

CHAP. 175.—An Act Authorizing the resurvey or retracement of lands heretofore returned as surveyed public lands of the United States under certain conditions.

September 21, 1918.
[H. R. 8004.]

[Public, No. 216.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That upon the application of the owners of three-fourths of the privately owned lands in any township covered by public-land surveys, more than fifty per centum of the area of which townships is privately owned, accompanied by a deposit with the United States surveyor general for the proper State, or if there be no surveyor general of such State, then with the Commissioner of the General Land Office, of the proportionate estimated cost, inclusive of the necessary work, of the resurvey or retracement of all the privately owned lands in said township, the Commissioner of the General Land Office, subject to the supervisory authority of the Secretary of the Interior, shall be authorized in his discretion to cause to be made a resurvey or retracement of the lines of said township and to set permanent corners and monuments in accordance with the laws and regulations governing surveys and resurveys of public lands; that the sum so deposited shall be held by the surveyor general or commissioner when ex officio surveyor general and may be expended in payment of the cost of such survey, including field and office work, and any excess over the cost of such survey and the expenses incident thereto shall be repaid pro rata to the person making said deposits or their legal representatives; that the proportionate cost of the field and office work for the resurvey or retracement of any public lands in such township shall be paid from the current appropriation for the survey and resurvey of public lands, in addition to the portion of such appropriation otherwise allowed by law for resurveys and retracements; that similar resurveys and retracements may be made on the application, accompanied by the requisite deposit, of any court of competent jurisdiction, the returns of such resurvey or retracement to be submitted to the court; that the Secretary of the Interior is authorized to make all necessary rules and regulations to carry this Act into full force and effect.

Public lands.
Resurveys of privately owned lands at request of owners.

Deposit for cost, etc.

Field and office work.

On application of court.

Approved, September 21, 1918.

CHAP. 176.—An Act To supplement the Second Liberty Bond Act, as amended, and for other purposes.

September 24, 1918.
[H. R. 12923.]

[Public, No. 217.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That until the expiration of two years after the date of the termination of the war between the United States and the Imperial German Government, as fixed by proclamation of the President—

(1) The interest on an amount of bonds of the Fourth Liberty Loan the principal of which does not exceed \$30,000, owned by any individual, partnership, association, or corporation, shall be exempt from graduated additional income taxes, commonly known as surtaxes, and excess profits and war-profits taxes, now or hereafter imposed by the United States, upon the income or profits of individuals, partnerships, associations, or corporations;

Supplement to Second Liberty Bond Act.
Ante, p. 288.

Tax exemptions.
On interest of not exceeding \$30,000 Fourth Liberty Bonds.
Ante, p. 844.

(2) The interest received after January 1, 1918, on an amount of bonds of the First Liberty Loan Converted, dated either November 15, 1917, or May 9, 1918, the Second Liberty Loan, converted and unconverted, and the Third Liberty Loan, the principal of which does not exceed \$45,000 in the aggregate, owned by any individual, partnership, association, or corporation, shall be exempt from such taxes: *Provided, however,* That no owner of such bonds shall be entitled to such exemption in respect to the interest on an aggregate principal

On interest of prior issues not exceeding \$45,000.
Ante, pp. 35, 288, 503.

Proviso.
Subscription to Fourth Loan required.