

fine, and imprisonment.

Penalty upon revenue officers or agents for gross neglect of duty, for conspiring, or making opportunity to defraud, for signing false certificates, and failing to report frauds.

Fine and imprisonment.

Prosecutions not to be discontinued, &c. without, &c.

than five thousand dollars, and be imprisoned not less than six months, nor more than three years.

SEC. 6. *And be it further enacted*, That if any officer or agent appointed and acting under the authority of any revenue law of the United States shall be guilty of gross neglect in the discharge of any of the duties of his office, or shall conspire or collude with any other person to defraud the United States, or shall make opportunity for any person to defraud the United States, or shall do, or omit to do, any act with intent to enable any other person to defraud the United States, or shall make or sign any false certificate or return in any case where he is by law or regulation required to make a certificate or return, or having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law of the United States, shall fail to report, in writing, such knowledge or information to his next superior officer, and to the commissioner of internal revenue, he shall, on conviction, be fined not less than one thousand dollars, nor more than five thousand dollars, and shall be imprisoned not less than six months, nor more than three years.

SEC. 7. *And be it further enacted*, That no compromise, or discontinuance, or *nolle prosequi* of any prosecution under this act shall be allowed without the permission in writing of the Secretary of the Treasury and the Attorney-General.

APPROVED, March 31, 1868.

May 19, 1868.

CHAP. XLIII. — *An Act making Appropriations for the Expenses of the Trial of the Impeachment of Andrew Johnson and other contingent Expenses of the Senate for the Year ending June thirty, eighteen hundred and sixty-eight, and for other Purposes.*

Appropriations for expenses of impeachment trial, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the following sums be, and the same are hereby, appropriated out of any money in the treasury not otherwise appropriated for the payment of the expenses of the trial of the impeachment of Andrew Johnson, and other contingent expenses of the Senate of the United States for the year ending June thirty, eighteen hundred and sixty-eight :

For expenses of the trial of the impeachment of Andrew Johnson, President of the United States, ten thousand dollars.

Miscellaneous.

For miscellaneous items, forty thousand dollars.

Capitol police.

For deficiency in the appropriation for the payment of the Capitol police, and for additional policemen and incidental expenses thereof, seventeen thousand dollars.

Additional Messengers.

For deficiency in the appropriation for the payment of additional messengers, fifteen thousand dollars.

APPROVED, May 19, 1868.

May 20, 1868.

CHAP. XLVI. — *An Act to grant the Right of Way to the Whitehall and Plattsburgh Railroad Company.*

Whitehall and Plattsburgh R. R. Co. to have certain right of way.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Whitehall and Plattsburgh Railroad Company be, and is hereby, authorized to locate, construct, and operate its railroad across the land belonging to the United States at Plattsburgh, in the State of New York, upon a line commencing in the highway leading from Plattsburgh to Peru, at a point one hundred feet north from the north line of the enclosure surrounding the government buildings, running thence in a northeasterly direction about sixteen hundred feet to the bank of Lake Champlain, thence northwardly along the bank of said lake to the north line of the land belonging to the United States, such line of said road being designated on a map of survey of the same, made by James P. Campbell, and now on file in the office of the Secretary of War: *Provided*, that the right of way herein granted shall

Proviso.