

Direction.	the joint direction of the Superintendent, the surgeon, and the quartermaster of the Academy.
West Point Hotel.	For general overhauling and repair of the plumbing and sewerage of the West Point Hotel, one thousand five hundred dollars.
Water supply.	For extending the water supply from the corner of academic building to the cavalry stables and riding hall, five hundred dollars.
Laundry.	For general repairs, painting, pointing, and shingling of the cadet laundry building, and for repairing the smoke stack (chimney) of same, three hundred dollars.

Approved, March 2, 1891.

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CHAP. 496.—An act to credit and pay to the several States and Territories and the District of Columbia all moneys collected under the direct tax levied by the act of Congress approved August fifth, eighteen hundred and sixty-one.

Direct taxes. Credit to States, etc., for amount collected.	<i>Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,</i> That it shall be the duty of the Secretary of the Treasury to credit to each State and Territory of the United States and the District of Columbia a sum equal to all collections by set-off or otherwise made from said States and Territories and the District of Columbia or from any of the citizens or inhabitants thereof or other persons under the act of Congress approved August fifth, eighteen hundred and sixty-one, and the amendatory acts thereto.
Vol. 12, p. 294.	
Unpaid quota remitted.	SEC. 2. That all moneys still due to the United States on the quota of direct tax apportioned by section eight of the act of Congress approved August fifth, eighteen hundred and sixty-one, are hereby remitted and relinquished.
Appropriation for reimbursement.	SEC. 3. That there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to re-imburse each State, Territory, and the District of Columbia for all money found due to them under the provisions of this act; and the Treasurer of the United States is hereby directed to pay the same to the governors of the States and Territories and to the Commissioners of the District of Columbia, but no money shall be paid to any State or Territory until the Legislature thereof shall have accepted, by resolution, the sum herein appropriated, and the trusts imposed, in full satisfaction of all claims against the United States on account of the levy and collection of said tax, and shall have authorized the Governor to receive said money for the use and purposes aforesaid: <i>Provided,</i> That where the sums, or any part thereof, credited to any State, Territory, or the District of Columbia, have been collected by the United States from the citizens or inhabitants thereof, or any other person, either directly or by sale of property, such sums shall be held in trust by such State, Territory, or the District of Columbia for the benefit of those persons or inhabitants from whom they were collected, or their legal representatives: <i>And provided further,</i> That no part of the money collected from individuals and to be held in trust as aforesaid shall be retained by the United States as a set-off against any indebtedness alleged to exist against the State, Territory, or District of Columbia in which such tax was collected: <i>And provided further,</i> That no part of the money hereby appropriated shall be paid out by the governor of any State or Territory or any other person to any attorney or agent under any contract for services now existing or heretofore made between the representative of any State or Territory and any attorney or agent. All claims under the trust hereby created shall be filed with the governor of such State or Territory and the Commissioners of the District of Columbia, respectively, within six years next after the passage of this act; and all claims not so filed shall be forever
Payments to States.	
To be received in full of all claims.	
Proviso. Sums due citizens, etc.	
Not to be used as set-off.	
No payment for legal services.	
Settlement of claims.	

barred, and the money attributable thereto shall belong to such State, Territory, or the District of Columbia, respectively, as the case may be.

SEC. 4. That it shall be the duty of the Secretary of the Treasury to pay to such persons as shall in each case apply therefor, and furnish satisfactory evidence that such applicant was at the time of the sales hereinafter mentioned the legal owner, or is the heir at law or devisee of the legal owner of such lands as were sold in the parishes of Saint Helena and Saint Luke's in the State of South Carolina, under the said acts of Congress, the value of said lands in the manner following, to wit: To the owners of the lots in the town of Beaufort, one-half of the value assessed thereon for taxation by the United States direct-tax commissioners for South Carolina; to the owners of lands which were rated for taxation by the State of South Carolina as being usually cultivated, five dollars per acre for each acre thereof returned on the proper tax-book; to the owners of all other lands, one dollar per acre for each acre thereof returned on said tax-book: *Provided*, That in all cases where such owners, or persons claiming under them, have redeemed or purchased said lands, or any part thereof, from the United States, they shall not receive compensation for such part so redeemed or purchased; and any sum or sums held or to be held by the said State of South Carolina in trust for any such owner under section three of this act shall be deducted from the sum due to such owner under the provisions of this section: *And provided further*, That in all cases where said owners have heretofore received from the United States the surplus proceeds arising from the sale of their lands, such sums shall be deducted from the sum which they are entitled to receive under this act. That in all cases where persons, while serving in the Army or Navy or Marine Corps of the United States, or who had been honorably discharged from said service, purchased any of said lands under section eleven of the act of Congress approved June seventh, eighteen hundred and sixty-two, and such lands afterwards reverted to the United States, it shall be the duty of the Secretary of the Treasury to pay to such persons as shall in each case apply therefor, or to their heirs at law, devisees, or grantees, in good faith and for valuable consideration, whatever sum was so paid to the United States in such case. That before paying any money to such persons the Secretary of the Treasury shall require the person or persons entitled to receive the same to execute a release of all claims and demands of every kind and description whatever against the United States arising out of the execution of said acts, and also a release of all right, title, and interest in and to the said lands. That there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the sum of five hundred thousand dollars, or so much thereof as may be necessary to pay for said lots and lands, which sum shall include all moneys in the Treasury derived in any manner from the enforcement of said acts in said parishes, and not otherwise appropriated. That section one thousand and sixty-three of the Revised Statutes is hereby made applicable to claims arising under this act without limitation as to the amount involved in such claim: *And provided further*, That any sum or sums of money received into the Treasury of the United States from the sale of lands bid in for taxes in any State under the laws described in the first section of this act in excess of the tax assessed thereon shall be paid to the owners of the land so bid in and resold, or to their legal heirs or representatives.

Payment for lands sold in South Carolina.

Beaufort lots.

Farm lands.

Other lands.

Provisos.

Lands redeemed.

Ante, p. 468.

Deduction of surplus proceeds.

Repayment to soldiers, etc., for purchases.

Release.

Appropriation.

Repayment of proceeds of tax sales.

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