

IN SENATE OF THE UNITED STATES, }
 March 23, 1867.

The Senate having proceeded, in pursuance of the Constitution, to reconsider the bill entitled "An act supplementary to an act entitled 'An act to provide for the more efficient government of the rebel States,' passed March second, eighteen hundred and sixty-seven, and to facilitate restoration," returned to the House of Representatives by the President of the United States, with his objections, and sent by the House of Representatives to the Senate, with the message of the President returning the bill:—

Resolved, That the bill do pass, two thirds of the Senate agreeing to pass the same.

Attest:

J. W. FORNEY,
Secretary.

CHAP. VII.—*An Act to provide for a District and a Circuit Court of the United States for the District of Nebraska, and for other Purposes.* March 25, 1867.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the State of Nebraska shall hereafter constitute one judicial district, and be called the district of Nebraska; and for said district a district judge, a marshal, and a district attorney of the United States, shall be appointed by the President, by and with the advice and consent of the Senate.

Nebraska to constitute one judicial district. Judge, marshal, and attorney to be appointed.

SEC. 2. *And be it further enacted*, That the said district of Nebraska shall be attached to and constitute a part of the eighth judicial circuit; and a term of the circuit court and district court of the United States for said district shall be held in the city of Omaha, in the State of Nebraska, on the first Monday of May, and on the first Monday of November, in each year.

District of Nebraska to be attached to eighth judicial circuit.

SEC. 3. *And be it further enacted*, That the circuit and district courts of the United States for the district of Nebraska, and the judges thereof respectively, shall possess the same powers and jurisdiction and perform the same duties possessed and performed by the other circuit and district courts and judges of the United States, and shall be governed by the same laws and regulations.

Times and places of holding circuit and district courts. Jurisdiction, powers, and duties of the circuit and district courts.

SEC. 4. *And be it further enacted*, That the district judge appointed for the district of Nebraska shall receive as his compensation the sum of thirty-five hundred dollars a year, payable in four equal instalments, on the first days of January, April, July, and October of each year.

Salary of district judge.

SEC. 5. *And be it further enacted*, That the marshal and district attorney of the United States, and clerk of the circuit and district courts, for the said district of Nebraska, shall severally possess the powers and perform the duties lawfully possessed and performed by similar officers in other districts of the United States, and shall for the services they may perform receive the fees and compensation allowed by the act entitled "An act to regulate the fees and costs to be allowed clerks, marshals, and attorneys of the circuit and district courts of the United States, and for other purposes," approved February twenty-sixth, eighteen hundred and fifty-three.

Powers and duties of the marshal and district attorney.

Fees and compensation. 1853, ch. 80. Vol. x. p. 161.

SEC. 6. *And be it further enacted*, That all cases of appeal or writ of error, heretofore prosecuted, and now pending in the Supreme Court of the United States, upon any record from the supreme court of the Territory of Nebraska, or which may hereafter be prosecuted from said court as herein allowed, may be heard and determined by the Supreme Court of the United States, and the mandate of execution or of further proceedings shall be directed by the Supreme Court of the United States to the circuit or district court of the United States for the district of Nebraska, or to the supreme court of the State of Nebraska, as the nature

Provision as to appeals and writs of error.

of said appeal or writ of error may require, and each of these courts shall be the successor of the supreme court of Nebraska Territory as to all such cases, with full power to hear and determine the same, and to award mesne or final process thereon. And from all judgments and decrees of the supreme court of the Territory of Nebraska, prior to its admission as a State, the parties to said judgments and decrees shall have the same right to prosecute appeals and writs of error to the federal courts as they had under the laws of the United States prior to the admission of said State of Nebraska into the Union.

District judge for Iowa to act in Nebraska until a judge is appointed.

SEC. 7. *And be it further enacted*, That until a judge for said district of Nebraska shall be duly appointed, the district judge of the United States for the district of Iowa shall act as the district judge of Nebraska, and shall have and exercise the same jurisdiction and power in the district hereby created as he has in the district of Iowa.

APPROVED, March 25, 1867.

March 26, 1867. CHAP. VIII. — *An Act to exempt Wrapping-Paper, made from Wood or Cornstalks, from Internal Tax, and for other Purposes.*

Wrapping-paper made of wood, &c. exempt from internal tax.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the passage of this act, wrapping-paper, made of wood or cornstalks, shall be exempt from internal tax.

Ten per cent tax to be paid by banks, bankers, &c. upon notes of cities, &c. paid out by them after May 1, 1867.

SEC. 2. *And be it further enacted*, That every national banking association, state bank, or banker, or association, shall pay a tax of ten per centum on the amount of notes of any town, city, or municipal corporation paid out by them after the first day of May, anno Domini eighteen hundred and sixty-seven, to be collected in the mode and manner in which the tax on the notes of state banks is collected.

All wrapping-paper to be free from internal tax.

SEC. 3. *And be it further enacted*, That wrapping-paper made from any other material than that cited in the first section shall be also exempt from internal tax.

Wooden ladders exempt.

SEC. 4. *And be it further enacted*, That from and after the passage of this act, ladders made wholly of wood shall be exempt from internal tax.

APPROVED, March 26, 1867.

March 26, 1867. CHAP. IX. — *An Act in Relation to the Acknowledgment of Deeds in the District of Columbia.*

Deeds for the conveyance of real estate in the District of Columbia, how may be acknowledged. Former conveyances.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter acknowledgments of deeds for the conveyance of real estate in the District of Columbia may be taken by the recorder of deeds for said District, or by a single justice of the peace; and any such acknowledgment heretofore taken by a single justice of the peace is hereby made and declared to be a valid acknowledgment: *Provided*, That nothing in this act shall be held to impair the title of bona fide purchasers who, by conveyances and formal acknowledgments, have, prior to the passage of this act, acquired paramount titles under existing laws.

APPROVED, March 26, 1867.

March 26, 1867. CHAP. X. — *An Act supplementary to an Act entitled "An Act to reimburse the State of West Virginia for Moneys expended for the United States in enrolling, equipping, and paying military Forces to aid in suppressing the Rebellion," approved June twenty-one, eighteen hundred and sixty-six.*

Money appropriated to reimburse West Virginia, how to be expended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the money appropriated by the act to which this is a supplement shall be disbursed under the direction of the Secretary of War.

APPROVED, March 26, 1867.