

National cemetery keeper to have charge, etc.

SEC. 2. That the Secretary of War, under this Act, is directed to take the necessary steps for the proper transfer of the cemetery to the Government, and when the same has been duly completed, to put it in charge of the keeper of the national cemetery at Little Rock, Arkansas, requiring him to exercise the same care in the preservation, beautifying and caretaking generally as is done in regard to the national cemetery; also that a suitable gate or entryway be made in the stone wall which now divides the two cemeteries so that persons may readily pass from one to the other. Whatever additional funds may be required for the purpose of carrying out the provisions of this Act shall be paid out of any fund which may be available for the maintenance of national cemeteries.

Approved, February 7, 1913.

February 10, 1913. [H. R. 25741.] [Public, No. 364.]

CHAP. 34.—An Act Amending section thirty-three hundred and ninety-two of the Revised Statutes of the United States, as amended by section thirty-two of the Act of August fifth, nineteen hundred and nine.

Internal revenue. Cigars and cigarettes. R. S., sec. 3392, p. 668, amended. Vol. 36, p. 109.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-three hundred and ninety-two of the Revised Statutes of the United States, as amended by section thirty-two of the Act of August fifth, nineteen hundred and nine, be, and the same is hereby, amended to read as follows:

New boxes required.

"SEC. 3392. All cigars weighing more than three pounds per thousand shall be packed in boxes not before used for that purpose containing, respectively, five, ten, twelve, thirteen, twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of or less than the number provided by law to be put in each box, respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not more than one thousand dollars, and be imprisoned not more than two years: Provided, That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers from boxes packed, stamped, and branded in the manner prescribed by law: Provided further, That each employee of a manufacturer of cigars shall be permitted to use, for personal consumption and for experimental purposes, not to exceed twenty-one cigars per week without the manufacturer of cigars being required to pack the same in boxes or to stamp or pay any internal-revenue tax thereon, such exemption to be allowed under such rules and regulations as the Secretary of the Treasury may prescribe: And provided further, That every manufacturer of cigarettes shall put up all the cigarettes that he manufactures or has manufactured for him and sells or removes for consumption or use in packages or parcels containing five, eight, ten, fifteen, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom-house before they are withdrawn therefrom."

Punishment for using other forms, etc.

Proviso. Retail sales.

Allowance to employees without tax.

Packages required for cigarettes.

Imported cigarettes.

Approved, February 10, 1913.