

- make allowance for or redeem such of the stamps, issued under authority of law, to denote the payment of any internal-revenue tax, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected. Such allowance or redemption may be made, either by giving other stamps in lieu of the stamps so allowed for or redeemed, or by refunding the amount or value to the owner thereof, deducting therefrom, in case of repayment, the percentage, if any, allowed to the purchaser thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why the same can not be returned; or, if so required by the said Commissioner, when the person presenting the same can not satisfactorily trace the history of said stamps from their issuance to the presentation of his claim as aforesaid: *Provided*, That documentary and proprietary stamps issued under the provisions of "An Act to provide ways and means for war expenditures, and for other purposes," approved June thirteenth, eighteen hundred and ninety-eight, may be redeemed only when presented in quantities of two dollars or more, face value: *Provided further*, That no claim for the redemption of or allowance for stamps shall be allowed unless presented within two years after the purchase of said stamps from the Government.
- SEC. 2.** That the finding of facts in and the decision of the Commissioner of Internal Revenue upon the merits of any claim presented under or authorized by this Act shall, in the absence of fraud or mistake in mathematical calculation, be final and not subject to revision by any accounting officer.
- SEC. 3.** That all laws and parts of laws in conflict with any of the provisions of this Act are hereby repealed.
- Approved, May 12, 1900.
- how made.
- return of spoiled stamps required, etc.
- Provisos.*
Documentary, etc., stamps.
Vol. 30, p. 451.
- Limit of time for redemption.
- Decision of Commissioner final.
- Repeal.

May 12, 1900.

CHAP. 394.—An Act To grant authority to change the name of the steamship Paris.

Steamship Paris.
Change of name authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Navigation is hereby authorized and directed, upon application by the owners, to change the name of the steamship Paris, official number one hundred and fifty thousand six hundred and seventeen.

Approved, May 12, 1900.

May 14, 1900.

CHAP. 469.—An Act To authorize needed repairs of the graveled or macadamized road from the city of Newbern, North Carolina, to the national cemetery near said city.

Newbern, N. C.
Preamble.
Vol. 25, p. 215.

Whereas by an Act of Congress, chapter five hundred and one, United States Statutes at Large, Fiftieth Congress, the sum of twenty thousand dollars was appropriated for the construction of a graveled or macadamized road from the city of Newbern, North Carolina, to the national cemetery near said city; and

Whereas the said sum of money was expended by the United States in the construction of said road; and

Whereas the said road is in great need of repairs in order to keep up and preserve the same, and such repairs are absolutely necessary for the said purpose: Therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of six thousand dollars be, and the same is hereby, appropriated, out of any moneys

Repair of road to national cemetery authorized.

in the Treasury not otherwise appropriated, for much-needed repairs and improvements of the graveled or macadamized road leading from the city of Newbern, North Carolina, to the national cemetery near said city, the said sum of money to be expended under the direction of the Secretary of War of the United States: *Provided*, That no more of the said appropriation shall be expended than is necessary to put said road in as good condition as when originally constructed for the United States.

Proviso.
Limit of expenditure.

Approved, May 14, 1900.

CHAP. 479.—An Act Providing for free homesteads on the public lands for actual and bona fide settlers, and reserving the public lands for that purpose.

May 17, 1900.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all settlers under the homestead laws of the United States upon the agricultural public lands, which have already been opened to settlement, acquired prior to the passage of this Act by treaty or agreement from the various Indian tribes, who have resided or shall hereafter reside upon the tract entered in good faith for the period required by existing law, shall be entitled to a patent for the land so entered upon the payment to the local land officers of the usual and customary fees, and no other or further charge of any kind whatsoever shall be required from such settler to entitle him to a patent for the land covered by his entry: *Provided*, That the right to commute any such entry and pay for said lands in the option of any such settler and in the time and at the prices now fixed by existing laws shall remain in full force and effect: *Provided, however*, That all sums of money so released which if not released would belong to any Indian tribe shall be paid to such Indian tribe by the United States, and that in the event that the proceeds of the annual sales of the public lands shall not be sufficient to meet the payments heretofore provided for agricultural colleges and experimental stations by an Act of Congress, approved August thirtieth, eighteen hundred and ninety, for the more complete endowment and support of the colleges for the benefit of agriculture and mechanic arts, established under the provisions of an Act of Congress, approved July second, eighteen hundred and sixty-two, such deficiency shall be paid by the United States: *And provided further*, That no lands shall be herein included on which the United States Government had made valuable improvements, or lands that have been sold at public auction by said Government.

Public lands.
Free homesteads for actual settlers, etc.

Provisos.
Right to commute continued.

Payments to Indian tribes.

Agricultural colleges, etc.

Vol. 26, p. 417.

Vol. 12, p. 503.

Certain lands not included.

Repeal.

SEC. 2. That all Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed.

Approved, May 17, 1900.

CHAP. 481.—An Act To fix the terms of the district and circuit courts of the western judicial district in the State of Louisiana.

May 18, 1900.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be held semi-annually in the western judicial district in the State of Louisiana two stated sessions of the district and circuit courts at each of the following places, to wit: At Opelousas on the first Mondays of January and June; at Alexandria on the fourth Mondays of January and June; at Shreveport on the third Mondays of February and October; at Monroe on the first Mondays of April and October.

Louisiana western judicial district.
Terms of court fixed.

Approved, May 18, 1900.