

March 3, 1915.
[S. 5295.]

[Public, No. 265.]

CHAP. 77.—An Act To amend existing legislation providing for the acquisition of a site and the construction of a building thereon for the accommodation of the post office, United States courts, customhouse, and other governmental offices at Honolulu, 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, That the Acts of June thirtieth, nineteen hundred and six (Thirty-fourth Statutes, page seven hundred and eighty-two), June thirtieth, nineteen hundred and six (Thirty-fourth Statutes, page seven hundred and ninety-four), May thirtieth, nineteen hundred and eight (Thirty-fifth Statutes, page four hundred and ninety), May thirtieth, nineteen hundred and eight (Thirty-fifth Statutes, page five hundred and forty-one), March fourth, nineteen hundred and nine (Thirty-fifth Statutes, page nine hundred and fifty-one), June twenty-fifth, nineteen hundred and ten (Thirty-sixth Statutes, page six hundred and ninety-six), March fourth, nineteen hundred and eleven (Thirty-sixth Statutes, page thirteen hundred and seventy-three), March fourth, nineteen hundred and thirteen (Thirty-seventh Statutes, page eight hundred and sixty-six), and October twenty-second, nineteen hundred and thirteen, providing for the acquisition of a site, the enlargement thereof, and the construction of a building thereon for the accommodation of the post office, United States courts, customhouse, and other governmental offices at Honolulu, Territory of Hawaii, be, and the same are hereby, amended so as to authorize the Secretary of the Treasury, in lieu of enlarging the site heretofore acquired for said building, to sell and convey, by usual quitclaim deed, said site to the highest bidder, at public or private sale, after giving notice by advertisement for thirty days in at least two newspapers published in said city of Honolulu, at a minimum price of not less than \$165,000; and the Secretary of the Treasury is hereby authorized to arrange for the reimbursement of the contributors to the opening and dedication of Bishop Street adjoining said site, through any responsible fiscal agent in Honolulu whom he may designate: *Provided*, That the agent serves without compensation; and the Secretary of the Treasury is authorized to deposit with such agent \$35,000 of the amount realized from the sale of the present site, and take a bond from the agent for the full deposit; and the agent shall ascertain the names of the contributors, and the amounts contributed, and shall reimburse them, taking receipt in each case, the reimbursement to be the amount contributed without interest; and the receipt obtained by the fiscal agent shall be considered as evidence of the reimbursement, and the persons so reimbursed shall have no further claim. The appointment of the fiscal agent and the conditions under which the reimbursement is to be arranged shall be advertised in at least two local newspapers of wide circulation a stated number of times, and no one of the original contributors shall be entitled to reimbursement unless the claim is filed with the agent within one year after the last time the matter referred to is advertised. The difference between the amount obtained for the sale of the site and \$35,000 shall be deposited in the Treasury as a miscellaneous receipt, and any balance of the \$35,000 which the designated fiscal agent is unable to return to the original contributors shall also be turned into the Treasury as a miscellaneous receipt; and the Secretary of the Treasury is hereby authorized to acquire, by purchase, condemnation, or otherwise, a new and conveniently located site of ample area for said authorized building, and to enter into contract, within the limit of cost of \$275,000, for the acquisition of such new site and for the erection and completion of the building heretofore authorized: *Provided*, That the cost of such new site and of said building shall not exceed the total of the limits of cost heretofore fixed, to wit, \$1,325,000: *Provided further*, That all

Honolulu, Hawaii.
Sale of site for public
building, authorized.
Vol. 34, pp. 782, 794.

Vol. 35, pp. 490, 541,
961.

Vol. 36, pp. 696, 1373.

Vol. 37, p. 866.
Ante, p. 210.

Minimum price.
Reimbursing con-
tributors to improving
site.

Proviso.
Deposit with agent,
etc.

Distribution.

Acquiring new site,
authorized.

Limit of cost.
Former appropria-
tions available.

appropriations heretofore made toward the acquisition of the present site and the enlargement thereof and the construction of said building are hereby made available toward the acquisition of such new site and the construction of said building upon the new site.

Approved, March 3, 1915.

CHAP. 78.—An Act To amend section thirty-two hundred and forty-six of the Revised Statutes of the United States, as amended by section five of the Act of March first, eighteen hundred and seventy-nine.

March 3, 1915.
[H. R. 12303.]

[Public, No. 266.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-two hundred and forty-six of the Revised Statutes of the United States, as amended by section five of the Act of March first, eighteen hundred and seventy-nine (Twentieth Statutes, page three hundred and twenty-seven), be, and the same is hereby, amended by adding thereto the following:

Internal revenue special taxes.
R. S., sec. 3246, p. 625, amended.
Vol. 20, p. 334.

“Nor shall any special tax be imposed upon manufacturing chemists or flavoring extract manufacturers for recovering tax-paid alcohol or spiritous liquors from dregs or marc of percolation or extraction, if said recovered alcohol or spiritous liquors be again used in the manufacture of flavoring extracts.”

Matter added.

So that said section thirty-two hundred and forty-six of the Revised Statutes of the United States shall read as follows:

“Sec. 3246. Nothing in this chapter shall be construed to impose a special tax upon vintners who sell wine of their own growth, or manufacturers who sell wine produced from grapes grown by others, at the place where the same is made or at the general business office of such vintner or manufacturer: *Provided*, That no vintner or manufacturer shall have more than one office for the sale of such wine that shall be exempt from special tax under this Act; nor shall any special tax be imposed upon apothecaries as to wines or spirituous liquors which they use exclusively in the preparation or making-up of medicines.

Exemption of vintners.

Proviso.
Offices restricted.

Apothecaries.

“Nor shall any special tax be imposed upon manufacturing chemists or flavoring extract manufacturers for recovering tax-paid alcohol or spirituous liquors from dregs or marc of percolation or extraction if said recovered alcohol or spirituous liquors be again used in the manufacture of flavoring extracts.”

Chemists recovering tax-paid alcohol to be reused.

Approved, March 3, 1915.

CHAP. 79.—An Act To better regulate the serving of licensed officers in the merchant marine of the United States and to promote safety at sea.

March 3, 1915.
[H. R. 16392.]

[Public, No. 267.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections forty-four hundred and forty-eight and forty-four hundred and forty-nine of the Revised Statutes of the United States be, and are hereby, amended to read as follows:

Steamboat inspection.

“Sec. 4448. That all officers licensed under the provisions of this title shall assist the inspectors in their examination of any vessels to which such licensed officers belong and shall point out all defects and imperfections known to them in the hull, equipments, boilers, or machinery of such vessel, and shall also make known to the inspectors at the earliest opportunity all accidents or occurrences producing serious injury to the vessel, her equipments, boilers, or machinery, and in default thereof the license of any such officer so neglecting or refusing shall be suspended or revoked.

Licensed officers to assist inspectors, point out defects, etc.
R. S., sec. 4448, p. 861, amended.