

CHAP. 118.—An act to exclude the public lands in Alabama from the operation of the laws relating to mineral lands. Mar. 3, 1883.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That within the State of Alabama all public lands, whether mineral or otherwise, shall be subject to disposal only as agricultural lands: *Provided however,* That all lands which have heretofore been reported to the General Land Office as containing coal and iron shall first be offered at public sale: *And provided further,* That any bona fide entry under the provisions of the homestead law of lands within said State heretofore made may be patented without reference to an act approved May tenth, eighteen hundred and seventy-two, entitled "An act to promote the development of the mining resources of the United States," in cases where the persons making application for such patents have in all other respects complied with the homestead law relating thereto.

Approved, March 3, 1883.

Mineral lands in Alabama, etc.

Proviso.

Proviso.

17 Stat., 91.

CHAP. 119.—An act authorizing and directing the Postmaster General to readjust the salaries of certain Postmasters in accordance with the provision of section eight of the act of June twelfth, eighteen hundred and sixty six. Mar. 3, 1883.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Postmaster-General be, and he is hereby, authorized and directed to readjust the salaries of all postmasters and late postmasters of the third, fourth, and fifth classes, under the classification provided for in the act of July first, eighteen hundred and sixty-four, whose salaries have not heretofore been readjusted under the terms of section eight of the act of June twelfth, eighteen hundred and sixty-six, who made sworn returns of receipts and business for readjustment of salary to the Postmaster-General, the First Assistant Postmaster General, or the Third Assistant Postmaster-General, or who made quarterly returns in conformity to the then existing laws and regulations, showing that the salary allowed was ten per centum less than it would have been upon the basis of commissions under the act of eighteen hundred and fifty-four; such readjustments to be made in accordance with the mode presented in section eight of the act of June twelfth, eighteen hundred and sixty-six, and to date from the beginning of the quarter succeeding that in which such sworn returns of receipts and business, or quarterly returns were made: *Provided,* That every readjustment of salary under this act shall be upon a written application signed by the postmaster or late postmaster or legal representative entitled to said readjustment; and that each payment made shall be by warrant or check on the Treasurer or some assistant treasurer of the United States, made payable to the order of said applicant, and forwarded by mail to him at the post office within whose delivery he resides, and which address shall be set forth in the application above provided for.

Approved, March 3, 1883.

Readjustment of salaries of certain postmasters.

13 Stat., 335.

14 Stat., 60.

Proviso.

CHAP. 120.—An act to amend chapter fifty-eight of volume twenty of the United States Statutes at Large, relating to contracts under the War Department. Mar. 3, 1883.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That chapter fifty-eight of volume twenty of the United States Statutes at Large, entitled "An act to authorize the Secretary of War to prescribe rules and regulations to be observed in the preparation, submission, and opening of bids for

Contracts under War Department.
20 Stat., 36.

contracts under the War Department," be amended by striking therefrom everything following the words "War Department," and substituting for the part of the act so stricken out the following words:

Bids, etc.

"And he may require every bid to be accompanied by a written guarantee, signed by one or more responsible persons, to the effect that he or they undertake that the bidder, if his bid is accepted, will, at such time as may be prescribed by the Secretary of War or the officer authorized to make a contract in the premises, give bond, with good and sufficient sureties, to furnish the supplies proposed or to perform the service required. If after the acceptance of a bid and a notification thereof to the bidder he fails within the time prescribed by the Secretary of War or other duly authorized officer to enter into a contract and furnish a bond with good and sufficient security for the proper fulfillment of its terms, the Secretary or other authorized officer shall proceed to contract with some other person to furnish the supplies or perform the service required, and shall forthwith cause the difference between the amount specified by the bidder in default in the proposal and the amount for which he may have contracted with another party to furnish the supplies or perform the service for the whole period of the proposal to be charged up against the bidder and his guarantor or guarantors, and the sum may be immediately recovered by the United States for the use of the War Department in an action of debt against either or all of such persons."

Bond.
Failure to fulfill contract, etc.

Approved, March 3, 1883.

Mar. 3, 1883.

CHAP. 121—An act to reduce internal-revenue taxation, and for other purposes.

Internal-revenue taxes repealed, on: Banks, etc.

Stamp tax on bank checks, etc., matches, medicinal preparations, etc., Schedule A, R. S., p. 378.
Proviso.

Proviso.

Dealers in leaf and manufactured tobacco.

Manufacturers of tobacco and cigars.

Peddlers.

Retail dealers in leaf tobacco.

Proviso.
Farmers may sell tobacco, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the taxes herein specified imposed by the laws now in force be, and the same are hereby, repealed, as hereinafter provided, namely: On capital and deposits of banks, bankers, and national banking associations, except such taxes as are now due and payable; and on and after the first day of July, eighteen hundred and eighty-three, the stamp tax on bank checks, drafts, orders, and vouchers, and the tax on matches, perfumery, medicinal preparations, and other articles imposed by Schedule A following section thirty-four hundred and thirty-seven of the Revised Statutes: *Provided,* That no drawback shall be allowed upon articles embraced in said schedule that shall be exported on and after the first day of July, eighteen hundred and eighty-three: *Provided further,* That on and after May fifteenth, eighteen hundred and eighty-three, matches may be removed by manufacturers thereof from the place of manufacture to warehouses within the United States without attaching thereto the stamps required by law, under such regulations as may be prescribed by the Commissioner of Internal Revenue.

SEC. 2. That on and after the first day of May, eighteen hundred and eighty-three, dealers in leaf tobacco shall annually pay twelve dollars; dealers in manufactured tobacco shall pay two dollars and forty cents; all manufacturers of tobacco shall pay six dollars; manufacturers of cigars shall pay six dollars; peddlers of tobacco, snuff, and cigars shall pay special taxes, as follows: Peddlers of the first class, as now defined by law, shall pay thirty dollars; peddlers of the second class shall pay fifteen dollars; peddlers of the third class shall pay seven dollars and twenty cents; and peddlers of the fourth class shall pay three dollars and sixty cents. Retail dealers in leaf-tobacco shall pay two hundred and fifty dollars, and thirty cents for each dollar on the amount of their monthly sales in excess of the rate of five hundred dollars per annum: *Provided,* That farmers and producers of tobacco may sell at the place of production tobacco of their own growth and raising at retail directly to consumers, to an amount not exceeding one hundred dollars annually.