

**CHAP. 1158.**—An Act To authorize the Secretary of the Treasury to adjust the accounts of Morgan's Louisiana and Texas Railroad and Steamship Company for transporting the United States mails.

June 27, 1902.

[Public, No. 176.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury is hereby authorized and directed to state an account with Morgan's Louisiana and Texas Railroad and Steamship Company for transporting the United States mails over postal routes numbered thirty thousand and three and one hundred and forty-nine thousand and three during the period between July first, eighteen hundred and seventy-eight, and February twenty-first, eighteen hundred and ninety-two, both inclusive, in which he shall credit said company with non-land-grant rates over that portion of its route between New Orleans and Morgan City, Louisiana, in accordance with the decision of the Court of Claims in case numbered fifteen thousand eight hundred and seventy-seven, and shall pay to said company, out of any money in the Treasury not otherwise appropriated, such sum as shall remain due upon such adjustment.

Morgan's Louisiana and Texas Railroad and Steamship Company.

Adjustment of accounts for transporting mails.

Approved, June 27, 1902.

**CHAP. 1159.**—An Act Authorizing the Santa Fe Pacific Railroad Company to sell or lease its railroad property and franchises, and for other purposes.

June 27, 1902.

[Public, No. 177.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Santa Fe Pacific Railroad Company, a corporation incorporated under the Act of Congress approved March third, eighteen hundred and ninety-seven, entitled "An Act to define the rights of purchasers under mortgages authorized by an Act of Congress approved April twentieth, eighteen hundred and seventy-one, concerning the Atlantic and Pacific Railroad Company," be, and it hereby is, authorized and empowered to sell or lease its railroad and other property, including all rights, powers, privileges, grants, and franchises, to the Atchison, Topeka and Santa Fe Railway Company, a corporation of the State of Kansas, its successors and assigns; but such purchaser or lessee shall take, hold, and use the railroad and property sold or leased subject to all duties, obligations, conditions, and restrictions relating thereto which at the time of such sale or lease shall be binding upon said Santa Fe Pacific Railroad Company as fully as though such sale or lease had not been made; and thereupon such purchaser or lessee shall have and enjoy all rights, powers, privileges, grants, and franchises relating to said railroad and property, or any part thereof, that were conferred by Congress upon said Santa Fe Pacific Railroad Company: *Provided, however,* That said railroad shall remain as heretofore a post route and military road, subject to the use of the United States for postal, military, naval, and all other Government service, and also subject to such regulations as Congress may impose restricting the charges for such Government transportation, and subject also to all other rights of the United States.

Santa Fe Pacific Railroad Company.

Sale or lease of property and franchises authorized.

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Vol. 17, p. 19.

Purchaser or lessee to assume all obligations, etc.

*Proviso.*  
To remain a post route, etc.

**SEC. 2.** That from and after the passage of this Act the said Santa Fe Pacific Railroad Company, its successors or assigns, shall pay an annual tax at the rate of one hundred and seventy-five dollars per mile to the Territories of New Mexico and Arizona, respectively, for each mile of main track in said Territories, respectively, the same to be apportioned among the counties of said Territories in which said railroad is located according to the mileage in each county, respectively, and said taxes shall be in lieu of all other taxes on said property hereby authorized to be leased or sold and the rolling stock used thereon, but

Annual taxes per mile.  
Payable to New Mexico and Arizona.

Apportionment among counties.

Date of payment of tax.

excepting the land-grant lands and the shops as hereinafter otherwise provided, and the payment of the said tax as to each Territory shall be made on or before the first day of December of every year after nineteen hundred and two, until it shall have been admitted into the United States of America as a State; and that upon the admission of the said Territories of New Mexico and Arizona, or either of them, as States, the property hereby authorized to be transferred, situated therein, shall be subject to all the laws and regulations of either of the said States of New Mexico or Arizona, in the same manner and to the same extent as any other railroad property situated therein. The payment of the said one hundred and seventy-five dollars a mile shall not extend to or apply to any of the land-grant lands owned by the said Santa Fe Pacific Railroad Company which are in no wise connected with the right of way and station grounds of said company, said land-grant lands to remain as now chargeable with taxes as assessed and collected under and by virtue of the laws of the said Territories of New Mexico and Arizona, and the shops situated at Albuquerque, New Mexico, including the machinery therein, and the lands upon which the same are situated, shall be assessed separately, and the taxes thereon paid annually according to the laws of New Mexico.

Land-grant lands excepted.

Shops at Albuquerque.

Date of sale.

SEC. 3. That the sale or lease herein authorized shall be made on or before January first, nineteen hundred and four; otherwise this Act shall become inoperative for all purposes.

Amendment.

SEC. 4. That Congress shall at all times have power to alter, amend, or repeal this Act.

Approved, June 27, 1902.

June 27, 1902.

[Public, No. 178.]

**CHAP. 1160.**—An Act To provide for refunding taxes paid upon legacies and bequests for uses of a religious, charitable, or educational character, for the encouragement of art, and so forth, under the Act of June thirteenth, eighteen hundred and ninety-eight, and for other purposes.

Legacy taxes for religious, etc., purposes. Refunding of.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury, under appropriate rules and regulations to be prescribed by him, be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the corporations, associations, societies, or individuals as trustees or executors, such sums of money as have been paid by them as taxes upon bequests or legacies for uses of a religious, literary, charitable, or educational character, or for the encouragement of art, or legacies or bequests to societies for the prevention of cruelty to children, under the provisions of section twenty-nine of the Act entitled "An Act to provide ways and means to meet war expenditures, and for other purposes," approved June thirteenth, eighteen hundred and ninety-eight.

Vol. 30, p. 464.

Refund of export bills of lading taxes.

SEC. 2. That the Secretary of the Treasury, under rules and regulations to be prescribed by him, be, and he is hereby, authorized and directed to refund, out of any money in the Treasury not otherwise appropriated, sums paid for documentary stamps used on export bills of lading, such stamps representing taxes which were illegally assessed and collected.

Refund of legacy tax on contingent interests.

Vol. 30, p. 464.

Vol. 31, p. 946.

SEC. 3. That in all cases where an executor, administrator, or trustee shall have paid, or shall hereafter pay, any tax upon any legacy or distributive share of personal property under the provisions of the Act approved June thirteenth, eighteen hundred and ninety-eight, entitled "An Act to provide ways and means to meet war expenditures, and for other purposes," and amendments thereof, the Secretary of the Treasury be, and he is hereby, authorized and directed to refund, out of any money in the Treasury not otherwise appropriated, upon proper application being made to the Commissioner of Internal Revenue,