

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 grant an easement to the executive committee of Parramore Post Numbered Fifty-seven, American Legion, and its successors in office, for the use, without expense to the United States, of the strip of land off the Federal building site fronting one hundred and fifty feet on the south side of North Fourth Street and extending southwardly, of that width, along the east side of Pine Street one hundred feet, in block twenty, Abilene, Texas, for the purpose of erecting thereon a memorial building to the soldiers and sailors of Taylor County who

Abilene, Tex.
 Part of public building site, may be used for memorial by Parramore Post, American Legion.

Provisos.
Time for construction.

served in the Great War, said easement to continue as long as such building shall be devoted to the original purpose: *Provided, however,* That said easement shall cease and determine, and the custody and control of said parcel of land shall revert to the United States if said memorial building is not erected thereon within five years from the date of this Act: *And provided further,* That the design and construction of the said memorial building shall be approved by the Secretary of the Treasury.

Approval of design.

Approved, August 24, 1921.

August 24, 1921.

[S. 2131.]

[Public, No. 71.]

CHAP. 91.—An Act To extend for the period of seven months the provisions of Title II of the Food Control and the District of Columbia Rents Act, approved October 22, 1919, and for other purposes.

District of Columbia rents.

Continued until May 22, 1922.

Vol. 41, pp. 298-304.

Post, p. 543.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Title II of the Food Control and the District of Columbia Rents Act, approved October 22, 1919, shall remain in full force and effect until May 22, 1922.

SEC. 2. That the second paragraph of section 101 of such Act is amended to read as follows:

Term construed.
Vol. 41, p. 298, amended.

"Rental property."
Buildings, etc., excluded.

Post, p. 544.

"The term 'rental property' means any building or part thereof or land appurtenant thereto in the District of Columbia rented or hired and the service agreed or required by law or by determination of the commission to be furnished in connection therewith; but does not include (a) any portion of a hotel or apartment building, (b) a garage or warehouse, or (c) any other building or part thereof or land appurtenant thereto, used by the tenant exclusively for a business purpose other than the subleasing or otherwise subcontracting for use for living accommodations."

Vol. 41, p. 299, amended.

Compensation of commissioners and secretary.

Attorney added.

SEC. 3. That section 103 of such Act is amended to read as follows:

Employees and expenses authorized.

"**SEC. 103.** Each commissioner shall receive a salary of \$5,000 a year payable monthly. The commission shall appoint a secretary, who shall receive a salary of \$3,000 a year, and an attorney, who shall receive a salary of \$5,000 a year, payable in like manner; and subject to the provisions of the civil service laws, it may appoint and remove such officers, employees, and agents, and make such expenditures for rent, printing, telegrams, telephone, law books, books of reference, periodicals, furniture, stationery, office equipment, and other supplies and expenses as may be necessary to the administration of this title. The attorney appointed by the commission shall appear for and represent the commission in all judicial proceedings and generally perform such professional duties and services as attorney and counsel to the commission as may reasonably be required of him by the commission. All of the expenditures of the commission shall upon the presentation of itemized vouchers therefor approved by the chairman of the commission be audited and paid in the same manner as other expenditures for the District of Columbia.

Duties of attorney.

Accounting.

Appointments from Civil Service eligibles.

"With the exception of the secretary and the attorney, all employees of the commission shall be appointed from lists of eligibles supplied by the Civil Service Commission and in accordance with the civil service law."

New matter.
Vol. 41, p. 304, amended.

Owners returning excess rentals relieved from penalty.

SEC. 4. That Title II of such Act is amended by adding at the end thereof two new sections to read as follows:

"**SEC. 123.** In all cases where the owner of any rental property, apartment, or hotel has, prior to April 18, 1921, collected or received any rent or charge therefor in excess of the amount fixed in a determination of the commission made and in full force and effect in accordance with the provisions of the title, he may within thirty days after this section takes effect return such excess rental or charge to the

tenant directly, and if such return is made within such period the owner shall not become liable under the provisions of section 112 of this Act. An owner who has obtained a judgment against a tenant for, or which includes, such rent or charge in excess of the amount fixed in such a determination of the commission shall move to vacate such judgment to the amount of such excess, within sixty days after this section takes effect. In case such motion is not made and such owner does not exercise reasonable diligence to have such judgment vacated, such judgment, to the amount of such excess, shall be null and void.

Vol. 41, p. 302.
Judgments obtained for excess of determined rental to be vacated.

Null and void if motion to vacate, not made.

"SEC. 124. (a) Any violation of this Act or of any order of the commission, committed before the termination of this Act may, after such termination, be prosecuted by and in the name of the Attorney General in lieu of the commission in the same manner and with the same effect as if this Act had not been terminated.

Prosecutions of violations by Attorney General in lieu of commission after Act terminates.

"(b) In the case of (1) any proceeding begun under the provisions of section 114 before the termination of this Act, or (2) any proceeding on appeal from a determination of the commission begun before the termination of this Act, such proceeding may, after such termination, be continued in the same manner with the same effect as if this Act had not been terminated, and all powers and duties in respect to such proceedings vested in the commission by this Act shall for the purposes of such proceedings be vested in the Attorney General.

Continuation of proceedings pending when Act terminates.
Post, p. 551.

"(c) Any right or obligation based upon any provision of this Act or upon any order of the commission, accrued prior to the termination of this Act may, after the termination of this Act, be enforced in the same manner and with the same effect as if this Act had not been terminated.

Enforcement.

"(d) The Attorney General may, after the termination of this Act, appoint the attorney last appointed by the commission under the provisions of section 103 to assist in the enforcement of this Act. Such attorney shall continue to receive compensation for such services at the rate of \$5,000 per annum, payable monthly."

Attorney.

Ante, p. 200.

Post, p. 551.
Effective date as to exempted buildings.

SEC. 5. That the provisions of this Act, except section 2, shall take effect upon the enactment of the Act. Section 2 shall take effect on and after October 22, 1921.

Approved, August 24, 1921.

CHAP. 92.—An Act To Amend the Act entitled "An Act to establish standard weights and measures for the District of Columbia; to define the duties of the superintendent of weights, measures, and markets of the District of Columbia; and for other purposes," approved March 3, 1921.

August 24, 1921.
[S. 2207.]
[Public, No. 72.]

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 establish standard weights and measures for the District of Columbia; to define the duties of the superintendent of weights, measures, and markets of the District of Columbia; and for other purposes," approved March 3, 1921, be, and the same is hereby, amended by striking out section 13 and inserting the following in lieu thereof:

District of Columbia. Weights, measures, etc., standards.

Vol. 41, p. 1220, amended.

"SEC. 13. That the standard loaf of bread manufactured for sale, sold, offered, or exposed for sale in the District of Columbia shall weigh one pound avoirdupois, but bread may also be manufactured for sale, sold, offered, or exposed for sale in loaves of one-half pound, one pound and a half, or multiples of one pound, but shall not be manufactured for sale, sold, offered, or exposed for sale in other than the aforesaid weights. Every loaf of bread manufactured for sale, sold, offered, or exposed for sale in the District of Columbia shall

Bread. Standard loaf adopted.

One pound and a half added.

Labels required.

have affixed thereon, in a conspicuous place, a label at least one inch square, or, if round, at least one inch in diameter, upon which label there shall be printed in plain bold-face Gothic type, not smaller than twelve point, the weight of the loaf in pound, pounds, or fraction of a pound, as the case may be, whether the loaf be a standard loaf or not, the letters and figures of which shall be printed in black ink upon white paper. The business name and address of the maker, baker, or manufacturer of the loaf shall also be plainly printed on each such label. Every seller of bread in the District of Columbia shall keep a suitable scale which shall have been inspected and approved in accordance with the provisions of this Act in a conspicuous place in his bakery, bakeshop, or store, or other place where he is engaged in the sale of bread, and shall, whenever requested by the buyer, and in the presence of the buyer, weigh the loaf or loaves of bread sold or offered for sale. Nothing herein shall apply to crackers, pretzels, buns, rolls, scones, or to loaves of fancy bread weighing less than one-fourth of one pound avoirdupois, or to what is commonly known as stale bread, provided the seller shall, at the time the sale is made, expressly state to the buyer that the bread so sold is stale bread: *Provided*, That any loaf of bread weighing within 10 per centum in excess or within 4 per centum less than standard weight shall be deemed of legal weight."

Approved, August 24, 1921.

August 24, 1921.
[S. J. Res. 103.]

[Pub. Res., No. 19.]

CHAP. 93.—Joint Resolution Changing the name of the Veterans' Bureau to "United States Veterans' Bureau."

United States Veterans' Bureau.

Name of Veterans' Bureau changed to.

Act, p. 147.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Veterans' Bureau, created by the Act entitled "An Act to establish a Veterans' Bureau and to improve the facilities and service of such bureau, and further to amend and modify the War Risk Insurance Act," approved August 9, 1921, shall be known as the "United States Veterans' Bureau," and whenever used in such Act the term "Veterans' Bureau" shall mean "United States Veterans' Bureau."

Approved, August 24, 1921.

August 24, 1921.
[H. J. Res. 138.]

[Pub. Res., No. 20.]

CHAP. 94.—Joint Resolution To repeal so much of the Act of Congress approved February 28, 1920, as provides for the sale of Camp Eustis, Virginia.

Camp Eustis, Va.
Direction for sale of
repealed.

Vol. 41, p. 454, re-
pealed.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the Act of Congress approved February 28, 1920 (Forty-first Statutes, page 454), as provides: "The Secretary of War is hereby directed to sell the real estate and buildings of said camp to the best advantage of the Government, the proceeds of such sale to be covered into the Treasury to the credit of miscellaneous receipts," be, and the same is hereby, repealed.

Approved, August 24, 1921.

October 5, 1921.
[H. R. 7578.]

[Public, No. 73.]

CHAP. 99.—An Act Providing for "Visit the Dunes, Michigan City," canceling stamp to be used by Michigan City, Indiana, post office.

Postal service.
"Visit the Dunes,"
etc., special canceling
stamp permitted Mich-
igan City, Ind., post
office.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Postmaster General be, and he is hereby, authorized and directed to permit the use in the post office at Michigan City, Indiana, a special canceling stamp bearing the following words and figures: "Visit the Dunes, Michigan City, Indiana, May 1, 1922, to November 1, 1922."

Approved, October 5, 1921.

CHAP. 100.—An Act To permit the use in the post office at Cincinnati, Ohio, of special canceling stamps bearing the words "Public Health Exposition, Cincinnati, Ohio, October 15 to 22, 1921."

October 5, 1921.
[H. R. 8365.]
[Public, No. 74.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Postmaster General be, and he is hereby, authorized and directed to permit the use in the post office at Cincinnati, Ohio, of special canceling stamps bearing the following words and figures: "Public Health Exposition, Cincinnati, Ohio, October 15 to 22, 1921."

Postal service.
"Public Health Exposition," canceling stamp permitted Cincinnati, Ohio, post office.

Approved, October 5, 1921.

CHAP. 101.—Joint Resolution To authorize the loan by the Secretary of War to the commander in chief of the Grand Army of the Republic of cots for the use of the members of the Grand Army of the Republic during the sessions of the grand encampment of the Grand Army of the Republic at Indianapolis, Indiana, from September 24 to October 1, 1921.

October 12, 1921.
[S. J. Res. 115.]
[Pub. Res., No. 21.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is authorized to lend not to exceed five thousand cots to the commander in chief of the Grand Army of the Republic for use by members of the Grand Army of the Republic at the grand encampment in Indianapolis from September 24 to October 1, 1921, upon receiving from such commander in chief a bond satisfactory to the Secretary of War to indemnify the United States of America from loss of or injury to such cots or any of them, such indemnity bond to be drawn by and approved by the Secretary of War.

Grand Army of the Republic.
Army cots loaned to encampment at Indianapolis, Ind.

Approved, October 12, 1921.

CHAP. 102.—Joint Resolution To authorize the loan by the Secretary of War to the commander in chief of the United Confederate Veterans of cots and tents for the use of the members of the United Confederate Veterans during the sessions of the national encampment of the United Confederate Veterans at Chattanooga, Tennessee, from October 24 to October 27, 1921.

October 12, 1921.
[S. J. Res. 117.]
[Pub. Res., No. 22.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is authorized to lend not to exceed five thousand cots and five thousand tents to the commander in chief of the United Confederate Veterans at their national encampment to be held in Chattanooga, Tennessee, from October 24 to October 27, 1921, upon receiving from such commander in chief a bond satisfactory to the Secretary of War to indemnify the United States of America from loss or injury to such cots and tents, or any of them, such indemnity bond to be drawn by and approved by the Secretary of War.

United Confederate Veterans.
Army cots, etc., loaned to encampment at Chattanooga, Tenn.

Approved, October 12, 1921.

CHAP. 103.—Joint Resolution For the bestowal of the congressional medal of honor upon an unknown, unidentified Italian soldier to be buried in the National Monument to Victor Emanuel II, in Rome, Italy.

October 12, 1921.
[S. J. Res. 122.]
[Pub. Res., No. 23.]

Whereas the Congress has authorized the bestowal of the congressional medal of honor upon unknown, unidentified British and French soldiers buried in Westminster Abbey, London, England, and the Arc de Triomphe, Paris, France, respectively, who fought beside our soldiers in the recent war; and
Whereas, animated by the same spirit of friendship toward the soldiers of Italy who also fought as comrades of the American

Preamble.
Vol. 41, p. 1367.

soldiers during the World War, we desire to add whatever we can to the imperishable glory won by their deeds and to participate in paying tribute to their unknown dead: Now, therefore, be it

Resolved 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 bestow, with appropriate ceremonies, military and civil, the congressional medal of honor upon the unknown, unidentified Italian soldier to be buried in the National Monument to Victor Emanuel II, in Rome, Italy.

Approved, October 12, 1921.

Medal of honor.
Bestowed on an unknown Italian soldier buried in the Victor Emanuel Monument, Rome, Italy.

October 13, 1921.
[S. 1970.]

[Public, No. 75.]

CHAP. 104.—An Act Granting the consent of Congress to the counties of Bowie and Cass, State of Texas, for construction of a bridge across Sulphur River, at or near Pettis Bridge on State Highway Numbered Eight, in said counties and State.

Sulphur River.
Bowie and Cass
Counties, Tex., may
bridge.

Location.

Construction.
Vol. 34, p. 84.

Amendment.

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 Bowie and Cass, State of Texas, to construct, maintain, and operate a bridge and approaches thereto across the Sulphur River at a point suitable to the interests of navigation, at or near the location of Pettis Bridge on Texas State Highway Numbered Eight, as located between Douglassville, in Cass County, and the town of Maud, in Bowie County, State of Texas, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

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

Approved, October 13, 1921.

October 13, 1921.
[S. 2340.]

[Public, No. 76.]

CHAP. 105.—An Act To authorize the construction of a bridge across the Saint Marys River, at or near Saint Marys, Georgia, and Roses Bluff, Florida.

Saint Marys River.
Saint Marys Bridge
Company may bridge,
Saint Marys, Ga.

Construction.
Vol. 34, p. 84.

Amendment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Saint Marys Bridge Company, a corporation organized under the laws of the State of Georgia, its successors and assigns, be, and is hereby, authorized to construct, maintain, and operate a bridge and approaches thereto across the Saint Marys River, at a point suitable to the interests of navigation and at or near Saint Marys, Camden County, Georgia, known as the "Borrell tract," and to the shore opposite thereto, known as "Roses Bluff," in Nassau County, Florida, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

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

Approved, October 13, 1921.

October 13, 1921.
[S. 2430.]

[Public, No. 77.]

CHAP. 106.—An Act To authorize the construction of a bridge across the Saint Marys River, at or near Wilds Landing Ferry, between Camden County, Georgia, and Nassau County, Florida.

Saint Marys River.
Kingsland Bridge
Company may bridge,
Wilds Landing Ferry,
Ga. and Fla.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Kingsland Bridge Company, a corporation organized under the laws of the State of Georgia, its successors and assigns, be, and is hereby, authorized to

construct, maintain, and operate a bridge and approaches thereto across the Saint Marys River, at a point suitable to the interests of navigation and at or near the present Wilds Landing Ferry, between Camden County, Georgia, and Nassau County, Florida, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

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

Approved, October 13, 1921.

Construction.
Vol. 34, p. 84.

Amendment.

CHAP. 107.—An Act Authorizing the distribution of abandoned or forfeited tobacco, snuff, cigars, or cigarettes to hospitals maintained by the United States for the use of present or former members of the military or naval forces of the United States.

October 14, 1921.
[S. 1718.]
[Public, No. 78.]

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 3369 of the Revised Statutes is amended to read as follows:

"*And provided further,* That in case it shall appear that any abandoned, condemned, or forfeited tobacco, snuff, cigars, or cigarettes, when offered for sale, will not bring a price equal to the tax due and payable thereon, such goods shall not be sold for consumption in the United States; and upon application made to the Commissioner of Internal Revenue, he is authorized to order the destruction of such tobacco, snuff, cigars, or cigarettes by the officer in whose custody and control the same may be at the time, and in such manner and under such regulations as the Commissioner of Internal Revenue may prescribe, or he may, under such regulations, order delivery of such tobacco, snuff, cigars, or cigarettes, without payment of any tax, to any hospital maintained by the United States for the use of present or former members of the military or naval forces of the United States."

Tobacco, etc.
R. S., sec. 3369, p. 659, amended.

Disposal of forfeited, etc.
Destruction, or delivery to hospitals for use of soldiers, etc.

Approved, October 14, 1921.

CHAP. 108.—An Act To extend the time for the construction of a bridge across the Rio Grande, within or near the city limits of El Paso, Texas.

October 15, 1921.
[H. R. 6909.]
[Public, No. 79.]

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 October 6, 1917, to be built by the city of El Paso, Texas, across the Rio Grande, within or near the city limits of El Paso, Texas, are hereby extended one and three years, respectively, from the date of approval hereof.

Rio Grande.
Time extended for bridging, by El Paso, Tex.
Vol. 40, p. 396, amended.

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

Amendment.

Approved, October 15, 1921.

CHAP. 109.—An Act To extend the time for the construction of a bridge across the Cumberland River in Montgomery County, Tennessee.

October 15, 1921.
[H. R. 8209.]
[Public, No. 80.]

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 31, 1919, to be built by the county of Montgomery, State of Tennessee, across the Cumberland River at

Cumberland River.
Time extended for bridging, by Montgomery County, Tenn., near Clarksville.
Vol. 41, p. 232, amended.

a point suitable to the interests of navigation and within a distance of seven miles from Clarksville in said county and State, are hereby extended one and three years, respectively, from the date of approval hereof.

Amendment.

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

Approved, October 15, 1921.

October 17, 1921.

[H. R. 8297.]

[Public, No. 81.]

CHAP. 110.—An Act Authorizing the Secretary of the Treasury to convey certain lands to the State of Missouri for enlargement of the State Capitol grounds of that State.

Missouri.
Part of public building site, Jefferson City, granted to, for enlarging Capitol grounds.

Description.

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 quitclaim deed to the State of Missouri, for enlargement of the State Capitol grounds, and for no other purpose, all the right, title, and interest of the United States of America in and to that portion of Stewart Street, in the rear of the Federal building site, Jefferson City, Missouri, which is particularly described as follows: Beginning at a point at the intersection of the southerly line of Main Street and the concrete curb on the westerly side of Stewart Street, said point being distant north forty-six degrees twenty-four minutes west, fifty-nine feet from the northwesterly corner of the foundation of the two-story brick residence situate at the southeasterly corner of Main and Stewart Streets, running thence south forty-three degrees and thirty-eight minutes west along said curb line one hundred and fifty-one and four-tenths feet to a point on said curb; thence on a curve to the right (the radius of which is ten feet) fifteen and one-half feet to a point of reverse curve to the left; thence along said reverse curve (the radius of which is thirty-eight feet) fifty-nine and one-half feet to the point of tangent to said curve; thence south forty-three degrees and thirty-eight minutes west, twenty-three feet to the northerly line of inlot numbered three hundred and twenty-eight, which is also the southerly line of Stewart Street; thence north forty-six degrees and twenty-four minutes west along the northerly line of said inlot, seventy-six and seven-tenths feet to the northwesterly corner of said inlot; thence north forty-three degrees and thirty-eight minutes east, eighty feet to the northerly line of Stewart Street; thence south forty-six degrees and twenty-four minutes east and along the northerly line of said Stewart Street one hundred and four and seven-tenths feet to the intersection of the westerly line of the north angle of Stewart Street; thence north forty-three degrees and thirty-eight minutes east and along the westerly line of said Stewart Street one hundred and forty-one and eight-tenths feet to the southerly line of Main Street; thence south forty-six degrees and twenty-four minutes east and along the southerly line of Main Street twenty feet to the place of beginning: *Provided, however,* That the State of Missouri shall not have the right to sell or convey the described premises, nor to devote the same to any other purpose than as hereinbefore described, and shall not erect thereon any structures or improvements except such as are incidental to boundaries and ornamentation as part of the State Capitol grounds; and in the event that said premises shall not be used as above provided and as part of the said State Capitol grounds and cared for and maintained as such, the right, title, and interest hereby authorized to be conveyed shall revert to the United States.

Proviso.
Use restricted.

Reversion for non-user.

Approved, October 17, 1921.

CHAP. 111.—An Act Providing for an International Aero Congress cancellation stamp to be used by the Omaha post office.

October 20, 1921.
[S. 2359.]
[Public, No. 82.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Postmaster General be, and he is hereby, authorized and directed to permit the use in the Omaha post office of special canceling stamps bearing the following words and figures: "International Aero Congress, Omaha, November 3 to 5, 1921."

Approved, October 20, 1921.

Postal service.
"International Aero Congress," etc., special canceling stamp permitted for Omaha, Nebr., post office.

CHAP. 112.—Joint Resolution Authorizing the Secretary of War to expend from the appropriation "Disposition of remains of officers, soldiers, and civilian employees, 1922" (Act of March 4, 1921, Public, Numbered 389, Sixty-sixth Congress), such sum as may be necessary to carry out the provisions of public resolution numbered 67, Sixty-sixth Congress.

October 21, 1921.
[S. J. Res. 123.]
[Pub. Res., No. 24.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized to use such portion of the unexpended balance of the appropriation "Disposition of remains of officers, soldiers, and civilian employees, 1922" (Act of March 4, 1921, Public, numbered 389, Sixty-sixth Congress), as may be necessary for the carrying out of the provisions of public resolution numbered 67, Sixty-sixth Congress, entitled "Joint resolution providing for bringing to the United States the body of an unknown American who was a member of the American Expeditionary Forces, who served in Europe and lost his life during the World War, and for burial of the remains with appropriate ceremonies"; and he is further authorized to expend from the said appropriation such sums as may be necessary to defray all expenses incident to the ceremonies connected with the burial of this unknown American, expense of transporting troops, individual officers, warrant officers, enlisted men, and sailors of the Regular Army, Navy, and Marine Corps to and from Washington: *Provided*, That the amount to be used for the expenses incident to ceremonies connected with such burial shall not exceed \$50,000.

Unknown American soldier.
Use of fund for expenses of burial ceremonies of, at Arlington Memorial Amphitheater.
Vol. 41, p. 1386.
Vol. 41, p. 1447.

Proviso.
Limit.

Approved, October 21, 1921.

CHAP. 113.—An Act Providing for the readmission of certain deficient midshipmen to the United States Naval Academy.

October 22, 1921.
[S. 2504.]
[Public, No. 83.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is authorized, upon application, to admit to and reinstate in the United States Naval Academy, subject to examination as to physical qualifications, as provided by law, but waiving the provisions of law as to age requirements, all former midshipmen at the United States Naval Academy found deficient at the end of the first term of the academic year 1920-21 whose resignations were asked for and received by the Superintendent of the Naval Academy: *Provided*, That they shall upon admission be placed in the class one year behind their former class in each case: *Provided further*, That said midshipmen affected by this Act must signify their acceptance of the benefits thereof by presenting themselves for physical examination within one month of the date of its approval, and if found qualified will enter the Naval Academy immediately.

Naval Academy.
Reinstatement of midshipmen resigned as deficient in 1921.

Provisos.
In lower class.
Conditions.

SEC. 2. That the clause in the Act approved June 5, 1920 (Forty-first Statutes, page 1028), entitled "An Act making appropriations to supply deficiencies in appropriations for the fiscal year ending

Provisions for reexamination if found deficient repealed.
Vol. 41, p. 1028, repealed.

June 30, 1920, and for other purposes," which reads as follows: "That until otherwise provided by law no midshipman found deficient at the close of the last and succeeding academic terms shall be involuntarily discontinued at the Naval Academy or in the service unless he shall fail upon reexamination in the subjects in which found deficient at an examination to be held at the beginning of the next and succeeding academic terms, and the Secretary of the Navy shall provide for the special instruction of such midshipmen in the subjects in which found deficient during the period between academic terms," be, and the same hereby is, repealed, and section 1519 of the Revised Statutes restored to its full force and effect.

Approved, October 22, 1921.

Former law restored.
R. S., sec. 1519, p. 261.

October 28, 1921.
[S. 71.]

[Public, No. 84.]

CHAP. 114.—An Act For the consolidation of the offices of register and receiver in district land offices in certain cases, and for other purposes.

Public lands.
Offices of register
and receiver may be
consolidated.
Conditions.
R. S., sec. 2234, p.
392, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to consolidate the offices of register and receiver in any district land office, and to appoint, by and with the advice and consent of the Senate, a register for such land office and to abolish the office of receiver of such land office upon sixty days' notice of such abolition mailed to such register and receiver whenever the total compensation for both register and receiver of such land office shall fall below the sum of \$4,000 per annum, and in his opinion the interests of the service warrant such abolition.

Register to perform
duties of receiver.

Within sixty days after the mailing of such notice the office of receiver of such land office shall cease to exist, and all the powers, duties, obligations, and penalties imposed by law upon both register and receiver of such office shall be exercised by and imposed upon the register so appointed, who shall be paid a salary of \$500 per annum, together with the fees and commissions otherwise allowable to both register and receiver: *Provided,* That the salary, fees, and commissions of such register shall not exceed \$3,000 per annum.

Proviso.
Maximum compen-
sation.

Acting register in
case of vacancy.

SEC. 2. That in case of a vacancy in the office of register by reason of death, resignation, or removal, or in case of inability to act, the Secretary of the Interior may designate for the period of such vacancy or inability to act the chief clerk of such office, or any other qualified employee of the Department of the Interior to act as register, subject to the filing of such bond or bonds as the Secretary of the Interior may prescribe, and the same authority is conferred upon the person so designated which such register lawfully possesses, except that no contest or protest shall be decided or disposed of by such clerk or employee, but all such decisions shall be deferred until the appointment or return of the register.

Approved, October 28, 1921.

November 2, 1921.

[H. R. 7848.]

[Public, No. 85.]

CHAP. 115.—An Act Authorizing appropriations and expenditures for the administration of Indian affairs, and for other purposes.

Indian Department.
Authorization of
specified expendi-
tures.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Bureau of Indian Affairs, under the supervision of the Secretary of the Interior, shall direct, supervise, and expend such moneys as Congress may from time to time appropriate, for the benefit, care, and assistance of the Indians throughout the United States for the following purposes:

- General support and civilization, including education.
- For relief of distress and conservation of health.

For industrial assistance and advancement and general administration of Indian property.

For extension, improvement, operation, and maintenance of existing Indian irrigation systems and for development of water supplies.

For the enlargement, extension, improvement, and repair of the buildings and grounds of existing plants and projects.

For the employment of inspectors, supervisors, superintendents, clerks, field matrons, farmers, physicians, Indian police, Indian judges, and other employees.

For the suppression of traffic in intoxicating liquor and deleterious drugs.

For the purchase of horse-drawn and motor-propelled passenger-carrying vehicles for official use.

And for general and incidental expenses in connection with the administration of Indian affairs.

Approved, November 2, 1921.

CHAP. 116.—Joint Resolution Accepting the invitation of the Republic of Brazil to take part in an international exposition to be held in Rio de Janeiro in 1922.

November 2, 1921.
[S. J. Res. 114.]
[Pub. Res., No. 25.]

Whereas the United States has been invited by the Republic of Brazil to take part in an international exposition, to consist of exhibits relating to farming, cattle industry, fisheries, mining and mechanical industries, transportation, communication, commerce, science and fine arts, special emphasis to be placed upon forestal and manufacturing industries, to be held at Rio de Janeiro, commencing the 7th day of September, 1922: Therefore be it

Rio de Janeiro Ex-
position.
Preamble.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That said invitation is accepted.

Invitation by Brazil
to participate in, ac-
cepted.

SEC. 2. That the President is hereby authorized to appoint a commissioner general and five commissioners to represent the United States in the proposed exposition, the amount of whose compensation shall be determined by the Secretary of State: *Provided, That two of the said commissioners to be designated by the President shall serve without compensation or allowance for expenses. The said commissioner general shall, under the direction of the Secretary of State, make all needful rules and regulations in reference to the contributions from this country, and to control the expenditure incident to the installation and exhibit thereof, the pay of the commissioner general, commissioners, officials, and employees, and the preparation of the reports of the exposition, and the general results thereof; and he shall make all arrangements necessary for the preparation, transportation, installation, display, and proper care of the exhibits of the Government of the United States, with the cooperation and assistance of the various executive departments, institutions, and branches of the Government that may participate in the exposition, as well as to furnish such information service to private exhibitors and prospective exhibitors as he may deem necessary and feasible: Provided, That the executive departments of the Government may designate officials or employees of their respective departments for service in connection with said commission, but no such official or employee so designated shall receive a salary in excess of the amount which he has been receiving in the department where employed, plus such reasonable additional allowance for expenses not now authorized by law as may be deemed proper by the Secretary of State, in view of the fact that such service is to be performed in a foreign country: Provided further, That no person appointed or employed by virtue of the provisions of this Act shall receive a greater salary than \$15,000 per annum, and not more than one person shall receive a salary in excess of \$10,000 per annum, and not more than three persons shall receive salaries in excess of \$7,500 per annum.*

Appointment of
commissioner general,
etc.
Pay.

Provisos.
No pay, etc., to two
commissioners.
Authority of com-
missioner general.

Designation of de-
partment officials and
employees to assist.
Allowances restric-
ted.

Pay restriction.

Executive departments to loan exhibits.

SEC. 3. That officers and employees of the executive departments and other branches and institutions of the Government in charge of or responsible for the safe-keeping of objects, articles, and so forth, property of the United States, which it is desired to exhibit, may permit such property to pass out of their possession for the purpose of being transported to and from and exhibited at said exposition as may be requested by the commissioner general, such exhibits and articles to be returned to the respective departments and institutions to which they belong at the close of the exposition: *Provided*, That the commissioner general, with the approval of the President, at the close of the exposition, may make such disposition of the buildings and other property of the United States used at the exposition, which it will not be feasible to return to the United States, as he may deem advisable.

Proviso.
Disposition of buildings, etc., at close of exposition.

Transportation, etc., to be afforded by Shipping Board.

SEC. 4. That the Shipping Board is authorized to give the commission such assistance as may be necessary and to make special rates and special sailing schedules for the transportation of governmental and private exhibits and participants to and from the exposition.

Agricultural and forestal exhibits, etc.

SEC. 5. That the Secretary of Agriculture is hereby authorized to collect and prepare suitable specimens of the agricultural and forestal productions of the several States of the Union for exhibition at the exposition, and accompany the same with a report respecting such production, to be printed in the English, Spanish, and Portuguese languages, the expense of the same to be paid out of the appropriation hereinafter provided for.

Fisheries industries exhibits, etc.

SEC. 6. That the Secretary of Commerce is hereby authorized to collect and prepare a suitable exhibit of the fisheries industry of the United States for exhibit at the said exposition and accompany the same with a report respecting such industry, to be printed in the English, Spanish, and Portuguese languages, the expense of the same to be paid out of the appropriation hereinafter provided for.

Mining industry exhibits, etc.

SEC. 7. That the Secretary of the Interior is hereby authorized to collect and prepare a suitable exhibit of the mining industry of the United States for exhibition at the said exposition, and to accompany the same with a report respecting such industry, to be printed in the English, Spanish, and Portuguese languages, the expense of the same to be paid out of the appropriation hereinafter provided for.

Appropriation authorized for all expenses.
Post, p. 337.

SEC. 8. That in order to defray the necessary expenses above authorized, including the salaries of commissioners and employees, the cost of preparing the various Government exhibits, transportation, installation, display, and return of exhibits, construction and equipment of building, and acquisition, preparation, and maintenance of site and grounds, the sum of \$1,000,000, or so much thereof as may be necessary, is hereby authorized to be appropriated, out of any moneys in the Treasury not otherwise appropriated, to be immediately available for use by the commissioner general for the purposes of this resolution, and to remain available until expended or no longer required, all expenditures out of said appropriation being made subject to approval by the Secretary of State: *Provided*, That no indebtedness shall be incurred hereunder in excess of the amount herein authorized to be appropriated.

Proviso.
Indebtedness restricted.

Report to Congress after close of exposition.

SEC. 9. That it shall be the duty of the Secretary of State to transmit to Congress within six months of the close of said exposition a detailed statement of the expenditures which may have been incurred under the provisions of the resolution, together with all reports called for under sections 5, 6, and 7 of this resolution, which reports shall be prepared and arranged with a view to concise statement and convenient reference.

Approved, November 2, 1921.

CHAP. 117.—Joint Resolution To declare November 11, 1921, a legal public holiday.

November 4, 1921.
[H. J. Res. 215.]
[Pub. Res., No. 26.]
Armistice Day, 1921.
Preamble.

Whereas Armistice Day, November 11, 1921, has been designated as the appropriate time for the ceremonies incident to the burial of the unknown and unidentified American soldier in the Arlington National Cemetery; and

Whereas this unknown soldier represents the manhood of America who gave their lives to defend its integrity, honor, and tranquility against an enemy; and

Whereas the nations of the earth are on that date joining with the United States in paying respect and homage to this unknown soldier: Therefore be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is hereby authorized to issue a proclamation declaring November 11, 1921, a holiday, as a mark of respect to the memory of those who gave their lives in the late World War, as typified by the unknown and unidentified American soldier who is to be buried in Arlington National Cemetery on that day; and the President is respectfully requested to recommend to the governors of the various States that proclamations be issued by them calling upon their people to pause in their usual pursuits as a mark of respect on this solemn occasion.

Proclamation declaring November 11, 1921, a holiday, to be issued by the President.

Proclamations, p. 23.

Recommendations to governors of the States.

Approved, November 4, 1921.

CHAP. 118.—An Act Granting permission to the city of Plainfield, New Jersey, to widen Watchung Avenue in front of the Federal post-office building, and for other purposes.

November 5, 1921.
[S. 2425.]
[Public, No. 86.]

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 quitclaim deed to the city of Plainfield, New Jersey, for street purposes, and for no other purpose, all the right, title, and interest of the United States of America in and to all or any lesser part of a strip of land off the west side and along the Watchung Avenue frontage of the Federal building site in said city ten feet in width, except opposite the entrance steps of the Federal building, where such strip shall be approximately three feet nine inches in width; and the Secretary of the Treasury is hereby authorized and directed to remodel, alter, and repair, and do such other work upon said Federal building, grounds, and approaches as may be necessary, in his opinion, for the accommodation and convenience of the business of the United States on account of the widening of said Watchung Avenue: *Provided, however*, That the said city of Plainfield, as a consideration for such conveyance, shall bear the costs of all of said work upon said Federal building, grounds, and approaches as ascertained by the Secretary of the Treasury: *And provided further*, That the said city of Plainfield shall not have the right to sell or convey the said described premises, nor to devote the same to any other purpose than as hereinbefore provided; and in the event said premises shall not be used for street purposes only and cared for and maintained as are other public streets in said city the right, title, and interest hereby authorized to be conveyed shall revert to the United States.

Plainfield, N. J.
Part of public building site, conveyed to city, for street purposes.

Remodeling building, etc.

Proviso.
Costs to be paid by city.

Use restricted.

Reversion, etc.

Approved, November 5, 1921.

November 9, 1921.
[S. 1072.]
[Public, No. 87.]

CHAP. 119.—An Act To amend 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, as amended and supplemented, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the Federal Highway Act.

Federal Highway Act.

Meaning of terms.

"Federal Aid Act."
Vol. 39, p. 355.

Vol. 40, p. 1200.

"Highway."

Limitation.

"State highway department."

"Maintenance."

"Construction."

"Reconstruction."

"Forest roads."

"State funds."

Council of National Defense.
Powers of, in locating highways, etc., transferred to Secretary of Agriculture.
Vol. 39, p. 650.

National parks, military and naval reservations.
Control of highways in, not disturbed.

Indian reservations.
Cooperative road construction in.

SEC. 2. That, when used in this Act, unless the context indicates otherwise—

The term "Federal Aid Act" means 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, as amended by sections 5 and 6 of an Act entitled "An Act making appropriations for the service of the Post Office Department for the fiscal year ending June 30, 1920, and for other purposes," approved February 28, 1919, and all other Acts amendatory thereof or supplementary thereto.

The term "highway" includes rights of way, bridges, drainage structures, signs, guard rails, and protective structures in connection with highways, but shall not include any highway or street in a municipality having a population of two thousand five hundred or more as shown by the last available census, except that portion of any such highway or street along which within a distance of one mile the houses average more than two hundred feet apart.

The term "State highway department" includes any State department, commission, board, or official having adequate powers and suitably equipped and organized to discharge to the satisfaction of the Secretary of Agriculture the duties herein required.

The term "maintenance" means the constant making of needed repairs to preserve a smooth surfaced highway.

The term "construction" means the supervising, inspecting, actual building, and all expenses incidental to the construction of a highway, except locating, surveying, mapping, and costs of rights of way.

The term "reconstruction" means a widening or a rebuilding of the highway or any portion thereof to make it a continuous road, and of sufficient width and strength to care adequately for traffic needs.

The term "forest roads" means roads wholly or partly within or adjacent to and serving the national forests.

The term "State funds" includes for the purposes of this Act funds raised under the authority of the State, or any political or other subdivision thereof, and made available for expenditure under the direct control of the State highway department.

SEC. 3. All powers and duties of the Council of National Defense under the Act entitled "An Act making appropriations for the support of the Army for the fiscal year ending June 30, 1917, and for other purposes," approved August 29, 1916, in relation to highway or highway transport, are hereby transferred to the Secretary of Agriculture, and the Council of National Defense is directed to turn over to the Secretary of Agriculture the equipment, material, supplies, papers, maps, and documents utilized in the exercise of such powers. The powers and duties of agencies dealing with highways in the national parks or in military or naval reservations under the control of the United States Army or Navy, or with highways used principally for military or naval purposes, shall not be taken over by the Secretary of Agriculture, but such highways shall remain under the control and jurisdiction of such agencies.

The Secretary of Agriculture is authorized to cooperate with the State highway departments, and with the Department of the Interior in the construction of public highways within Indian reservations,

and to pay the amount assumed therefor from the funds allotted or apportioned under this Act to the State wherein the reservation is located.

SEC. 4. That the Secretary of Agriculture shall establish an accounting division which shall devise and install a proper method of keeping the accounts.

Accounting division established.

SEC. 5. That the Secretary of War be, and he is hereby, authorized and directed to transfer to the Secretary of Agriculture, upon his request, all war material, equipment, and supplies now or hereafter declared surplus from stock now on hand and not needed for the purposes of the War Department but suitable for use in the improvement of highways, and that the same shall be distributed among the highway departments of the several States to be used in the construction, reconstruction, and maintenance of highways, such distribution to be upon the same basis as that hereinafter provided for in this Act in the distribution of Federal-aid fund: *Provided*, That the Secretary of Agriculture, in his discretion, may reserve from such distribution not to exceed 10 per centum of such material, equipment, and supplies for use in the construction, reconstruction, and maintenance of national forest roads or other roads constructed, reconstructed, or maintained under his direct supervision.

Surplus Army road construction materials, etc., transferred.

Distribution for State use.

Proviso.
Reservation for national forests, etc.

SEC. 6. That in approving projects to receive Federal aid under the provisions of this Act the Secretary of Agriculture shall give preference to such projects as will expedite the completion of an adequate and connected system of highways, interstate in character.

Interstate highways systems.
Preference to projects for connected, etc.

Before any projects are approved in any State, such State, through its State highway department, shall select or designate a system of highways not to exceed 7 per centum of the total highway mileage of such State as shown by the records of the State highway department at the time of the passage of this Act.

Mileage to be designated by States.

Upon this system all Federal-aid apportionments shall be expended.

Federal aid thereto.

Highways which may receive Federal aid shall be divided into two classes, one of which shall be known as primary or interstate highways, and shall not exceed three-sevenths of the total mileage which may receive Federal aid, and the other which shall connect or correlate therewith and be known as secondary or intercounty highways, and shall consist of the remainder of the mileage which may receive Federal aid.

Classification of highways.

The Secretary of Agriculture shall have authority to approve in whole or in part the systems as designated or to require modifications or revisions thereof: *Provided*, That the States shall submit to the Secretary of Agriculture for his approval any proposed revisions of the designated systems of highways above provided for.

Approval, etc., of systems.

Proviso.
Proposed revisions.

Not more than 60 per centum of all Federal aid allotted to any State shall be expended upon the primary or interstate highways until provision has been made for the improvement of the entire system of such highways: *Provided*, That with the approval of any State highway department the Secretary of Agriculture may approve the expenditure of more than 60 per centum of the Federal aid apportioned to such State upon the primary or interstate highways in such State.

Limitation until entire system provided for.

Proviso.
Additional to primary highways.

The Secretary of Agriculture may approve projects submitted by the State highway departments prior to the selection, designation, and approval of the system of Federal-aid highways herein provided for if he may reasonably anticipate that such projects will become a part of such system.

Approval of prior projects permitted.

Whenever provision has been made by any State for the completion and maintenance of a system of primary or interstate and secondary or intercounty highways equal to 7 per centum of the total mileage of such State, as required by this Act, said State, through its State highway department, by and with the approval of the Sec-

Additional mileage construction authorized when completion of 7 per cent provided for.

retary of Agriculture, is hereby authorized to add to the mileage of primary or interstate and secondary or intercounty systems as funds become available for the construction and maintenance of such additional mileage.

State to provide funds for construction before projects may be approved.

SEC. 7. That before any project shall be approved by the Secretary of Agriculture for any State such State shall make provisions for State funds required each year of such States by this Act for construction, reconstruction, and maintenance of all Federal-aid highways within the State, which funds shall be under the direct control of the State highway department.

Adequate construction materials, etc., required.

SEC. 8. That only such durable types of surface and kinds of materials shall be adopted for the construction and reconstruction of any highway which is a part of the primary or interstate and secondary or intercounty systems as will adequately meet the existing and probable future traffic needs and conditions thereon. The Secretary of Agriculture shall approve the types and width of construction and reconstruction and the character of improvement, repair, and maintenance in each case, consideration being given to the type and character which shall be best suited for each locality and to the probable character and extent of the future traffic.

Approval of types, etc., by Secretary.

Freedom from tolls.

SEC. 9. That all highways constructed or reconstructed under the provisions of this Act shall be free from tolls of all kinds.

Width of roadway, etc.

That all highways in the primary or interstate system constructed after the passage of this Act shall have a right of way of ample width and a wearing surface of an adequate width which shall not be less than eighteen feet, unless, in the opinion of the Secretary of Agriculture, it is rendered impracticable by physical conditions, excessive costs, probable traffic requirements, or legal obstacles.

Apportionment available on certificate from governor of action of State.

SEC. 10. That when any State shall have met the requirements of this Act, the Secretary of the Treasury, upon receipt of certification from the governor of such State to such effect, approved by the Secretary of Agriculture, shall immediately make available to such State, for the purpose set forth in this Act, the sum apportioned to such State as herein provided.

Submission of proposed projects.

SEC. 11. That any State having complied with the provisions of this Act, and desiring to avail itself of the benefits thereof, shall by its State highway department submit to the Secretary of Agriculture project statements setting forth proposed construction or reconstruction of any primary or interstate, or secondary or intercounty highway therein. If the Secretary of Agriculture approve the project, the State highway department shall furnish to him such surveys, plans, specifications, and estimates therefor as he may require; items included for engineering, inspection, and unforeseen contingencies shall not exceed 10 per centum of the total estimated cost of its construction.

Notification of approval, etc.

That when the Secretary of Agriculture approves such surveys, plans, specifications, and estimates, he shall notify the State highway department and immediately certify the fact to the Secretary of the Treasury. The Secretary of the Treasury shall thereupon set aside the share of the United States payable under this Act on account of such projects, which shall not exceed 50 per centum of the total estimated cost thereof, except that in the case of any State containing unappropriated public lands exceeding 5 per centum of the total area of all lands in the State, the share of the United States payable under this Act on account of such projects shall not exceed 50 per centum of the total estimated cost thereof plus a percentage of such estimated cost equal to one-half of the percentage which the area of the unappropriated public lands in such State bears to the total area of such State: *Provided*, That the limitation of payments not to exceed \$20,000 per mile, under existing law, which the Secretary of

Amount to be set aside therefor.

In public land States.
Post, p. 661.

Proviso.
Limit increased.

Agriculture may make be, and the same is hereby, increased in proportion to the increased percentage of Federal aid authorized by this section: *Provided further*, That these provisions relative to the public-land States shall apply to all unobligated or unmatched funds appropriated by the Federal Aid Act and payment for approved projects upon which actual building construction work had not begun on the 30th day of June, 1921.

Applicable to unused funds.

SEC. 12. That the construction and reconstruction of the highways or parts of highways under the provisions of this Act, and all contracts, plans, specifications, and estimates relating thereto, shall be undertaken by the State highway departments subject to the approval of the Secretary of Agriculture. The construction and reconstruction work and labor in each State shall be done in accordance with its laws and under the direct supervision of the State highway department, subject to the inspection and approval of the Secretary of Agriculture and in accordance with the rules and regulations pursuant to this Act.

Construction, etc., by State highway departments.

Approval by Secretary, etc.

SEC. 13. That when the Secretary of Agriculture shall find that any project approved by him has been constructed or reconstructed in compliance with said plans and specifications, he shall cause to be paid to the proper authorities of said State the amount set aside for said project.

Payment on completion of project.

That the Secretary of Agriculture may, in his discretion, from time to time, make payments on such construction or reconstruction as the work progresses, but these payments, including previous payments, if any, shall not be more than the United States pro rata part of the value of the labor and materials which have been actually put into such construction or reconstruction in conformity to said plans and specifications. The Secretary of Agriculture and the State highway department of each State may jointly determine at what time and in what amounts payments as work progresses shall be made under this Act.

Advances allowed during construction.

Such payments shall be made by the Secretary of the Treasury, on warrants drawn by the Secretary of Agriculture, to such official or officials or depository as may be designated by the State highway department and authorized under the laws of the State to receive public funds of the State.

Determination of payments.

Method of payments.

SEC. 14. That should any State fail to maintain any highway within its boundaries after construction or reconstruction under the provisions of this Act, the Secretary of Agriculture shall then serve notice upon the State highway department of that fact, and if within ninety days after receipt of such notice said highway has not been placed in proper condition of maintenance, the Secretary of Agriculture shall proceed immediately to have such highway placed in a proper condition of maintenance and charge the cost thereof against the Federal funds allotted to such State, and shall refuse to approve any other project in such State, except as hereinafter provided.

Service of notice to State on failure to maintain highway.

Procedure if not attended to.

Other projects to be refused.

Action if reimbursement by the State.

Upon the reimbursement by the State of the amount expended by the Federal Government for such maintenance, said amount shall be paid into the Federal highway fund for reapportionment among all the States for the construction of roads under this Act, and the Secretary of Agriculture shall then approve further projects submitted by the State as in this Act provided.

Authority of Secretary to contract for repairs, etc.

Whenever it shall become necessary for the Secretary of Agriculture under the provisions of this Act to place any highway in a proper condition of maintenance the Secretary of Agriculture shall contract with some responsible party or parties for doing such work: *Provided, however*, That in case he is not able to secure a satisfactory contract he may purchase, lease, hire, or otherwise obtain all necessary supplies, equipment, and labor, and may operate and maintain such motor and other equipment and facilities as in his

Proviso. Work other than by contract.

judgment are necessary for the proper and efficient performance of his functions.

Map of approved systems, etc., to be prepared.

SEC. 15. That within two years after this Act takes effect the Secretary of Agriculture shall prepare, publish, and distribute a map showing the highways and forest roads that have been selected and approved as a part of the primary or interstate, and the secondary or intercounty systems, and at least annually thereafter shall publish supplementary maps showing his program and the progress made in selection, construction, and reconstruction.

Annual supplements.

Conveyance of public rights of way consented to.

SEC. 16. That for the purpose of this Act the consent of the United States is hereby given to any railroad or canal company to convey to the highway department of any State any part of its right of way or other property in that State acquired by grant from the United States.

Use of public lands for rights of way or materials.

Application for.

SEC. 17. That if the Secretary of Agriculture determines that any part of the public lands or reservations of the United States is reasonably necessary for the right of way of any highway or forest road or as a source of materials for the construction or maintenance of any such highway or forest road adjacent to such lands or reservations, the Secretary of Agriculture shall file with the Secretary of the department supervising the administration of such land or reservation a map showing the portion of such lands or reservations which it is desired to appropriate.

Transfer to State authorities if not objected to.

If within a period of four months after such filing the said Secretary shall not have certified to the Secretary of Agriculture that the proposed appropriation of such land or material is contrary to the public interest or inconsistent with the purposes for which such land or materials have been reserved, or shall have agreed to the appropriation and transfer under conditions which he deems necessary for the adequate protection and utilization of the reserve, then such land and materials may be appropriated and transferred to the State highway department for such purposes and subject to the conditions so specified.

Reversion when no longer needed.

If at any time the need for any such lands or materials for such purposes shall no longer exist, notice of the fact shall be given by the State highway department to the Secretary of Agriculture, and such lands or materials shall immediately revert to the control of the Secretary of the department from which they had been appropriated.

Rules, etc., to be prescribed.

SEC. 18. That the Secretary of Agriculture shall prescribe and promulgate all needful rules and regulations for the carrying out of the provisions of this Act, including such recommendations to the Congress and the State highway departments as he may deem necessary for preserving and protecting the highways and insuring the safety of traffic thereon.

Annual detailed statements from Secretary.

SEC. 19. That on or before the first Monday in December of each year the Secretary of Agriculture shall make a report to Congress, which shall include a detailed statement of the work done, the status of each project undertaken, the allocation of appropriations, an itemized statement of the expenditures and receipts during the preceding fiscal year under this Act, an itemized statement of the traveling and other expenses, including a list of employees, their duties, salaries, and traveling expenses, if any, and his recommendations, if any, for new legislation amending or supplementing this Act. The Secretary of Agriculture shall also make such special reports as Congress may request.

Special report.

Appropriation for fiscal year 1922.

SEC. 20. That for the purpose of carrying out the provisions of this Act there is hereby appropriated, out of the moneys in the Treasury not otherwise appropriated, \$75,000,000 for the fiscal year ending June 30, 1922, \$25,000,000 of which shall become immediately

available, and \$50,000,000 of which shall become available January 1, 1922.

SEC. 21. That so much, not to exceed 2½ per centum, of all moneys hereby or hereafter appropriated for expenditure under the provisions of this Act, as the Secretary of Agriculture may deem necessary for administering the provisions of this Act and for carrying on necessary highway research and investigational studies independently or in cooperation with the State highway departments and other research agencies, and for publishing the results thereof, shall be deducted for such purposes, available until expended.

Administration, etc., expenses to be deducted.

Within sixty days after the close of each fiscal year the Secretary of Agriculture shall determine what part, if any, of the sums theretofore deducted for such purposes will not be needed and apportion such part, if any, for the fiscal year then current in the same manner and on the same basis as are other amounts authorized by this Act apportioned among all the States, and shall certify such apportionment to the Secretary of the Treasury and to the State highway departments.

Apportionment of unexpended balances.

The Secretary of Agriculture, after making the deduction authorized by this section, shall apportion the remainder of the appropriation made for expenditure under the provision of the Act for the fiscal year among the several States in the following manner: One-third in the ratio which the area of each State bears to the total area of all the States; one-third in the ratio which the population of each State bears to the total population of all the States, as shown by the latest available Federal census; one-third in the ratio which the mileage of rural delivery routes and star routes in each State bears to the total mileage of rural delivery and star routes in all the States at the close of the next preceding fiscal year, as shown by certificate of the Postmaster General, which he is directed to make and furnish annually to the Secretary of Agriculture: *Provided*, That no State shall receive less than one-half of 1 per centum of each year's allotment. All moneys herein or hereafter appropriated for expenditure under the provisions of this Act shall be available until the close of the second succeeding fiscal year for which apportionment was made: *Provided further*, That any sums apportioned to any State under the provisions of 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, and all Acts amendatory thereof and supplemental thereto, shall be available for expenditure in that State for the purpose set forth in such Acts until two years after the close of the respective fiscal years for which any such sums become available, and any amount so apportioned remaining unexpended at the end of the period during which it is available for expenditure under the terms of such Acts shall be reapportioned according to the provisions of 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: *And provided further*, That any amount apportioned under the provisions of this Act unexpended at the end of the period during which it is available for expenditure under the terms of this section shall be reapportioned within sixty days thereafter to all the States in the same manner and on the same basis, and certified to the Secretary of the Treasury and the State highway departments in the same way as if it were being apportioned under this Act for the first time.

Ratio of apportionment.

To area.

To population.

Torural delivery and star routes mileage.

Provisos.
Minimum.
Available for succeeding year.

Apportionment under former laws available for two years.
Vol. 39, p. 356; Vol. 40, p. 1201.
Post, p. 660.

Unexpended balances to be apportioned according to same laws.

Reapportionment of unexpended balances to States.

Certification of amounts apportioned for each year.

SEC. 22. That within sixty days after the approval of this Act the Secretary of Agriculture shall certify to the Secretary of the Treasury and to each of the State highway departments the sum he has estimated to be deducted for administering the provisions of this Act and the sums which he has apportioned to each State for the fiscal year ending June 30, 1922, and on or before January 20 next preceding

the commencement of each succeeding fiscal year, and shall make like certificates for each fiscal year.

National forests. Appropriation for roads and trails in, for 1922 and 1923. Post, p. 660.

SEC. 23. That out of the moneys in the Treasury not otherwise appropriated, there is hereby appropriated for the survey, construction, reconstruction, and maintenance of forest roads and trails, the sum of \$5,000,000 for the fiscal year ending June 30, 1922, available immediately and until expended, and \$10,000,000 for the fiscal year ending June 30, 1923, available until expended.

Amount authorized for roads and trails of primary importance to national forests.

(a) Fifty per centum, but not to exceed \$3,000,000 for any one fiscal year, of the appropriation made or that may hereafter be made for expenditure under the provisions of this section shall be expended under the direct supervision of the Secretary of Agriculture in the survey, construction, reconstruction, and maintenance of roads and trails of primary importance for the protection, administration, and utilization of the national forests, or when necessary, for the use and development of resources upon which communities within or adjacent to the national forests are dependent, and shall be apportioned among the several States, Alaska, and Porto Rico by the Secretary of Agriculture, according to the relative needs of the various national forests, taking into consideration the existing transportation facilities, value of timber, or other resources served, relative fire danger, and comparative difficulties of road and trail construction.

To develop resources of adjacent communities, etc. Apportionment.

The balance of such appropriations shall be expended by the Secretary of Agriculture in the survey, construction, reconstruction, and maintenance of forest roads of primary importance to the State, counties, or communities within, adjoining, or adjacent to the national forests, and shall be prorated and apportioned by the Secretary of Agriculture for expenditures in the several States, Alaska, and Porto Rico, according to the area and value of the land owned by the Government within the national forests therein as determined by the Secretary of Agriculture from such information, investigation, sources, and departments as the Secretary of Agriculture may deem most accurate.

Balance for roads of primary importance to adjacent communities, etc. Apportionment.

Acceptance of State, etc., cooperation.

(b) Cooperation of Territories, States, and civil subdivisions thereof may be accepted but shall not be required by the Secretary of Agriculture.

Construction by States, etc.

(c) The Secretary of Agriculture may enter into contracts with any Territory, State, or civil subdivision thereof for the construction, reconstruction, or maintenance of any forest road or trail or part thereof.

Contracts for construction work.

(d) Construction work on forest roads or trails estimated to cost \$5,000 or more per mile, exclusive of bridges, shall be advertised and let to contract.

Work by the Secretary.

If such estimated cost is less than \$5,000 per mile, or if, after proper advertising, no acceptable bid is received, or the bids are deemed excessive, the work may be done by the Secretary of Agriculture on his own account; and for such purpose the Secretary of Agriculture may purchase, lease, hire, rent, or otherwise obtain all necessary supplies, materials, tools, equipment, and facilities required to perform the work.

Use of appropriations for expenses.

The appropriation made in this section or that may hereafter be made for expenditure under the provisions of this section may be expended for the purpose herein authorized and for the payment of wages, salaries, and other expenses for help employed in connection with such work.

Temporary approval of projects when State laws do not allow use of its funds. Post, p. 661.

SEC. 24. That in any State where the existing constitution or laws will not permit the State to provide revenues for the construction, reconstruction, or maintenance of highways, the Secretary of Agriculture shall continue to approve projects for said State until three years after the passage of this Act, if he shall find that said State has complied with the provisions of this Act in so far as its existing constitution and laws will permit.

SEC. 25. That if any provision of this Act, or the application thereof to any person or circumstances, shall be held invalid, the validity of the remainder of the Act and of the application of such provision to other persons or circumstances shall not be affected thereby.

Invalidity of any provision, etc., not to affect remainder of Act.

SEC. 26. That all Acts or parts of Acts in any way inconsistent with the provisions of this Act are hereby repealed, and this Act shall take effect on its passage.

Inconsistent laws repealed.

Approved, November 9, 1921.

CHAP. 120.—An Act To authorize the construction of a bridge across Pearl River, between Meeks Ferry and Grigsbys Ferry and between Madison County, Mississippi, and Rankin County, Mississippi.

November 14, 1921.
[S. 2447.]
[Public, No. 88.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Pearl River Valley Lumber Company is hereby authorized to construct a bridge across Pearl River, at a point suitable to the interests of navigation, between Meeks Ferry and Grigsbys Ferry and between Madison County, Mississippi, and Rankin County, Mississippi, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Pearl River.
Pearl River Valley Lumber Company may bridge, Meeks Ferry to Grigsby Ferry, Miss.

Construction.
Vol. 34, p. 84.

Amendment.

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

Approved, November 14, 1921.

CHAP. 121.—An Act To authorize the construction of drawless bridges across a certain portion of the Charles River in the State of Massachusetts.

November 14, 1921.
[H. R. 6152.]
[Public, No. 89.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Metropolitan Park Commission, or any town or city, or any other public body authorized by the State of Massachusetts, all or any of them, be, and they hereby are, authorized to construct, at any time hereafter, drawless bridges across the Charles River in the State of Massachusetts connecting Massachusetts Avenue in Cambridge and Massachusetts Avenue in Boston, and at any other points upon said river at, near, or above said Massachusetts Avenue: *Provided*, That said bridges shall be at least twelve feet above the ordinary level of the water in the basin over the main ship channel, and the piers and other obstructions to the flow of the river shall be constructed in such form and in such places as the Secretary of War shall approve: *Provided further*, That before the construction of said bridges or any of them is begun, the State of Massachusetts shall, by legislative enactment, provide for adequate compensation for the owner, owners, lessee, or lessees of property abutting on said river above any of the said bridges, for damages, if any, caused to said property or leasehold interests therein by reason of interference with the access by water to said property, due to the construction of bridges without draws: *And provided further*, That the said legislative enactment shall provide for the appointment of three commissioners to hear the parties in interest and assess the damages to said property; their decision as to the amount of damages and questions of fact to be final; said commissioners to be appointed by the Supreme Judicial Court of Massachusetts. Except as inconsistent herewith, this Act shall be subject to the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.*

Charles River.
Drawless bridges authorized across, by State authorities, between Boston and Cambridge, Mass.
Post, p. 1264.

Proviso.
Height, etc.

Compensation for damages to property owners required.

State commissioners to assess.

Construction.
Vol. 34, p. 84.

Amendment.

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

Approved, November 14, 1921.

November 14, 1921.
[H. R. 8477.]
[Public, No. 90.]

CHAP. 122.—An Act To extend the time for the construction of a bridge across the Choctawhatchee River, near Caryville, Florida.

Choctawhatchee River.
Time extended for bridging, Caryville, Fla.
Vol. 41, p. 358, amended.

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 and approaches thereto authorized by the Act of Congress approved November 19, 1919, to be constructed by the State Road Department of the State of Florida, across the Choctawhatchee River, near Caryville, Florida, are hereby extended one and three years, respectively, from the date of approval hereof.

Amendment.

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

Approved, November 14, 1921.

November 16, 1921.
[H. R. 8643.]
[Public, No. 91.]

CHAP. 123.—An Act To extend the Tariff Act approved May 27, 1921.

Emergency Tariff Act.
Tariff and dyes and chemicals provisions continued in force.
Note, pp. 9, 18, 191.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Titles I and V of the Act entitled "An Act imposing temporary duties upon certain agricultural products to meet present emergencies and to provide revenue; to regulate commerce with foreign countries; to prevent dumping of foreign merchandise on the markets of the United States; to regulate the value of foreign money; and for other purposes," approved May 27, 1921, shall continue in force until otherwise provided by law.

Approved, November 16, 1921.

November 17, 1921.
[H. R. 8298.]
[Public, No. 92.]

CHAP. 124.—An Act To amend section 1044 of the Revised Statutes of the United States relating to limitations in criminal cases.

United States courts.
R. S., 1044, p. 193, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1044 of the Revised Statutes of the United States be amended so as to read as follows:

Criminal cases.
Not trial, etc., allowed unless indictment found, etc., within three years of offense.

Proviso.
For frauds against United States limited to six years.

Application to prior acts.

"SEC. 1044. No person shall be prosecuted, tried, or punished for any offense, not capital, except as provided in section 1046, unless the indictment is found, or the information is instituted, within three years next after such offense shall have been committed: *Provided, however,* That in offenses involving the defrauding or attempts to defraud the United States or any agency thereof, whether by conspiracy or not, and in any manner, and now indictable under any existing statutes, the period of limitation shall be six years. This Act shall apply to acts, offenses, or transactions where the existing statute of limitations has not yet fully run, but this proviso shall not apply to acts, offenses, or transactions which are already barred by the provisions of existing laws."

SEC. 2. That this Act shall be in force and effect from and after the date of its passage.

Approved, November 17, 1921.

November 17, 1921.
[H. J. Res. 151.]
[Pub. Res., No. 27.]

CHAP. 125.—Joint Resolution To provide that deferred grazing fees received prior to December 31, 1921, shall be considered as receipts of the fiscal year 1921.

National forests.
Deferred grazing fees paid considered as receipts of fiscal year 1921.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of apportioning the 25 per centum of the accrued receipts from national forests during the fiscal year ending June 30, 1921, which are due

and payable to the States under the Act of May 23, 1908, and the 10 per centum of said receipts which may be expended by the Secretary of Agriculture under the Act of March 4, 1913 (Thirty-seventh Statutes, page 828), for the construction and maintenance of roads and trails within the national forests, all moneys which are received by the Secretary of Agriculture prior to December 31, 1921, as deferred grazing fees authorized to be so paid under the Act of March 3, 1921 (Public, Numbered 367, page 18), shall be considered as receipts of the fiscal year 1921.

Approved, November 17, 1921.

Vol. 37, p. 828.

Vol. 41, p. 1330.
A *note*, p. 136.

CHAP. 128.—An Act To amend an Act entitled “An Act to authorize the President of the United States to locate, construct, and operate railroads in the Territory of Alaska, and for other purposes,” approved March 12, 1914, as amended.

November 18, 1921.
[H. R. 8442.]
[Public, No. 93.]

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 President of the United States to locate, construct, and operate railroads in the Territory of Alaska, and for other purposes,” approved March 12, 1914, as amended, is further amended by adding at the end of section 2 a proviso to read as follows:

Alaska railroads.
Vol. 38, p. 307, amended.

“*Provided further,* That in order to complete the construction and equipment of the railroad between Seward and Fairbanks, together with necessary sidings, spurs, and lateral branches, there is hereby authorized to be appropriated, in addition to all sums heretofore appropriated therefor, the sum of \$4,000,000, to be immediately and continuously available until expended.”

Additional sum authorized for constructing, etc., Seward to Fairbanks.
Vol. 41, p. 293.

Approved, November 18, 1921.

CHAP. 132.—An Act In reference to a national military park on the plains of Chalmette, below the city of New Orleans.

November 19, 1921.
[H. R. 2232.]
[Public, No. 94.]

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, directed to investigate the feasibility of establishing a national military park on the plains of Chalmette, below the city of New Orleans, where was fought on January 8, 1815, the Battle of New Orleans, and to prepare plans of such park and estimate of the cost therefor, and obtain such further information as may enable Congress to act upon the matter after being fully advised.

Chalmette Military Park.
Investigation for establishing, the site of battle of New Orleans, La., 1815.

SEC. 2. That the expenses of the investigation herein directed to be made shall be paid from the appropriation “Contingencies of the Army.”

Expenses from Army contingencies.
A *note*, p. 68.

Approved, November 19, 1921.

CHAP. 133.—An Act Authorizing a per capita payment to the Chippewa Indians of Minnesota from their tribal funds held in trust by the United States.

November 19, 1921.
[H. R. 7108.]
[Public, No. 95.]

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 to withdraw from the Treasury of the United States so much as may be necessary of the principal fund on deposit to the credit of the Chippewa Indians in the State of Minnesota, arising under section 7 of the act of January 14, 1889 (Twenty-fifth Statutes at Large, page 642), entitled “An Act for the relief and civilization of the Chippewa Indians in the State of Minnesota,” and to make therefrom a per capita payment, or

Chippewa Indians in Minnesota.
Per capita payment from tribal funds to enrolled members.

Provisos.
Free from all liens.

Tribal ratification
required.

distribution, of \$100 to each enrolled member of the tribe, under such rules and regulations as the said Secretary may prescribe: *Provided*, That the money paid to the Indians as authorized herein, shall not be subject to any lien or claim of attorneys or other parties: *Provided*, That before any payment is made hereunder the Chippewa Indians of Minnesota shall, in such manner as may be prescribed by the Secretary of the Interior, ratify the provisions of this act and accept the same.

Approved, November 19, 1921.

November 23, 1921.
[H. R. 7294.]
[Public, No. 95.]

Supplement to National Prohibition Act.
Vol. 41, p. 307.
Meaning of terms.

Spirituos and vinous liquors only may be prescribed as medicines.
Alcohol limitations.

Limit of prescription blanks, etc.

Sale of nonbeverage articles not affected.
Vol. 41, p. 309.

Nonbeverage articles.
Change of formulas for, may be ordered if used as beverages.

Cancellation of permits authorized.

Review by court.
Vol. 41, p. 309.

Proviso.
Restriction of action as to flavoring extracts.

Importing or manufacturing spirituous liquors forbidden until present supply insufficient for nonbeverage uses.

CHAP. 134.—An Act Supplemental to the National Prohibition Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the words "person," "commissioner," "application," "permit," "regulation," and "liquor," and the phrase "intoxicating liquor," when used in this Act, shall have the same meaning as they have in Title II of the National Prohibition Act.

SEC. 2. That only spirituous and vinous liquor may be prescribed for medicinal purposes, and all permits to prescribe and prescriptions for any other liquor shall be void. No physician shall prescribe, nor shall any person sell or furnish on any prescription, any vinous liquor that contains more than 24 per centum of alcohol by volume, nor shall anyone prescribe or sell or furnish on any prescription more than one-fourth of one gallon of vinous liquor, or any such vinous or spirituous liquor that contains separately or in the aggregate more than one-half pint of alcohol, for use by any person within any period of ten days. No physician shall be furnished with more than one hundred prescription blanks for use in any period of ninety days, nor shall any physician issue more than that number of prescriptions within any such period unless on application therefor he shall make it clearly apparent to the commissioner that for some extraordinary reason a larger amount is necessary, whereupon the necessary additional blanks may be furnished him. But this provision shall not be construed to limit the sale of any article the manufacture of which is authorized under section 4, Title II, of the National Prohibition Act.

If the commissioner shall find after hearing, upon notice as required in section 5 of Title II of the National Prohibition Act, that any article enumerated in subdivisions b, c, d, or e of section 4 of Title II of said National Prohibition Act is being used as a beverage, or for intoxicating beverage purposes, he may require a change of formula of such article and in the event that such change is not made within a time to be named by the commissioner he may cancel the permit for the manufacture of such article unless it is made clearly to appear to the commissioner that such use can only occur in rare or exceptional instances, but such action of the commissioner may by appropriate proceedings in a court of equity be reviewed, as provided for in section 5, Title II, of said National Prohibition Act: *Provided*, That no change of formula shall be required and no permit to manufacture any article under subdivision (E), section 4, Title II of the National Prohibition Act shall be revoked unless the sale or use of such article is substantially increased in the community by reason of its use as a beverage or for intoxicating beverage purposes.

No spirituous liquor shall be imported into the United States, nor shall any permit be granted authorizing the manufacture of any spirituous liquor, save alcohol, until the amount of such liquor now in distilleries or other bonded warehouses shall have been reduced to a quantity that in the opinion of the commissioner will, with liquor that may thereafter be manufactured and imported, be sufficient to

supply the current need thereafter for all nonbeverage uses: *Provided*, That no vinous liquor shall be imported into the United States unless it is made to appear to the commissioner that vinous liquor for such nonbeverage use produced in the United States is not sufficient to meet such nonbeverage needs: *Provided further*, That this provision against importation shall not apply to shipments en route to the United States at the time of the passage of this Act: *And provided further*, That the commissioner may authorize the return to the United States under such regulations and conditions as he may prescribe any distilled spirits of American production exported free of tax and reimported in original packages in which exported and consigned for redeposit in the distillery bonded warehouse from which originally removed.

SEC. 3. That this Act and the National Prohibition Act shall apply not only to the United States but to all territory subject to its jurisdiction, including the Territory of Hawaii and the Virgin Islands; and jurisdiction is conferred on the courts of the Territory of Hawaii and the Virgin Islands to enforce this Act and the National Prohibition Act in such Territory and Islands.

SEC. 4. That regulations may be made by the commissioner to carry into effect the provisions of this Act. Any person who violates any of the provisions of this Act shall be subject to the penalties provided for in the National Prohibition Act.

SEC. 5. That all laws in regard to the manufacture and taxation of and traffic in intoxicating liquor, and all penalties for violations of such laws that were in force when the National Prohibition Act was enacted, shall be and continue in force, as to both beverage and nonbeverage liquor, except such provisions of such laws as are directly in conflict with any provision of the National Prohibition Act or of this Act; but if any act is a violation of any of such laws and also of the National Prohibition Act or of this Act, a conviction for such act or offense under one shall be a bar to prosecution therefor under the other. All taxes and tax penalties provided for in section 35 of Title II of the National Prohibition Act shall be assessed and collected in the same manner and by the same procedure as other taxes on the manufacture of or traffic in liquor.

If distilled spirits upon which the internal-revenue tax has not been paid are lost by theft, accidental fire, or other casualty while in possession of a common carrier subject to the Transportation Act of 1920 or the Merchant Marine Act, 1920, or if lost by theft from a distillery or other bonded warehouse, and it shall be made to appear to the commissioner that such losses did not occur as the result of negligence, connivance, collusion, or fraud on the part of the owner or person legally accountable for such distilled spirits, no tax shall be assessed or collected upon the distilled spirits so lost, nor shall any tax penalty be imposed or collected by reason of such loss, but the exemption from the tax and penalty shall only be allowed to the extent that the claimant is not indemnified against or recompensed for such loss. This provision shall apply to any claim for taxes or tax penalties that may have accrued since the passage of the National Prohibition Act or that may accrue hereafter. Nothing in this section shall be construed as in any manner limiting or restricting the provisions of Title III of the National Prohibition Act.

SEC. 6. That any officer, agent, or employee of the United States engaged in the enforcement of this Act, or the National Prohibition Act, or any other law of the United States, who shall search any private dwelling as defined in the National Prohibition Act, and occupied as such dwelling, without a warrant directing such search, or who while so engaged shall without a search warrant maliciously and without reasonable cause search any other building or property,

Proviso.
Importing vinous liquors for nonbeverage uses restricted.

Shipments en route excepted.

Return of distilled spirits exported free of tax, permitted.

Prohibition provisions extended to all United States territory.
Enforcement in Hawaii and Virgin Islands.

Regulations to be prescribed.
Violations penalized.

Existing laws not conflicting with National Prohibition Act, continued.

Conviction under either a bar to prosecution under the other.

Tax assessment, etc.
Vol. 41, p. 317.

Tax, etc., exemption on spirits lost by theft, etc., without negligence, collusion, etc., if no tax paid.

Limit of exemption.

Applicable to present claims, etc.

Industrial alcohol not affected.
Vol. 41, p. 319.

Searching private dwelling, etc., by enforcement officials without search warrant, a misdemeanor.

Punishment for. shall be guilty of a misdemeanor and upon conviction thereof shall be fined for a first offense not more than \$1,000, and for a subsequent offense not more than \$1,000 or imprisoned not more than one year, or both such fine and imprisonment.

Arrests, etc., by person falsely claiming to be United States official, a misdemeanor. Whoever not being an officer, agent, or employee of the United States shall falsely represent himself to be such officer, agent, or employee and in such assumed character shall arrest or detain any person, or shall in any manner search the person, buildings, or other property of any person, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than \$1,000, or imprisoned for not more than one year, or by both such fine and imprisonment.

Punishment for.

Approved, November 23, 1921.

November 23, 1921.

[S. 1039.]

[Public, No. 97.]

CHAP. 135.—An Act For the promotion of the welfare and hygiene of maternity and infancy, and for other purposes.

Maternity and infancy.

Appropriations authorized to cooperate with States in hygiene, etc., of.

Permanent annual appropriations authorized for five years.

Provisos. Additional sums authorized.

Manner of apportionment.

Subject to equal sums by States.

Balances available for succeeding year.

Board of Maternity and Infant Hygiene. Creation and composition of.

Children's Bureau, Department of Labor. Administration of Act by.

Duties.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated annually, out of any money in the Treasury not otherwise appropriated, the sums specified in section 2 of this Act, to be paid to the several States for the purpose of cooperating with them in promoting the welfare and hygiene of maternity and infancy as hereinafter provided.

SEC. 2. For the purpose of carrying out the provisions of this Act, there is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for the current fiscal year \$480,000, to be equally apportioned among the several States, and for each subsequent year, for the period of five years, \$240,000, to be equally apportioned among the several States in the manner hereinafter provided: *Provided,* That there is hereby authorized to be appropriated for the use of the States, subject to the provisions of this Act, for the fiscal year ending June 30, 1922, an additional sum of \$1,000,000, and annually thereafter, for the period of five years, an additional sum not to exceed \$1,000,000: *Provided further,* That the additional appropriations herein authorized shall be apportioned \$5,000 to each State and the balance among the States in the proportion which their population bears to the total population of the States of the United States, according to the last preceding United States census: *And provided further,* That no payment out of the additional appropriation herein authorized shall be made in any year to any State until an equal sum has been appropriated for that year by the legislature of such State for the maintenance of the services and facilities provided for in this Act.

So much of the amount apportioned to any State for any fiscal year as remains unpaid to such State at the close thereof shall be available for expenditures in that State until the close of the succeeding fiscal year.

SEC. 3. There is hereby created a Board of Maternity and Infant Hygiene, which shall consist of the Chief of the Children's Bureau, the Surgeon General of the United States Public Health Service, and the United States Commissioner of Education, and which is hereafter designated in this Act as the Board. The Board shall elect its own chairman and perform the duties provided for in this Act.

The Children's Bureau of the Department of Labor shall be charged with the administration of this Act, except as herein otherwise provided, and the Chief of the Children's Bureau shall be the executive officer. It shall be the duty of the Children's Bureau to make or cause to be made such studies, investigations, and reports as will promote the efficient administration of this Act.

SEC. 4. In order to secure the benefits of the appropriations authorized in section 2 of this Act, any State shall, through the legislative authority thereof, accept the provisions of this Act and designate or authorize the creation of a State agency with which the Children's Bureau shall have all necessary powers to cooperate as herein provided in the administration of the provisions of this Act: *Provided*, That in any State having a child-welfare or child-hygiene division in its State agency of health, the said State agency of health shall administer the provisions of this Act through such divisions. If the legislature of any State has not made provision for accepting the provisions of this Act the governor of such State may in so far as he is authorized to do so by the laws of such State accept the provisions of this Act and designate or create a State agency to cooperate with the Children's Bureau until six months after the adjournment of the first regular session of the legislature in such State following the passage of this Act.

Acceptance and action by State legislature required.

Proviso.
Use of State agencies.

Temporary acceptance by Governor awaiting legislative action.

SEC. 5. So much, not to exceed 5 per centum, of the additional appropriations authorized for any fiscal year under section 2 of this Act, as the Children's Bureau may estimate to be necessary for administering the provisions of this Act, as herein provided, shall be deducted for that purpose, to be available until expended.

Deduction for administrative expenses.

SEC. 6. Out of the amounts authorized under section 5 of this Act the Children's Bureau is authorized to employ such assistants, clerks, and other persons in the District of Columbia and elsewhere, to be taken from the eligible lists of the Civil Service Commission, and to purchase such supplies, material, equipment, office fixtures, and apparatus, and to incur such travel and other expense as it may deem necessary for carrying out the purposes of this Act.

Employees to be from Civil Service eligibles.

Office supplies, etc., allowed.

SEC. 7. Within sixty days after any appropriation authorized by this Act has been made, the Children's Bureau shall make the apportionment herein provided for and shall certify to the Secretary of the Treasury the amount estimated by the bureau to be necessary for administering the provisions of this Act, and shall certify to the Secretary of the Treasury and to the treasurers of the various States the amount which has been apportioned to each State for the fiscal year for which such appropriation has been made.

Annual certificate to Treasury of administrative expenses, State apportionments, etc.

SEC. 8. Any State desiring to receive the benefits of this Act shall, by its agency described in section 4, submit to the Children's Bureau detailed plans for carrying out the provisions of this Act within such State, which plans shall be subject to the approval of the board: *Provided*, That the plans of the States under this Act shall provide that no official, or agent, or representative in carrying out the provisions of this Act shall enter any home or take charge of any child over the objection of the parents, or either of them, or the person standing in loco parentis or having custody of such child. If these plans shall be in conformity with the provisions of this Act and reasonably appropriate and adequate to carry out its purposes they shall be approved by the board and due notice of such approval shall be sent to the State agency by the chief of the Children's Bureau.

Submission of detailed plans by State agencies.

Proviso.
Entering homes, etc., forbidden if objected to.

Notice of approval of plans.

SEC. 9. No official, agent, or representative of the Children's Bureau shall by virtue of this Act have any right to enter any home over the objection of the owner thereof, or to take charge of any child over the objection of the parents, or either of them, or of the person standing in loco parentis or having custody of such child. Nothing in this Act shall be construed as limiting the power of a parent or guardian or person standing in loco parentis to determine what treatment or correction shall be provided for a child or the agency or agencies to be employed for such purpose.

Entering homes by Children's Bureau officials forbidden if objected to.

Parental powers not limited.

SEC. 10. Within sixty days after any appropriation authorized by this Act has been made, and as often thereafter while such appropriation remains unexpended as changed conditions may warrant, the

Certificate to Secretary of the Treasury of amounts appropriated by States and the apportionment thereto.

Children's Bureau shall ascertain the amounts that have been appropriated by the legislatures of the several States accepting the provisions of this Act and shall certify to the Secretary of the Treasury the amount to which each State is entitled under the provisions of this Act. Such certificate shall state (1) that the State has, through its legislative authority, accepted the provisions of this Act and designated or authorized the creation of an agency to cooperate with the Children's Bureau, or that the State has otherwise accepted this Act, as provided in section 4 hereof; (2) the fact that the proper agency of the State has submitted to the Children's Bureau detailed plans for carrying out the provisions of this Act, and that such plans have been approved by the board; (3) the amount, if any, that has been appropriated by the legislature of the State for the maintenance of the services and facilities of this Act, as provided in section 2 hereof; and (4) the amount to which the State is entitled under the provisions of this Act. Such certificate, when in conformity with the provisions hereof, shall, until revoked as provided in section 12 hereof, be sufficient authority to the Secretary of the Treasury to make payment to the State in accordance therewith.

Detailed statement
in certificate.

Payment authorized
thereupon.

Reports from State
agencies.

If money not prop-
erly expended, certi-
cate to be withheld.

Appeal to the Presi-
dent.

Proviso.
Notice to State be-
fore withholding cer-
tificate.

Use for buildings,
etc., forbidden.

Pension or other
gratuity forbidden.

Annual report, etc.

Intention of Act.

SEC. 11. Each State agency cooperating with the Children's Bureau under this Act shall make such reports concerning its operations and expenditures as shall be prescribed or requested by the bureau. The Children's Bureau may, with the approval of the board, and shall, upon request of a majority of the board, withhold any further certificate provided for in section 10 hereof whenever it shall be determined as to any State that the agency thereof has not properly expended the money paid to it or the moneys herein required to be appropriated by such State for the purposes and in accordance with the provisions of this Act. Such certificate may be withheld until such time or upon such conditions as the Children's Bureau, with the approval of the board, may determine; when so withheld the State agency may appeal to the President of the United States who may either affirm or reverse the action of the Bureau with such directions as he shall consider proper: *Provided*, That before any such certificate shall be withheld from any State, the chairman of the board shall give notice in writing to the authority designated to represent the State, stating specifically wherein said State has failed to comply with the provisions of this Act.

SEC. 12. No portion of any moneys apportioned under this Act for the benefit of the States shall be applied, directly or indirectly, to the purchase, erection, preservation, or repair of any building or buildings or equipment, or for the purchase or rental of any buildings or lands, nor shall any such moneys or moneys required to be appropriated by any State for the purposes and in accordance with the provisions of this Act be used for the payment of any maternity or infanry pension, stipend, or gratuity.

SEC. 13. The Children's Bureau shall perform the duties assigned to it by this Act under the supervision of the Secretary of Labor, and he shall include in his annual report to Congress a full account of the administration of this Act and expenditures of the moneys herein authorized.

SEC. 14. This Act shall be construed as intending to secure to the various States control of the administration of this Act within their respective States, subject only to the provisions and purposes of this Act.

Approved, November 23, 1921.

CHAP. 136.—An Act To reduce and equalize taxation, to provide revenue, and for other purposes.

November 23, 1921.
[H. R. 8245.]
[Public, No. 98.]

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

Revenue Act of 1921.

TITLE I.—GENERAL DEFINITIONS.

General definitions.

SECTION 1. That this Act may be cited as the "Revenue Act of 1921."

Title of Act.

SEC. 2. That when used in this Act—

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

"Person."

(2) The term "corporation" includes associations, joint-stock companies, and insurance companies;

"Corporation."

(3) The term "domestic" when applied to a corporation or partnership means created or organized in the United States;

"Domestic."

(4) The term "foreign" when applied to a corporation or partnership means created or organized outside the United States;

"Foreign."

(5) 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;

"United States."

(6) The term "Secretary" means the Secretary of the Treasury;

"Secretary."

(7) The term "Commissioner" means the Commissioner of Internal Revenue;

"Commissioner."

(8) The term "collector" means collector of internal revenue;

"Collector."

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

"Taxpayer."

(10) 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 terms; and

"Military or naval forces of the United States."

(11) 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 subdivision, 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.

"Government contract." With United States or agency thereof.

Subcontracts.

Made between April 6, 1917, and November 11, 1918. Subsequently validated.

Post, p. 856.

TITLE II.—INCOME TAX.

INCOME TAX.

PART I.—GENERAL PROVISIONS.

General provisions. Vol. 40, pp. 1058-1062.

DEFINITIONS.

SEC. 200. That when used in this title—

(1) 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 1921, shall be the

Meaning of terms,

"Taxable year."

"Fiscal year."

First taxable year.

INCOME TAX.	calendar year 1921 or any fiscal year ending during the calendar year 1921;
"Fiduciary."	(2) 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;
"Withholding agent."	(3) The term "withholding agent" means any person required to deduct and withhold any tax under the provisions of section 221 or section 237;
"Paid." Application of, accrued or incurred, to deductions and credits.	(4) 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; and
"Personal service corporations."	(5) 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.
Exclusions.	

Dividends.

DIVIDENDS.

Distribution of corporation earnings accumulated since February 28, 1913, deemed.

By personal service corporations since December 31, 1917, excepted.

For taxation, deemed as from February 28, 1913.

Prior earnings exempt.

Allowance for loss on exempted stock distributions.

Application of other distribution of earnings.

Stock dividends not taxable.
Proceeds of redeemed stock treated as taxable dividends.

SEC. 201. (a) That the term "dividend" when used in this title (except in paragraph (10) of subdivision (a) of section 234 and paragraph (4) of subdivision (a) of section 245) means any distribution made by a corporation to its shareholders or members, whether in cash or in other property, out of its earnings or profits accumulated since February 28, 1913, except a distribution made by a personal service corporation out of earnings or profits accumulated since December 31, 1917, and prior to January 1, 1922.

(b) For the purposes of this Act every distribution is made out of earnings or profits, and from the most recently accumulated earnings or profits, to the extent of such earnings or profits accumulated since February 28, 1913; but any earnings or profits accumulated or increase in value of property accrued prior to March 1, 1913, may be distributed exempt from the tax, after the earnings and profits accumulated since February 28, 1913, have been distributed. If any such tax-free distribution has been made the distributee shall not be allowed as a deduction from gross income any loss sustained from the sale or other disposition of his stock or shares unless, and then only to the extent that, the basis provided in section 202 exceeds the sum of (1) the amount realized from the sale or other disposition of such stock or shares, and (2) the aggregate amount of such distributions received by him thereon.

(c) Any distribution (whether in cash or other property) made by a corporation to its shareholders or members otherwise than out of (1) earnings or profits accumulated since February 28, 1913, or (2) earnings or profits accumulated or increase in value of property accrued prior to March 1, 1913, shall be applied against and reduce the basis provided in section 202 for the purpose of ascertaining the gain derived or the loss sustained from the sale or other disposition of the stock or shares by the distributee.

(d) A stock dividend shall not be subject to tax but if after the distribution of any such dividend the corporation proceeds to cancel or redeem its stock at such time and in such manner as to make the

distribution and cancellation or redemption essentially equivalent to the distribution of a taxable dividend, the amount received in redemption or cancellation of the stock shall be treated as a taxable dividend to the extent of the earnings or profits accumulated by such corporation after February 28, 1913.

(e) For the purposes of this Act, a taxable distribution made by a corporation to its shareholders or members shall be included in the gross income of the distributees as of the date when the cash or other property is unqualifiedly made subject to their demands.

(f) 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. This subdivision shall not be in effect after December 31, 1921.

INCOME TAX.

Included in gross income of distributees.

Division of earnings to taxable years.

Not effective after December 31, 1921.

BASIS FOR DETERMINING GAIN OR LOSS.

SEC. 202. (a) That the basis for ascertaining the gain derived or loss sustained from a sale or other disposition of property, real, personal, or mixed, acquired after February 28, 1913, shall be the cost of such property; except that—

(1) In the case of such property, which should be included in the inventory, the basis shall be the last inventory value thereof;

(2) In the case of such property, acquired by gift after December 31, 1920, the basis shall be the same as that which it would have in the hands of the donor or the last preceding owner by whom it was not acquired by gift. If the facts necessary to determine such basis are unknown to the donee, the Commissioner shall, if possible, obtain such facts from such donor or last preceding owner, or any other person cognizant thereof. If the Commissioner finds it impossible to obtain such facts, the basis shall be the value of such property as found by the Commissioner as of the date or approximate date at which, according to the best information the Commissioner is able to obtain, such property was acquired by such donor or last preceding owner. In the case of such property acquired by gift on or before December 31, 1920, the basis for ascertaining gain or loss from a sale or other disposition thereof shall be the fair market price or value of such property at the time of such acquisition;

(3) In the case of such property, acquired by bequest, devise, or inheritance, the basis shall be the fair market price or value of such property at the time of such acquisition. The provisions of this paragraph shall apply to the acquisition of such property interests as are specified in subdivision (c) or (e) of section 402.

(b) The basis for ascertaining the gain derived or loss sustained from the sale or other disposition of property, real, personal, or mixed, acquired before March 1, 1913, shall be the same as that provided by subdivision (a); but—

(1) If its fair market price or value as of March 1, 1913, is in excess of such basis, the gain to be included in the gross income shall be the excess of the amount realized therefor over such fair market price or value;

(2) If its fair market price or value as of March 1, 1913, is lower than such basis, the deductible loss is the excess of the fair market price or value as of March 1, 1913, over the amount realized therefor; and

Gain or loss.

On sales, etc., of property acquired after February 28, 1913, based on cost.

Exceptions.

Inventory value used.

Gifts after December 31, 1920, based on value in hands of donor.

Ascertainment.

Market value when acquired, if before December 31, 1920.

Bequests, etc., based on market values. Applicable to exchanges.

Post, pp. 273, 279.

Property acquired before March 1, 1913, on same basis.

If price in excess of cost.

If price lower than cost.

INCOME TAX.
If market price
March 1, 1913, received.

(3) If the amount realized therefor is more than such basis but not more than its fair market price or value as of March 1, 1913, or less than such basis but not less than such fair market price or value, no gain shall be included in and no loss deducted from the gross income.

Exchanges of prop-
erty.
When no gain or loss
recognized.

(c) For the purposes of this title, on an exchange of property, real, personal or mixed, for any other such property, no gain or loss shall be recognized unless the property received in exchange has a readily realizable market value; but even if the property received in exchange has a readily realizable market value, no gain or loss shall be recognized—

If for similar prop-
erty.
Post, p. 1560.

(1) When any such property held for investment, or for productive use in trade or business (not including stock-in-trade or other property held primarily for sale), is exchanged for property of a like kind or use;

When stock, etc., re-
ceived on reorganiza-
tion.

(2) When in the reorganization of one or more corporations a person receives in place of any stock or securities owned by him, stock or securities in a corporation a party to or resulting from such reorganization. The word "reorganization," as used in this paragraph, includes a merger or consolidation (including the acquisition by one corporation of at least a majority of the voting stock and at least a majority of the total number of shares of all other classes of stock of another corporation, or of substantially all the properties of another corporation), recapitalization, or mere change in identity, form, or place of organization of a corporation, (however effected); or

"Re organization"
construed.

If in control of corpo-
ration to which trans-
ferred.

(3) When (A) a person transfers any property, real, personal or mixed, to a corporation, and immediately after the transfer is in control of such corporation, or (B) two or more persons transfer any such property to a corporation, and immediately after the transfer are in control of such corporation, and the amounts of stock, securities, or both, received by such persons are in substantially the same proportion as their interests in the property before such transfer. For the purposes of this paragraph, a person is, or two or more persons are, "in control" of a corporation when owning at least 80 per centum of the voting stock and at least 80 per centum of the total number of shares of all other classes of stock of the corporation.

Property considered
same as that for which
exchanged.

(d) (1) Where property is exchanged for other property and no gain or loss is recognized under the provisions of subdivision (c), the property received shall, for the purposes of this section, be treated as taking the place of the property exchanged therefor, except as provided in subdivision (e);

Exceptions.
Infra.

Proceeds of involun-
tary conversions.
Post, pp. 241, 257.

(2) Where property is compulsorily or involuntarily converted into cash or its equivalent in the manner described in paragraph (12) of subdivision (a) of section 214 and paragraph (14) of subdivision (a) of section 234, and the taxpayer proceeds in good faith to expend or set aside the proceeds of such conversion in the form and in the manner therein provided, the property acquired shall, for the purpose of this section, be treated as taking the place of a like proportion of the property converted;

On exchange of se-
curities.
Post, pp. 240, 255.

(3) Where no deduction is allowed for a loss or a part thereof under the provisions of paragraph (5) of subdivision (a) of section 214 and paragraph (4) of subdivision (a) of section 234, that part of the property acquired with relation to which such loss is disallowed shall for the purposes of this section be treated as taking the place of the property sold or disposed of.

If of no value and
included with property
of value.
Taxed on excess of
basis.
Post, p. 1500.

(e) Where property is exchanged for other property which has no readily realizable market value, together with money or other property which has a readily realizable market value, then the money or the fair market value of the property having such readily realizable market value received in exchange shall be applied against and reduce the basis, provided in this section, of the property exchanged,

and if in excess of such basis, shall be taxable to the extent of the excess; but when property is exchanged for property specified in paragraphs (1), (2), and (3) of subdivision (c) as received in exchange, together with money or other property of a readily realizable market value other than that specified in such paragraphs, the money or the fair market value of such other property received in exchange shall be applied against and reduce the basis, provided in this section, of the property exchanged, and if in excess of such basis, shall be taxable to the extent of the excess.

INCOME TAX.
If other than similar property received.

(f) Nothing in this section shall be construed to prevent (in the case of property sold under contract providing for payment in installments) the taxation of that portion of any installment payment representing gain or profit in the year in which such payment is received.

Tax on installment payments.

INVENTORIES.

Inventories.

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.

Use of, in determining incomes.

NET LOSSES.

Net losses.

SEC. 204. (a) That as used in this section the term "net loss" means only net losses resulting from the operation of any trade or business regularly carried on by the taxpayer (including losses sustained from the sale or other disposition of real estate, machinery, and other capital assets, used in the conduct of such trade or business); and when so resulting means the excess of the deductions allowed by section 214 or 234, as the case may be, over the sum of the following: (1) the gross income of the taxpayer for the taxable year, (2) the amount by which the interest received free from taxation under this title exceeds so much of the interest paid or accrued within the taxable year on indebtedness as is not permitted to be deducted by paragraph (2) of subdivision (a) of section 214 or by paragraph (2) of subdivision (a) of section 234, (3) the amount by which the deductible losses not sustained in such trade or business exceed the taxable gains or profits not derived from such trade or business, (4) amounts received as dividends and allowed as a deduction under paragraph (6) of subdivision (a) of section 234, and (5) so much of the depletion deduction allowed with respect to any mine, oil or gas well as is based upon discovery value in lieu of cost.

In regular business.

Method of determining.
Post, pp. 239, 254.

(b) If for any taxable year beginning after December 31, 1920, it appears upon the production of evidence satisfactory to the Commissioner that any taxpayer has sustained a net loss, the amount thereof shall be deducted from the net income of the taxpayer for the succeeding taxable year; and if such net loss is in excess of the net income for such succeeding taxable year, the amount of such excess shall be allowed as a deduction in computing the net income for the next succeeding taxable year; the deduction in all cases to be made under regulations prescribed by the Commissioner with the approval of the Secretary.

Allowance to be deducted from succeeding taxable years.

(c) The benefit of this section shall be allowed to the members of a partnership and the beneficiaries of an estate or trust, and to insurance companies subject to the tax imposed by section 243 or 246; under regulations prescribed by the Commissioner with the approval of the Secretary.

Partnership, estate or trust beneficiaries, and insurance companies included.

Post, pp. 261, 262.

(d) If it appears, upon the production of evidence satisfactory to the Commissioner, that a taxpayer having a fiscal year beginning in

Allowance for fiscal year ending in 1921.

INCOME TAX.

1920 and ending in 1921 has sustained a net loss during such fiscal year, such taxpayer shall be entitled to the benefits of this section in respect to the same proportion of such net loss which the portion of such fiscal year falling within the calendar year 1921 is of the entire fiscal year.

Fiscal years 1920-1921 and 1921-1922.

FISCAL YEARS 1920-1921 AND 1921-1922.

Proportion of tax payable for fiscal year ending in 1921.

SEC. 205. (a) That if a taxpayer makes return for a fiscal year beginning in 1920 and ending in 1921, his tax under this title for the taxable year 1921 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 1918 at the rates for the calendar year 1920 which the portion of such period falling within the calendar year 1920 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 1921, which the portion of such period falling within the calendar year 1921 is of the entire period.

Credit or refund of excess payments prior hereto. Vol. 40, pp. 1058-1088.

Any amount paid before or after the passage of this Act on account of the tax imposed for such fiscal year by Title II of the Revenue Act of 1918 shall be credited toward 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, the excess shall be credited or refunded in accordance with the provisions of section 252.

For fiscal year ending in 1922.

(b) If a taxpayer makes return for a fiscal year beginning in 1921 and ending in 1922, his tax under this title for the taxable year 1922 shall be the sum of: (1) the same proportion of a tax for the entire period computed under this title (as in force on December 31, 1921) at the rates for the calendar year 1921 which the portion of such period falling within the calendar year 1921 is of the entire period, and (2) the same proportion of a tax for the entire period computed under this title (as in force on January 1, 1922) at the rates for the calendar year 1922 which the portion of such period falling within the calendar year 1922 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 (2).

Proviso. Personal service corporations.

Partnership fiscal years. Determination of proportional rates for.

(c) If a fiscal year of a partnership begins in 1920 and ends in 1921, or begins in 1921 and ends in 1922, then (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.

Capital gain.

CAPITAL GAIN.

Meaning of terms.

SEC. 206. (a) That for the purpose of this title:

"Capital gain."

(1) The term "capital gain" means taxable gain from the sale or exchange of capital assets consummated after December 31, 1921;

"Capital loss."

(2) The term "capital loss" means deductible loss resulting from the sale or exchange of capital assets consummated after December 31, 1921;

"Capital deductions."

(3) The term "capital deductions" means such deductions as are allowed under this title for the purpose of computing net income and are properly allocable to or chargeable against items of capital gain as defined in this section;

(4) The term "capital net gain" means the excess of the total amount of capital gain over the sum of the capital deductions and capital losses;

INCOME TAX.
"Capital net gain."

(5) The term "ordinary net income" means the net income, computed in accordance with the provisions of this title, after excluding all items of capital gain, capital loss, and capital deductions; and

"Ordinary net income."

(6) The term "capital assets" as used in this section means property acquired and held by the taxpayer for profit or investment for more than two years (whether or not connected with his trade or business), but does not include property held for the personal use or consumption of the taxpayer or his family, or stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year.

"Capital assets."

(b) In the case of any taxpayer (other than a corporation) who for any taxable year derives a capital net gain, there shall (at the election of the taxpayer) be levied, collected and paid, in lieu of the taxes imposed by sections 210 and 211 of this title, a tax determined as follows:

Tax imposed in lieu of normal or surtax. Corporations excepted.

A partial tax shall first be computed upon the basis of the ordinary net income at the rates and in the manner provided in sections 210 and 211, and the total tax shall be this amount plus 12½ per centum of the capital net gain; but if the taxpayer elects to be taxed under this section the total tax shall in no such case be less than 12½ per centum of the total net income. The total tax thus determined shall be computed, collected and paid in the same manner, at the same time and subject to the same provisions of law, including penalties, as other taxes under this title.

Determination of.

Alternate rate.

(c) In the case of a partnership or of an estate or trust, the proper part of each share of the net income which consists, respectively, of ordinary net income and capital net gain, shall be determined under rules and regulations to be prescribed by the Commissioner with the approval of the Secretary, and shall be separately shown in the return of the partnership or estate or trust, and shall be taxed to the member or beneficiary or to the estate or trust as provided in sections 218 and 219, but at the rates and in the manner provided in subdivision (b) of this section.

Partnerships, estates, or trusts. es-

Returns and rates.

PART II.—INDIVIDUALS.

Individuals.

NORMAL TAX.

Normal tax. Post, p. 1507.

SEC. 210. That, in lieu of the tax imposed by section 210 of the Revenue Act of 1918, there shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax of 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.

In lieu of former rates. Vol. 40, p. 1062, amended. Post, p. 242.

Proviso. On first \$4,000 of citizens or residents.

SURTAX.

Surtax.

SEC. 211. (a) That, in lieu of the tax imposed by section 211 of the Revenue Act of 1918, 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—

Imposed on incomes over \$5,000 in addition to normal tax. Vol. 40, p. 1062, amended. For calendar year 1921. Rates.

(1) For the calendar year 1921, a surtax equal to the sum of the following:

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

INCOME TAX.
Surtax—Continued.

- 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;

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;

(2) For the calendar year 1922 and each calendar year thereafter, a surtax equal to the sum of the following:

For calendar year
1922, and thereafter.
Rates.

1 per centum of the amount by which the net income exceeds \$6,000 and does not exceed \$10,000;

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

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

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

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

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

INCOME TAX.
Surtax—Continued.

- 8 per centum of the amount by which the net income exceeds \$20,000 and does not exceed \$22,000;
- 9 per centum of the amount by which the net income exceeds \$22,000 and does not exceed \$24,000;
- 10 per centum of the amount by which the net income exceeds \$24,000 and does not exceed \$26,000;
- 11 per centum of the amount by which the net income exceeds \$26,000 and does not exceed \$28,000;
- 12 per centum of the amount by which the net income exceeds \$28,000 and does not exceed \$30,000;
- 13 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 \$36,000;
- 16 per centum of the amount by which the net income exceeds \$36,000 and does not exceed \$38,000;
- 17 per centum of the amount by which the net income exceeds \$38,000 and does not exceed \$40,000;
- 18 per centum of the amount by which the net income exceeds \$40,000 and does not exceed \$42,000;
- 19 per centum of the amount by which the net income exceeds \$42,000 and does not exceed \$44,000;
- 20 per centum of the amount by which the net income exceeds \$44,000 and does not exceed \$46,000;
- 21 per centum of the amount by which the net income exceeds \$46,000 and does not exceed \$48,000;
- 22 per centum of the amount by which the net income exceeds \$48,000 and does not exceed \$50,000;
- 23 per centum of the amount by which the net income exceeds \$50,000 and does not exceed \$52,000;
- 24 per centum of the amount by which the net income exceeds \$52,000 and does not exceed \$54,000;
- 25 per centum of the amount by which the net income exceeds \$54,000 and does not exceed \$56,000;
- 26 per centum of the amount by which the net income exceeds \$56,000 and does not exceed \$58,000;
- 27 per centum of the amount by which the net income exceeds \$58,000 and does not exceed \$60,000;
- 28 per centum of the amount by which the net income exceeds \$60,000 and does not exceed \$62,000;
- 29 per centum of the amount by which the net income exceeds \$62,000 and does not exceed \$64,000;
- 30 per centum of the amount by which the net income exceeds \$64,000 and does not exceed \$66,000;
- 31 per centum of the amount by which the net income exceeds \$66,000 and does not exceed \$68,000;
- 32 per centum of the amount by which the net income exceeds \$68,000 and does not exceed \$70,000;
- 33 per centum of the amount by which the net income exceeds \$70,000 and does not exceed \$72,000;
- 34 per centum of the amount by which the net income exceeds \$72,000 and does not exceed \$74,000;
- 35 per centum of the amount by which the net income exceeds \$74,000 and does not exceed \$76,000;
- 36 per centum of the amount by which the net income exceeds \$76,000 and does not exceed \$78,000;
- 37 per centum of the amount by which the net income exceeds \$78,000 and does not exceed \$80,000;
- 38 per centum of the amount by which the net income exceeds \$80,000 and does not exceed \$82,000;

39 per centum of the amount by which the net income exceeds \$82,000 and does not exceed \$84,000;
 40 per centum of the amount by which the net income exceeds \$84,000 and does not exceed \$86,000;
 41 per centum of the amount by which the net income exceeds \$86,000 and does not exceed \$88,000;
 42 per centum of the amount by which the net income exceeds \$88,000 and does not exceed \$90,000;
 43 per centum of the amount by which the net income exceeds \$90,000 and does not exceed \$92,000;
 44 per centum of the amount by which the net income exceeds \$92,000 and does not exceed \$94,000;
 45 per centum of the amount by which the net income exceeds \$94,000 and does not exceed \$96,000;
 46 per centum of the amount by which the net income exceeds \$96,000 and does not exceed \$98,000;
 47 per centum of the amount by which the net income exceeds \$98,000 and does not exceed \$100,000;
 48 per centum of the amount by which the net income exceeds \$100,000 and does not exceed \$150,000;
 49 per centum of the amount by which the net income exceeds \$150,000 and does not exceed \$200,000;
 50 per centum of the amount by which the net income exceeds \$200,000.

INCOME TAX.
Surtax—Continued.

(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, for the calendar year 1921, 20 per centum, and for each calendar year thereafter 16 per centum, of the selling price of such property or interest.

Mines, oil or gas wells.
Maximum on sales of, developed by taxpayer.
Vol. 40, p. 1064, amended.

NET INCOME OF INDIVIDUALS DEFINED.

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.

Individual net income.

Deductions from gross income constituting.

(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.

Basis of computing.

(c) 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.

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. 254.

INCOME TAX.
From personal salaries, etc.
Federal officers, etc., included.
Vol. 40, p. 1065, amended.

Professions, trades, businesses, etc.

Interest, rents, dividends, etc.

Included in taxable year received.

Exempted items.

From life insurance policies.

Returns under insurance contracts.

Gifts, bequests, etc., except income from.

Interest on State, etc., debts.

Farm loan bonds.
Vol. 39, p. 375.
Government, or War Finance Corporation bonds.

Federal, etc., bond exemption only as by issuing Acts.

Foreign governments, on income from American securities, etc.

Personal injuries, etc., payments.

States, etc., on receipts from public utilities.

Under prior contracts for operation thereof.

(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 (except as provided in subdivision (e) of section 201) 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

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

(1) The proceeds of life insurance policies paid upon the death of the insured;

(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;

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

(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. In the case of obligations of the United States issued after September 1, 1917 (other than postal savings certificates of deposit), and in the case of bonds issued by the War Finance 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 to the taxpayer from income, war-profits and excess-profits taxes;

(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;

(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;

(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.

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 and shall not be construed 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;

(8) The income of a nonresident alien or foreign corporation which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of a foreign country which grants an equivalent exemption to citizens of the United States and to corporations organized in the United States;

(9) Amounts received as compensation, family allotments and allowances under the provisions of the War Risk Insurance and the Vocational Rehabilitation Acts, or as pensions from the United States for service of the beneficiary or another in the military or naval forces of the United States in time of war;

(10) So much of the amount received by an individual after December 31, 1921, and before January 1, 1927, as dividends or interest from domestic building and loan associations, operated exclusively for the purpose of making loans to members, as does not exceed \$300;

(11) The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;

(12) The receipts of shipowners' mutual protection and indemnity associations, not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or member, but such corporations shall be subject as other persons to the tax upon their net income from interest, dividends, and rents.

(c) In the case of a nonresident alien individual, gross income means only the gross income from sources within the United States, determined under the provisions of section 217.

INCOME TAX.

No personal exemption.

Nonresident aliens, etc., from earnings of foreign ships.
Condition.

War risk and rehabilitation allowances, etc., and pensions.

From building, etc., associations, not exceeding \$300.
Termination.

Rent of minister's dwelling.

Receipts of shipowners' mutual associations.
Restriction, etc.

Post, p. 856.
Nonresident aliens.
Gross income means from United States sources.

DEDUCTIONS ALLOWED INDIVIDUALS.

Deductions allowed.

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

Items specified.

(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; traveling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of a trade or business; and 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;

Business expenses.

Traveling, etc., included.

(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, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation under this title;

Interest on debts.
Exception.

(3) Taxes paid or accrued within the taxable year except (a) income, war-profits, and excess-profits taxes imposed by the authority of the United States, (b) so much of the income, war-profits and excess-profits taxes, imposed by the authority of any foreign country or possession of the United States, as is allowed as a credit under section 222, (c) taxes assessed against local benefits of a kind tending to increase the value of the property assessed, and (d) taxes imposed

Taxes paid.
Exception, etc.

INCOME TAX.	upon the taxpayer upon his interest as shareholder or member of a corporation, which are paid by the corporation without reimbursement from the taxpayer. For the purpose of this paragraph estate, inheritance, legacy, and succession taxes accrue on the due date thereof except as otherwise provided by the law of the jurisdiction imposing such taxes;
Estate, etc., taxes.	
Business losses.	(4) Losses sustained during the taxable year and not compensated for by insurance or otherwise, if incurred in trade or business;
Losses not connected with the 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 if and to the extent that the profit, if such transaction had resulted in a profit, would be taxable under this title. No deduction shall be allowed under this paragraph for any loss claimed to have been sustained in any sale or other disposition of shares of stock or securities made after the passage of this Act where it appears that within thirty days before or after the date of such sale or other disposition the taxpayer has acquired (otherwise than by bequest or inheritance) substantially identical property, and the property so acquired is held by the taxpayer for any period after such sale or other disposition. If such acquisition is to the extent of part only of substantially identical property, then only a proportionate part of the loss shall be disallowed;
Restriction as to sales of stock.	
Allowance for part of loss.	
Casualty losses, not connected with the business.	(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. Losses allowed under paragraphs (4), (5), and (6) of this subdivision shall be deducted as of the taxable year in which sustained unless, in order to clearly reflect the income, the loss should, in the opinion of the Commissioner, be accounted for as of a different period. In case of losses arising from destruction of or damage to property, where the property so destroyed or damaged was acquired before March 1, 1913, the deduction shall be computed upon the basis of its fair market price or value as of March 1, 1913;
Assigned to year in which sustained.	
If property acquired before March 1, 1913.	
Worthless debts.	(7) Debts ascertained to be worthless and charged off within the taxable year (or, in the discretion of the Commissioner, a reasonable addition to a reserve for bad debts); and when satisfied that a debt is recoverable only in part, the Commissioner may allow such debt to be charged off in part;
Recovered in part.	
Exhaustion, etc., of business property.	(8) A reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence. In the case of such property acquired before March 1, 1913, this deduction shall be computed upon the basis of its fair market price or value as of March 1, 1913;
Amortization of cost of plants, vessels, etc., for World War uses.	(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 war against the German Government, 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 such war, there shall be allowed, for any taxable year ending before March 3, 1924 (if claim therefor was made at the time of filing return for the taxable year 1918, 1919, 1920, or 1921) 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
Limitation.	

deduction in computing net income. At any time before March 3, 1924, 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 income, war-profits, and excess-profits taxes 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, 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: *And provided further*, That such depletion allowance based on discovery value shall not exceed the net income, computed without allowance for depletion, from the property upon which the discovery is made, except where such net income so computed is less than the depletion allowance based on cost or fair market value as of March 1, 1913; 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 or for the use of: (A) The United States, any State, Territory, or any political subdivision thereof, or the District of Columbia, for exclusively public purposes; (B) any corporation, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including posts of the American Legion or the women's auxiliary units thereof, 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 (C) the special fund for vocational rehabilitation authorized by section 7 of the Vocational Rehabilitation Act; to an amount which in all the above cases combined does not exceed 15 per centum of the taxpayer's net income as computed without the benefit of this paragraph. In case of a nonresident alien individual this deduction shall be allowed only as to contributions or gifts made to domestic corporations, or to community chests, funds, or foundations, created in the United States, or to such vocational rehabilitation fund. 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;

(12) If property is compulsorily or involuntarily converted into cash or its equivalent as a result of (A) its destruction in whole or in part, (B) theft or seizure, or (C) an exercise of the power of requisition or condemnation, or the threat or imminence thereof; and if the taxpayer proceeds forthwith in good faith, under regulations prescribed by the Commissioner with the approval of the Secretary, to expend the proceeds of such conversion in the acquisition of other

INCOME TAX.
Redetermination of tax, etc., allowed before March 3, 1921.

Payment or refund.

Post, p. 268.

Mines, oil wells, timber, etc.
Allowance for depletion, depreciation, etc.

Provisos.
Basis if acquired prior to March 1, 1913.

Discovered thereafter.

Allowance based on discovery value.

Regulations to be prescribed.

Leases.

Gifts, etc.
For public uses.

Community chests, religious, scientific, etc., organizations, etc.

Condition.

Vocational rehabilitation fund.
Vol. 40, p. 619.

Limit.

By nonresident alien individuals.

Proceeds from involuntary conversion of property.

Conditions on use of.

INCOME TAX.

property of a character similar or related in service or use to the property so converted, or in the acquisition of 80 per centum or more of the stock or shares of a corporation owning such other property, or in the establishment of a replacement fund, then there shall be allowed as a deduction such portion of the gain derived as the portion of the proceeds so expended bears to the entire proceeds. The provisions of this paragraph prescribing the conditions under which a deduction may be taken in respect of the proceeds or gains derived from the compulsory or involuntary conversion of property into cash or its equivalent, shall apply so far as may be practicable to the exemption or exclusion of such proceeds or gains from gross income under prior income, war-profits and excess-profits tax acts.

Applicable to prior laws.

Allowance to non-resident aliens. From business in United States. Determination of.

(b) In the case of a nonresident alien individual, the deductions allowed in subdivision (a), except those allowed in paragraphs (5), (6), and (11), shall be allowed only if and to the extent that they are connected with income from sources 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 as provided in section 217 under rules and regulations prescribed by the Commissioner with the approval of the Secretary. In the case of a citizen entitled to the benefits of section 262 the deductions shall be the same and shall be determined in the same manner as in the case of a nonresident alien individual.

Post, p. 243.

Citizens, of sources in United States possessions. Post, p. 271.

Items not deductible.

ITEMS NOT DEDUCTIBLE.

Objects specified.

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

Personal, etc., expenses. Property improvements.

(1) Personal, living, or family expenses;
(2) 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.

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

Life insurance for employees.

OR
(4) 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.

Income from life, etc., interests acquired by gift, etc.

(b) Amounts paid under the laws of any State, Territory, District of Columbia, possession of the United States, or foreign country as income to the holder of a life or terminable interest acquired by gift, bequest, or inheritance shall not be reduced or diminished by any deduction for shrinkage (by whatever name called) in the value of such interest due to the lapse of time, nor by any deduction allowed by this Act for the purpose of computing the net income of an estate or trust but not allowed under the laws of such State, Territory, District of Columbia, possession of the United States, or foreign country for the purpose of computing the income to which such holder is entitled.

Credits allowed.

CREDITS ALLOWED INDIVIDUALS.

Items specified.

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

Dividends from corporations. Vol. 40, p. 1069, amended. Post, p. 856.

(a) The amount received as dividends (1) from a domestic corporation other than a corporation entitled to the benefits of section 262, or (2) from a foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per centum of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corporation has been

in existence) was derived from sources within the United States as determined under the provisions of section 217;

(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;

(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 \$2,500, unless the net income is in excess of \$5,000, in which case the personal exemption shall be \$2,000. A husband and wife living together shall receive but one personal exemption. The amount of such personal exemption shall be \$2,500, unless the aggregate net income of such husband and wife is in excess of \$5,000, in which case the amount of such personal exemption shall be \$2,000. If such husband and wife make separate returns, the personal exemption may be taken by either or divided between them. In no case shall the reduction of the personal exemption from \$2,500 to \$2,000 operate to increase the tax, which would be payable if the exemption were \$2,500, by more than the amount of the net income in excess of \$5,000;

(d) \$400 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.

(e) In the case of a nonresident alien individual or of a citizen entitled to the benefits of section 262, the personal exemption shall be only \$1,000, and he shall not be entitled to the credit provided in subdivision (d).

(f) The credits allowed by subdivisions (c), (d), and (e) of this section shall be determined by the status of the taxpayer on the last day of the period for which the return of income is made; but in the case of an individual who dies during the taxable year, such credits shall be determined by his status at the time of his death, and in such case full credits shall be allowed to the surviving spouse, if any, according to his or her status at the close of the period for which such survivor makes return of income.

NET INCOME OF NONRESIDENT ALIEN INDIVIDUALS.

SEC. 217. (a) That in the case of a nonresident alien individual or of a citizen entitled to the benefits of section 262, the following items of gross income shall be treated as income from sources within the United States:

(1) Interest on bonds, notes, or other interest-bearing obligations of residents, corporate or otherwise, not including (A) interest on deposits with persons carrying on the banking business paid to persons not engaged in business within the United States and not having an office or place of business therein, or (B) interest received from a resident alien individual or a resident foreign corporation when it is shown to the satisfaction of the Commissioner that less than 20 per centum of the gross income of such resident payor has been derived from sources within the United States, as determined under the provisions of this section, for the three-year period ending with the close of the taxable year of such payor, or for such part of such period immediately preceding the close of such taxable year as may be applicable;

(2) The amount received as dividends (A) from a domestic corporation other than a corporation entitled to the benefits of section 262, or (B) from a foreign corporation unless less than 50 per centum of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corpora-

INCOME TAX.

Interest on Federal securities, etc.

Personal exemptions.

Limit for husband and wife, if in excess of \$5,000.

Restriction on reduction.

Allowance for dependents.

Nonresident aliens, etc. Post, p. 1507.

Status of taxpayer defined.

In case of death.

Nonresident aliens.

Items deemed gross income from United States sources. Post, p. 271.

Interest on bonds, etc., of residents. Exceptions.

Dividends from domestic corporations, etc.

<p>INCOME TAX.</p> <p>Personal services in United States.</p> <p>Rents or royalties, etc., for property in the United States.</p> <p>Real estate sales.</p> <p>Deductions of designated expenses, constitute net income in United States.</p> <p>Items not income from United States sources.</p> <p>Other interest.</p> <p>Other dividends.</p> <p>Labor, etc., without the United States.</p> <p>Other rents and royalties.</p> <p>Sales of other real property.</p> <p>Expenses connected with excepted items to be deducted.</p> <p>Remainder net income from without the United States.</p> <p>Apportionment of items within and without the United States.</p> <p>From United States sources.</p> <p>From sources partly within and partly without the United States.</p> <p>Determination of United States income.</p>	<p>tion has been in existence) was derived from sources within the United States as determined under the provisions of this section;</p> <p>(3) Compensation for labor or personal services performed in the United States;</p> <p>(4) Rentals or royalties from property located in the United States or from any interest in such property, including rentals or royalties for the use of or for the privilege of using in the United States, patents, copyrights, secret processes and formulas, good will, trade-marks, trade brands, franchises, and other like property; and</p> <p>(5) Gains, profits, and income from the sale of real property located in the United States.</p> <p>(b) From the items of gross income specified in subdivision (a) there shall be deducted the expenses, losses, and other deductions properly apportioned or allocated thereto and a ratable part of any expenses, losses, or other deductions which can not definitely be allocated to some item or class of gross income. The remainder, if any, shall be included in full as net income from sources within the United States.</p> <p>(c) The following items of gross income shall be treated as income from sources without the United States:</p> <p>(1) Interest other than that derived from sources within the United States as provided in paragraph (1) of subdivision (a);</p> <p>(2) Dividends other than those derived from sources within the United States as provided in paragraph (2) of subdivision (a);</p> <p>(3) Compensation for labor or personal service performed without the United States;</p> <p>(4) Rentals or royalties from property located without the United States or from any interest in such property, including rentals or royalties for the use of or for the privilege of using without the United States, patents, copyrights, secret processes and formulas, good will, trade-marks, trade brands, franchises, and other like property; and</p> <p>(5) Gains, profits, and income from the sale of real property located without the United States.</p> <p>(d) From the items of gross income specified in subdivision (c) there shall be deducted the expenses, losses, and other deductions properly apportioned or allocated thereto, and a ratable part of any expenses, losses, or other deductions which can not definitely be allocated to some item or class of gross income. The remainder, if any, shall be treated in full as net income from sources without the United States.</p> <p>(e) Items of gross income, expenses, losses and deductions, other than those specified in subdivisions (a) and (c), shall be allocated or apportioned to sources within or without the United States under rules and regulations prescribed by the Commissioner with the approval of the Secretary. Where items of gross income are separately allocated to sources within the United States, there shall be deducted (for the purpose of computing the net income therefrom) the expenses, losses and other deductions properly apportioned or allocated thereto and a ratable part of other expenses, losses or other deductions which can not definitely be allocated to some item or class of gross income. The remainder, if any, shall be included in full as net income from sources within the United States. In the case of gross income derived from sources partly within and partly without the United States, the net income may first be computed by deducting the expenses, losses or other deductions apportioned or allocated thereto and a ratable part of any expenses, losses or other deductions which can not definitely be allocated to some item or class of gross income; and the portion of such net income attributable to sources within the United States may be determined by processes or formulas</p>
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of general apportionment prescribed by the Commissioner with the approval of the Secretary. Gains, profits and income from (1) transportation or other services rendered partly within and partly without the United States, or (2) from the sale of personal property produced (in whole or in part) by the taxpayer within and sold without the United States, or produced (in whole or in part) by the taxpayer without and sold within the United States, shall be treated as derived partly from sources within and partly from sources without the United States. Gains, profits and income derived from the purchase of personal property within and its sale without the United States or from the purchase of personal property without and its sale within the United States, shall be treated as derived entirely from the country in which sold.

(f) As used in this section the words "sale" or "sold" include "exchange" or "exchanged"; and the word "produced" includes "created," "fabricated," "manufactured," "extracted," "processed," "cured," or "aged."

(g) A nonresident alien individual or a citizen entitled to the benefits of section 262 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 in this title; including therein all the information which the Commissioner may deem necessary for the calculation of such deductions and credits: *Provided*, That the benefit of the credit allowed in subdivision (e) of section 216 may, in the discretion of the Commissioner, 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 or foreign trader shall be liable to distraint for the tax.

PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.

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.

(b) 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.

(c) 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.

(d) 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

INCOME TAX.
Gains from transportation services.

Sales of personal property within and without.

Purchase of personal property.

Synonymous meaning of words.

Returns of total income from United States sources to be made by nonresident aliens, etc.

Proviso.
Personal exemptions.

Collection, etc., on failure to file returns.

Partnerships.

Partners taxed as individuals.
Share of income computed.
Post, p. 319.

Additional credits from partnership exemptions.

Net income computed.

Personal service corporations.
Individual stockholders taxed same as partners.
Provisions thereof applicable.

Proviso.
Accounting by distributees, etc.

INCOME TAX.

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.

To terminate December 31, 1921.
Division for fiscal year ending in 1922.

This subdivision shall not be in effect after December 31, 1921. In the case of a personal service corporation having a fiscal year beginning in 1921 and ending in 1922, amounts distributed prior to January 1, 1922, to its stockholders out of earnings or profits accumulated after December 31, 1920, shall be taxed to the distributees; and the stockholders of record on December 31, 1921, shall be taxed upon their distributive shares of the difference (if any) between such distributive profits and the portion of the corporation's net income assignable to the calendar year 1921, determined in the manner provided in clause (1) of subdivision (c) of section 205 of this Act.

Under this Act.

Estates and trusts.

ESTATES AND TRUSTS.

Income taxed.

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—

Received during administration.

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

Trust accumulations.

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

Held for future distribution.

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

Periodically distributed.

(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.

Responsibility for returns.
Net income computed.

(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 (in lieu of the deduction authorized by paragraph (11) of subdivision (a) of section 214) there shall also be allowed as a deduction, without limitation, 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 or permanently set aside for the purposes and in the manner specified in paragraph (11) of subdivision (a) of section 214. In cases in which there is any income of the class described in paragraph (4) of subdivision (a) of this section the fiduciary shall include in the return a statement of the income of the estate or trust which, pursuant to the instrument or order governing the distribution, is distributable to each beneficiary, whether or not distributed before the close of the taxable year for which the return is made.

Gifts, etc., allowed without limitation.

Statement of shares of distributees.

Payments by fiduciary.

(c) In cases under paragraphs (1), (2), or (3) of subdivision (a) or in any other case within subdivision (a) of this section except paragraph (4) thereof 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.

Deductions and credits allowed.

Payments by beneficiary of distributive shares.

(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 that part of the income of the estate or trust for its taxable year which, pursuant to the instrument or order governing the distribution, is distributable to such beneficiary, whether distributed or not, or, if his taxable year is different from that of the estate or trust, then there shall be included in computing his net income his distributive share of the income of the estate or trust for its taxable year ending within the taxable year of the beneficiary. 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.

(e) In the case of an estate or trust the income of which consists both of income of the class described in paragraph (4) of subdivision (a) of this section and other income, the net income of the estate or trust shall be computed and a return thereof made by the fiduciary in accordance with subdivision (b) and the tax shall be imposed, and shall be paid by the fiduciary in accordance with subdivision (c), except that there shall be allowed as an additional deduction in computing the net income of the estate or trust that part of its income of the class described in paragraph (4) of subdivision (a) which, pursuant to the instrument or order governing the distribution, is distributable during its taxable year to the beneficiaries. In cases under this subdivision there shall be included, as provided in subdivision (d) of this section, in computing the net income of each beneficiary, that part of the income of the estate or trust which, pursuant to the instrument or order governing the distribution, is distributable during the taxable year to such beneficiary.

(f) A trust created by an employer as a part of a stock bonus or profit-sharing plan for the exclusive benefit of some or all of his employees, to which contributions are made by such employer, or employees, or both, for the purpose of distributing to such employees the earnings and principal of the fund accumulated by the trust in accordance with such plan, shall not be taxable under this section, but the amount actually distributed or made available to any distributee shall be taxable to him in the year in which so distributed or made available to the extent that it exceeds the amounts paid in by him. Such distributees shall for the purpose of the normal tax be allowed as credits that part of the amount so distributed or made available as represents the items specified in subdivisions (a) and (b) of section 216.

EVASION OF SURTAXES BY INCORPORATION.

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, there shall be levied, collected, and paid for each taxable year upon the net income of such corporation a tax equal to 25 per centum of the amount thereof, which shall be in addition to the tax imposed by section 230 of this title and shall be computed, collected, and paid upon the same basis and in the same manner and subject to the same provisions of law, including penalties, as that tax: *Provided*, That if all the stockholders or members of such corporation agree thereto, the Commissioner may, in lieu of all income, war-profits and excess-profits taxes imposed upon the corporation for the taxable year, tax the stockholders or members of such corporation upon their distributive shares in the net income of the

INCOME TAX.

Credits allowed.

Computation, etc., if periodical, included with other income.

Allowance for distribution to beneficiaries.

Part included in income of beneficiary.

Profit-sharing trust for employees not taxed.

Distributees taxed on amount received.

Credits allowed.

Evasion of surtaxes by incorporation.

Tax on income of corporations accumulating gains, etc., to avoid surtaxes of stockholders.

Computation of.

Proviso. Individual tax in lieu of, by agreement with stockholders.

INCOME TAX.

Evidence of purpose of incorporation.

Statement of gains, names, etc., to be made.

Payment of tax at source.

Normal tax of non-resident aliens, etc., payable thereat.

Proviso. Interest of unknown owners included.

By corporations agreeing to pay interest free from tax.

Tax to be withheld.

Proviso. Of unknown owners.

Exception on notice of claim for credits filed by individual.

Nonresident aliens.

corporation for the taxable year in the same manner as provided in subdivision (a) of section 218 in the case of members of a partnership. 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 INDIVIDUAL'S 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 (except interest on deposits with persons carrying on the banking business paid to persons not engaged in business in the United States and not having an office or place of business therein), 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 or partnership composed in whole or in part of nonresident aliens (other than income received as dividends of the class allowed as a credit by subdivision (a) of section 216) 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 subdivision (g) of 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 1 of each year and shall on or before June 15 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 recollected 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.

INCOME TAX.
Returns by withholding agent.

Indemnity for payment, etc.

Return by recipient of tax withheld.

Tax by recipient not collectible, etc.

CREDIT FOR TAXES IN CASE OF INDIVIDUALS.

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 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, the amount of any such taxes paid during the taxable year to any foreign country, if the foreign country of which such alien resident is a citizen or subject, 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.

(5) The above credits shall not be allowed in the case of a citizen entitled to the benefits of section 262; and in no other case shall the amount of credit taken under this subdivision exceed the same proportion of the tax, against which such credit is taken, which the taxpayer's net income (computed without deduction for any income, war-profits and excess-profits taxes imposed by any foreign country or possession of the United States) from sources without the United States bears to his entire net income (computed without such deduction) for the same taxable year.

(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 provisions of section 252. In the case of such a tax accrued but not paid, the Com-

Credit for taxes.

Allowances.

Citizens, of amount paid to foreign countries, etc.

Residents, to United States possessions.

Alien residents, to foreign country, if similar allowance there.

Partners, trust beneficiaries, etc., to foreign countries.

Exception.
Post, p. 271.
Amount limited.

Redetermination if tax paid differ from credits claimed, etc.

INCOME TAX.
Bond required if accrued tax not paid.

missioner 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 without the United States, and all other information necessary for the verification and computation of such credits.

Determination of returns for fiscal year ending in 1921.

(d) If the taxpayer makes a return for a fiscal year beginning in 1920 and ending in 1921, the credit for the entire fiscal year shall, notwithstanding any provision of this Act, be determined under the provisions of this section; and the Commissioner is authorized to disallow, in whole or part, any such credit which he finds has already been taken by the taxpayer.

Individual returns.

INDIVIDUAL RETURNS.

Sworn statement of gross income, etc.

SEC. 223. (a) That the following individuals shall each make under oath a return stating specifically the items of his gross income and the deductions and credits allowed under this title—

Having net income of \$1,000.

(1) 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;

Over \$2,000, if married.

(2) Every individual having a net income for the taxable year of \$2,000 or over, if married and living with husband or wife; and

Gross income over \$5,000.

(3) Every individual having a gross income for the taxable year of \$5,000 or over, regardless of the amount of his net income.

Husband and wife.

(b) If a husband and wife living together have an aggregate net income for the taxable year of \$2,000 or over, or an aggregate gross income for such year of \$5,000 or over—

(1) Each shall make such a return, or

(2) The income of each shall be included in a single joint return, in which case the tax shall be computed on the aggregate income.

By agent, etc.

(c) 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.

Sworn statement of gross income, etc. 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.

Sworn statement of income of beneficiaries.

SEC. 225. (a) That every fiduciary (except a receiver appointed by authority of law in possession of part only of the property of an individual) shall make under oath a return for any of the following individuals, estates, or trusts for which he acts, stating specifically the items of gross income thereof and the deductions and credits allowed under this title—

- (1) 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; INCOME TAX.
Individual net income of \$1,000 if single, etc.
 - (2) Every individual having a net income for the taxable year of \$2,000 or over, if married and living with husband or wife; Of \$2,000, if married, etc.
 - (3) Every individual having a gross income for the taxable year of \$5,000 or over, regardless of the amount of his net income; Of gross income over \$5,000.
 - (4) Every estate or trust the net income of which for the taxable year is \$1,000 or over; and Estates or trusts over \$1,000.
 - (5) Every estate or trust of which any beneficiary is a nonresident alien. Nonresident alien beneficiaries.
- (b) 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 sufficient compliance with the above requirement. Such fiduciary shall make oath (1) that he has sufficient knowledge of the affairs of the individual, estate or trust for which the return is made, to enable him to make the return, and (2) that the return is, to the best of his knowledge and belief, true and correct. Any fiduciary required to make a return under this Act shall be subject to all the provisions of this Act which apply to individuals. By joint fiduciaries.

Oath, etc.

Provisions applicable.

RETURNS FOR A PERIOD OF LESS THAN TWELVE MONTHS.

SEC. 226. (a) 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 31. 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. Returns for less than twelve months.

Basis when accounting periods changed.

(b) In all cases where a separate return is made for a part of a taxable year 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. Method of computation.

(c) In the case of a return for a period of less than one year the net income shall be placed on an annual basis by multiplying the amount thereof by twelve and dividing by the number of months included in such period; and the tax shall be such part of a tax computed on such annual basis as the number of months in such period is of twelve months. For less than a year.

TIME AND PLACE FOR FILING INDIVIDUAL, PARTNERSHIP, AND FIDUCIARY RETURNS.

SEC. 227. (a) That returns (except in the case of nonresident aliens) 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 15th day of March. In the case of a nonresident alien individual returns shall be made on or before the fifteenth day of the sixth 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 15th day of June. The Commissioner may Returns.

Time for filing.

By nonresident aliens.

Extensions permitted.

INCOME TAX.

Limit.

To collector of district, etc.

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.

Increase by collector on notice given, etc.

Appeal to Commissioner, etc.

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.

New incorporations.

Corporations organized within four months.
Optional tax if business previously individual or partnership.

INCORPORATION OF INDIVIDUAL OR PARTNERSHIP BUSINESS.

SEC. 229. That in the case of the organization as a corporation within four months after the passage of this act 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, 1921, to the date of such organization 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, 1921, and the undistributed profits or earnings of such trade or business shall not be subject to the surtaxes imposed in section 211, but amounts distributed on and after January 1, 1921, from the earnings or profits of such trade or business accumulated after December 31, 1920, 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 section shall not apply to any trade or business, the net income of which for the taxable year 1921 was less than 20 per centum of its invested capital for such year: *Provided further*, That any taxpayer who takes advantage of this section shall pay the tax imposed by section 1000 of the Revenue Act of 1918 as if such taxpayer had been a corporation on and after January 1, 1921.

Previous.
Application restricted.

Payment of corporation excise tax.
Vol. 40, p. 1126.

Corporations.

Tax levied.

On net income.
Vol. 40, p. 1075, amended.

For calendar year 1921.

Each year thereafter.
Post, p. 856.

PART III.—CORPORATIONS.

TAX ON CORPORATIONS.

SEC. 230. That, in lieu of the tax imposed by section 230 of the Revenue Act of 1918, there shall be levied, collected, and paid for each taxable year upon the net income of every corporation a tax at the following rates:

- (a) For the calendar year 1921, 10 per centum of the amount of the net income in excess of the credits provided in section 236; and
(b) For each calendar year thereafter, 12½ per centum of such excess amount.

CONDITIONAL AND OTHER EXEMPTIONS OF CORPORATIONS.

SEC. 231. That the following organizations shall be exempt from taxation under this title—

- (1) Labor, agricultural, or horticultural organizations;
- (2) Mutual savings banks not having a capital stock represented by shares;
- (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;
- (4) Domestic building and loan associations substantially all the business of which is confined to making loans to members; and cooperative banks without capital stock organized and operated for mutual purposes and without profit;
- (5) Cemetery companies owned and operated exclusively for the benefit of their members or which are not operated for profit; and any corporation chartered solely for burial purposes as a cemetery corporation and not permitted by its charter to engage in any business not necessarily incident to that purpose, no part of the net earnings of which inures to the benefit of any private stockholder or individual;
- (6) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, 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;
- (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;
- (8) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare;
- (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;
- (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;
- (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; or organized and operated as purchasing agents for the purpose of purchasing supplies and equipment for the use of members and turning over such supplies and equipment to such members at actual cost, plus necessary expenses;
- (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;
- (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 depositories and financial agents for the United States, and for other purposes";

INCOME TAX.
Exemptions.

Designated organizations.
Vol. 40, p. 1076, amended.
Labor, etc.
Mutual savings banks, etc.

Fraternal beneficiary societies, etc.

Mutual building and loan associations, etc.

Mutual cemetery companies, etc.
Corporations solely for burial purposes.

Community chests, religious, scientific, etc., societies.

Business leagues, etc.

Civic leagues, etc.

Pleasure clubs, etc.

Farmers' mutual local associations, etc.

Associations for marketing farm products, etc.

As purchasing agents for supplies, etc.

Trustees for exempt organizations.

Federal land banks, and farm loan associations.
Vol. 39, p. 380.

INCOME TAX.
 Personal service corporations.
 Until December 31, 1921.

(14) Personal service corporations. This subdivision shall not be in effect after December 31, 1921.

Corporation net income.
 Computation of domestic.

NET INCOME OF CORPORATIONS DEFINED.

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. In the case of a foreign corporation or of a corporation entitled to the benefits of section 262 the computation shall also be made in the manner provided in section 217.

Foreign, etc.

Gross income.

GROSS INCOME OF CORPORATIONS DEFINED.

Sources of domestic.
A nte, p. 252.

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 sections 213 and 217, except that mutual marine insurance companies shall include in gross income the gross premiums collected and received by them less amounts paid for reinsurance.

Foreign, etc.
 From United States sources.

(b) In the case of a foreign corporation, gross income means only gross income from sources within the United States, determined (except in the case of insurance companies subject to the tax imposed by section 243 or 246) in the manner provided in section 217.

A nte, p. 243.

Deductions.

DEDUCTIONS ALLOWED CORPORATIONS.

Designation of.
 Vol. 40, p. 1077.

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:

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 of property to which the corporation has not taken or is not taking title, or in which it has no equity;

Interest on debts.
 Exceptions.

(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, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation under this title;

Domestic taxes.
 Exception.

(3) Taxes paid or accrued within the taxable year except (a) income, war-profits, and excess-profits taxes imposed by the authority of the United States, (b) so much of the income, war-profits and excess-profits taxes imposed by the authority of any foreign country or possession of the United States as is allowed as a credit under section 238, and (c) taxes assessed against local benefits of a kind tending to increase the value of the property assessed. 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, nor shall such tax be included in the gross income of the obligee. The deduction allowed by this paragraph shall be allowed in the case of taxes imposed upon a shareholder or member of a corporation upon his interest as shareholder or member, which are paid by the corporation without reimbursement from the shareholder or member, but in such cases no deduction shall be allowed the shareholder or member

Foreign taxes.

Not applicable to corporations guaranteeing interest free from tax.

Allowed, if paid on interest of stockholder.

for the amount of such taxes. For the purpose of this paragraph, estate, inheritance, legacy, and succession taxes accrue on the due date thereof except as otherwise provided by the law of the jurisdiction imposing such taxes;

(4) Losses sustained during the taxable year and not compensated for by insurance or otherwise; unless, in order to clearly reflect the income, the loss should in the opinion of the Commissioner be accounted for as of a different period. No deduction shall be allowed for any loss claimed to have been sustained in any sale or other disposition of shares of stock or securities made after the passage of this Act where it appears that within thirty days before or after the date of such sale or other disposition the taxpayer has acquired (otherwise than by bequest or inheritance) substantially identical property, and the property so acquired is held by the taxpayer for any period after such sale or other disposition, unless such claim is made by a dealer in stock or securities and with respect to a transaction made in the ordinary course of its business. If such acquisition is to the extent of part only of substantially identical property, then only a proportionate part of the loss shall be disallowed. In case of losses arising from destruction of or damage to property, where the property so destroyed or damaged was acquired before March 1, 1913, the deduction shall be computed upon the basis of its fair market price or value as of March 1, 1913;

(5) Debts ascertained to be worthless and charged off within the taxable year (or in the discretion of the Commissioner, a reasonable addition to a reserve for bad debts); and when satisfied that a debt is recoverable only in part, the Commissioner may allow such debt to be charged off in part;

(6) The amount received as dividends (A) from a domestic corporation other than a corporation entitled to the benefits of section 262, or (B) from any foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per centum of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the foreign corporation has been in existence) was derived from sources within the United States as determined under section 217;

(7) A reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence. In the case of such property acquired before March 1, 1913, this deduction shall be computed upon the basis of its fair market price or value as of March 1, 1913;

(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 war against the German Government, 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 such war, there shall be allowed, for any taxable year ending before March 3, 1924 (if claim therefor was made at the time of filing return for the taxable year 1918, 1919, 1920, or 1921) 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 before March 3, 1924, 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 income, war-profits, and excess-profits taxes for the year or years affected shall be redetermined and the

INCOME TAX.
Accrual of estate,
etc., taxes.

Losses.

Restriction as to, on
sales of stock, etc.,
hereafter.

Property acquired
before March 1, 1913.

Worthless debts.

Dividends from
domestic corporations.
Post, p. 856.
Foreign corpora-
tions, from United
States sources.

Exhaustion, etc., of
property.

Acquired before
March 1, 1913.

Amortization of cost
of plants, vessels, etc.,
for World War uses.

Limitation.

Redetermination of
tax, etc., allowed be-
fore March 3, 1924.

Payment or refund.

INCOME TAX.

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;

Post, p. 268.

Mines, oil wells, timber, etc.

Allowance for depletion, depreciation, etc.

Provisos. Basis if acquired prior to March 1, 1913.

Discovered thereafter by taxpayer.

Allowance based on discovery value.

Regulations to be prescribed.

Leases.

Insurance companies. Additional for reserve funds, etc., except life insurance.

Limitation after December 31, 1921.

Reserve for weekly payment policies.

Terminates December 31, 1921. Mutual marine companies.

Premium repayments.

Other mutual insurance companies.

From returned deposits, 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: *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: *And provided further*, That such depletion allowance based on discovery value shall not exceed the net income, computed without allowance for depletion, from the property upon which the discovery is made, except where such net income so computed is less than the depletion allowance based on cost or fair market value as of March 1, 1913; 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;

(10) In the case of insurance companies (other than life insurance companies), in addition to the above (unless otherwise allowed): (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. After December 31, 1921, this subdivision shall apply only to mutual insurance companies other than life insurance companies;

(11) In the case of corporations (except those taxed under section 243) 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. This subdivision shall not be in effect after December 31, 1921;

(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, and paragraph (14), unless otherwise allowed, 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;

(13) In the case of mutual insurance companies (including inter-insurers and reciprocal underwriters, but not including 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, and paragraph (14), unless otherwise allowed, 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;

(14) If property is compulsorily or involuntarily converted into cash or its equivalent as a result of (A) its destruction in whole or in part, (B) theft or seizure, or (C) an exercise of the power of requisition or condemnation, or the threat or imminence thereof; and if the taxpayer proceeds forthwith in good faith, under regulations prescribed by the Commissioner with the approval of the Secretary, to expend the proceeds of such conversion in the acquisition of other property of a character similar or related in service or use to the property so converted, or in the acquisition of 80 per centum or more of the stock or shares of a corporation owning such other property, or in the establishment of a replacement fund, then there shall be allowed as a deduction such portion of the gain derived as the portion of the proceeds so expended bears to the entire proceeds. The provisions of this paragraph prescribing the conditions under which a deduction may be taken in respect of the proceeds or gains derived from the compulsory or involuntary conversion of property into cash or its equivalent, shall apply so far as may be practicable to the exemption or exclusion of such proceeds or gains from gross income under prior income, war-profits and excess-profits tax Acts.

INCOME TAX.
Proceeds from involuntary conversion of property.
Conditions on use of.

Applicable to prior laws.

Foreign, etc., corporations.
Allowance on income from United States sources.

(b) In the case of a foreign corporation or of a corporation entitled to the benefits of section 262 the deductions allowed in subdivision (a) shall be allowed only if and to the extent that they are connected with income from sources within the United States; and the proper apportionment and allocation of the deductions with respect to sources within and without the United States shall be determined as provided in section 217 under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

ITEMS NOT DEDUCTIBLE BY CORPORATIONS.

Items not deductible.

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.

Same as by individuals.
Note, p. 242.

CREDITS ALLOWED CORPORATIONS.

Credits allowed.

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

Designation of.

(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;

Interest on Federal obligations, etc.

(b) In the case of a domestic corporation the net income of which is \$25,000 or less, a specific credit of \$2,000; but if the net income is more than \$25,000 the tax imposed by section 230 shall not exceed the tax which would be payable if the \$2,000 credit were allowed, plus the amount of the net income in excess of \$25,000; and

Domestic corporations.
Specific \$2,000, if income \$25,000 or less, etc.

(c) The amount of any war-profits and excess-profits taxes imposed by Act of Congress for the same taxable year. The credit allowed by this subdivision shall be determined as follows:

War and excess profits tax.
Determination of.

(1) In the case of a corporation which makes return for a fiscal year beginning in 1920 and ending in 1921, in computing the income tax as provided in subdivision (a) of section 205, the portion of the war-profits and excess-profits tax computed for the entire period under clause (1) of subdivision (a) of section 335 shall be credited against the net income computed for the entire period as provided in clause (1) of subdivision (a) of section 205, and the portion of the war-profits and excess-profits tax computed for the entire period under clause (2) of subdivision (a) of section 335 shall be credited against the net income computed for the entire period as provided in clause (2) of subdivision (a) of section 205.

For fiscal year ending in 1921.

(2) In the case of a corporation which makes return for a fiscal year beginning in 1921 and ending in 1922, in computing the income

For fiscal year ending in 1922.

INCOME TAX.

tax as provided in subdivision (b) of section 205, the war-profits and excess-profits tax computed under subdivision (b) of section 335 shall be credited against the net income computed for the entire period as provided in clause (1) of subdivision (b) of section 205.

Payment at source.

PAYMENT OF CORPORATION INCOME TAX AT SOURCE.

Of foreign corporations 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 12½ per centum thereof (but during the calendar year 1921 only 10 per centum), 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. 248.

Proviso.
Interest free from tax.

Credit for taxes paid.

CREDIT FOR TAXES IN CASE OF CORPORATIONS.

Domestic corporations.
Paid to foreign country, etc.
Vol. 40, p. 1080, amended.

SEC. 238. (a) That in the case of a domestic corporation the tax imposed by this title, plus the war-profits and excess-profits taxes, if any, shall be credited with the amount of any income, war-profits, and excess-profits taxes paid during the same taxable year to any foreign country, or to any possession of the United States: *Provided*, That the amount of credit taken under this subdivision shall in no case exceed the same proportion of the taxes, against which such credit is taken, which the taxpayer's net income (computed without deduction for any income, war-profits, and excess-profits taxes imposed by any foreign country or possession of the United States) from sources without the United States bears to its entire net income (computed without such deduction) for the same taxable year. In the case of domestic insurance companies subject to the tax imposed by section 243 or 246, the term "net income", as used in this subdivision means net income as defined in sections 245 and 246, respectively.

Proviso.
Limitation.

Net income of insurance companies.
Post, p. 261.

Redetermination if tax paid differs from credit claimed, etc.

(b) 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 income, war-profits and excess-profits taxes 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.

Tax accrued but not paid.

Bond required before allowance.

Evidence of foreign income 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 without the United States, and all other information necessary for the verification and computation of such credit.

On return of domestic corporation for fiscal year ending in 1921.

(d) If a domestic corporation makes a return for a fiscal year beginning in 1920 and ending in 1921, the credit for the entire fiscal year shall, notwithstanding any provision of this Act, be determined

under the provisions of this section; and the Commissioner is authorized to disallow, in whole or in part, any such credit which he finds has already been taken by the taxpayer.

(e) For the purposes of this section a domestic corporation which owns a majority of the voting stock of a foreign corporation from which it receives dividends (not deductible under section 234) in any taxable year shall be deemed to have paid the same proportion of any income, war-profits, or excess-profits taxes paid by such foreign corporation to any foreign country or to any possession of the United States, upon or with respect to the accumulated profits of such foreign corporation from which such dividends were paid, which the amount of such dividends bears to the amount of such accumulated profits: *Provided*, That the credit allowed to any domestic corporation under this subdivision shall in no case exceed the same proportion of the taxes against which it is credited, which the amount of such dividends bears to the amount of the entire net income of the domestic corporation in which such dividends are included. The term "accumulated profits" when used in this subdivision in reference to a foreign corporation, means the amount of its gains, profits, or income in excess of the income, war-profits, and excess-profits taxes imposed upon or with respect to such profits or income; and the Commissioner with the approval of the Secretary shall have full power to determine from the accumulated profits of what year or years such dividends were paid; treating dividends paid in the first sixty days of any year as having been paid from the accumulated profits of the preceding year or years (unless to his satisfaction shown otherwise), and in other respects treating dividends as having been paid from the most recently accumulated gains, profits, or earnings. In the case of a foreign corporation, the income, war-profits, and excess-profits taxes of which are determined on the basis of an accounting period of less than one year, the word "year" as used in this subdivision shall be construed to mean such accounting period.

(f) For the purposes of this section a corporation entitled to the benefits of section 262 shall be treated as a foreign corporation.

INCOME TAX.

Domestic corporation controlling foreign.
Proportion of foreign tax deemed to have been paid by, on dividends received.

Proviso.
Limitation on credit allowed.

Meaning of "accumulated profits."

Determination by Commissioner.

Accounting period of foreign corporations.

Corporations with business in possessions of United States.
Post, p. 856.

CORPORATION RETURNS.

SEC. 239. (a) 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.

(b) 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 (b) 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.

Returns.

Specific requirements.

By agent of foreign corporation without American office.
By receivers, trustees, etc.

Collection.

Accounting.
Reduction for part of a year.

INCOME TAX.
Detailed statement
to accompany returns.

(c) There shall be included in the return or appended thereto a statement of such facts as will enable the Commissioner to determine the portion of the earnings or profits of the corporation (including gains, profits and income not taxed) accumulated during the taxable year for which the return is made, which have been distributed or ordered to be distributed, respectively, to its stockholders or members during such year.

Consolidated re-
turns.

CONSOLIDATED RETURNS OF CORPORATIONS.

Affiliated corpora-
tions may make sepa-
rate or consolidated re-
turns.

SEC. 240. (a) That corporations which are affiliated within the meaning of this section may, for any taxable year beginning on or after January 1, 1922, make separate returns or, under regulations prescribed by the Commissioner with the approval of the Secretary, make a consolidated return of net income for the purpose of this title, in which case the taxes thereunder shall be computed and determined upon the basis of such return. If return is made on either of such bases, all returns thereafter made shall be upon the same basis unless permission to change the basis is granted by the Commissioner.

On chosen basis
thereafter.

Computation of pro-
portionate assess-
ments.

(b) 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 computed as provided in subdivision (b) of section 236.

One specific credit.

Ante, p. 257.

Affiliated corpora-
tions described.

(c) 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 nominees 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.

Post, p. 856.
Corporations in
United States posses-
sions deemed foreign.
Post, p. 271.
Provided.

(d) For the purposes of this section a corporation entitled to the benefits of section 262 shall be treated as a foreign corporation: *Provided*, That in any case of two or more related trades or businesses (whether unincorporated or incorporated and whether organized in the United States or not) owned or controlled directly or indirectly by the same interests, the Commissioner may consolidate the accounts of such related trades and businesses, in any proper case, for the purpose of making an accurate distribution or apportionment of gains, profits, income, deductions, or capital between or among such related trades or businesses.

Consolidation of ac-
counts of business con-
trolled by same inter-
ests.

Returns for prior
years.

(e) Corporations which are affiliated within the meaning of this section shall make consolidated returns for any taxable year beginning prior to January 1, 1922, in the same manner and subject to the same conditions as provided by the Revenue Act of 1918.

Returns.

TIME AND PLACE FOR FILING CORPORATE RETURNS.

Time for filing.
Ante, p. 251.

SEC. 241. (a) That returns of corporations shall be made at the same time as is provided in subdivision (a) of section 227, except that in the case of foreign corporations not having any office or place of business in the United States returns shall be made at the same time as provided in section 227 in the case of a nonresident alien individual.

To collector of dis-
trict, etc.

(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.

TAXES ON INSURANCE COMPANIES.

SEC. 242. That when used in this title the term "life insurance company" means an insurance company engaged in the business of issuing life insurance and annuity contracts (including contracts of combined life, health, and accident insurance), the reserve funds of which held for the fulfillment of such contracts comprise more than 50 per centum of its total reserve funds.

SEC. 243. That in lieu of the taxes imposed by sections 230 and 1000 and by Title III, there shall be levied, collected, and paid for the calendar year 1921 and for each taxable year thereafter upon the net income of every life insurance company a tax as follows:

(1) In the case of a domestic life insurance company, the same percentage of its net income as is imposed upon other corporations by section 230;

(2) In the case of a foreign life insurance company, the same percentage of its net income from sources within the United States as is imposed upon the net income of other corporations by section 230.

SEC. 244. (a) That in the case of a life insurance company the term "gross income" means the gross amount of income received during the taxable year from interest, dividends, and rents.

(b) The term "reserve funds required by law" includes, in the case of assessment insurance, sums actually deposited by any company or association with State or Territorial officers pursuant to law as guaranty or reserve funds, and any funds maintained under the charter or articles of incorporation of the company or association exclusively for the payment of claims arising under certificates of membership or policies issued upon the assessment plan and not subject to any other use.

SEC. 245. (a) That in the case of a life insurance company the term "net income" means the gross income less—

(1) The amount of interest received during the taxable year which under paragraph (4) of subdivision (b) of section 213 is exempt from taxation under this title;

(2) An amount equal to the excess, if any, over the deduction specified in paragraph (1) of this subdivision, of 4 per centum of the mean of the reserve funds required by law and held at the beginning and end of the taxable year, plus (in case of life insurance companies 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) 4 per centum of the mean of such reserve funds (not required by law) held at the beginning and end of the taxable year, as the Commissioner finds to be necessary for the protection of the holders of such policies only;

(3) The amount received as dividends (A) from a domestic corporation other than a corporation entitled to the benefits of section 262, or (B) from any foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per centum of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the foreign corporation has been in existence) was derived from sources within the United States as determined under section 217;

(4) An amount equal to 2 per centum of any sums held at the end of the taxable year as a reserve for dividends (other than dividends payable during the year following the taxable year) the payment of which is deferred for a period of not less than five years from the date of the policy contract;

INCOME TAX.
Insurance companies.

Meaning of "life insurance company."

Tax on net income of life insurance companies.

Ante, p. 252.

Post, p. 294.

Post, p. 272.

Domestic.

Foreign, from United States sources.

Sources of gross income.

"Reserve funds required by law." Application to assessment insurance.

Net income.

Deductions constituting. Exempt interest.

Reserve funds for weekly payment assessments.

Dividends from domestic corporations. *Post*, p. 856. Foreign corporations from United States sources.

Ante, p. 243.

Reserve for deferred dividends.

INCOME TAX.
Investment ex-
penses.
Proviso.
Limitation.

(5) Investment expenses paid during the taxable year: *Provided*, That if any general expenses are in part assigned to or included in the investment expenses, the total deduction under this paragraph shall not exceed one-fourth of 1 per centum of the book value of the mean of the invested assets held at the beginning and end of the taxable year;

Real estate taxes,
etc.

(6) Taxes and other expenses paid during the taxable year exclusively upon or with respect to the real estate owned by the company, not including taxes assessed against local benefits of a kind tending to increase the value of the property assessed, and not including any amount paid out for new buildings, or for permanent improvements or betterments made to increase the value of any property. The deduction allowed by this paragraph shall be allowed in the case of taxes imposed upon a shareholder or member of a company upon his interest as shareholder or member, which are paid by the company without reimbursement from the shareholder or member, but in such cases no deduction shall be allowed the shareholder or member for the amount of such taxes;

Taxes paid on inter-
ests of shareholder.

Exhaustion etc., of
property.

(7) A reasonable allowance for the exhaustion, wear and tear of property, including a reasonable allowance for obsolescence. In the case of property acquired before March 1, 1913, this deduction shall be computed upon the basis of its fair market price or value as of March 1, 1913;

Interest on debts.
Exception.

(8) 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, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation under this title;

Specific credit of
\$2,000, if income \$25,000
or less, etc.

(9) In the case of a domestic life insurance company, the net income of which (computed without the benefit of this paragraph) is \$25,000 or less, the sum of \$2,000; but if the net income is more than \$25,000 the tax imposed by section 243 shall not exceed the tax which would be payable if the \$2,000 credit were allowed, plus the amount of the net income in excess of \$25,000.

Limitation of real
estate deductions.

(b) No deduction shall be made under paragraphs (6) and (7) of subdivision (a) on account of any real estate owned and occupied in whole or in part by a life insurance company unless there is included in the return of gross income the rental value of the space so occupied. Such rental value shall be not less than a sum which in addition to any rents received from other tenants shall provide a net income (after deducting taxes, depreciation, and all other expenses) at the rate of 4 per centum per annum of the book value at the end of the taxable year of the real estate so owned or occupied.

Foreign life insur-
ance companies.
Determination of
United States sources
of income.

(c) In the case of a foreign life insurance company the amount of its net income for any taxable year from sources within the United States shall be the same proportion of its net income for the taxable year from sources within and without the United States, which the reserve funds required by law and held by it at the end of the taxable year upon business transacted within the United States is of the reserve funds held by it at the end of the taxable year upon all business transacted.

Insurance companies
other than life or mu-
tual.
Tax levied.

SEC. 246. (a) That, in lieu of the taxes imposed by sections 230 and 1000, there shall be levied, collected and paid for the calendar year 1922, and for each taxable year thereafter, upon the net income of every insurance company (other than a life or mutual insurance company) a tax as follows:

Domestic companies.

(1) In the case of such a domestic insurance company the same percentage of its net income as is imposed upon other corporations by section 230;

(2) In the case of such a foreign insurance company the same percentage of its net income from sources within the United States as is imposed upon the net income of other corporations by section 230.

INCOME TAX.
Foreign companies.

(b) In the case of an insurance company subject to the tax imposed by this section—

Meaning of terms.

(1) The term "gross income" means the combined gross amount, earned during the taxable year, from investment income and from underwriting income as provided in this subdivision, computed on the basis of the underwriting and investment exhibit of the annual statement approved by the National Convention of Insurance Commissioners;

"Gross income."

(2) The term "net income" means the gross income as defined in paragraph (1) of this subdivision less the deductions allowed by section 247;

"Net income."

(3) The term "investment income" means the gross amount of income earned during the taxable year from interest, dividends and rents, computed as follows:

"Investment income."

To all interest, dividends and rents received during the taxable year, add interest, dividends and rents due and accrued at the end of the taxable year, and deduct all interest, dividends and rents due and accrued at the end of the preceding taxable year;

Sources of.

(4) The term "underwriting income" means the premiums earned on insurance contracts during the taxable year less losses incurred and expenses incurred;

"Underwriting income."

(5) The term "premiums earned on insurance contracts during the taxable year" means an amount computed as follows:

Premiums earned on contracts.

From the amount of gross premiums written on insurance contracts during the taxable year, deduct return premiums and premiums paid for reinsurance. To the result so obtained add unearned premiums on outstanding business at the end of the preceding taxable year and deduct unearned premiums on outstanding business at the end of the taxable year;

Computation of.

(6) The term "losses incurred" means losses incurred during the taxable year on insurance contracts, computed as follows:

"Losses incurred."

To losses paid during the taxable year, add salvage and reinsurance recoverable outstanding at the end of the preceding taxable year, and deduct salvage and reinsurance recoverable outstanding at the end of the taxable year. To the result so obtained add all unpaid losses outstanding at the end of the taxable year and deduct unpaid losses outstanding at the end of the preceding taxable year;

Computation of.

(7) The term "expenses incurred" means all expenses shown on the annual statement approved by the National Convention of Insurance Commissioners, and shall be computed as follows:

"Expenses incurred."

To all expenses paid during the taxable year add expenses unpaid at the end of the taxable year and deduct expenses unpaid at the end of the preceding taxable year. For the purpose of computing the net income subject to the tax imposed by this section there shall be deducted from expenses incurred as defined in this paragraph all expenses incurred which are not allowed as deductions by section 247.

Computation of.

SEC. 247. (a) That in computing the net income of an insurance company subject to the tax imposed by section 246 there shall be allowed as deductions:

Net income.
Deductions allowed.

(1) All ordinary and necessary expenses incurred, as provided in paragraph (1) of subdivision (a) of section 234;

Ordinary expenses.

(2) All interest as provided in paragraph (2) of subdivision (a) of section 234;

Interest.

(3) Taxes as provided in paragraph (3) of subdivision (a) of section 234;

Taxes.

(4) Losses incurred;

Losses.

INCOME TAX.
 Bad debts.
 Dividends from corporations.
 Exempt interest.
 Exhaustion, etc., of property.
 Specific \$2,000, if income less than \$25,000, etc.
 Foreign corporations.
 Deductions allowed. *A. ut*, p. 254.
 Duplicating items forbidden.
 Administrative provisions.
 Payment of taxes.
 In four installments except at source. *A. ut*, pp. 248, 258. Periods.
 Extension of first payment.
 Interest added if not paid when due.
 Whole amount on default.
 Optional single payment on filing return.
 Examination, etc., by Commissioner.
 Credit, etc., of excess.

(5) Bad debts in the nature of agency balances and bills receivable ascertained to be worthless and charged off within the taxable year;
 (6) The amount received as dividends from corporations as provided in paragraph (6) of subdivision (a) of section 234;
 (7) The amount of interest earned during the taxable year which under paragraph (4) of subdivision (b) of section 213 is exempt from taxation under this title, and the amount of interest allowed as a credit under subdivision (a) of section 236;
 (8) A reasonable allowance, for the exhaustion, wear and tear of property, as provided in paragraph (7) of subdivision (a) of section 234;
 (9) In the case of such a domestic insurance company, the net income of which (computed without the benefit of this paragraph) is \$25,000 or less, the sum of \$2,000; but if the net income is more than \$25,000 the tax imposed by section 246 shall not exceed the tax which would be payable if the \$2,000 credit were allowed, plus the amount of the net income in excess of \$25,000.
 (b) In the case of a foreign corporation the deductions allowed in this section shall be allowed to the extent provided in subdivision (b) of section 234.
 (c) Nothing in this section or in section 246 shall be construed to permit the same item to be twice deducted.

PART IV.—ADMINISTRATIVE PROVISIONS.

PAYMENT OF TAXES.

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 a part of such installment interest thereon at the rate of one-half 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 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, to the extent not covered by any credits due to the taxpayer under section 252 (hereinafter called "deficiency"), together with interest thereon at the rate of one-half of 1 per centum per month from the time the tax was due (or, if paid on the installment basis, on the deficiency of each installment from the time the installment was due), shall be paid upon notice and demand by the collector. If any part of the deficiency is due to negligence or intentional disregard of authorized rules and regulations with knowledge thereof, but without intent to defraud, there shall be added as part of the tax 5 per centum of the total amount of the deficiency in the tax, and interest in such a case shall be collected at the rate of 1 per centum per month on the amount of such deficiency in the tax from the time it was due (or, if paid on the installment basis, on the amount of the deficiency in each installment from the time the installment was due), which penalty and interest shall become due and payable upon notice and demand by the collector. If any part of the deficiency is due to fraud with intent to evade 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 total amount of the deficiency in the tax. In such case the whole amount of the tax unpaid, including the penalty so added, shall become due and payable upon notice and demand by the collector.

(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) The amount of income, excess-profits, or war-profits taxes due under any return made under this Act for the taxable year 1921 or succeeding taxable years shall be determined and assessed by the Commissioner within four years after the return was filed, and the amount of any such taxes due under any return made under this Act for prior taxable years or under prior income, excess-profits, or war-profits tax Acts, or under 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, shall be determined and assessed within five years after the return was filed, unless both the Commissioner and the taxpayer consent in writing to a later determination, assessment, and collection of the tax; and no suit or proceeding for the collection of any such taxes due under this Act or under prior income, excess-profits, or war-profits tax Acts, or of any taxes due under section 38 of such Act of August 5, 1909, shall be begun, after the expiration of five years after the date when such return was filed, but this shall not affect suits or proceedings begun at the time of the passage of this Act: *Provided*, That in the case of income received during the lifetime of a decedent, all taxes due thereon shall be determined and assessed by the Commissioner within one year after written request therefor by the executor, administrator, or other fiduciary representing the estate of such decedent: *Provided further*, That in the case of a false or fraudulent return with intent to evade tax, or of a failure to file a required return, the amount of tax due may be determined, assessed, and collected, and a suit or proceeding for the collection of such amount may be begun, at any time after it becomes due: *Provided further*, That in cases coming within the scope of paragraph (9) of subdivision (a) of section 214, or of paragraph (8) of subdivision (a) of section 234, or in cases of final settlement of losses and other deductions tentatively allowed by the Commissioner pending a determination of the exact amount deductible, the amount of tax or deficiency

INCOME TAX.
Payment of deficiency.

Interest.

Additional tax for negligence, etc.

Penalty for fraudulent returns, etc.

Post, p. 313.

Full amount then payable.

Returns by revenue officer.
Post, p. 313.

Assessment within four years after return filed.

For prior years.
Vol. 36, p. 112.

Extension with consent of taxpayer.

Limit of time for bringing suits for collections, etc.

Provisos.
Early assessment of income of decedent.

Determination, etc., of fraudulent returns.

Amortization of war contracts, etc.

INCOME TAX.
Notice to taxpayers.

in tax due may be determined, assessed, and collected at any time; but prior to the assessment thereof the taxpayer shall be notified and given a period of not less than thirty days in which to file an appeal and be heard as hereinafter provided in this subdivision.

Notice to taxpayers of deficiency, etc., in return.

If upon examination of a return made under the Revenue Act of 1916, the Revenue Act of 1917, the Revenue Act of 1918, or this Act, a tax or a deficiency in tax is discovered, the taxpayer shall be notified thereof and given a period of not less than thirty days after such notice is sent by registered mail in which to file an appeal and show cause or reason why the tax or deficiency should not be paid. Opportunity for hearing shall be granted and a final decision thereon shall be made as quickly as practicable. Any tax or deficiency in tax then determined to be due shall be assessed and paid, together with the penalty and interest, if any, applicable thereto, within ten days after notice and demand by the collector as hereinafter provided, and in such cases no claim in abatement of the amount so assessed shall be entertained: *Provided*, That in cases where the Commissioner believes that the collection of the amount due will be jeopardized by such delay he may make the assessment without giving such notice or awaiting the conclusion of such hearing.

Prompt hearing.

Assessment and payment after decision.

Proviso.
Assessment without notice.

Additional tax if unpaid when 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 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: *Provided*, That as to any such amount which is the subject of a bona fide claim for abatement filed within ten days after notice and demand by the collector, where the taxpayer has not had the benefit of the provisions of subdivision (d), 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 one-half of 1 per centum per month on that part of the claim rejected.

Proviso.
Reduction on claims for abatement.

Notice inferred for first installment.

In the case of the first installment provided for in subdivision (a) the instructions printed on the return shall be 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 sufficient notice of the amount due. In the case of each subsequent installment the collector may, within thirty days and not later than ten days before the installment becomes due, mail to the taxpayer notice of the amount of the installment and the date on which it is due for payment. Such notice of the collector shall be sufficient notice and sufficient demand under this section.

Mailed for subsequent.

Extension allowed to prevent undue hardship.

(f) In the case of any deficiency (except where the deficiency is due to negligence or to fraud with intent to evade tax) where it is shown to the satisfaction of the Commissioner that the payment of such deficiency would result in undue hardship to the taxpayer, the Commissioner may, with the approval of the Secretary, extend the time for the payment of such deficiency or any part thereof for such period not in excess of eighteen months from the passage of this Act as the Commissioner may determine. In such case the Commissioner may require the taxpayer to furnish a bond with sufficient sureties conditioned upon the payment of the deficiency in accordance with the terms of the extension granted. There shall be added in lieu of other interest provided by law, as a part of such deficiency, interest thereon at the rate of two-thirds of 1 per centum per month from the time such extension is granted; except where such other interest provided by law is in excess of interest at the rate of two-thirds of 1 per centum per month. If the deficiency or any part thereof is not paid in accordance with the terms of the extension granted, there

Bond required.

Interest to be added.

Additional penalty for nonpayment.

shall be added as part of the deficiency, in lieu of other interest and penalties provided by law, the sum of 5 per centum of the deficiency and interest on the deficiency at the rate of 1 per centum per month from the time it becomes payable in accordance with the terms of such extension.

(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 immediately terminated 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. In the case of a citizen of the United States about to depart from the United States the Commissioner may, at his discretion, waive any or all of the requirements placed on the taxpayer by this subdivision. No alien shall depart from the United States unless he first secures from the collector or agent in charge a certificate that he has complied with all the obligations imposed upon him by the income, war-profits, and excess-profits tax laws. If a taxpayer violates or attempts to violate this subdivision there shall, in addition to all other penalties, be added as part of the tax 25 per centum of the total amount of the tax or deficiency in the tax, together with interest at the rate of 1 per centum per month from the time the tax became due.

(h) The provisions of subdivisions (e), (f) and (g) of this section shall apply to the assessment and collection of taxes which have accrued or may accrue under the Revenue Act of 1917, the Revenue Act of 1918 or this Act.

INCOME TAX.

Immediate payment if acts of taxpayer prejudice collection, etc.

Notice to be given.

Finding of Commissioner presumption of intent.

Bond accepted if not in default.

Condition of acceptance.

Suspension of enforcement proceedings.

Waiving for citizens about to depart.

Certificate required of alien.

Additional tax for violations by taxpayer.

Applicable to previous Acts.

Receipts for taxes.

RECEIPTS FOR TAXES.

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

Collector to give, on request.

INCOME TAX.

To debtor for separate creditors.

Evidence of tax paid.

Surrender to creditor as payment on debt.

Refunds.

Credits for excess payments under this and prior Acts.
Vol. 36, p. 112.
Vol. 38, p. 166.
Post, p. 1504.

Vol. 39, pp. 756, 1004.

Vol. 40, pp. 300, 1057.

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

Refund of balance. Provisos. Time limit for.

Allowance without filing claim, if invested capital decreased.

Prior claims not barred.

Vol. 39, p. 772.

Vol. 40, p. 1085.

Penalties.

For failing to pay tax, make returns, etc.

Willful evasions, etc. a misdemeanor.

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.

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, the Revenue Act of 1917, or the Revenue Act of 1918, 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: *Provided further*, That if upon examination of any return of income made pursuant to the Revenue Act of 1917, the Revenue Act of 1918, or this Act, the invested capital of a taxpayer is decreased by the Commissioner, and such decrease is due to the fact that the taxpayer failed to take adequate deductions in previous years, with the result that an amount of income tax in excess of that properly due was paid in any previous year or years, then, notwithstanding any other provision of law and regardless of the expiration of such five-year period, the amount of such excess shall, without the filing of any claim therefor, be credited or refunded as provided in this section: *And provided further*, That nothing in this section shall be construed to bar from allowance claims for refund filed prior to the passage of the Revenue Act of 1918 under subdivision (a) of section 14 of the Revenue Act of 1916, or filed prior to the passage of this Act under section 252 of the Revenue Act of 1918.

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.

INCOME TAX.

Punishment for.

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 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 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.

Brokers.

Sworn returns of business transacted by.

Details.

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.

Information at source.

Required from all persons making fixed payments to others of \$1,000 or more.

Exceptions. *Supra.*

By United States officers.

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.

Interest on corporation bonds, etc.

Collections of foreign coupons, etc.

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.

Names and addresses on demand.

The provisions of this section shall apply to the calendar year 1921 and each calendar year thereafter, but shall not apply to the payment of interest on obligations of the United States.

To be made each year.

INCOME TAX.
Publicity.

RETURNS TO BE PUBLIC RECORDS.

Returns to be public records.
Inspection restricted.

Provisos.
Access to State officers.

Stockholders, of corporation returns.

Punishment for unauthorized divulging.

List of income taxpayers to be prepared for each district.

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.

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.

Statistics.

PUBLICATION OF STATISTICS.

Annual publication of income tax laws, etc., directed.

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.

Collection of foreign items.

COLLECTION OF FOREIGN ITEMS.

Licenses required for collecting foreign coupons, etc.

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.

Citizens of United States possessions.

CITIZENS OF POSSESSIONS OF THE UNITED STATES.

Not residents of United States, taxable only on income from United States sources.

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.

Nothing in this section shall be construed to alter or amend the provisions of the Act entitled "An Act making appropriations for the naval service for the fiscal year ending June 30, 1922, and for other purposes," approved July 12, 1921, relating to the imposition of income taxes in the Virgin Islands of the United States.

INCOME TAX.
Virgin Islands.
Payment of tax in,
not affected.
Note, p. 123.

PORTO RICO AND PHILIPPINE ISLANDS.

Porto Rico and the
Philippines.

SEC. 261. That in Porto Rico and the Philippine Islands the income tax shall be levied, assessed, collected, and paid as provided by law prior to the passage of this Act.

Tax collections by
insular officials.
Vol. 38, p. 130; Vol.
39, p. 776; Vol. 40, p.
1087.
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.

INCOME FROM SOURCES WITHIN THE POSSESSIONS OF THE UNITED STATES.

Income from United
States possessions.

SEC. 262. (a) That in the case of citizens of the United States or domestic corporations, satisfying the following conditions, gross income means only gross income from sources within the United States—

Gross income of citi-
zens or domestic cor-
porations deemed from
United States sources.

(1) If 80 per centum or more of the gross income of such citizen or domestic corporation (computed without the benefit of this section) for the three-year period immediately preceding the close of the taxable year (or for such part of such period immediately preceding the close of such taxable year as may be applicable) was derived from sources within a possession of the United States; and

If 80 per cent derived
from the possessions.

(2) If, in the case of such corporation, 50 per centum or more of its gross income (computed without the benefit of this section) for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States; or

Corporations deriv-
ing 50 per cent from
active business therein.

(3) If, in the case of such citizen, 50 per centum or more of his gross income (computed without the benefit of this section) for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States either on his own account or as an employee or agent of another.

Citizens deriving 50
per cent from active
business therein.

(b) Notwithstanding the provisions of subdivision (a) there shall be included in gross income all amounts received by such citizens or corporations within the United States, whether derived from sources within or without the United States.

All amounts received
in United States inclu-
ded in gross income.

(c) As used in this section the term "possession of the United States" does not include the Virgin Islands of the United States.

Virgin Islands not
included.

EFFECTIVE DATE OF TITLE.

Effective date.

SEC. 263. That this title shall take effect as of January 1, 1921.

January 1, 1921.

TITLE III.—WAR-PROFITS AND EXCESS-PROFITS TAX FOR 1921.

Post, p. 855.
WAR AND EXCESS
PROFITS TAX.

PART I.—GENERAL DEFINITIONS.

General definitions.

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.

Meaning of designa-
ted terms used.

PART II.—IMPOSITION OF TAX.

WAR AND EXCESS PROFITS TAX.
Tax imposed.
Additional tax on corporation net income.
Vol. 40, p. 1088, amended.

SEC. 301. (a) That in lieu of the tax imposed by Title III of the Revenue Act of 1918, but in addition to the other taxes imposed by this Act, there shall be levied, collected and paid for the calendar year 1921 upon the net income of every corporation (except corporations taxable under subdivision (b) of this section) a tax equal to the sum of the following:

FIRST BRACKET.

Not in excess of 20 per cent of invested 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.

On income from Government contracts during the war.

(b) For the calendar year 1921 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:

Computation. Rates under Act of 1918.

(1) Such a portion of a tax computed at the rates specified in subdivision (a) of section 301 of the Revenue Act of 1918, 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 which would be applicable to such calendar year under the Revenue Act of 1918 if it had been continued in force, shall be used;

Application of credits.

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

Under this Act not from Government contracts.

Determination of taxable income due to contracts.

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.

Deduction of excess profits credits.

(c) In any case where the full amount of the excess-profits credit is not allowed under the first bracket of subdivision (a), 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.

Limitations.

SEC. 302. That the tax imposed by subdivision (a) 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 limitations imposed by section 302 of the Revenue Act of 1918 (upon taxes computed under subdivision (c) of section 301 of that Act) are hereby made applicable to taxes computed under subdivision (b) of section 301 of this Act. Nothing in this section shall be construed in such manner as to increase the tax imposed by section 301 of this Act.

Under former Act. Vol. 40, p. 1089.

Separate computation if part of income from personal service corporation.

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 de-

rived 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 section 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 section, 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.

WAR AND EXCESS PROFITS TAX.

Proviso.
Minimum tax.

Limitations.

Exempted corporations.
Ante, p. 253.

Exemption of \$3,000.

Income from gold mining exempt.

Tax on remaining portion.

Computation for less than 12 months.

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 or any tax imposed by Title II of the Revenue Act of 1917, and the tax on the remaining portion of the net income shall be the same 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.—EXCESS-PROFITS CREDIT.

Credits.

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.

Specific exemption and 8 per cent of capital.

A foreign corporation or a corporation entitled to the benefits of section 262 shall not be entitled to the specific exemption of \$3,000.

No specific exemption for foreign corporations, etc.

PART IV.—NET INCOME.

Net income.

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

On basis of corporation income tax.

PART V.—INVESTED CAPITAL.

Invested capital.

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

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

Meaning of terms.

"Intangible 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;

"Tangible property."

WAR AND EXCESS
PROFITS TAX.

"Borrowed capital."
"Inadmissible as-
sets."

Sources excluded.

Value of stock with
no par value.Invested capital con-
strued.Cash paid in.
Value of other tangi-
ble property.
Limitation.

Proviso.
Record of cases where
tangible property in-
cluded in excess of
stock issued therefor.

Copies, etc., to Con-
gress.

Ante, p. 270.
Surplus and undi-
vided profits.

Intangible property
paid for stock before
March 3, 1917.

After March 3, 1917.

Proviso.
Maximum allowance.

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

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 and section 331.

(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.

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

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

(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: *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;

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

(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;

(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

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

WAR AND EXCESS PROFITS TAX.
Borrowed capital not included.

(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.

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 be the same fractional part of such average invested capital.

Determination from average invested capital.

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

Taxed as average similar business.

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

If invested capital not determined.

(b) In the case of a foreign corporation or of a corporation entitled to the benefits of section 262;

Foreign corporations, etc.

(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;

Where property paid 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.

SEC. 328. (a) That 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 or of a corporation entitled to the benefits of section 262 the tax shall be computed without deducting the specific exemption of \$3,000 either for the taxpayer or the representative corporations.

Exceptions. High earnings on normal capital.

Income from cost-plus Government contracts, etc.

Determination of tax by comparison with income of average similar business.

Foreign corporations, etc.

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 of computation.

(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.

Ratios to be determined by regulations.

WAR AND EXCESS
PROFITS TAX.Record of deter-
mined cases to be
kept.Information to Con-
gress.*Ante*, p. 270

Reorganizations.

PART VI.—REORGANIZATIONS.

Valuation of assets
transferred after March
3, 1917, on.*Proviso.*
If previous owner
not a corporation.
Restriction.

(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.

SEC. 331. That 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.

Miscellaneous.

PART VII.—MISCELLANEOUS.

Tax for fiscal year
ending in 1921.Proportion com-
puted.Credit for payments
under prior Act.

Refund of excess.

Ante, p. 268.For fiscal year end-
ing in 1922.

Returns required.

Payment of tax.

Ante, p. 260.
Provisions applica-
ble.

SEC. 335. (a) That if a corporation (other than a personal service corporation) makes return for a fiscal year beginning in 1920 and ending in 1921, the war-profits and excess-profits tax for the taxable year 1921 shall be the sum of: (1) the same proportion of a tax for the entire period computed under the Revenue Act of 1918, which the portion of such period falling within the calendar year 1920 is of the entire period, and (2) the same proportion of a tax for the entire period computed under this title, which the portion of such period falling within the calendar year 1921 is of the entire period. Any amount heretofore or hereafter paid on account of the tax imposed for such taxable year by the Revenue Act of 1918 shall be credited towards the payment of the tax as above computed, and if the amount so paid exceeds the amount of such tax, the excess shall be credited or refunded to the corporation in accordance with the provisions of section 252 of this Act.

(b) If a corporation (other than a personal service corporation) makes a return for a fiscal year beginning in 1921 and ending in 1922, the war-profits and excess-profits tax for the portion of the year falling within the calendar year 1921 shall be an amount equivalent to the same proportion of a tax for the entire period computed under this title, which the portion of such period falling within the calendar year 1921 is of the entire period.

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.

WAR AND EXCESS PROFITS TAX.
Mines, oil wells, etc. Maximum tax on sales, etc., if discovered by taxpayer.

EFFECTIVE DATE OF TITLE.

Effective date.

SEC. 338. That this title shall take effect as of January 1, 1921.

January 1, 1921.

TITLE IV.—ESTATE TAX.

ESTATE TAX.

SEC. 400. That when used in this title—

Terms construed.

The term "executor" means the executor or administrator of the decedent, or, if there is no executor or administrator, any person in actual or constructive possession of any property of the decedent;

"Executor." Vol. 40, p. 1096, amended.

The term "net estate" means the net estate as determined under the provisions of section 403;

"Net estate."

The term "month" means calendar month; and

"Month."

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.

"Collector."

SEC. 401. That, in lieu of the tax imposed by Title IV of the Revenue Act of 1918, 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 non-resident of the United States:

Tax levied on transfers of estates hereafter. Vol. 40, p. 1098.

Rates.

- 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;
- 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;

ESTATE TAX.

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.

Not applicable if decedent in World War service, etc.
Vol. 39, pp. 777, 1002.

Vol. 40, pp. 324, 1096.

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, or by Title IV of the Revenue Act of 1918, shall not apply to the transfer of the net estate of any decedent who has died or may die from injuries received or disease contracted in line of duty while serving in the military or naval forces of the United States in the war against the German Government, or to the transfer of the net estate of any citizen of the United States who has died or may die from injuries received or disease contracted in line of duty while serving in the military or naval forces of any country while associated with the United States in the prosecution of such war, or prior to the entrance therein of the United States, and any tax collected upon such transfer shall be refunded to the estate of such decedent.

Refund if tax collected.

Gross estate. Property included.

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—

Subject to administration.

(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;

Dower or curtesy interests.

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

Transfers in contemplation of death.

(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;

Prior transfers within two years included.

Extent of joint interests.

(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 been received or acquired by the latter from the decedent for less than a fair consideration in money or money's worth: *Provided*, That where such property or any part thereof, or part of the consideration with which such property was acquired, is shown to have been at any time acquired by such other person from the decedent for less than a fair consideration in money or money's worth, there shall be excepted only such part of the value of such property as is proportionate to the consideration furnished by such other person:

Exception.

Proviso. If property acquired from decedent, etc.

Provided further, That where any property has been acquired by gift, bequest, devise, or inheritance, as a tenancy in the entirety by the decedent and spouse, or where so acquired by the decedent and any other person as joint tenants and their interests are not otherwise

If acquired by gift, etc.

specified or fixed by law, then to the extent of one-half of the value thereof;

(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

(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.

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

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

(1) Such amounts for funeral expenses, administration expenses, claims against the estate, unpaid mortgages upon, or any indebtedness in respect to, property (except, in the case of a resident decedent, where such property is not situated in the United States), 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;

(2) An amount equal to the value of any property forming a part of the gross estate situated in the United States of any person who died within five years prior to the death of the decedent where such property can be identified as having been received by the decedent from such prior decedent by gift, bequest, devise, or inheritance, or which can be identified as having been acquired in exchange for property so received: *Provided*, That this deduction shall be allowed only where an estate tax under this or any prior Act of Congress was paid by or on behalf of the estate of such prior decedent, and only in the amount of the value placed by the Commissioner on such property in determining the value of the gross estate of such prior decedent, and only to the extent that the value of such property is included in the decedent's gross estate and not deducted under paragraphs (1) or (3) of subdivision (a) of this section. This deduction shall be made in case of the estates of all decedents who have died since September 8, 1916;

(3) The amount of all bequests, legacies, devises, or transfers, except bona fide sales for a fair consideration in money or money's worth, in contemplation of or intended to take effect in possession or enjoyment at or after the decedent's death, 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

ESTATE TAX.

Passing under a general power of appointment.

Received on insurance policies.

Excess of beneficiaries.

Net value determined.

Of resident. Deductions.

Funeral, administration, etc., expenses.

Taxes excepted.

Property received from prior decedent.

Proviso. Restricted to property on which estate tax paid.

Limit.

Applicable to deaths since September 8, 1916.

Bequests, etc., to public, religious, charitable, etc., uses.

Applicable to deaths since December 31, 1917.

ESTATE TAX.

case of the estates of all decedents who have died since December 31, 1917; and

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

Of nonresidents.
Deductions from
estate 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 funeral,
etc., expenses.

(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;

Property in United
States received from
prior decedent.

(2) An amount equal to the value of any property forming a part of the gross estate situated in the United States of any person who died within five years prior to the death of the decedent where such property can be identified as having been received by the decedent from such prior decedent by gift, bequest, devise, or inheritance, or which can be identified as having been acquired in exchange for property so received: *Provided*, That this deduction shall be allowed only where an estate tax under this or any prior Act of Congress was paid by or on behalf of the estate of such prior decedent, and only in the amount of the value placed by the Commissioner on such property in determining the value of the gross estate of such prior decedent, and only to the extent that the value of 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 not deducted under paragraphs (1) or (3) of subdivision (b) of this section. This deduction shall be made in case of the estates of all decedents who have died since September 8, 1916; and

proviso:
Allowed only for
property on which es-
tate tax paid.
Limit.

(3) The amount of all bequests, legacies, devises, or transfers, except bona fide sales for a fair consideration, in money or money's worth, in contemplation of or intended to take effect in possession or enjoyment at or after the decedent's death, 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.

Applicable to deaths
since September 8,
1916.

Bequests, etc., to do-
mestic, public, relig-
ious, charitable, etc.,
uses.

Applicable to deaths
since December 31,
1917.

No deduction unless
full return filed.

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 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.

Insurance and bank
deposits, not deemed
property in the United
States.

The amount receivable as insurance upon the life of a nonresident decedent, and any moneys deposited with any person carrying on the banking business, by or for a nonresident decedent who was not engaged in business in the United States at the time of his death,

shall not, for the purpose of this title, be deemed property within the United States.

Missionaries duly commissioned and serving under boards of foreign missions of the various religious denominations in the United States, dying while in the foreign missionary service of such boards, shall not, by reason merely of their intention to permanently remain in such foreign service, be deemed nonresidents of the United States, but shall be presumed to be residents of the State, the District of Columbia, or the Territories of Alaska or Hawaii wherein they respectively resided at the time of their commission and their departure for such foreign service.

In the case of any estate in respect to which the tax has been paid, if necessary to allow the benefit of the deduction under paragraphs (2) and (3) of subdivision (a) or (b) the tax shall be redetermined and any excess of tax paid shall be refunded to the executor.

SEC. 404. That the executor, within two months after the decedent's death, or within a like period after qualifying as such, 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.

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.

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.

SEC. 406. That the tax shall be due and payable one year after the decedent's death; but in any case where the Commissioner finds that payment of the tax within such period would impose undue hardship upon the estate, he may grant an extension or extensions of time for payment not to exceed three years from the due date.

The executor shall pay the tax to the collector or deputy collector, and to such portion of the tax, not paid within one year and six months after the decedent's death, interest at the rate of 6 per centum per annum from the expiration of one year after such death shall be added as part of the tax irrespective of any extension or extensions of time that may have been granted for the payment of the tax, or any portion thereof.

SEC. 407. That where the amount of tax shown upon a return made in good faith has been fully paid, or time for payment has been extended, as provided in section 406, beyond one year and six months

ESTATE TAX.

Status of missionaries dying abroad.

Refund of tax paid gifts, etc.

Notice of administration to collector.

Returns to be filed.

Contents.

Returns to be made if estate exceeds \$50,000, or of nonresident.

Partial returns.

Assessment of tax.

Return and assessment if no administration.

Time of payment.

Extension permitted.

Interest if not paid when due.

Payment, etc., of additional amounts found due.

ESTATE TAX.

after the decedent's death, and an additional amount of tax is, after the expiration of such period of one year and six months, found to be due, then such additional amount shall be paid upon notice and demand by the collector, and if it remains unpaid for one month after such notice and demand there shall be added as part of the tax interest on such additional amount at the rate of 10 per centum per annum from the expiration of such period until paid, and such additional tax and interest shall, until paid, be and remain a lien upon the entire gross estate.

Interest for nonpayment.

Lien on entire estate for.

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.

Personal liability of executor discharged on payment of tax as determined by Commissioner.

If the executor files a complete return and makes written application to the Commissioner for determination of the amount of the tax and discharge from personal liability therefor, the Commissioner, as soon as possible and in any event within one year after receipt of such application, shall notify the executor of the amount of the tax, and upon payment thereof the executor shall be discharged from personal liability for any additional tax thereafter found to be due, and shall be entitled to receive a receipt or writing showing such discharge: *Provided, however,* That such discharge shall not operate to release the gross estate from the lien of any additional tax that may thereafter be found to be due while the title to such gross estate remains in the heirs, devisees, or distributees thereof; but no part of such gross estate shall be subject to such lien or to any claim or demand for any such tax if the title thereto has passed to a bona fide purchaser for value.

Proviso.
Gross estate liable if additional tax found due.

Collection of unpaid taxes.

SEC. 408. That if the tax herein imposed is not paid on or before the due date thereof the collector shall, upon instruction from the Commissioner, 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 policies.

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.
Unpaid tax a lien on estate for ten years.
Part excepted.

Release on payment.

Allowance on transfers, etc., in contemplation of death.

Life insurance.

Innocent purchaser for value protected.

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.

Punishment for false statements.

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.

Penalty for making no returns, concealing information, 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.

Administration proceedings in United States court for China.

SEC. 411. (a) That the term "resident" as used in this title includes a citizen of the United States with respect to whose property any probate or administration proceedings are had in the United States Court for China. Where no part of the gross estate of such decedent is situated in the United States at the time of his death, the total amount of tax due under this title shall be paid to or collected by the clerk of such court, but where any part of the gross estate of such decedent is situated in the United States at the time of his death, the tax due under this title shall be paid to or collected by the collector of the district in which is situated the part of the gross estate in the United States, or, if such part is situated in more than one district, then the collector of such district as may be designated by the Commissioner.

Tax payable to clerk of court if no estate in United States.

If any part in United States, to collector of district.

(b) For the purpose of this section the clerk of the United States Court for China shall be a collector for the territorial jurisdiction of such court, and taxes shall be collected by and paid to him in the same manner and subject to the same provisions of law, including

Clerk of court to act as collector, etc.

ESTATE TAX.

Former authoriza-
tion repealed.
Vol. 41, p. 745, re-
pealed.

penalties, as the taxes collected by and paid to a collector in the United States.

(c) The proviso in the Act entitled "An Act making appropriation for the Diplomatic and Consular Service for the fiscal year ending June 30, 1921," approved June 4, 1920, which reads as follows: "Provided, That in probate and administration proceedings there shall be collected by said clerk, before entering the order of final distribution, to be paid into the Treasury of the United States, the same inheritance taxes from time to time collected under the laws enacted by the Congress of the United States from the estates of decedents residing within the territorial jurisdiction of the United States," is hereby repealed.

TELEGRAPH AND TELEPHONE TAX.

TITLE V.—TAX ON TELEGRAPH AND TELEPHONE MESSAGES.

Levied after Janu-
ary 1, 1922.
Vol. 40, p. 1101, amend-
ed.

Telegraph and tele-
phone messages.

Proviso.
Only one payment
required.

Leased wire or spe-
cial service.

News and company
business excepted.

Public service ex-
empt.

Refund of unused
transportation tax.
Vol. 40, p. 1102.

Payable by user.

Collection, returns,
and payment by re-
ceiver.

Payment of refunds
from receipts.

Contents of returns.

SEC. 500. That from and after January 1, 1922, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 500 of the Revenue Act of 1918—

(a) 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

(b) 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;

(c) 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.

(d) Under regulations prescribed by the Commissioner with the approval of the Secretary, refund shall be made of the proportionate part of the tax collected under subdivision (c) or (d) of section 500 of the Revenue Act of 1918 on tickets or mileage books purchased and only partially used before January 1, 1922.

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

SEC. 502. (a) 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 to the collector of the district in which the principal office or place of business is located.

(b) 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.

(c) 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.

(d) 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.

TELEGRAPH AND TELEPHONE TAX.
Payment of tax.
Penalty for nonpayment.

TITLE VI.—TAX ON BEVERAGES AND CONSTITUENT PARTS THEREOF.

BEVERAGES TAX.

SEC. 600. That subdivision (a) of section 600 of the Revenue Act of 1918 is amended by striking out the period at the end thereof and inserting a colon and the following: "*Provided*, That on all distilled spirits on which tax is paid at the nonbeverage rate of \$2.20 per proof gallon and which are diverted to beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage, there shall be levied and collected an additional tax of \$4.20 on each proof gallon, and a proportionate tax at a like rate on all fractional parts of such proof gallon, to be paid by the person responsible for such diversion."

Distilled spirits in bond.
Vol. 40, p. 1105, amended.
Additional tax on, if diverted from nonbeverage to beverage uses.

SEC. 601. That section 605 of the Revenue Act of 1918 is amended by adding at the end thereof the following: "The process of extraction of water from high-proof spirits for the production of absolute alcohol shall not be deemed to be rectification within the meaning of section 3244 of the Revised Statutes, and absolute alcohol shall not be subject to the tax imposed by this section, but the production of such absolute alcohol shall be under such regulations as the Commissioner, with the approval of the Secretary, may prescribe."

Rectified spirits.
Vol. 40, p. 1108, amended.
Absolute alcohol from high proof spirits not taxed as.

SEC. 602. That from and after January 1, 1922, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by sections 628 and 630 of the Revenue Act of 1918—

Tax on soft drinks.
Vol. 40, p. 1116, amended.

(a) Upon all beverages derived wholly or in part from cereals or substitutes therefor, containing less than one-half of 1 per centum of alcohol by volume, sold by the manufacturer, producer, or importer, a tax of 2 cents per gallon.

Cereal beverages sold by producer, etc.

(b) Upon all unfermented fruit juices, in natural or slightly concentrated form, or such fruit juices to which sugar has been added (as distinguished from finished or fountain sirups), intended for consumption as beverages with the addition of water or water and sugar, and upon all imitations of any such fruit juices, and upon all carbonated beverages, commonly known as soft drinks (except those described in subdivision (a)), manufactured, compounded, or mixed by the use of concentrate, essence, or extract, instead of a finished or fountain sirup, sold by the manufacturer, producer or importer, a tax of 2 cents per gallon.

Unfermented fruit juices.

Carbonated beverages.

(c) Upon all still drinks, containing less than one-half of 1 per centum of alcohol by volume, intended for consumption as beverages in the form in which sold (except natural or artificial mineral and table waters and imitations thereof, and pure apple cider), sold by the manufacturer, producer or importer, a tax of 2 cents per gallon.

Still drinks.

(d) Upon all natural or artificial mineral waters or table waters, whether carbonated or not, and all imitations thereof, sold by the producer, bottler, or importer thereof, in bottles or other closed containers, at over 12½ cents per gallon, a tax of 2 cents per gallon.

Bottled mineral or table waters.

(e) Upon all finished or fountain sirups of the kinds used in manufacturing, compounding, or mixing drinks commonly known as soft drinks, sold by the manufacturer, producer, or importer, a tax of 9 cents per gallon; except that in the case of any such sirups intended to be used in the manufacture of carbonated beverages sold in bottles or other closed containers the rate shall be 5 cents per gallon. Where any person conducting a soda fountain, ice cream parlor, or other

Finished or fountain sirups.

Used for bottled carbonated beverages.

If manufacturer conducts soda fountain, etc.

BEVERAGES TAX.

similar place of business manufactures any sirups of the kinds described in this subdivision, there shall be levied, assessed, collected, and paid on each gallon manufactured and used in the preparation of soft drinks a tax of 9 cents per gallon; and where any person manufacturing carbonated beverages manufactures and uses any such sirups in the manufacture of carbonated beverages sold in bottles or other closed containers there shall be levied, assessed, collected, and paid on each gallon of such sirups a tax of 5 cents per gallon. The taxes imposed by this subdivision shall not apply to finished or fountain sirups sold for use in the manufacture of a beverage subject to tax under subdivision (a) or (c).

Exception.

Carbonic acid gas for beverages.

(f) Upon all carbonic acid gas sold by the manufacturer, producer, or importer to a manufacturer of any carbonated beverages, or to any person conducting a soda fountain, ice cream parlor, or other similar place of business, and upon all carbonic acid gas used by the manufacturer, producer, or importer thereof in the preparation of soft drinks, a tax of 4 cents per pound.

Manufacturers, etc., to make monthly returns, payments, etc.

SEC. 603. (a) That each manufacturer, producer, or importer of any of the articles enumerated in section 602 and each person who sells carbonic acid gas to a manufacturer of carbonated beverages or to a person conducting a soda fountain, ice cream parlor, or other similar place of business, shall make monthly returns under oath in duplicate and pay the tax imposed in respect to the articles enumerated in section 602 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. 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 without assessment.

Penalty for nonpayment.

Certificate of registry to be posted.

Penalty for failure.

(b) Each person required to pay any tax imposed by section 602 shall procure and keep posted a certificate of registry in accordance with regulations to be prescribed by the Commissioner, with the approval of the Secretary. Any person who fails to register or keep posted any certificate of registry in accordance with such regulations, shall be subject to a penalty of not more than \$1,000 for each such offense.

TAX ON CIGARS AND TOBACCO.

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

Payable on sales by manufacturer or importer.
R. S., sec. 3394, p. 666, amended.
Vol. 40, p. 1116.

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 section 700 of the Revenue Act of 1918, the following taxes, to be paid by the manufacturer or importer thereof—

Rates.

Cigars. Small.

Based on retail price.

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;

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 section 701 of the Revenue Act of 1918, 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 by section 701 of the Revenue Act of 1918, is re-enacted without change, 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, 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

TAX ON CIGARS AND TOBACCO.

Cigarettes.

Retail price defined.

Label requirements.

Cigarettes, etc., packages required. Domestic. R. S., sec. 3392, p. 666, amended. Vol. 36, p. 109; Vol. 40, p. 1117.

Stamps.

Imported.

Manufactured tobacco and snuff. Tax payable on sales by manufacturer or importer. R. S., sec. 3368, p. 658, amended. Vol. 40, p. 1117.

Packages.

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

Sizes allowed. Vol. 40, p. 1117.

Proviso. Additional for snuff.

Wooden packages.

Marking, etc.

TAX ON CIGARS AND TOBACCO. Provisos. Exports excepted.

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

Materials for containers.

Cigarette paper and tubes. Tax on sales to others than manufacturers. Vol. 40, p. 1118, amended.

Rates.

Use of tubes by manufacturers. Bond required, etc.

Leaf tobacco. R. S., sec. 3360, p. 657, amended.

Dealers. Notice of business, etc., to be filed with collector. Vol. 40, p. 1118.

Bond required.

District number to be assigned, etc.

Annual inventory to be filed.

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. 703. That there shall be levied, collected, and paid, in lieu of the taxes imposed by section 703 of the Revenue Act of 1918, 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, 1/2 cent; containing more than fifty but not more than one hundred papers, 1 cent; containing more than one hundred papers, 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 3360 of the Revised Statutes, as amended by section 704 of the Revenue Act of 1918, is re-enacted without change, 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.

"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.

"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.

"(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 1st day of January of each year, or at the time of commencing and at the time of concluding business, if before or after the 1st day of January, such inventory to be made under oath and rendered in such form as may be prescribed by the Commissioner.

TAX ON CIGARS AND TOBACCO.

“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, 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.

Penalty tax for violations.

“(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

Designated offenses. Failure to give bond, make returns, etc.

“(2) who ships or delivers leaf tobacco, except as herein provided;

Illegal shipments.

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.

Fraudulent omissions.

Punishment.

“(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.”

Farmers or growers not included.

TITLE VIII.—TAX ON ADMISSIONS AND DUES.

ADMISSIONS AND DUES.

SEC. 800. (a) That from and after January 1, 1922, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 800 of the Revenue Act of 1918—

Tax on admissions. Vol. 40. p. 1120, amended.

ADMISSIONS AND DUES.
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; but where the amount paid for admission is 10 cents or less, no tax shall be imposed;

Additional on sales at increased price at other than box office.

(2) 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 and subject to the penalties and interest provided in section 903, by the person selling such tickets;

Sales by proprietors, etc., in excess of regular rates.

(3) 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 and subject to the penalties and interest provided in section 903, by the person selling such tickets;

By box holders, etc.

(4) 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

Roof gardens, cabarets, etc.

(5) 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.

Entertainments exempt. Religious, educational, etc.

(b) No tax shall be levied under this title in respect to (1) any admissions all the proceeds of which inure (A) exclusively to the benefit of religious, educational, or charitable institutions, societies, or organizations, any post of the American Legion or the women's auxiliary units thereof, societies for the prevention of cruelty to children or animals, or societies or organizations conducted for the sole purpose of maintaining symphony orchestras and receiving substantial support from voluntary contributions, or of improving any city, town, village, or other municipality, or of maintaining a cooperative or community center moving-picture theater—if no part of the net earnings thereof inures to the benefit of any private stockholder or individual; or (B) exclusively to the benefit of persons in the military or naval forces of the United States; or (C) exclusively to the benefit of persons who have served in such forces and are in need; or (2) any admissions to agricultural fairs if no part of the net earnings thereof inures to the benefit of any stockholders or members of the association conducting the same, or admissions to any exhibit, entertainment, or other pay feature conducted by such association as part of any such fair,—if the proceeds therefrom are used exclusively for the improvement, maintenance and operation of such agricultural fairs.

Conditions.

Additional exemptions.

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.

ADMISSIONS AND DUES.
Charges included in admissions.

(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 of that part of the ticket which is to be taken up by the management of the theater, opera, or other place of amusement, 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.
Vol. 40, p. 1121, amended.

Penalty for evasions, etc.

SEC. 801. That from and after January 1, 1922, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 801 of the Revenue Act of 1918, 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.

Initiation fees.

Proviso. Fraternal lodges, etc., exempt.

Life memberships.

SEC. 802. That every person 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. 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 and payments of the amount so collected shall be made at the same time and in the same manner and subject to the same penalties and interest as provided in section 502.

Collection by receivers.

Returns and payments.

Act, p. 284.

TITLE IX.—EXCISE TAXES.

EXCISE TAXES.

SEC. 900. That from and after January 1, 1922, 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—

Levied after January 1, 1922, on sales by manufacturers, etc.
Vol. 40, p. 1122, amended.

(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;

Automobile trucks, etc.

(2) Other automobiles and motor cycles (including tires, inner tubes, parts, and accessories therefor, sold on or in connection therewith or with the sale thereof), except tractors, 5 per centum;

Other automobiles, etc.

(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;

Accessories, to other than manufacturer, etc.

- EXCISE TAXES.**
- Cameras. (4) Cameras, weighing not more than 100 pounds, and lenses for such cameras, 10 per centum;
- Photographic films, etc. (5) Photographic films and plates (other than moving-picture films), 5 per centum;
- Candy. (6) Candy, 3 per centum;
- Firearms, etc. (7) 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, or the District of Columbia, 10 per centum;
- Hunting knives, etc. (8) Hunting and bowie knives, 10 per centum;
- Dirk knives, etc. (9) Dirk knives, daggers, sword canes, stilettos, and brass or metallic knuckles, 100 per centum;
- Smokers' articles. (10) Cigar or cigarette holders and pipes, composed wholly or in part of meerschaum or amber, humidors, and smoking stands, 10 per centum;
- Slot machines. (11) 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;
- Operated by manufacturer. (12) Liveries and livery boots and hats, 10 per centum;
- Liveries. (13) Hunting and shooting garments and riding habits, 10 per centum;
- Hunting garments, etc. (14) Yachts and motor boats not designed for trade, fishing, or national defense; and pleasure boats and pleasure canoes if sold for more than \$100, 10 per centum.
- Yachts, pleasure boats, etc. (14) Yachts and motor boats not designed for trade, fishing, or national defense; and pleasure boats and pleasure canoes if sold for more than \$100, 10 per centum.
- Computation on retail sales by manufacturer, 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.
- In lieu of former taxes. Vol. 40, pp. 1122-1125. The taxes imposed by this section shall, in the case of any article in respect to which a corresponding tax is imposed by section 900 of the Revenue Act of 1918, be in lieu of such tax.
- Computation, if sold at less than market price to affiliated corporation, etc. SEC. 901. That if any person who 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, (a) sells, leases, or licenses such article to a corporation affiliated with such person within the meaning of section 240 of this Act, at less than the fair market price obtainable therefor, the tax thereon shall be computed on the basis of the price at which such article is sold, leased or licensed by such affiliated corporation; and (b) if any such person sells, leases, or licenses such article whether through any agreement, arrangement, or understanding, or otherwise, at less than the fair market price obtainable therefor, either (1) 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 (2) 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.
- To benefit interest of manufacturer, 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 5 per centum of the price for which so sold. This section shall not apply to the sale of any such article (1) to an educational institution or public art museum, or (2) by any dealer in such articles to another dealer in such articles for resale.
- Works of art sold by other than artist. Sales excepted.

SEC. 903. That every person liable for any tax imposed by section 900, 902, or 904, 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.

EXCISE TAXES.
Monthly returns and payments.

Time of payment.

Penalty for failure.

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.

Articles sold by manufacturers, etc., above specified price.

SEC. 904. That from and after January 1, 1922, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 904 of the Revenue Act of 1918, upon the following articles sold or leased by the manufacturer, producer, or importer, a tax equivalent to 5 per centum of so much of the price for which so sold or leased as is in excess of the price hereinafter specified as to each such article—

Carpets and rugs.

(1) Carpets and rugs, including fiber, on the amount in excess of \$4.50 per square yard in the case of carpets and \$6 per square yard in the case of rugs;

Trunks.

(2) Trunks, on the amount in excess of \$35 each;

Valises, etc.

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

Purses, etc.

(4) Purses, pocketbooks, shopping and hand bags, on the amount in excess of \$5 each;

Portable lighting fixtures.

(5) Portable lighting fixtures, including lamps of all kinds and lamp shades, on the amount in excess of \$10 each;

Fans.

(6) Fans, on the amount in excess of \$1 each.

Sales by dealers. Jewelry, precious metal mountings, time pieces, etc.

SEC. 905. (a) That on and after January 1, 1922, there shall be levied, assessed, collected, and paid (in lieu of the tax imposed by section 905 of the Revenue Act of 1918) 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, eyeglasses, and spectacles); 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.

Surgical instruments, eyeglasses, and spectacles excepted.

(b) 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, payment, etc.

(c) 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 for failure.

SEC. 906. (a) That if (1) any person has, prior to August 15, 1921, 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 by section 900 or 904, or by this subdivision, and in respect to which no corresponding tax was imposed by section 900 of the Revenue

Contracts prior to August 15, 1921, for sales, etc., of articles not taxed before.

Vendee to pay, if addition to price for, not permitted by contract.

EXCISE TAXES.

Act of 1918, and (2) such contract does not permit the adding, to the amount to be paid thereunder, of the whole of the tax imposed by section 900 or 904 of this Act or by this subdivision; then the vendee or lessee shall, in lieu of the vendor or lessor, pay so much of the tax imposed by section 900 or 904 of this Act or by this subdivision 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.

No tax if to other than dealer.

If former tax greater than herein imposed.

(b) If (1) any person has, prior to August 15, 1921, made a bona fide contract with any other person for the sale or lease, after the tax takes effect, of any article in respect to which a tax is imposed by section 900 of this Act, and in respect to which a corresponding but greater tax was imposed by section 900 of the Revenue Act of 1918, (2) the contract price includes the amount of the tax imposed by section 900 of the Revenue Act of 1918, and (3) such contract does not permit the deduction, from the amount to be paid thereunder, of the whole of the difference between the corresponding tax imposed by section 900 of the Revenue Act of 1918 and the tax imposed by section 900 of this Act; then the vendor or lessor shall refund to the vendee or lessee so much of the amount of such difference as is not so permitted to be deducted from the contract price.

Vendor to refund difference if deduction from price not permitted by contract.

Previously taxed but not hereby.

(c) If (1) any person has, prior to August 15, 1921, made a bona fide contract with any other person for the sale or lease, after December 31, 1921, of any article in respect to which a tax was imposed by section 900 of the Revenue Act of 1918, and in respect to which no corresponding tax is imposed by section 900 of this Act, (2) the contract price includes the amount of the tax imposed by section 900 of the Revenue Act of 1918, and (3) such contract does not permit deduction, from the amount to be paid thereunder, of the tax imposed by section 900 of the Revenue Act of 1918; then the vendor or lessor shall refund to the vendee or lessee so much of the amount of such tax as is not so permitted to be deducted from the contract price.

Vendor to refund tax paid if deduction not permitted by contract.

Payable to vendor when sale, etc., consummated.

(d) The taxes payable by the vendee or lessee under subdivision (a), 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 and subject to the same penalties and interest as provided by section 903.

Refund to vendee when sale, etc., consummated. Triple damages on failure.

(e) Any refund by the vendor or lessor under subdivision (b) or (c) shall be made at the time the sale or lease is consummated. Upon the failure of the vendor or lessor so to refund, he shall be liable to the vendee or lessee for damages in the amount of three times the amount of such refund, and the court shall include in any judgment in favor of the vendee or lessee in any suit for the recovery of such damages, costs of the suit and a reasonable attorney's fee to be fixed by the court.

Purchasers intending to manufacture from articles, deemed dealers.

(f) A vendee who purchases any article with intent to use it in the manufacture or production of another article intended for sale shall be included in the term "dealer," as used in this section.

SPECIAL TAXES.

TITLE X.—SPECIAL TAXES.

Capital stock tax.

CAPITAL STOCK TAX.

Levied after July 1, 1922. Vol. 40, p. 1126, amended. Domestic corporations.

SEC. 1000. (a) That on and after July 1, 1922, in lieu of the tax imposed by section 1000 of the Revenue Act of 1918—

(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;

SPECIAL TAXES.

(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 30.

Foreign corporations, on capital employed in United States.

(b) 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, nor to any insurance company subject to the tax imposed by section 243 or 246.

Exempt if not in business.

Other exemptions. *Ante*, pp. 253, 261, 262.

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

Publicity, etc.

MISCELLANEOUS OCCUPATIONAL TAXES.

Miscellaneous occupations.

SEC. 1001. That on and after July 1, 1922, there shall be levied, collected, and paid annually the following special taxes—

Designated businesses. Vol. 40, p. 1126, amended.

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

Brokers. Business defined.

Exchange members.

(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.

Pawnbrokers. Business defined.

(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.

Ship brokers. Business defined.

(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.

Customhouse brokers. Business defined.

(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

Theater, etc., proprietors. Basis of tax.

Buildings included.

Exceptions.

SPECIAL TAXES.
Provisos.
 For small towns, etc.

Leased buildings.
Proviso.
 State requirements.

Circus proprietors.
Business defined.

Proviso.
 State requirements.

All other exhibitions.
Provisos.
 State requirements.

Exemptions.

Street fair limitations.

Bowling alleys, etc.
Description.

Shooting galleries.
Description.

Riding academies.
Description.

Proviso.
Exemptions.

Automobile passenger hiring.

Brewers, distillers, liquor dealers, etc.
 R. S., secs. 3244, 3247, pp. 622, 626.
 Additional tax if business prohibited by State, etc., laws.

Payment no exemption from punishment, etc., under State, etc., laws.

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 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.

(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.

(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: *Provided*, That this tax shall not be collected from associations composed exclusively of members of units of the Federalized National Guard or the Organized Reserve and whose receipts are used exclusively for the benefit of such units.

(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.

(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.

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.

The taxes imposed by this section shall, in the case of persons upon whom a corresponding tax is imposed by section 1001 of the Revenue Act of 1918, be in lieu of such tax.

SPECIAL TAXES.

Taxes in lieu of former.
Vol. 40, pp. 1126-1128.

SPECIAL TOBACCO MANUFACTURERS' TAX.

Tobacco.

SEC. 1002. That on and after July 1, 1922, there shall be levied, collected, and paid annually, in lieu of the taxes imposed by section 1002 of the Revenue Act of 1918, 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—

Special tax on sales by manufacturers.
Vol. 40, p. 1128, 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;

Manufacturers of cigars whose annual sales do not exceed fifty thousand cigars shall each pay \$4;

Cigars.
R. S., sec. 3244, p. 624, amended.

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.

Cigarettes.

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.

Each class separately taxed.

In computing under this section the amount of annual sales no account shall be taken of tobacco, cigars, or cigarettes, sold for export and in due course so exported.

Exports exempt.

SPECIAL TAX ON USE OF BOATS.

Pleasure boats, etc.

SEC. 1003. That on and after July 1, 1922, 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 1003 of the Revenue Act of 1918, upon the use of yachts, pleasure boats, power boats, sailing boats, and motor boats with fixed engines, of over five net tons and over thirty-two feet in length, not used exclusively for trade, fishing, or national defense, or not built accord-

Special annual tax on use of specified boats.
Vol. 40, p. 1129, amended.

SPECIAL TAXES. Rates.	ing 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 over thirty-two feet and 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.
Measurements.	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.
For part of year on new purchases.	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, 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) remaining prior to the following July 1.
Exemptions.	This section shall not apply to vessels or boats used without profit by any benevolent, charitable, or religious organizations, exclusively for furnishing aid, comfort, or relief to seamen.

Penalty.

PENALTY FOR NONPAYMENT OF SPECIAL TAXES.

Punishment for conducting business without paying tax.

SEC. 1004. 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 to a penalty of not more than \$1,000 or to imprisonment for not more than one year, or both.

Tax on narcotics.

TAX ON NARCOTICS.

Reenactment of former law.
Vol. 33, p. 735.

SEC. 1005. That section 1 of the Act 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 coca leaves, their salts, derivatives, or preparations, and for other purposes," approved December 17, 1914, as amended by section 1006 of the Revenue Act of 1918, is re-enacted without change, as follows:

Vol. 40, p. 1130.

Opium, coca leaves, etc.
Importers, manufacturers, dealers, etc., required to register.

"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 engaged in any of such activities, shall within thirty 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.

“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.

“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.

“Every person who sells or dispenses from original stamped packages, as hereinafter provided, shall be deemed a retail dealer: *Provided*, That the office, or if none, the residence, of any person shall be considered for the purpose of this Act his place of business; 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: *Provided further*, 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.

“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.

“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.

“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.

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

“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

TAX ON NARCOTICS.

Classification. Importers, manufacturers, producers.

Wholesale dealers.

Retail dealers.

Provisos. Place of business.

Employees exempt.

Officials not taxed.

Evidence required.

Importing, etc., without registration, unlawful.

“Person,” construed. General laws applicable.

Internal revenue stamp on product.

Additional to import duty.

Disposal of drugs unstamped, etc., unlawful.

Absence of stamps, evidence of violation.

Unlawful possession.

Proviso. Not applicable to valid prescriptions, etc.

TAX ON NARCOTICS.
Container require-
ments.

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.

Professional admin-
istration, 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 to be
made.

SEC. 1006. That section 6 of such Act of December 17, 1914, as amended by section 1007 of the Revenue Act of 1918, is re-enacted without change, as follows:

Text reenacted.
Vol. 40, p. 1132.

“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,

Drugs not affected
by Act.

Provisos.
If used as medicines.

Records of sales, etc.,
to be kept.

Preservation for in-
spection.

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."

SEC. 1007. 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, as amended, 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.

TITLE XI.—STAMP TAXES.

SEC. 1100. That on and after January 1, 1922, 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.

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 to secure a duplicate for, or the payment of, any bond, note, certificate of indebtedness, war-savings certificate, warrant or check, issued by the United States; or stocks and bonds issued by cooperative building and loan associations which are organized and operated exclusively

TAX ON NARCOTICS.
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. 273, 785; Vol. 40, p. 1130.

Delivery for Government uses, etc.

Applicable to seizures from unknown owners.

Destruction restricted.

STAMP TAXES.

On bonds, written documents, etc., in Schedule A.

Vol. 40, p. 1135.
Post, p. 303.

In lieu of present tax.
Vol. 40, p. 1135.

Exceptions.
Government, State, etc., securities.

Bonds of indemnity to United States.

By mutual building and loan associations.

STAMP TAXES.	for the benefit of their members and make loans only to their shareholders, or by mutual ditch or irrigation companies.
Offenses designated. Issuing unstamped papers, etc.	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;
Dealing in articles not fully stamped.	(b) 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;
Using uncanceled stamps.	(c) 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;
Penalty.	Is guilty of a misdemeanor and upon conviction thereof shall pay a fine of not more than \$100 for each offense.
	SEC. 1103. That whoever—
Fraudulently removing, etc., stamps.	(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;
Reusing stamps.	(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 counterfeited stamp, or the impression of any forged or counterfeited stamp, die, plate, or other article;
Using insufficient stamps.	
Counterfeits, etc.	
Removing, etc., stamps for unlawful uses.	(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;
Possessing washed, etc., stamps, knowingly.	(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;
Punishment.	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 counterfeited stamp and the vellum, parchment, document, paper, package, or article upon which it is placed or impressed shall be forfeited to the United States.
Forfeiture of articles, etc.	
Method of cancellation.	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: <i>Provided</i> , That the Commissioner may prescribe such other method for the cancellation of such stamps as he may deem expedient.
Proviso. Use of other methods.	
Preparation, etc., of stamps.	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
Method of affixing.	

the affixing of said stamps in substitution for or in addition to the method provided in this title, as he may deem expedient.

(b) 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. (a) That each collector shall furnish, without prepayment, to any assistant treasurer or designated depository of the United States, located in the district of such collector, a suitable quantity of adhesive stamps to be kept on sale by such assistant treasurer or designated depository.

(b) Each collector shall furnish, without prepayment, to any person who is (1) located in the district of such collector, (2) duly appointed and acting as agent of any State for the sale of stock transfer stamps of such State, and (3) designated by the Commissioner for the purpose, a suitable quantity of such adhesive stamps as are required by subdivisions 2, 3, and 4 of Schedule A of this title, to be kept on sale by such person.

(c) In such cases the collector may require a bond, with sufficient sureties, in a sum to be fixed by the Commissioner, 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 safe-keeping or prevent the illegal use of all such adhesive stamps.

SCHEDULE A.—STAMP TAXES.

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.

2. 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, or unless the actual value is less than \$100 per share, in which case the tax shall be 1 cent on each \$20 of actual value, or fraction thereof.

STAMP TAXES.

General laws made applicable for mistakes, etc.

Sales of stamps, by postmasters.

Accountability.

Transfers of collections.

Sales by assistant treasurers, or depositaries.

Sales by designated State agents, for stock transfers.

Surety bonds may be required.

Regulations.

Schedule A.

Bonds of indebtedness, etc.

Proviso. Renewals. Basis of tax.

Capital stock. Original issues.

Proviso. Without face value.

STAMP TAXES.

Attached to stock book.
Sales, or transfers of stock, etc.

The stamps representing the tax imposed by this subdivision shall be attached to the stock books and not to the certificates issued.

Provisos.
Deposits as collateral exempt.

Brokers' deliveries, etc., exempt.

Affixing stamps.
In books.

On certificates.
On bills of sale, etc.

Details required.

Punishment for sales, etc., without stamps.

Exchange sales, etc., of produce for future delivery.

Note, p. 187.

Provisos.
Stamped bills of sale required.

Clearing house transfers not again stamped.

3. 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: *Provided*, 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, nor upon mere loans of stock nor upon the return of stock so loaned: *Provided further*, 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: *Provided further*, 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.

4. 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: *Provided*, 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: *Provided further*, 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 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.

This subdivision shall not affect but shall be in addition to the provisions of the "United States cotton futures Act," approved August 11, 1916, as amended, and "The Future Trading Act," approved August 24, 1921.

5. 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.

6. 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.

7. 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.

8. Entry for the withdrawal of any goods or merchandise from customs bonded warehouse, 50 cents.

9. 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

STAMP TAXES.
Condition.

Contents of bills of sale.

Punishment for delivery, etc., without stamped bill.

Cash immediate sales not taxable.

Additional to specified taxes.
Vol. 39, p. 476.
Ante, p. 187.

Drafts, promissory notes, etc.

Not taxed if with Liberty bonds for collateral.

Proviso.
Condition.

Conveyances of realty.

Trust deeds exempt.

Customhouse entries.

Warehouse withdrawals.

Foreign passage tickets.

Places excepted.

STAMP TAXES.

Exemption.

Proxies.

Exceptions.

Powers of attorney.

In pension claims,
bankruptcy, etc., ex-
empt.Mutual insurance ap-
plications.

Playing cards.

Insurance on prop-
erty by foreign corpo-
rations without agent
in United States.Proviso.
Reinsurance exempt.

Affixing of stamps.

Penalty for failure.

more than \$60, \$5. This subdivision shall not apply to passage tickets costing \$10 or less.

10. 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.

11. 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, nor to powers of attorney required in bankruptcy cases nor to powers of attorney contained in the application of those who become members of or policyholders in mutual insurance companies doing business on the inter-insurance or reciprocal indemnity plan through an attorney in fact.

12. 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.

13. 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 reinsurance shall be exempt from the tax imposed by this subdivision.

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.

CHILD LABOR TAX. TITLE XII.—TAX ON EMPLOYMENT OF CHILD LABOR.

Excise tax on net
profits of business us-
ing prohibited labor.
Ages, etc., desig-
nated.
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 (but in

lieu of the tax imposed by section 1200 of the Revenue Act of 1918), 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.

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:

- (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;
- (d) Taxes of all kinds paid during the taxable year with respect to the business or property relating to the production; and
- (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.

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.

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.

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.

(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 sec-

CHILD LABOR TAX.
Vol. 40, p. 1138.
Rate.

Net profits computed.
Deductions allowed.

Raw materials.
Operating expenses.

Interest on business debts.

Business taxes.

Losses.

Sales for personal benefit at less than market price.

Computation of gross amount from.

No liability if employer has certificate permitting child to work, etc.

Punishment for false statement as to certificates, etc.

State certificates effective.

Allowance for unintentional mistakes, etc.

CHILD LABOR TAX.

tion 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.

Yearly returns to collector.

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, and such other particulars as to the gross receipts and items of allowance as the Commissioner, with the approval of the Secretary, may require.

Contents.

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 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.

"Taxable year" defined.
Ante, p. 227.

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.

Administrative provisions.

TITLE XIII.—GENERAL ADMINISTRATIVE PROVISIONS.

Laws made applicable.

LAWS MADE APPLICABLE.

General internal revenue laws.

Vol. 40, p. 1142.

SEC. 1300. 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.

Collecting tax.

METHOD OF COLLECTING TAX.

Discretionary use of methods allowed.

SEC. 1301. That whether or not the method of collecting any tax imposed by Titles V, VI, VII, VIII, IX, or X of this Act is specifically provided therein, any such tax may, under regulations prescribed by the Commissioner with the approval of the Secretary, be collected by stamp, coupon, serial-numbered ticket, or such other reasonable device or method as may be necessary or helpful in secur-

ing a complete and prompt collection of the tax. All administrative and penalty provisions of Title XI, in so far as applicable, shall apply to the collection of any tax which the Commissioner determines or prescribes shall be collected in such manner.

REVENUE ACT OF 1921.
All stamp tax penalties, etc., applicable.

PENALTIES.

Penalties.

SEC. 1302. (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.

For failure to pay tax, make returns, etc., of other than income and 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 for any offense for which a penalty has been recovered under section 3256 of the Revised Statutes.

Additional tax penalty for willful refusal to pay tax, etc.

Proviso.
Exception.
Post, p. 313.

(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.

R. S., sec. 3256, p. 627.
"Person" liable for acts.

RULES AND REGULATIONS.

SEC. 1303. 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.

Rules and regulations.

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.

Authorized for enforcement.

Acknowledgments without oath.

OVERPAYMENTS AND OVERCOLLECTIONS.

SEC. 1304. That in the case of any overpayment or overcollection of any tax imposed by section 602 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 and overcollections.

Credits or refunds allowed for.

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ARTICLES EXPORTED.

Articles exported.

Beverages, tobacco, etc., taxes, not applicable if exported.

SEC. 1305. That 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.

Refund to exporter if collected.

Fractions of a cent.

FRACTIONAL PARTS OF A CENT.

Provisions for.

SEC. 1306. 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.

Returns.

RETURNS.

May be required from any person.

SEC. 1307. That 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 of books and witnesses.

EXAMINATION OF BOOKS AND WITNESSES.

Powers conferred to secure information.

SEC. 1308. That 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.

Unnecessary examinations.

UNNECESSARY EXAMINATIONS.

Restriction on making.

SEC. 1309. That no taxpayer shall be subjected to unnecessary examinations or investigations, and only one inspection of a taxpayer's books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless the Commissioner, after investigation, notifies the taxpayer in writing that an additional inspection is necessary.

Jurisdiction of courts.

JURISDICTION OF COURTS.

Powers conferred to secure testimony, etc.

SEC. 1310. (a) 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.

Issue of process, etc.

(b) 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.

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Additional to other enforcement remedies.

(c) Paragraph "Twentieth" of section 24 of the Judicial Code is amended by adding at the end thereof the following new paragraph: "Concurrent with the Court of Claims, of any suit or proceeding, commenced after the passage of the Revenue Act of 1921, for the recovery of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority or any sum alleged to have been excessive or in any manner wrongfully collected, under the internal-revenue laws, even if the claim exceeds \$10,000, if the collector of internal-revenue by whom such tax, penalty, or sum was collected is dead at the time such suit or proceeding is commenced."

District courts. Vol. 36, p. 1093, amended. Current jurisdiction with Court of Claims for recovering erroneously collected taxes, etc., if collector dead.

AMENDMENTS TO REVISED STATUTES.

Revised Statutes.

SEC. 1311. That sections 3164, 3165, 3167, 3172, 3173, and 3176 of the Revised Statutes, as amended, are reenacted, without change, as follows:

Amendments to, in Act of 1918, reenacted. Vol. 40, pp. 1146-1148.

"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.

Collectors to report violations of internal revenue laws to district attorney in 30 days. R. S., sec. 3164, p. 606.

"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.

Revenue officials authorized to administer oaths, etc. R. S., sec. 3165, p. 606.

"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.

Divulging information received by revenue officials, unlawful. R. S., sec. 3167, p. 606. Vol. 39, p. 773.

From income returns.

Unauthorized publication of incomes, etc.

Punishment.

Dismissal of offenders.

"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

Inquiries by deputy collectors. R. S., sec. 3172, p. 608. Vol. 39, p. 773.

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Yearly returns required from taxpayers. R. S., sec., 3173, p. 609. Vol. 39, p. 774. Details specified.

Provisos.
By revenue officer with consent, etc., of party in default.

Notice to taxpayer not making returns, etc.

Summons if no, or false, etc., returns made.

Authority of district collector.

management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

"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 com-

missioned: *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 Commissioner, shall be prima facie good and sufficient for all legal purposes.

"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.

"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.

"The amount so added to any tax shall be collected at the same time and in the same manner and as a 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."

FINAL DETERMINATIONS AND ASSESSMENTS.

SEC. 1312. That if after a determination and assessment in any case the taxpayer has without protest paid in whole any tax or penalty, or accepted any abatement, credit, or refund based on such determination and assessment, and an agreement is made in writing between the taxpayer and the Commissioner, with the approval of the Secretary, that such determination and assessment shall be final and conclusive, then (except upon a showing of fraud or malfeasance or misrepresentation of fact materially affecting the determination or assessment thus made) (1) the case shall not be reopened or the determination and assessment modified by any officer, employee, or agent of the United States, and (2) no suit, action, or proceeding to annul, modify, or set aside such determination or assessment shall be entertained by any court of the United States.

ADMINISTRATIVE REVIEW.

SEC. 1313. That in the absence of fraud or mistake in mathematical calculation, the findings of facts in and the decision of the Commissioner upon (or in case the Secretary is authorized to approve the same, then after such approval) the merits of any claim presented

REVENUE ACT OF 1921.
"Person" to include corporations, etc.

Returns by collector if no, or false, return made.
R. S., sec. 3176, p. 610.
Vol. 39, p. 775.

By Commissioner.

Legal effect thereof.

Extension for sickness or absence.

Assessment of tax by Commissioner.

Additional tax imposed.

Exception.

Increased rate if return false, etc.

Collection of added tax.

Final determinations and assessments.

Cases settled by written agreement with taxpayer, not to be reopened, etc.

Fraud, etc., excepted.

Administrative review.

Findings of fact and decisions of Commissioner, not subject to other review.

REVENUE ACT OF 1921. under or authorized by the internal-revenue laws shall not be subject to review by any other administrative officer, employee, or agent of the United States.

Retroactive regulations.

No retroactive effect if decisions reversed, unless by order of court.

RETROACTIVE REGULATIONS.

SEC. 1314. That in case a regulation or Treasury decision relating to the internal-revenue laws made by the Commissioner or the Secretary, or by the Commissioner with the approval of the Secretary, is reversed by a subsequent regulation or Treasury decision, and such reversal is not immediately occasioned or required by a decision of a court of competent jurisdiction, such subsequent regulation or Treasury decision may, in the discretion of the Commissioner, with the approval of the Secretary, be applied without retroactive effect.

Refunds of taxes.

REFUNDS.

Sections reenacted.

Erroneously collected taxes, penalties, etc., to be refunded.
R. S., sec. 3220, p. 618.
Vol. 40, p. 1145.

SEC. 1315. That section 3220 of the Revised Statutes, as amended, is reenacted without change, as follows:

Repayment of judgments against collectors.

Damages against officials.

Report to Congress.

Erroneously collected taxes.

Time limit for presenting claims.
R. S., sec. 3228, p. 620, amended.
Post, p. 1505.

Applicable to claims under former Acts.

Permanent appropriations.
For refunding erroneously collected taxes, repealed.
R. S., sec. 3689, p. 725, amended.
Vol. 40, p. 1145.

Estimates for, etc., to be submitted annually.

Limitations upon suits and prosecutions.

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."

SEC. 1316. That section 3228 of the Revised Statutes is amended to read as follows:

SEC. 3228. All claims for the refunding or crediting of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected, must be presented to the Commissioner of Internal Revenue within four years next after payment of such tax, penalty, or sum."

This section, except as modified by section 252, shall apply retroactively to claims for refund under the Revenue Act of 1916, the Revenue Act of 1917, and the Revenue Act of 1918.

SEC. 1317. 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 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.

LIMITATIONS UPON SUITS AND PROSECUTIONS.

SEC. 1318. That section 3226 of the Revised Statutes is amended to read as follows:

“SEC. 3226. No suit or proceeding shall be maintained in any court for the recovery of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner of Internal Revenue, according to the provisions of law in that regard, and the regulations of the Secretary of the Treasury established in pursuance thereof. No such suit or proceeding shall be begun before the expiration of six months from the date of filing such claim unless the Commissioner renders a decision thereon within that time, nor after the expiration of five years from the date of the payment of such tax, penalty, or sum.”

This section shall not affect any suit or proceeding instituted prior to the passage of this Act, but shall apply to all suits and proceedings instituted after the passage of this Act, whether or not barred by prior Acts of Congress.

SEC. 1319. That section 3227 of the Revised Statutes is hereby repealed but such repeal shall not affect any suit or proceeding instituted prior to the passage of this Act.

SEC. 1320. That no suit or proceeding for the collection of any internal revenue tax shall be begun after the expiration of five years from the time such tax was due, except in the case of fraud with intent to evade tax, or willful attempt in any manner to defeat or evade tax. This section shall not apply to suits or proceedings for the collection of taxes under section 250 of this Act, nor to suits or proceedings begun at the time of the passage of this Act.

SEC. 1321. (a) That the Act entitled “An Act to limit the time within which prosecutions may be instituted against persons charged with violating internal-revenue laws,” approved July 5, 1884, is amended to read as follows:

“That no person shall be prosecuted, tried, or punished for any of the various offenses arising under the internal-revenue laws of the United States unless the indictment is found or the information instituted within three years next after the commission of the offense: *Provided*, That the time during which the person committing the offense is absent from the district wherein the same is committed shall not be taken as any part of the time limited by law for the commencement of such proceedings: *Provided further*, That the provisions of this Act shall not apply to offenses committed prior to its passage: *Provided further*, That where a complaint shall be instituted before a commissioner of the United States within the period above limited, the time shall be extended until the discharge of the grand jury at its next session within the district: *And provided further*, That this Act shall not apply to offenses committed by officers of the United States.”

(b) Any prosecution or proceeding under an indictment found or information instituted prior to the passage of this Act shall not be affected in any manner by this amendment, but such prosecution or proceeding shall be subject to the limitations imposed by law prior to the passage of this Act.

ASSESSMENTS.

SEC. 1322. That all internal revenue taxes, except as provided in section 250 of this Act, shall, notwithstanding the provisions of section 3182 of the Revised Statutes or any other provision of law, be assessed within four years after such taxes became due, but in the case of fraud with intent to evade tax or willful attempt in any manner to defeat or evade tax, such tax may be assessed at any time.

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Suits for recovery of erroneously collected taxes, etc., not allowed until claim filed therefor.
R. S., sec. 3226, p. 619, amended.

Time limitations extended.

Post, p. 1505.

Prior suits not affected.

Former limitation repealed.
R. S., sec. 3227, p. 619, repealed.

Time limit for suits to collect tax.

Except income taxes, etc.
Ante, p. 264.

Prosecutions for violating internal revenue laws.
Vol. 23, p. 122, amended.

To be instituted within three years after offense committed.

Provisos.
Absence from district not included.

Not applicable to prior offenses.

Complaints before a commissioner.

Government officers excepted.

Prior proceedings under former law, continued.

Assessments.

To be within four years, except income tax.
R. S., sec. 3182, p. 611, amended.

Frauds excepted.

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FRAUDULENT RETURNS.

Fraudulent returns.

R.S., sec. 3225, p. 619. Vol. 40, p. 1145.

SEC. 1323. That section 3225 of the Revised Statutes of the United States, as amended, is reenacted without change as follows:

Second assessments. No remission or recovery under, unless statement proven not willfully false, etc.

"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."

Interest allowances.

INTEREST ON REFUNDS AND JUDGMENTS.

Rate on claims for refunds or credits.

SEC. 1324. (a) That upon the allowance of a claim for the refund of or credit for internal revenue taxes paid, interest shall be allowed and paid upon the total amount of such refund or credit at the rate of one-half of 1 per centum per month to the date of such allowance, as follows: (1) if such amount was paid under a specific protest setting forth in detail the basis of and reasons for such protest, from the time when such tax was paid, or (2) if such amount was not paid under protest but pursuant to an additional assessment, from the time such additional assessment was paid, or (3) if no protest was made and the tax was not paid pursuant to an additional assessment, from six months after the date of filing of such claim for refund or credit. The term "additional assessment" as used in this section means a further assessment for a tax of the same character previously paid in part.

Conditions.

Additional assessment construed.

Judicial Code amendment. Vol. 36, p. 1141, amended.

Interest allowance on judgments of Court of Claims, limited. For erroneous internal revenue tax collections, etc., in any court.

(b) Section 177 of the Judicial Code is amended to read as follows: "SEC. 177. No interest shall be allowed on any claim up to the time of the rendition of judgment by the Court of Claims, unless upon a contract expressly stipulating for the payment of interest, except that interest may be allowed in any judgment of any court rendered after the passage of the Revenue Act of 1921 against the United States for any internal-revenue tax erroneously or illegally assessed or collected, or for any penalty collected without authority or any sum which was excessive or in any manner wrongfully collected, under the internal-revenue laws."

Payment of taxes.

PAYMENT OF TAXES BY CHECK OR UNITED STATES SECURITIES.

Acceptance of Federal notes and certificates, and uncertified checks for other than stamp taxes. Vol. 40, p. 1145, amended.

SEC. 1325. That collectors may receive, at par with an adjustment for accrued interest, notes or 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.

Liability for checks.

Frauds on purchasers.

FRAUDS ON PURCHASERS.

False statement as to effect of tax on price of article sold, etc., a misdemeanor.

SEC. 1326. 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.

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Punishment for.

TAX SIMPLIFICATION BOARD.

Tax Simplification Board.

SEC. 1327. (a) That there is hereby established in the Department of the Treasury a board to be known as the "Tax Simplification Board" (hereinafter in this section called the "Board"), to be composed as follows:

Established in Treasury Department.

(1) Three members who shall represent the public, to be appointed by the President; and

Public representatives.

(2) Three members who shall represent the Bureau of Internal Revenue and shall be officers or employees of the United States serving in such Bureau, to be appointed by the Secretary.

Internal Revenue representatives.

(b) Any vacancy in the Board shall be filled in the same manner as the original appointment. The members representing the public shall serve without compensation except reimbursement for traveling, subsistence, and other necessary expenses incurred in the performance of the duties vested in them by this section. The members representing the Bureau of Internal Revenue shall serve without compensation in addition to that received for their service in such Bureau.

Vacancies. Public representatives allowed traveling, etc., expenses.

(c) The Secretary shall furnish the Board with such clerical assistance, quarters and stationery, furniture, office equipment, and other supplies as may be necessary for the performance of the duties vested in them by this section.

Clerical assistance, supplies, etc.

(d) It shall be the duty of the Board to investigate the procedure of and the forms used by the Bureau in the administration of the internal revenue laws, and to make recommendations in respect to the simplification thereof. The Board shall make a report to the Congress on or before the first Monday of December in each year.

Duties.

Report to Congress.

(e) The expenditures of the Board shall be paid upon vouchers approved by the Board and signed by the chairman thereof. For the expenditures of the Board for the fiscal year ending June 30, 1922, there is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$10,000.

Control of expenses. Amount authorized.

(f) The Board shall cease to exist on December 31, 1924.

Termination of.

CONSOLIDATION OF LIBERTY BOND TAX EXEMPTIONS.

Liberty bonds.

SEC. 1328. That the various Acts authorizing the issues of Liberty bonds are amended and supplemented as follows:

Consolidation of tax exemptions on.

(a) On and after January 1, 1921, 4 per centum and 4½ per centum Liberty bonds 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, corporations, or associations, in respect to the interest on aggregate principal amounts thereof as follows:

Modification of allowances from graduated income taxes.

Until the expiration of two 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, on \$125,000 aggregate principal amount; and for three years more on \$50,000 aggregate principal amount.

Until two years after proclaimed end of World War.

For three years more.

(b) The exemptions provided in subdivision (a) shall be in addition to the exemptions provided in section 7 of the Second Liberty Bond Act, and in addition to the exemption provided in subdivision

Additional to prior exemptions. Vol. 40, p. 291. Vol. 40, p. 966.

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In lieu of exemptions during the war.
Vol. 40, pp. 965, 1310.

(3) of section 1 of the Supplement to the Second Liberty Bond Act in respect to bonds issued upon conversion of 3½ per centum bonds, but shall be in lieu of the exemptions provided and free from the conditions and limitations imposed in subdivisions (1) and (2) of section 1 of the Supplement to Second Liberty Bond Act and in section 2 of the Victory Liberty Loan Act.

Federal bonds or notes.

DEPOSIT OF UNITED STATES BONDS OR NOTES IN LIEU OF SURETY.

Accepted as penal bonds in lieu of personal sureties.

SEC. 1329. 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 or notes 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 or notes 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 or notes 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 or notes deposited hereunder, and such other United States bonds or notes as may be substituted therefor from time to time as such security, may be deposited with the Treasurer of the United States, a Federal reserve bank, or other depository duly designated for that purpose by the Secretary, which shall issue receipt therefor, describing such bonds or notes so deposited.

Legal effect.

Depositories for, etc.

Return to depositor.

Provisos.
Retention on default of contractor for public works.

Vol. 33, p. 811.
Vol. 28, p. 278.
Application of sub-contractor, etc.

As soon as security for the performance of such penal bond is no longer necessary, such bonds or notes 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 or notes 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 notes 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 or notes 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:

Priority of United States not affected.

Inconsistent laws modified.

Judicial authority, etc., not affected.

Enforcement.

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.

LOST STAMPS FOR TOBACCO, CIGARS, AND SO FORTH.

REVENUE ACT OF 1921.

Lost stamps, etc.

Restamping packages.

SEC. 1330. That section 3315 of the Revised Statutes, as amended, is re-enacted without change, 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."

Issue authorized to replace stamps unavoidably lost, etc.
R. S., sec. 3315, p. 643.
Vol. 40, p. 1145.

CONSOLIDATED RETURNS FOR YEAR 1917.

Consolidated returns, 1917.

SEC. 1331. (a) That Title II of the Revenue Act of 1917 shall be construed to impose the taxes therein mentioned upon the basis of consolidated returns of net income and invested capital in the case of domestic corporations and domestic partnerships that were affiliated during the calendar year 1917.

War and excess profits tax on corporations and partnerships affiliated in 1917.
Vol. 40, p. 302.

(b) For the purpose of this section a corporation or partnership was affiliated with one or more corporations or partnerships (1) when such corporation or partnership owned directly or controlled through closely affiliated interests or by a nominee or nominees all or substantially all the stock of the other or others, or (2) when substantially all the stock of two or more corporations or the business of two or more partnerships was owned by the same interests: *Provided*, That such corporations or partnerships were engaged in the same or a closely related business, or one corporation or partnership bought from or sold to another corporation or partnership products or services at prices above or below the current market, thus effecting an artificial distribution of profits, or one corporation or partnership in any way so arranged its financial relationships with another corporation or partnership as to assign to it a disproportionate share of net income or invested capital. For the purposes of this section, public service corporations which (1) were operated independently, (2) were not physically connected or merged and (3) did not receive special permission to make a consolidated return, shall not be construed to have been affiliated; but a railroad or other public utility which was owned by an industrial corporation and was operated as a plant facility or as an integral part of a group organization of affiliated corporations which were required to file a consolidated return, shall be construed to have been affiliated.

Affiliation construed. Owning all the stock of the others.

Owned by same interests.

Proviso.
If in same business, etc.

Application to public service corporations.

Railroads, etc., owned by industrial corporations, etc.

(c) The provisions of this section are declaratory of the provisions of Title II of the Revenue Act of 1917.

Declaratory effect of section.
Vol. 40, p. 302.

ALTERNATIVE TAX ON PERSONAL SERVICE CORPORATIONS.

Personal service corporations.

SEC. 1332. (a) That if either subdivision (e) of section 218 of the Revenue Act of 1918 or subdivision (d) of section 218 of this Act is by final adjudication declared invalid, there shall, in addition to all other taxes, be levied, collected, and paid on the net income (as defined in section 232) received during the calendar years 1918, 1919, 1920, and 1921, by every personal service corporation (as defined in section 200) included within the provisions of such subdivisions, a tax equal to the taxes imposed by Titles II and III of the Revenue Act of 1918 and, in the case of income received during the calendar year 1921, by Titles II and III of this Act.

Additional tax on, for years 1918-1921, if present law declared invalid.
Vol. 40, p. 1070.
Ante, pp. 245, 254.

Equal to corporation war and excess profits tax, etc.
Vol. 40, pp. 1058, 1068.

Ante, p. 227, 271.
Returns to be made on income for each of years 1918-1921.

(b) In such event every such personal service corporation shall, on or before the fifteenth day of the sixth month following the date of entry of decree upon such final adjudication, make a return of any income received during each of the calendar years 1918, 1919, 1920,

REVENUE ACT OF 1921.

On basis of corporation income tax.

Allowance of claims for credits or refunds.

Tax reduced if claims made by less than 30 per cent of stock.

Assessment, etc., as for corporation income, and war and excess profits taxes.
Vol. 40, pp. 1075, 1088.

Ante, pp. 252, 272.

Interest limit.

Tax paid by shareholders may be credited to amount due from corporation.

Condition.

Time for filing claims for credits, etc.

Proviso.
Tax not imposed if no claim filed.

General provisions.

Repeals.

Of parts of Revenue Act of 1918, at specified dates.

Income tax.
Vol. 40, pp. 1058-1088.
War and excess profits tax.
Vol. 40, pp. 1088-1096.
Estate tax.
Vol. 40, pp. 1096-1101.
Transportation tax, etc.
Vol. 40, pp. 1101-1105.

and 1921 in the manner prescribed by the Revenue Act of 1918 (or in the manner prescribed by this Act, in the case of income received during the calendar year 1921). Such return shall be made and the net income shall be computed on the basis of the taxpayer's annual accounting period (fiscal year or calendar year, as the case may be) in the manner provided for other corporations under the Revenue Act of 1918 and this Act.

(c) If either subdivision (e) of section 218 of the Revenue Act of 1918 or subdivision (d) of section 218 of this Act is so declared invalid, claims for credit or refund of taxes paid under both such sections shall be allowed, if made within the time provided in subdivision (f) of this section.

(d) In case the claims for credit or refund, filed within six months from such date of entry of decree, represent less than 30 per centum of the outstanding stock or shares in the corporation, the amount of taxes imposed by this section upon such corporation shall be reduced to that proportion thereof which the number of stock or shares owned by the shareholders or members making such claims bears to the total number of stock or shares outstanding.

(e) The tax imposed by this section shall be assessed, collected, and paid upon the same basis, in the same manner, and subject to the same provisions of law, including penalties, as the taxes imposed by sections 230 and 301 of the Revenue Act of 1918 (or by sections 230 and 301 of this Act, in the case of income received during the calendar year 1921), but no interest or penalties shall be due or payable thereon for any period prior to the date upon which the return is by this section required to be made and the first installment paid. The amount of tax paid by any shareholder or member of a personal service corporation pursuant to the provisions of subdivision (e) of section 218 of the Revenue Act of 1918 or subdivision (d) of section 218 of this Act shall be credited against the tax due from such corporation under this section upon the joint written application of such corporation and such shareholder or member or his representatives, heirs, or assigns, if such application is filed with the Commissioner within six months from such date of entry of decree.

(f) Notwithstanding any other provision of law, no claim for a credit or refund of taxes paid under subdivision (e) of section 218 of the Revenue Act of 1918 or subdivision (d) of section 218 of this Act, may be filed after the expiration of six months from such date of entry of decree: *Provided, however,* That a personal service corporation of which no shareholder or member has filed such claim within such period of six months shall not be subject to the tax imposed by this section.

TITLE XIV.—GENERAL PROVISIONS.

REPEALS.

SEC. 1400. (a) That the following parts of the Revenue Act of 1918 are repealed, to take effect (except as otherwise provided in this Act) on January 1, 1922, subject to the limitations provided in subdivision (b):

Title II (called "Income Tax") as of January 1, 1921;
Title III (called "War-Profits and Excess-Profits Tax") as of January 1, 1921;
Title IV (called "Estate Tax") on the passage of this Act;
Title V (called "Tax on Transportation and Other Facilities, and on Insurance");

Sections 628, 629, and 630 of Title VI (being the taxes on soft drinks, ice cream, and similar articles);

Title VII (called "Tax on Cigars, Tobacco and Manufactures Thereof");

Title VIII (called "Tax on Admissions and Dues");

Title IX (called "Excise Taxes");

Title X (called "Special Taxes");

Title XI (called "Stamp Taxes");

Title XII (called "Tax on Employment of Child Labor") as of January 1, 1921; and

Sections 1314, 1315, 1316, 1317, 1319, and 1320 of Title XIII (being certain administrative provisions) on the passage of this Act.

(b) The parts of the Revenue Act of 1918 which are repealed by this Act shall (unless otherwise specifically provided in this Act) remain in force for the assessment and collection of all taxes which have accrued under the Revenue Act of 1918 at the time such parts cease to be in effect, and for the imposition and collection of all penalties or forfeitures which have accrued or may accrue in relation to any such taxes. In the case of any tax imposed by any part of the Revenue Act of 1918 repealed by this Act, 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. The unexpended balance of any appropriation heretofore made and now available for the administration of any such part of the Revenue Act of 1918 shall be available for the administration of this Act or the corresponding provision thereof.

Soft drinks, etc.
Vol. 40, p. 1116.
Cigars, tobacco, etc.
Vol. 40, pp. 1116-1120.
Admissions and dues.
Vol. 40, pp. 1120, 1121.
Excise taxes.
Vol. 40, pp. 1122-1126.
Special taxes.
Vol. 40, pp. 1126-1133.
Stamp taxes.
Vol. 40, pp. 1133-1138.
Child labor tax.
Vol. 40, pp. 1138-1140.
Administrative provisions.
Vol. 40, pp. 1145-1148.

Repealed provisions continued for collecting accrued taxes, etc.

Unexpended balances available.

INCREASE IN NOTE AUTHORIZATION.

SEC. 1401. That subdivision (a) of section 18 of the Second Liberty Bond Act, as amended, is amended by striking out the words and figures "for the purposes of this Act, and to meet public expenditures authorized by law, not exceeding in the aggregate \$7,000,000,000", and inserting in lieu thereof the words and figures "for the purposes of this Act, to provide for the purchase or redemption of any notes issued hereunder, and to meet public expenditures authorized by law, not exceeding in the aggregate \$7,500,000,000 at any one time outstanding".

Victory loan notes.

Authorized issue increased and use extended.
Vol. 40, p. 1310, amended.

INCREASE IN TREASURY SAVINGS CERTIFICATE LIMIT.

SEC. 1402. That section 6 of the Second Liberty Bond Act, as amended, is amended by striking out in the next to the last sentence thereof the figures "\$1,000" and inserting in lieu thereof the figures "\$5,000".

Treasury savings certificates.

Aggregate allowed one person increased to \$5,000.
Vol. 40, p. 966.

SAVING CLAUSE IN EVENT OF UNCONSTITUTIONALITY.

SEC. 1403. That if any provision of this Act, or the application thereof to any person or circumstances, is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby.

Saving clause.

Invalidity of any provision not to affect remainder of Act.

EFFECTIVE DATE OF ACT.

SEC. 1404. That except as otherwise provided, this Act shall take effect upon its passage.

Effective date.

Upon approval, etc.

Approved, November 23, 1921, at 3.55 p. m.

November 23, 1921.
[S. 843.]
[Public, No. 99.]

CHAP. 137.—An Act To amend section 5 of the Act approved March 2, 1919, entitled "An Act to provide relief in cases of contracts connected with the prosecution of the war, and for other purposes."

War contracts for
minerals, etc.
Vol. 40, p. 1274, amend-
ed.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 of the Act approved March 2, 1919, entitled "An Act to provide relief in cases of contracts connected with the prosecution of the war, and for other purposes," be, and the same is hereby, amended as follows:

Reimbursement di-
rected for losses in pro-
ducing, etc., in re-
sponse to Government
appeal, etc.

Add to the first paragraph of section 5 the following proviso: "Provided, That all claimants who, in response to any personal, written, or published request, demand, solicitation, or appeal from any of the Government agencies mentioned in said Act, in good faith expended money in producing or preparing to produce any of the ores or minerals named therein and have heretofore mailed or filed their claims or notice in writing thereof within the time and in the manner prescribed by said Act, if the proof in support of said claims clearly shows them to be based upon action taken in response to such request, demand, solicitation or appeal, shall be reimbursed such net losses as they may have incurred and are in justice and equity entitled to from the appropriation in said Act.

Vol. 40, p. 1010.

Reopening of claims,
etc.

"If in claims passed upon under said Act awards have been denied or made on rulings contrary to the provisions of this amendment, or through miscalculation, the Secretary of the Interior may award proper amounts or additional amounts."

Approved, November 23, 1921.

November 23, 1921.
[S. 2555.]
[Public, No. 100.]

CHAP. 138.—An Act To construct, maintain, and operate a bridge and approaches thereto across Great Peedee River, South Carolina.

Great Peedee River.
Marion and Florence
counties, S. C., may
bridge, Mars Bluff
Ferry.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the counties of Marion and Florence of the State of South Carolina, be, and they are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across Great Peedee River at a point suitable to the interests of navigation, and at or near a point known as Mars Bluff Ferry, between the counties of Marion and Florence, in the State of South Carolina, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Construction.
Vol. 34, p. 84.

Amendment.

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

Approved, November 23, 1921.

November 23, 1921.
[S. 2594.]
[Public, No. 101.]

CHAP. 139.—An Act Authorizing the counties of Allendale, South Carolina, and Screven, Georgia, to construct a bridge across the Savannah River, between said counties, at or near Burtons Ferry.

Savannah River.
Counties of Allende-
dale, S. C., and Screv-
en, Ga., may bridge,
Burtons Ferry.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the counties of Allendale, South Carolina, and Screven, Georgia, be, and are hereby, authorized to construct, maintain, and operate a bridge and approaches thereto across the Savannah River, at a point suitable to the interests of navigation, between said counties, at or near Burtons Ferry, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Construction.
Vol. 34, p. 84.

Amendment.

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

Approved, November 23, 1921.

CHAP. 140.—An Act To extend the time for constructing a bridge across the White River at or near the town of Des Arc, Arkansas.

November 23, 1921.

[S. 2724.]

[Public, No. 102.]

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 bridge authorized by the Act of Congress approved February 19, 1920, to be built across the White River at or near the town of Des Arc, Arkansas, by Gordon N. Peay, junior, his heirs and assigns, are hereby extended one year and three years, respectively, from the date of approval hereof.

White River.
Time extended for
bridging, by Gordon
N. Peay, jr., at Des
Arc, Ark.
Vol. 41, p. 436, amend-
ed.

Amendment.

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

Approved, November 23, 1921.

CHAP. 141.—An Act To authorize the construction of a bridge across the White River, in Prairie County, Arkansas.

November 23, 1921.

[S. 2724.]

[Public, No. 103.]

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 Harry E. Bovay, his successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the White River, at a point where the Bankhead Highway now crosses the said river, said point being now designated as just south of the Chicago, Rock Island and Pacific Railroad Company's bridge, near the city of De Valls Bluff, county of Prairie, and State of Arkansas. Said bridge shall be constructed at or near such point as is most suitable to the interests of navigation and in accordance with the provisions of the Act of Congress approved March 23, 1906, entitled "An Act to regulate the construction of bridges over navigable waters."

White River.
Harry E. Bovay
may bridge, near De
Valls Bluff, Ark.

Construction.
Vol. 34, p. 84.

Amendment.

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

Approved, November 23, 1921.

CHAP. 142.—An Act To amend section 955 of the Revised Statutes by extending the jurisdiction of courts in cases of revivor.

November 23, 1921.

[H. R. 6053.]

[Public, No. 104.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 955 of the Revised Statutes of the United States is hereby amended to read as follows:

United States courts.
R. S., sec. 955, p. 181,
amended.

Post, p. 352.
Death of parties in a
suit.
Revivor by executor or
administrator.

"**SEC. 955.** When either of the parties, whether plaintiff or petitioner or defendant, in any suit in any court of the United States, dies before final judgment, the executor or administrator of such deceased party may, in case the cause of action survives by law, prosecute or defend any such suit to final judgment. The defendant shall answer accordingly, and the court shall hear and determine the cause and render judgment for or against the executor or administrator, as the case may require. And if such executor or administrator, having been duly served with a scire facias from the office of the clerk of the court where the suit is depending twenty days beforehand, neglects or refuses to become party to the suit, the court may render judgment against the estate of the deceased party in the same manner as if the executor or administrator had voluntarily made himself a party. The executor or administrator who becomes a party as aforesaid shall, upon motion to the court, be entitled to a continuance of the suit until the next term of said court.

Defendant to an-
swer.

Judgment on refusal,
etc., of executor or ad-
ministrator to become
party to suit.

Continuance.

"The provisions of this section shall apply to suits in equity and in admiralty as well as to suits at law, and the jurisdiction of all courts of the United States shall extend to and over executors and

Extended to equity
and admiralty suits.
Jurisdiction of
courts.

administrators of any party, who dies before final judgment or decree, appointed under the laws of any State or Territory of the United States in which the action is pending, and such court shall have jurisdiction within two years from the date of the death of the party to the suit to issue its scire facias to executors and administrators appointed in any State or Territory of the United States which may be served in any judicial district by the marshal thereof: *Provided, however,* That no executor or administrator shall be made a party unless such service is made before final settlement and distribution of the estate of said deceased party to the suit."

Proviso.
Service to be made
before final settlement
of estate.

Prior application,
etc.

SEC. 2. That the provisions of section 955 of the Revised Statutes of the United States as amended by this Act shall apply to suits in which any party has deceased prior to the passage of this amendatory Act as well as to suits in which any party may die hereafter.

Approved, November 23, 1921.

November 23, 1921.
[H. R. 7394.]
[Public, No. 105.]

CHAP. 143.—An Act To extend the time for the construction of a bridge across the Tombigbee River at or near Ironwood Bluff, in the county of Itawamba, Mississippi.

Tombigbee River.
Time extended for
bridging, by Itawam-
ba County, Miss., at
Iron Wood Bluff.
Vol. 41, p. 391, amend-
ed.

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 and approaches thereto authorized by the Act of Congress approved January 15, 1920, to be constructed by the board of supervisors of Itawamba County, Mississippi, across the Tombigbee River at a point suitable to the interests of navigation at or near Ironwood Bluff, in the county of Itawamba, in the State of Mississippi, are hereby extended one and three years, respectively, from the date of approval hereof.

Amendment.

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

Approved, November 23, 1921.

November 23, 1921.
[H. R. 7428.]
[Public, No. 106.]

CHAP. 144.—An Act To amend section 1 of an Act entitled "An Act to incorporate Gonzaga College, in the city of Washington and District of Columbia."

District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to incorporate Gonzaga College, in the city of Washington and District of Columbia," approved May 4, 1858, is amended to read as follows:

Gonzaga College.
Incorporation of.
Vol. 11, p. 235, amend-
ed.

Purposes extended.

"That Burcard Villiger, Charles H. Stonestreet, Daniel Lynch, Edward X. Hand, and Charles Jenkins, and their successors, be, and they are hereby, made a body politic and corporate forever, by the name of the president and directors of Gonzaga College, for purposes of charity, religion, and education; and by that name may sue, and be sued, prosecute and defend; may have and use a common seal and the same alter and renew at pleasure; may adopt rules, regulations, and by-laws not repugnant to the Constitution and laws of the United States, for properly conducting the affairs of said corporation; may take, receive, purchase, and hold estate, real, personal, and mixed necessary for occupation and use by said Gonzaga College in carrying on in a comfortable and convenient manner its educational, religious, and charitable work, and may manage and dispose of the same at pleasure, and apply the same, or the proceeds of the sales thereof, to the uses and purposes of the said corporation, according to the rules and regulations which now are, or may hereafter be, established."

No restriction on
property holdings.

Approved, November 23, 1921.

CHAP. 145.—An Act Granting the consent of Congress to the board of supervisors of Whiteside County, Illinois, to construct a bridge across Rock River.

November 23, 1921.
[H. R. 8346.]
[Public, No. 107.]

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 Whiteside County, in the State of Illinois, and their successors and assigns, 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 city of Sterling, in the county of Whiteside, in the State of Illinois, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Rock River.
Whiteside County
may bridge, Sterling,
Ill.

Construction.
Vol. 34, p. 84.

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

Amendment.

Approved, November 23, 1921.

CHAP. 146.—An Act To authorize the New York Central Railroad Company to construct a bridge across the Grand Calumet River within the corporate limits of the town of Gary, Indiana.

November 23, 1921.
[H. R. 8347.]
[Public, No. 108.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the New York Central Railroad Company, a consolidated corporation of the States of Ohio, Indiana, Illinois, Pennsylvania, New York, and Michigan, is hereby authorized to construct, maintain, and operate a bridge across the Grand Calumet River at a point suitable to the interests of navigation and within the corporate limits of the town of Gary, Lake County, Indiana, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Grand Calumet
River.
New York Central
Railroad Company
may bridge, Gary,
Ind.

Construction.
Vol. 34, p. 84.

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

Amendment.

Approved, November 23, 1921.

CHAP. 147.—Joint Resolution Authorizing payment of the salaries of officers and employees of Congress for November, 1921, on the twenty-third day of said month.

November 23, 1921.
[H. J. Res. 225.]
[Pub. Res., No. 28.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Senate and Clerk of the House of Representatives are authorized and directed to pay to the officers and employees of the Senate and House of Representatives, borne on the annual and session rolls, including the Capitol police, their respective salaries for the full month of November, 1921, on the twenty-third day of said month. Such amount as may be necessary to pay the session employees from the date of the adjournment of the first session of the Sixty-Seventh Congress until the beginning of the second session thereof, is appropriated out of any money in the Treasury not otherwise appropriated.

Congressional offi-
cers, etc., to be paid
November salaries,
November 23, 1921.

Appropriation for
session employees.

Approved, November 23, 1921.

CHAP. 148.—Joint Resolution Permitting certain Chinese to register under certain provisions and conditions.

November 23, 1921.
[S. J. Res. 33.]
[Pub. Res., No. 29.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner General of Immigration be, and he hereby is, authorized and directed to register, and to issue an appropriate certificate showing registration to, the three hundred and sixty-five Chinese men, now temporarily

Chinese refugees.
Registration directed
of certain, attached
to punitive expedi-
tion into Mexico in
1916.

domiciled in the United States, who attached themselves to the punitive military expedition under the command of General Pershing which entered Mexico in 1916, and who were brought into the United States as refugees by said expedition when it returned from Mexico.

Right of domicil on registration.

Vol. 27, p. 25.

Vol. 28, p. 7.

Prorisos. Examination, except reading test, required.

Vol. 39, p. 877.

Deportation if not admissible.

Deportation if subsequently of excluded class.

Vol. 39, p. 889.

No charge for certificate.

Collecting fee, etc., for services, unlawful.

Punishment for.

SEC. 2. That the registration hereby provided shall correspond as nearly as circumstances permit to the registration of domiciled Chinese prescribed by section 6 of the Act approved May 5, 1892 (Twenty-seventh Statutes at Large, page 25), as amended by section 1 of the Act approved November 3, 1893 (Twenty-eighth Statutes at Large, page 7), and the certificates of registration issued to such Chinese shall constitute evidence of their right to be and remain within the United States: *Provided, however,* That before being registered hereunder the said Chinese shall be given the examination prescribed by the Immigration Act of February 5, 1917 (Thirty-ninth Statutes at Large, page 874), with the exception of the reading test prescribed by section 3 thereof, and such of them as may be found inadmissible under said Act shall not be registered hereunder, but shall be deported by the Secretary of Labor in the manner prescribed by section 19 of said Immigration Act: *Provided, further,* That if any of the said Chinese shall, at any time after being registered pursuant to this resolution, become members of any of the classes for the expulsion of which provision is made in section 19 of the said Immigration Act, they shall be taken into custody and deported upon the warrant of the Secretary of Labor in accordance with the terms of said section.

SEC. 3. That the certificate of registration herein provided shall be issued to the said Chinese by the Commissioner General without charge; and it shall be unlawful for any person, directly or indirectly, to collect any fee, gift, or remuneration for services rendered, or alleged to have been rendered, said Chinese in the procurement of such certificate or, directly or indirectly, to collect from the said Chinese any fee, gift, or remuneration for services performed in placing before Congress evidence or information on which the passage of this resolution is based; and any person who shall violate either of these provisions shall be deemed guilty of a misdemeanor and shall be punished by a fine of not more than \$10,000 or by imprisonment for not more than six months, or by both such fine and imprisonment.

Approved, November 23, 1921.

November 23, 1921.

[H. J. Res. 210.]

[Pub. Res., No. 30.]

CHAP. 149.—Joint Resolution For the appointment of one member of the Board of Managers of the National Home for Disabled Volunteer Soldiers.

National Home for Disabled Volunteer Soldiers.

Roy L. Marston appointed a Manager.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That Roy L. Marston, of Maine, be, and he is hereby, appointed a member of the Board of Managers of the National Home for Disabled Volunteer Soldiers of the United States, to fill the unexpired term of Menander Dennett, deceased.

Approved, November 23, 1921.