

1922, under decisions of the Comptroller of the Treasury in force on that date."

Retired pay.
Vol. 42, p. 632, amended.
Pay saved on reduction of grade computed for retired pay.

Effective from July 1, 1922.

SEC. 6. That section 17 of said Act be, and the same is hereby, amended by adding to the first sentence thereof the following: "Provided, That the pay saved to an officer by section 16 of this Act or by the Act of September 14, 1922, shall be construed as the pay provided in this Act for the purpose of computing retired pay."

SEC. 7. That the provisions of this Act shall be effective from and after July 1, 1922.

Approved, May 31, 1924.

May 31, 1924.
[S. J. Res. 105.]
[Pub. Res., No. 23.]

CHAP. 225.—Joint Resolution Authorizing the President to detail an officer of the Corps of Engineers as Director of the Bureau of Engraving and Printing, and for other purposes.

Major Wallace W. Kirby, U. S. Army.
Detail of, as Director of Bureau of Engraving and Printing for six months, authorized.

R. S., sec. 1222, 1224, pp. 215, 216.
Vol. 19, p. 243.
Proviso.
To receive only Army pay, etc.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President be, and he is hereby, authorized, in his discretion, to direct Major Wallace W. Kirby to report to the Secretary of the Treasury for duty for a period of six months, and that said Major Wallace W. Kirby may, under the direction of the Secretary of the Treasury, perform the duties of Director of the Bureau of Engraving and Printing for a period not to exceed six months, notwithstanding the provisions of section 1222, Revised Statutes, and section 1224, Revised Statutes, as amended by the Act of February 28, 1877: *Provided,* That the said Major Wallace W. Kirby shall receive no emoluments by reason of the performance of said duties, but shall receive the same pay and allowances from appropriations made for the support of the Army as he would receive if he were performing military duty at the War Department.

Approved, May 31, 1924.

June 2, 1924.
[H. R. 2713.]
[Public, No. 172.]

CHAP. 230.—An Act To transfer certain lands of the United States from the Rocky Mountain National Park to the Colorado National Forest, Colorado.

Colorado National Forest, Colo.
Tracts transferred to, from Rocky Mountain National Park.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That those portions of the following-described tracts now within the Rocky Mountain National Park be, and are hereby, transferred to the Colorado National Forest and shall hereafter be subject to all laws relating to the use and administration of the national forests: Section 10; northwest quarter of southeast quarter, southwest quarter of the northeast quarter, and the southwest quarter of section 11; northwest quarter of the northeast quarter, north half of the northwest quarter, and the southwest quarter of the northwest quarter of section 15; and the northeast quarter of section 16; township 6 north, range 75 west, sixth principal meridian.

Approved, June 2, 1924.

June 2, 1924.
[H. R. 2879.]
[Public, No. 173.]

CHAP. 231.—An Act To provide for the disposal of homestead allotments of deceased allottees within the Blackfeet Indian Reservation, Montana.

Blackfeet Indian Reservation, Mont.
Homestead allotments on, subject to alienation, etc., on death of allottee.
Vol. 41, p. 16.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the allotments of Blackfeet Indians designated as homesteads under section 10 of the Act of June 30, 1919 (Forty-first Statutes at Large, page 16), imposing restrictions on alienation, shall after the death of the original allottee be subject to partition, sale, issuance of

patents in fee, or any other disposition authorized by existing law relating to Indian allotments.

Approved, June 2, 1924.

CHAP. 232.—An Act To provide for the addition of the names of Chester Calf and Crooked Nose Woman to the final roll of the Cheyenne and Arapaho Indians, Seger jurisdiction, Oklahoma.

June 2, 1924.
[H. R. 6857.]
[Public, No. 174.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he hereby is, authorized to add to the final roll of the Cheyenne and Arapaho Indians of the Seger jurisdiction, Oklahoma, approved May 18, 1921, the names of Chester Calf and Crooked Nose Woman, which names were inadvertently omitted from the said roll, and to pay to each of these persons a sum equal to that heretofore paid per capita to those whose names appear on the approved roll, such payment to be made from any tribal funds to the credit of the Cheyenne and Arapaho Indians.

Cheyenne and Arapaho Indians, Okla. Names added to final roll of.

Per capita payment.

Approved, June 2, 1924.

CHAP. 233.—An Act To authorize the Secretary of the Interior to issue certificates of citizenship to Indians.

June 2, 1924.
[H. R. 6355.]
[Public, No. 175.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all non-citizen Indians born within the territorial limits of the United States be, and they are hereby, declared to be citizens of the United States: Provided, That the granting of such citizenship shall not in any manner impair or otherwise affect the right of any Indian to tribal or other property.

Indians. Born in United States declared citizens. Proriso. Tribal rights not affected.

Approved, June 2, 1924.

CHAP. 234.—An Act To reduce and equalize taxation, to provide revenue, and for other purposes.

June 2, 1924.
[H. R. 6715.]
[Public, No. 176.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Revenue Act of 1924.

TITLE I.—GENERAL DEFINITIONS.

General definitions.

SECTION 1. This Act may be cited as the "Revenue Act of 1924."

Title of Act.

SEC. 2. (a) When used in this Act—

Terms construed.

(1) The term "person" means an individual, a trust or estate, a partnership, or a corporation.

"Person."

(2) The term "corporation" includes associations, joint-stock companies, and insurance companies.

"Corporation."

(3) The term "domestic" when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State or Territory.

"Domestic."

(4) The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

"Foreign."

(5) The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

"United States."

(6) The term "Secretary" means the Secretary of the Treasury.

"Secretary."

(7) The term "Commissioner" means the Commissioner of Internal Revenue.

"Commissioner."