

Early delivery to southern section.

Purchase of foreign seeds, etc., for experimental tests.

Plans for administrative building authorized.

adapted to the locality he represents: *Provided also*, That the seeds allotted to Senators and Representatives for distribution in the districts embraced within the twenty-fifth and thirty-fourth parallels of latitude shall be ready for delivery not later than the tenth day of January: *Provided further*, That twenty thousand dollars of the sum thus appropriated, or so much thereof as the Secretary of Agriculture shall direct, may be used to collect, purchase, test, propagate, and distribute rare and valuable seeds, bulbs, trees, shrubs, vines, cuttings, and plants, from foreign countries for experiments with reference to their introduction into this country; and the seeds, bulbs, trees, shrubs, vines, cuttings, and plants thus collected, purchased, tested, and propagated shall not be included in general distribution, but shall be used for experimental tests, to be carried on with the cooperation of the agricultural experiment stations.

To enable the Secretary of Agriculture to have prepared, under his direction, plans for a fireproof administrative building, to be erected on the grounds of the Department of Agriculture, in the city of Washington, said plans, and such recommendations thereon as the Secretary of Agriculture may deem necessary, to be transmitted to Congress at its next regular session, five thousand dollars, to be immediately available.

Approved, March 2, 1901.

March 2, 1901.

CHAP. 806.—An Act To amend an Act entitled "An Act to provide ways and means to meet war expenditures, and for other purposes," approved June thirteenth, eighteen hundred and ninety-eight, and to reduce taxation thereunder.

Reduction of taxes to meet expenditures war with Spain.
Vol. 30, p. 448, amended.

Reduction on fermented liquors.

R. S., sec. 3339, p. 561, amended.

Proviso.
Cancellation of existing stamps.

Special taxes.

On bankers.

—definition.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section one of the Act entitled "An Act to provide ways and means to meet war expenditures, and for other purposes," approved June thirteenth, eighteen hundred and ninety-eight, is hereby amended so as to read as follows:

"That there shall be paid, in lieu of the tax of one dollar now imposed by law, a tax of one dollar and sixty cents on all beer, lager beer, ale, porter, and other similar fermented liquors, brewed or manufactured and sold, or stored in warehouse, or removed for consumption or sale, within the United States, by whatever name such liquors may be called, for every barrel containing not more than thirty-one gallons; and at a like rate for any other quantity or for the fractional parts of a barrel authorized and defined by law. And section thirty-three hundred and thirty-nine of the Revised Statutes is hereby amended accordingly: *Provided*, That in lieu of or in addition to the present requirements of law in that respect, all stamps used for denoting the tax upon fermented liquors or other taxes may, in the discretion of the Commissioner of Internal Revenue, be canceled by perforations to be made in such manner and form as the Commissioner may by regulations prescribe."

SEC. 2. That section two of said Act is hereby amended so as to read as follows:

"**SEC. 2.** That special taxes shall be, and hereby are, imposed annually as follows, that is to say:

"**One.** Bankers using or employing a capital not exceeding the sum of twenty-five thousand dollars shall pay fifty dollars; when using or employing a capital exceeding twenty-five thousand dollars, for every additional thousand dollars in excess of twenty-five thousand dollars, two dollars, and in estimating capital surplus shall be included. The amount of such annual tax shall in all cases be computed on the basis of the capital and surplus for the preceding fiscal year. In the case of bankers who were not in business in the preceding fiscal year the tax

shall be computed on the capital at the time of commencing business. Every person, firm, or company, and every incorporated or other bank, having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes, or where stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or sale shall be a banker under this Act: *Provided*, That any savings bank having no capital stock, and whose business is confined to receiving deposits and loaning or investing the same for the benefit of its depositors, and which does no other business of banking, shall not be subject to this tax.

Proviso.
—exception.

“Two. Brokers shall pay fifty dollars. Every person, firm, or company, whose business it is to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities for themselves or others, shall be regarded as a broker: *Provided*, That any person having paid the special tax as a banker shall not be required to pay the special tax as a broker.

On brokers.
—definition.

Proviso.
Bankers not taxable as brokers.
On pawnbrokers.
—definition.

“Three. Pawnbrokers shall pay twenty dollars. Every person, firm, or company 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 deemed a pawnbroker.

“Four. Custom-house brokers shall pay ten dollars. Every person, firm, or company whose occupation it is, as the agent of others, to arrange entries and other custom-house 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 custom-house broker.

On custom-house brokers.
—definition.

“Five. Proprietors of theaters, museums, and concert halls in cities having more than twenty-five thousand population as shown by the last preceding United States census, shall pay one hundred dollars. 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 rented or used occasionally for concerts or theatrical representations, shall be regarded as a theater: *Provided*, That whenever any such edifice is under lease at the passage of this Act, the tax shall be paid by the lessee, unless otherwise stipulated between the parties to said lease.

On theaters, museums, and concert halls.
—definition.

Proviso.
—payment by lessees.

“Six. The proprietor or proprietors of circuses shall pay one hundred dollars. Every building, space, tent, or area where feats of horsemanship or acrobatic sports or theatrical performances 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.

Circuses.
—definition.

Proviso.
Payment of tax in one State no exemption in another State.

“Seven. Proprietors or agents of all other public exhibitions or shows for money not enumerated in this section shall pay ten dollars: *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.

Public exhibitions unenumerated.

Proviso.
Payment of tax in one State no exemption in another State.

“Eight. Proprietors of bowling alleys and billiard rooms shall pay five dollars for each alley or table. Every building or place where bowls are thrown or where games of billiards or pool are played, and that are open to the public with or without price, shall be regarded as a bowling alley or a billiard room, respectively.”

Bowling alleys and billiard rooms.
—definition.

SEC. 3. That the internal-revenue tax on cigars weighing more than three pounds per thousand shall be three dollars per thousand; and the

Cigars and cigarettes.

tax on cigars weighing not more than three pounds per thousand shall be eighteen cents per pound, and on cigarettes weighing not more than three pounds per thousand and of a wholesale value or price of not more than two dollars per thousand shall be eighteen cents per pound; and the tax on cigarettes weighing not more than three pounds per thousand and of a wholesale value or price of more than two dollars per thousand shall be thirty-six cents per pound; and all such cigars and cigarettes weighing not more than three pounds per thousand shall for purposes of taxation be held and considered as weighing three pounds.

Discount on sales by collectors to manufacturers of tobacco and snuff, etc.

Provisos. Packages of smoking tobacco.

Drawbacks.

SEC. 4. That there shall be allowed a discount of twenty per centum on all sales by collectors to manufacturers of tobacco and snuff upon the stamps provided for the payment of internal-revenue taxes upon manufactured tobacco and snuff: *Provided*, That in addition to the packages of smoking tobacco now authorized by law there shall be packages of two ounces, three ounces, and four ounces: *And provided further*, That on all original and unbroken factory packages of smoking and manufactured tobacco and snuff, and cigars, held by manufacturers or dealers at the time such discount or reduction of tax shall go into effect, upon which the tax has been paid, there shall be allowed a drawback or rebate of the full amount of such discount or reduction of tax, but the same shall not apply in any case where the claim has not been presented within sixty days following the date of the reduction; and no claim shall be allowed or drawback paid for a less amount than ten dollars. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

SEC. 5. That section six of said Act is hereby amended by striking out the words "medicines, preparations, matters, and things," in the last paragraph of said section, and inserting in lieu thereof the word "wines," so that the section as amended shall read as follows:

Adhesive stamps.

"ADHESIVE STAMPS.

Bonds, etc.

"SEC. 6. That on and after the first day of July, eighteen hundred and ninety-eight, 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 Act, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, shall be written or printed by any person or persons, or party who shall make, sign, or issue the same, or for whose use or benefit the same shall be made, signed, or issued, the several taxes or sums of money set down in figures against the same, respectively, or otherwise specified or set forth in the said schedule.

Wines.

"And there shall also be levied, collected, and paid, for and in respect to the wines mentioned and described in Schedule B of this Act, manufactured, sold, or removed for sale, the several taxes or sums of money set down in words or figures against the same, respectively, or otherwise specified or set forth in Schedule B of this Act."

Cancellation.

SEC. 6. That section nine of said Act is hereby amended by striking out the proviso, so that the section as amended shall read as follows:

Vol. 30, p. 453.

"SEC. 9. That in any and all cases where an adhesive stamp shall be used for denoting any tax imposed by this Act, except as hereinafter provided, the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same shall be attached or used, so that the same may not again be used. And if any person shall fraudulently make use of an adhesive stamp to denote any tax imposed by this Act without so effectually canceling

—penalty.

and obliterating such stamp, except as before mentioned, he, she, or they shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than fifty nor more than five hundred dollars, or be imprisoned not more than six months, or both, at the discretion of the court."

SEC. 7. That section thirteen of said Act is hereby amended by striking out the words "Schedule A of," and also by inserting in the first proviso, after the words "bonds, debentures, or certificates of stock or of indebtedness," the words "or any instrument, document, or paper of any kind or description whatsoever mentioned in Schedule A of this Act;" so that said section as amended shall read as follows:

Issue, sale, etc., of unstamped bonds, etc., with intent to evade tax. Vol. 30, p. 454.

"SEC. 13. That any person or persons who shall register, issue, sell, or transfer, or who shall cause to be issued, registered, sold, or transferred, any instrument, document, or paper of any kind or description whatsoever mentioned in this Act, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the tax chargeable thereon, and canceled in the manner required by law, with intent to evade the provisions of this Act, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding fifty dollars, or by imprisonment not exceeding six months, or both, in the discretion of the court; and such instrument, document, or paper, not being stamped according to law, shall be deemed invalid and of no effect: *Provided*, That hereafter, in all cases where the party

Provisos. —subsequent validation of.

has not affixed to any instrument the stamp required by law thereon at the time of issuing, selling, or transferring the said bonds, debentures, or certificates of stock or of indebtedness, or any instrument, document, or paper of any kind or description whatsoever mentioned in Schedule A of this Act, and he or they, or any party having an interest therein, shall be subsequently desirous of affixing such stamp to said instrument, or, if said instrument be lost, to a copy thereof, he or they shall appear before the collector of internal revenue of the proper district, who shall, upon the payment of the price of the proper stamp required by law, and of a penalty of ten dollars, and, where the whole amount of the tax denoted by the stamp required shall exceed the sum of fifty dollars, on payment also of interest, at the rate of six per centum, on said tax from the day on which such stamp ought to have been affixed, affix the proper stamp to such bond, debenture, certificate of stock or of indebtedness or copy, or instrument, document or paper of any kind or description whatsoever mentioned in Schedule A of this Act, and note upon the margin thereof the date of his so doing and the fact that such penalty has been paid; and the same shall thereupon be deemed and held to be as valid to all intents and purposes as if stamped when made or issued: *And provided further*, That where it shall appear to said collector, upon oath or otherwise, to his satisfaction, that any such instrument has not been duly stamped, at the time of making or issuing the same, by reason of accident, mistake, inadvertence, or urgent necessity, and without any willful design to defraud the United States of the stamp, or to evade or delay the payment thereof, then and in such case, if such instrument, or, if the original be lost, a copy thereof, duly certified by the officer having charge of any records in which such original is required to be recorded, or otherwise duly proven to the satisfaction of the collector, shall, within twelve calendar months after the making or issuing thereof, be brought to the said collector of internal revenue to be stamped, and the stamp tax chargeable thereon shall be paid, it shall be lawful for the said collector to remit the penalty aforesaid and to cause such instrument to be duly stamped. And when the original instrument, or a certified or duly proven copy thereof, as aforesaid, duly stamped so as to entitle the same to be recorded, shall be presented to the clerk, register, recorder, or other officer having charge of the original record, it shall be lawful for such officer, upon

—unstamped by reason of accident.

—record of correction.

Unstamped instrument issued where no collection district established.

the payment of the fee legally chargeable for the recording thereof, to make a new record thereof, or to note upon the original record the fact that the error or omission in the stamping of said original instrument has been corrected pursuant to law; and the original instrument or such certified copy, or the record thereof, may be used in all courts and places in the same manner and with like effect as if the instrument had been originally stamped: *And provided further*, That in all cases where the party has not affixed the stamp required by law upon any such instrument issued, registered, sold, or transferred at a time when and at a place where no collection district was established, it shall be lawful for him or them, or any party having an interest therein, to affix the proper stamp thereto, or, if the original be lost, to a copy thereof. But no right acquired in good faith before the stamping of such instrument, or copy thereof, as herein provided, if such record be required by law, shall in any manner be affected by such stamping as aforesaid."

SEC. 8. That Schedule A of said Act is hereby amended so as to read as follows:

"SCHEDULE A.

"STAMP TAXES.

Bonds, debentures, or certificates of indebtedness, etc.
Vol. 30, p. 458.

"One. Bonds, debentures, or certificates of indebtedness issued after the first day of July, anno Domini eighteen hundred and ninety-eight, by any association, company, or corporation, on each hundred dollars of face value or fraction thereof, five cents, and on each original issue, whether on organization or reorganization, of certificates of stock by any such association, company, or corporation, on each hundred dollars of face value or fraction thereof, five cents, and on all sales, or agreements to sell, or memoranda of sales or deliveries or transfers of shares or certificates of stock in any association, company, or corporation, whether made upon or shown by the books of the association, company, or 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, or to secure the future payment of money or for the future transfer of any stock, on each hundred dollars of face value or fraction thereof, two cents: *Provided*, That in case of sale where the evidence of transfer is shown only by the books of the company the stamp shall be placed upon such books; and where the change of ownership is by transfer 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. And any person or persons liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person or persons, who shall make any such sale, or who shall in pursuance of any such sale deliver any such stock, or evidence of the sale of any such stock 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 less than five hundred nor more than one thousand dollars, or be imprisoned not more than six months, or both, at the discretion of the court.

proviso.
Books may be stamped where only evidence of ownership.

-penalty.

“Two. Upon each sale, agreement of sale, or agreement to sell any products or merchandise at any exchange, or board of trade, or other similar place, either for present or future delivery, for each one hundred dollars in value of said sale or agreement of sale or agreement to sell, one cent, and for each additional one hundred dollars or fractional part thereof in excess of one hundred dollars, one cent: *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. And 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 or persons liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person or persons, who shall make any such sale or agreement of sale, or agreement to sell, or who shall, in pursuance of any such sale, agreement of sale, or agreement to sell, deliver any such products or merchandise without a bill, memorandum, or other evidence thereof as herein required, or who shall deliver 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 less than five hundred nor more than one thousand dollars, or be imprisoned not more than six months, or both, at the discretion of the court: *Provided*, That no bill, memorandum, agreement, or other evidence of such sale, or agreement of sale, or agreement to sell, in case of products or merchandise actually delivered to, and while in vessel, boat, or car, and actually in course of transportation, shall be subject to this tax, provided such bill, memorandum, agreement, or other evidence of such sale, or agreement of sale, or agreement to sell shall be accompanied by bills of lading or vouchers showing that the said products are actually in course of transportation as aforesaid.

“Three. From and after the first day of April, nineteen hundred and one, every person, association, copartnership, or corporation who or which shall in his, its, or their own behalf, or as agent, engage in the business of making or offering to make contracts, agreements, trades, or transactions respecting the purchase or sale, or purchase and sale, of any grain, provisions, raw or unmanufactured cotton, stock, bonds, or other securities wherein both parties thereto, or such person, association, copartnership, or corporation above named, contemplate or intend that such contracts, agreements, trades, or transactions shall be or may be closed, adjusted, or settled according or with reference to the public market quotations of prices made on any board of trade or exchange upon which the commodities or securities referred to in said contracts, agreements, trades, or transactions are dealt in, and without a bona fide transaction on such board of trade or exchange, or wherein both parties, or such person, association, copartnership, or corporation above named, shall contemplate or intend that such contracts, agreements, trades, or transactions shall be or may be deemed closed or terminated when the public market quotations of prices made on such board of trade or exchange for the articles or securities named in such contracts, agreements, trades, or transactions shall reach a certain figure, and every person, association, copartnership, and corporation who or which shall in his or its own behalf or as agent conduct what is commonly known as a “bucket shop” shall pay a stamp tax of two cents on each one hundred dollars in value or fraction

Sales or agreements to sell products at exchanges or boards of trade for future delivery, etc.

Provisos.

—memorandum of sale.

—form of.

—penalty, etc.

When bill, etc., exempted from tax.

Sales without actual purchase, etc.

—bucket shops.

Proviso.
Payment of tax not
to exempt from State
penalties.

Record of notice re-
quired from such
brokers.

—books of account.

—inspection of.

—penalty.

thereof, of the merchandise covered or pretended to be covered, and also a tax of two cents on each one hundred dollars on the face value or fraction thereof, of all stocks, bonds, or other securities covered or pretended to be covered by each and all of such contracts, agreements, trades, or transactions: *Provided however*, That the payment of any tax imposed by this paragraph shall not be held or construed to exempt any such person, association, copartnership, or corporation from any penalty or punishment provided by the laws of any State for carrying on such business, or the making of such contracts, agreements, trades, or transactions within such State, or in any manner to authorize the commencement or continuance of such business or the making of any such contracts, agreements, trades, or transactions contrary to the laws of such State, or in any place prohibited by municipal law; and on or before the first day of April, nineteen hundred and one, every such person, association, copartnership, or corporation, as aforesaid, shall, for each office or place of business and for each branch office or place of business, wherever established, pay a special tax of twelve dollars and fifty cents, and on or before the first day of July, nineteen hundred and one, and annually thereafter, for every such office or branch office, a special tax of fifty dollars, and such taxes shall be in addition to all other special taxes imposed by this Act. Every person, association, copartnership, or corporation proposing to engage in or continue the business aforesaid shall, before commencing such business, file with the collector or proper deputy collector of the district in which it is proposed to carry on such business a notice in writing under oath, and in such form as the Commissioner of Internal Revenue may prescribe, stating the name of the person, association, copartnership, or corporation intending to engage in such business, the names of the members of any such association or copartnership, and the names of the officers of any such corporation, together with the residences of all the individuals whose names are thus required, and the place (including street number) where such business is to be carried on, and it shall be the duty of the collector of internal revenue to keep in his office a book in which shall be recorded a complete copy of all such notices, and such book shall be open to public inspection. Every person, association, copartnership, or corporation conducting or transacting the business aforesaid shall keep or cause to be kept just and true books of account, wherein shall be plainly and legibly recorded on the day of the making of every such contract, agreement, trade, or transaction a complete and exact specification thereof, including the date thereof, the other party thereto, and the quantity, price, and the gross amount in value of each article or commodity covered or pretended to be covered by each such contract, agreement, trade, or transaction, and such books shall at all reasonable times and hours be subject to the inspection of the collector, deputy collector, and the inspector of internal revenue or any duly authorized agent of the Internal Revenue Department, and every such person, association, copartnership, or corporation shall deliver to the other party to each such contract, agreement, trade, or transaction, at the time of making the same, a written memorandum also containing the complete and exact specification thereof, above referred to, to which the proper stamp shall be, before delivery, affixed. Every person, association, copartnership, or corporation who shall, in his or their own behalf, or as agent, engage in or continue in the business hereinbefore defined without having filed the notice herein required, or who shall fail or refuse to keep any such book or make any return, report, or affidavit required as aforesaid, or shall make a false, fraudulent, or partial return, report, or affidavit, or shall fail or refuse to deliver a written memorandum, as hereinbefore required, or shall in any other respect violate any of the provisions of this para-

graph, shall, besides being liable for the amount of the tax or taxes herein prescribed, be deemed guilty of a misdemeanor, and upon conviction thereof shall, for each and every such offense, pay a fine of not less than five hundred nor more than five thousand dollars, or be imprisoned not less than three months nor more than two years, or both, in the discretion of the court. All provisions of law now in force relating to the collection, recovery, and enforcement of taxes, fines, and penalties imposed under the law concerning internal revenue and not inconsistent with the provisions of this paragraph shall extend and apply to the recovery and enforcement of the taxes, fines, and penalties imposed by this paragraph.

“Four. Bill of exchange (inland), draft, or order for the payment of any sum of money, otherwise than at sight or on demand, and for each renewal of the same, for a sum not exceeding one hundred dollars, two cents; and for each additional one hundred dollars or fractional part thereof in excess of one hundred dollars, two cents. Bills of exchange (inland).

“Five. Bill of exchange (foreign) or letter of credit (including orders by telegraph or otherwise for the payment of money issued by express or other companies or any person or persons), drawn in but payable out of the United States, if drawn singly or otherwise than in a set of three or more, according to the custom of merchants and bankers, shall pay for a sum not exceeding one hundred dollars, two cents, and for each one hundred dollars or fractional part thereof in excess of one hundred dollars, two cents. If drawn in sets of two or more: For every bill of each set, where the sum made payable shall not exceed one hundred dollars, or the equivalent thereof, in any foreign currency in which such bill may be expressed, according to the standard of value fixed by the United States, one cent; and for each one hundred dollars or fractional part thereof in excess of one hundred dollars, one cent. Excepting that bills of exchange drawn against the value of products or merchandise actually exported to foreign countries shall not be subject to this tax, provided that such bills of exchange shall be accompanied by proper invoices, and receipts, bills of lading, or vouchers, showing that goods of a value at least equal to the amount for which said bill of exchange may be drawn shall have been exported. Bills of exchange (foreign).

“Six. FREIGHT: It shall be the duty of every railroad or steamboat company, carrier, or corporation, or person whose occupation is to act as such, except persons, companies, or corporations engaged in carrying on a local or other express business, to issue to the shipper or consignor, or his agent, or person from whom any goods are accepted for transportation, a bill of lading, manifest, or other evidence of receipt and forwarding for each shipment received for carriage and transportation, whether in bulk or in boxes, bales, packages, bundles, or not so inclosed or included; and there shall be duly attached and canceled, as is in this Act provided, to each of said bills of lading, manifests, or other memorandum, and to each duplicate thereof, a stamp of the value of one cent: *Provided*, That but one bill of lading shall be required on bundles or packages of newspapers when inclosed in one general bundle at the time of shipment. Any failure to issue such bill of lading, manifest, or other memorandum, as herein provided, shall subject such railroad or steamboat company, carrier, or corporation, or person to a penalty of fifty dollars for each offense, and no such bill of lading, manifest, or other memorandum shall be used in evidence unless it shall be duly stamped as aforesaid. Freight.

“Seven. Bond: For indemnifying any person or persons, firm, or corporation who shall have become bound or engaged as surety for the payment of any sum of money, or for the due execution or performance of the duties of any office or position, and to account for money received by virtue thereof, fifty cents. Stamp tax on bill of lading.

Certificate of profits, etc.	“Eight. Certificate of profits, or any certificate or memorandum showing an interest in the property or accumulations of any association, company, or corporation, and on all transfers thereof, on each one hundred dollars of face value or fraction thereof, two cents.
Contract.	“Nine. Contract: Broker’s note, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description issued by brokers, or persons acting as such, for each note or memorandum of sale, not otherwise provided for in this Act, ten cents.
Conveyance.	“Ten. Conveyance: Deed, instrument, or writing, whereby any lands, tenements, or other realty shall be sold, 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 exceeds twenty-five hundred dollars and does not exceed three thousand dollars, twenty-five cents, and for each additional five hundred dollars or fractional part thereof in excess of three thousand dollars, twenty-five cents.
Entry of goods at custom-house.	“Eleven. Entry of any goods, wares, or merchandise at any custom-house, either for consumption or warehousing, not exceeding one hundred dollars in value, twenty-five cents. Exceeding one hundred dollars and not exceeding five hundred dollars in value, fifty cents. Exceeding five hundred dollars in value, one dollar.
—withdrawal	“Twelve. Entry for the withdrawal of any goods or merchandise from customs bonded warehouse, fifty cents.
Passage tickets.	“Thirteen. Passage tickets: Ticket, order, contract, or certificate for passage by any vessel from any port in the United States to a foreign port, costing fifty dollars, fifty cents; and for each fifty dollars or any part thereof in addition thereto, fifty cents.”
Wines. Vol. 30, p. 462.	SEC. 9. That Schedule B of said Act is hereby amended so as to read as follows:

“SCHEDULE B.

“Sparkling or other wines, when bottled for sale, upon each bottle containing one pint or less, one cent. Upon each bottle containing more than one pint, two cents.”

Legacies and distributive shares of personal property.
Vol. 30, p. 464.

SEC. 10. That section twenty-nine of said Act is hereby amended by adding at the end of said section the following: “*Provided*, That nothing in this section shall be construed to apply to bequests or legacies for uses of a religious, literary, charitable, or educational character, or for the encouragement of art, or to legacies or bequests to societies for the prevention of cruelty to children, including all bequests or legacies of such character on which the tax imposed had not been paid or collected on the first day of March, nineteen hundred and one: *And provided further*, That the provisions of this Act and of the Act hereby amended shall not be held to apply to any estate where the testator or intestate died before June thirteenth, eighteen hundred and ninety-eight,” so that said section as amended shall read as follows:

“LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.

Personal estate not exceeding \$25,000.

“SEC. 29. That any person or persons having in charge or trust, as administrators, executors, or trustees, any legacies or distributive shares arising from personal property, where the whole amount of such personal property as aforesaid shall exceed the sum of ten thousand dollars in actual value, passing, after the passage of this Act, from any person possessed of such property, either by will or by the intestate laws of any State or Territory, or any personal property or interest therein, transferred by deed, grant, bargain, sale, or gift, made or intended to take effect in possession or enjoyment after the death of the

grantor or bargainer, to any person or persons, or to any body or bodies, politic or corporate, in trust or otherwise, shall be, and hereby are, made subject to a duty or tax, to be paid to the United States, as follows—that is to say: Where the whole amount of said personal property shall exceed in value ten thousand and shall not exceed in value the sum of twenty-five thousand dollars the tax shall be:

“First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother, or sister to the person who died possessed of such property, as aforesaid, at the rate of seventy-five cents for each and every hundred dollars of the clear value of such interest in such property. —Tax on lineal issue, brother, etc.

“Second. Where the person or persons entitled to any beneficial interest in such property shall be the descendant of a brother or sister of the person who died possessed, as aforesaid, at the rate of one dollar and fifty cents for each and every hundred dollars of the clear value of such interest. —descendant of brother, etc.

“Third. Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother, of the person who died possessed, as aforesaid, at the rate of three dollars for each and every hundred dollars of the clear value of such interest. —uncle.

“Fourth. Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother, of the person who died possessed, as aforesaid, at the rate of four dollars for each and every hundred dollars of the clear value of such interest. —brother or sister of grandfather.

“Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, at the rate of five dollars for each and every hundred dollars of the clear value of such interest: *Provided*, That all legacies or property passing by will, or by the laws of any State or Territory, to husband or wife of the person died possessed, as aforesaid, shall be exempt from tax or duty. —Other degrees of relationship.

“Where the amount or value of said property shall exceed the sum of twenty-five thousand dollars, but shall not exceed the sum or value of one hundred thousand dollars, the rates of duty or tax above set forth shall be multiplied by one and one-half; and where the amount or value of said property shall exceed the sum of one hundred thousand dollars, but shall not exceed the sum of five hundred thousand dollars, such rates of duty shall be multiplied by two; and where the amount or value of said property shall exceed the sum of five hundred thousand dollars, but shall not exceed the sum of one million dollars, such rates of duty shall be multiplied by two and one-half; and where the amount or value of said property shall exceed the sum of one million dollars, such rates of duty shall be multiplied by three: *Provided*, That nothing in this section shall be construed to apply to bequests or legacies for uses of a religious, literary, charitable, or educational character, or for the encouragement of art, or to legacies or bequests to societies for the prevention of cruelty to children, including all bequests or legacies of such character on which the tax imposed had not been paid or collected on the first day of March, nineteen hundred and one. *And provided further*, That the provisions of this Act and of the Act hereby amended shall not be held to apply to any estate where the testator or intestate died before June thirteenth, eighteen hundred and ninety-eight.” —*Proviso*.
—exemption.

“Where the amount or value of said property shall exceed the sum of twenty-five thousand dollars, but shall not exceed the sum or value of one hundred thousand dollars, the rates of duty or tax above set forth shall be multiplied by one and one-half; and where the amount or value of said property shall exceed the sum of one hundred thousand dollars, but shall not exceed the sum of five hundred thousand dollars, such rates of duty shall be multiplied by two; and where the amount or value of said property shall exceed the sum of five hundred thousand dollars, but shall not exceed the sum of one million dollars, such rates of duty shall be multiplied by two and one-half; and where the amount or value of said property shall exceed the sum of one million dollars, such rates of duty shall be multiplied by three: *Provided*, That nothing in this section shall be construed to apply to bequests or legacies for uses of a religious, literary, charitable, or educational character, or for the encouragement of art, or to legacies or bequests to societies for the prevention of cruelty to children, including all bequests or legacies of such character on which the tax imposed had not been paid or collected on the first day of March, nineteen hundred and one. *And provided further*, That the provisions of this Act and of the Act hereby amended shall not be held to apply to any estate where the testator or intestate died before June thirteenth, eighteen hundred and ninety-eight.” —Personal estate not exceeding \$100,000, etc.

“Where the amount or value of said property shall exceed the sum of twenty-five thousand dollars, but shall not exceed the sum or value of one hundred thousand dollars, the rates of duty or tax above set forth shall be multiplied by one and one-half; and where the amount or value of said property shall exceed the sum of one hundred thousand dollars, but shall not exceed the sum of five hundred thousand dollars, such rates of duty shall be multiplied by two; and where the amount or value of said property shall exceed the sum of five hundred thousand dollars, but shall not exceed the sum of one million dollars, such rates of duty shall be multiplied by two and one-half; and where the amount or value of said property shall exceed the sum of one million dollars, such rates of duty shall be multiplied by three: *Provided*, That nothing in this section shall be construed to apply to bequests or legacies for uses of a religious, literary, charitable, or educational character, or for the encouragement of art, or to legacies or bequests to societies for the prevention of cruelty to children, including all bequests or legacies of such character on which the tax imposed had not been paid or collected on the first day of March, nineteen hundred and one. *And provided further*, That the provisions of this Act and of the Act hereby amended shall not be held to apply to any estate where the testator or intestate died before June thirteenth, eighteen hundred and ninety-eight.” —*Proviso*.
—exemptions.

Where testator died before June 13, 1898.

SEC. 11. That section thirty of said Act is hereby amended so as to read as follows:

“SEC. 30. That the tax or duty aforesaid shall be due and payable in one year after the death of the testator and shall be a lien and charge upon the property of every person who may die as aforesaid for twenty years, or until the same shall, within that period, be fully paid to and discharged by the United States; and every executor, administrator, or trustee having in charge or trust any legacy or distributive share, as aforesaid, shall give notice thereof, in writing, to the collector or deputy collector of the district where the deceased grantor or bargainer last resided within thirty days after he shall have taken charge of such trust, and every executor, administrator, or trustee, before payment and distribution to the legatees, or any parties entitled to beneficial interest therein, shall pay to the collector or deputy collector of the district of which the deceased person was a resident, or in which the property was located in case of nonresidents, the amount of the duty or tax assessed upon such legacy or distributive share, and shall also make and render to the said collector or deputy collector a schedule, list, or statement, in duplicate, of the amount of such legacy or distributive share, together with the amount of duty which has accrued, or shall accrue, thereon, verified by his oath or affirmation, to be administered and certified thereon by some magistrate or officer having lawful power to administer such oaths, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, which schedule, list, or statement shall contain the names of each and every person entitled to any beneficial interest therein, together with the clear value of such interest, the duplicate of which schedule, list, or statement shall be by him immediately delivered, and the tax thereon paid to such collector; and upon such payment and delivery of such schedule, list, or statement said collector or deputy collector shall grant to such person paying such duty or tax a receipt or receipts for the same in duplicate, which shall be prepared as hereinafter provided. Such receipt or receipts, duly signed and delivered by such collector or deputy collector, shall be sufficient evidence to entitle such executor, administrator, or trustee to be credited and allowed such payment by every tribunal which, by the laws of any State or Territory, is, or may be, empowered to decide upon and settle the accounts of executors and administrators. And in case such executor, administrator, or trustee shall refuse or neglect to pay the aforesaid duty or tax to the collector or deputy collector, as aforesaid, within the time hereinbefore provided, or shall neglect or refuse to deliver to said collector or deputy collector the duplicate of the schedule, list, or statement of such legacies, property, or personal estate, under oath, as aforesaid, or shall neglect or refuse to deliver the schedule, list, or statement of such legacies, property, or personal estate, under oath, as aforesaid, or shall deliver to said collector or deputy collector a false schedule or statement of such legacies, property, or personal estate, or give the names and relationship of the persons entitled to beneficial interests therein untruly, or shall not truly and correctly set forth and state therein the clear value of such beneficial interest, or where no administration upon such property or personal estate shall have been granted or allowed under existing laws, the collector or deputy collector shall make out such lists and valuation as in other cases of neglect or refusal, and shall assess the duty thereon; and the collector shall commence appropriate proceedings before any court of the United States, in the name of the United States, against such person or persons as may have the actual or constructive custody or possession of such property or personal estate, or any part thereof, and shall subject such property or personal estate,

Tax a lien: when payable.
Vol. 30, p. 465.

Schedule, etc.

Receipt.

Nonpayment of tax.

—legal proceedings to recover.

or any portion of the same, to be sold upon the judgment or decree of such court, and from the proceeds of such sale the amount of such tax or duty, together with all costs and expenses of every description to be allowed by such court, shall be first paid, and the balance, if any, deposited according to the order of such court, to be paid under its direction to such person or persons as shall establish title to the same. The deed or deeds, or any proper conveyance of such property or personal estate, or any portion thereof, so sold under such judgment or decree, executed by the officer lawfully charged with carrying the same into effect, shall vest in the purchaser thereof all the title of the delinquent to the property or personal estate sold under and by virtue of such judgment or decree, and shall release every other portion of such property or personal estate from the lien or charge thereon created by this Act. And every person or persons who shall have in his possession, charge, or custody any record, file, or paper containing, or supposed to contain, any information concerning such property or personal estate, as aforesaid, passing from any person who may die, as aforesaid, shall exhibit the same at the request of the collector or deputy collector of the district, and to any law officer of the United States, in the performance of his duty under this Act, his deputy or agent, who may desire to examine the same. And if any such person, having in his possession, charge, or custody any such records, files, or papers, shall refuse or neglect to exhibit the same on request, as aforesaid, he shall forfeit and pay the sum of five hundred dollars: *Provided*, That in all legal controversies where such deed or title shall be the subject of judicial investigation, the recital in said deed shall be prima facie evidence of its truth, and that the requirements of the law had been complied with by the officers of the Government: *And provided further*, That in case of willful neglect, refusal, or false statement by such executor, administrator, or trustee, as aforesaid, he shall be liable to a penalty of not exceeding one thousand dollars, to be recovered with costs of suit. Any tax paid under the provisions of sections twenty-nine and thirty shall be deducted from the particular legacy or distributive share on account of which the same is charged.”

—force of judgment deeds.

Penalty for refusal to exhibit papers, etc.

Provisos.—recital in deed; force of.

—willful refusal; penalty.

—deduction.

SEC. 12. That from and after the passage of this Act the Secretary of the Treasury, upon the recommendation of the Commissioner of Internal Revenue, is authorized to appoint a competent person, at an annual salary of three thousand dollars, whose special duty it shall be to conduct such investigations as may be necessary to secure the efficient enforcement of the tax imposed upon legacies and distributive shares of personal property by this Act, and the Commissioner of Internal Revenue may also from time to time assign one or more special agents to aid in such investigations.

Agent to enforce tax, etc., authorized.

Special agents.

SEC. 13. That section thirty-five of said Act is hereby amended so as to read as follows:

“SEC. 35. That for the purposes of this Act, the words ‘mixed flour’ shall be taken and construed to mean the food product resulting from the grinding or mixing together of wheat, or wheat flour, as the principal constituent in quantity, with any other grain, or the product of any other grain, or other material, except such material, not exceeding five per centum in quantity, and not the product of any grain, as is commonly used for baking purposes: *Provided*, That when the product resulting from the grinding or mixing together of wheat or wheat flour with any other grain, or the product of any other grain, of which wheat or wheat flour is not the principal constituent as specified in the foregoing definition, is intended for sale, or is sold, or offered for sale as wheat flour, such product shall be held to be mixed flour within the meaning of this Act.”

Mixed flour. Vol. 30, p. 467. —definition.

Proviso. Mixed flour when wheat flour not the principal constituent.

Stamps on telegraph messages. Repeal. Vol. 30, p. 456. Effect.

SEC. 14. That section eighteen of said Act is hereby repealed.

SEC. 15. That the provisions of this Act shall take effect on and after the first day of July, nineteen hundred and one, except where otherwise expressly provided.

Approved, March 2, 1901.

March 2, 1901.

CHAP. 807.—An Act For the relief of settlers under the public-land laws to lands within the indemnity limits of the grant to the Northern Pacific Railroad Company.

Northern Pacific land grant. Plan for adjustment of claims within the indemnity limits of the grant extended. Vol. 30, p. 620, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the Act of July first, eighteen hundred and ninety-eight, appearing in thirtieth Statutes at Large, at pages six hundred and twenty, six hundred and twenty-one, and six hundred and twenty-two, providing a plan for the adjustment by the Land Department of conflicting claims to lands within the limits of the grant to the Northern Pacific Railroad Company, are hereby extended and made applicable to all instances where lands in odd-numbered sections within the indemnity limits of the grant to said company were patented to settlers under the public-land laws in pursuance of applications presented to or proceedings initiated in, the local land office at a time when the land was embraced in a pending indemnity selection made by said company in conformity with the regulations of the Land Department, which indemnity selection has not since been waived or abandoned.

Approved, March 2, 1901.

March 2, 1901.

CHAP. 808.—An Act Authorizing the Attorney-General, upon the request of the Secretary of the Interior, to appear in suits brought by States relative to school lands.

Public lands. Secretary of the Interior may be substituted as party for Indian tribes in suits brought by States in the Supreme Court for school lands on Indian reservations.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in any suit heretofore or hereafter instituted in the Supreme Court of the United States to determine the right of a State to what are commonly known as school lands within any Indian reservation or any Indian cession where an Indian tribe claims any right to or interest in the lands in controversy, or in the disposition thereof by the United States, the right of such State may be fully tested and determined without making the Indian tribe, or any portion thereof, a party to the suit if the Secretary of the Interior is made a party thereto; and the duty of representing and defending the right or interest of the Indian tribe, or any portion thereof, in the matter shall devolve upon the Attorney-General upon the request of such Secretary.

Approved, March 2, 1901.

March 2, 1901.

CHAP. 809.—An Act To prevent the failure of military justice, and for other purposes.

Army. Refusal to qualify as witness before courts-martial.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every person not belonging to the Army of the United States who, being duly subpoenaed to appear as a witness before a general court-martial of the Army, willfully neglects or refuses to appear, or refuses to qualify as a witness or to testify or produce documentary evidence which such person may have been legally subpoenaed to produce, shall be deemed guilty of a

—penalty.