Mr. Means, from the Committee on Claims, submitted the following

REPORT

[To accompany H. R. 821]

The Committee on Claims, to whom was referred the bill (H. R. 821) for the relief of Lewis Williams, formerly collector of internal revenue for the State of Idaho, having considered the same, report favorably thereon with the recommendation that the bill do pass without amendment.

The facts are fully set forth in House Report No. 218, Sixty-ninth Congress, first session, which is appended hereto and made a part of this report.

STATEMENT OF FACTS

From the records in this case it appears that at some time between March 21, 1921, and April 1, 1921, there was lost or stolen one book of special-tax stamps, broker's $50, Nos. 851 to 860, inclusive, valued at $458.33, from the office of the collector of internal revenue at Boise, Idaho; that a thorough search was made for the said book and that it can not be located; that these stamps were special stamps and were of no use to anyone under the circumstances; that under the law the collector of internal revenue during the period when the stamps disappeared, Lewis Williams, is under bond in an amount in excess of the face value of the stamps and that he can not be released from the bond or from liability for the stamps excepting by act of Congress.

Shortly after the discovery of the loss of the stamps a careful search was made for the said stamps, and it was the opinion of the Treasury Department that there was no evidence of gross negligence on the part of the then collector of internal revenue for the district of Idaho, Lewis Williams.

Bearing upon the facts in the case, the following documents are submitted herewith:

First. Letter of Lewis Williams, former collector of internal revenue, dated April 14, 1922.
LEWIS WILLIAMS

Second. Affidavit by Rachel Jones, clerk in charge of special-tax stamps during period in question. (Affidavit dated May 12, 1922.)


HAILEY, IDAHO, April 14, 1922.

Hon. BURTON L. FRENCH,  
House of Representatives, Washington, D. C.

MY DEAR MR. FRENCH: I thank you most sincerely for the interest you have taken in my behalf with reference to the book of stamps that was lost during my administration of the collector's office. You will understand that when we opened up the office it was under very difficult circumstances. We had no fixtures or furniture. We had to use a small safe for all of our business, and through some mishap or other a book of stamps was destroyed. They were special stamps, and were of absolutely no use to anyone. The young lady in charge of that department is one of the most careful and efficient employees of the revenue office, and takes the best care possible of the stamps in her care, and she was vexed considerably because of the loss.

I sincerely hope that you will be successful in having passed House bill 11180.

Thanking you for your interest in this matter, I remain,

Sincerely yours,

LEWIS WILLIAMS.

MAY 12, 1922.

RACHEL JONES.

Subscribed and sworn to before me this 12th day of May, 1922.

J. M. ADAMS, Deputy Collector.

TREASURY DEPARTMENT,  
Washington, January 18, 1926.

Hon. CHARLES L. UNDERHILL,  
Chairman Committee on Claims, House of Representatives.

MY DEAR MR. UNDERHILL: I have your communication of December 21, 1925, requesting that you be furnished with copies of papers relating to H. R. 821, together with an expression of my opinion as to the merits of the bill, which is a measure to relieve Lewis Williams of a shortage of $458.33 in connection with the disappearance of certain special-tax stamps.

For your information there are inclosed herewith copies of the following communications on the subject from this department.


The copies of the communications mentioned above are self-explanatory and the papers mentioned therein will, no doubt, be located in connection with the file of similar bills previously introduced. H. R. 821 has the approval of this department and favorable action in connection therewith is recommended.

Sincerely yours,

A. W. MELLON,  
Secretary of the Treasury.
April 21, 1924.

HON. GEORGE W. EDMONDS,
Chairman Committee on Claims,
House of Representatives, Washington, D. C.

MY DEAR MR. EDMONDS: Receipt is acknowledged of your communication under date of March 27, inclosing copy of bill H. R. 8155, for the relief of Lewis Williams, former collector of internal revenue for the district of Idaho. You request that all papers or copies of same, on file in the department relating to this claim, be forwarded for the use of the committee.

In this connection there are inclosed copies of my letter addressed to you under date of May 26, 1922, and bill H. R. 11180, introduced in the Sixty-seventh Congress, second session. From the inclosures you will note H. R. 11180, which is a similar bill to H. R. 8155, had the approval of the department. The affidavit of the employee of former Collector Williams, who had charge of internal-revenue stamps, together with copies of all correspondence in connection with the case, was transmitted to you under date of May 26, 1922, to be used in connection with bill H. R. 11180, introduced in the Sixty-seventh Congress, second session.

Sincerely yours,

A. W. MELLON,
Secretary of the Treasury.

TREASURY DEPARTMENT,
Washington, June 10, 1922.

HON. GEO. W. EDMONDS,
Chairman Committee on Claims,
House of Representatives, Washington, D. C.

MY DEAR MR. EDMONDS: The affidavit and correspondence in connection with H. R. 11180, a bill for the relief of Lewis Williams, former collector of internal revenue for the district of Idaho, were inadvertently omitted from my letter of May 26. They are transmitted herewith for use in connection with the consideration of Mr. Williams's claim.

Yours very truly,

A. W. MELLON, Secretary.

TREASURY DEPARTMENT,
Washington, May 26, 1922.

HON. GEO. W. EDMONDS,
Chairman Committee on Claims,
House of Representatives, Washington, D. C.

MY DEAR MR. EDMONDS: In response to a request from the department, the collector of internal revenue for the district of Idaho has forwarded copies of correspondence and an affidavit of the employee in his office who had charge of stamps during the incumbency of former Collector Lewis Williams.

This affidavit and correspondence are transmitted for your consideration in connection with H. R. 11180, a bill for the relief of Lewis Williams, former collector of internal revenue, district of Idaho.

From the statements submitted there is no evidence of gross negligence on the part of former Collector Lewis Williams. A thorough search has been made for the book of stamps in question, and since it could not be found it was probably stolen. It is therefore respectfully recommended that favorable consideration be given to this claim and the desired relief granted.

Yours very truly,

A. W. MELLON, Secretary.

TREASURY DEPARTMENT,
Washington, April 29, 1922.

HON. GEO. W. EDMONDS,
Chairman Committee on Claims,
House of Representatives, Washington, D. C.

MY DEAR MR. EDMONDS: A copy of bill (H. R. 11180) for the relief of Lewis Williams, former collector of internal revenue for the district of Idaho, has been received.
This proposed bill provides for the relief of former Collector Lewis Williams in the amount of $458.33 by reason of a shortage of a book of special-tax stamps, broker's $50, numbered from 851 to 860, inclusive, only one of which stamps had been issued, being numbered 851, with 10 coupons attached. You request that all papers or copies of same on file in this department relating to this claim with recommendations as to its merits be forwarded for the use of the committee.

There are accordingly transmitted herewith copies of two telegrams, one dated April 1, 1921, from the collector at Boise, Idaho, stating that the stamps in question had been lost or stolen, and requesting instructions as to how they should be reported; and another telegram dated April 4, 1921, sent in reply to the telegram first mentioned and signed by the commissioner, instructing that a shortage account be set up and every effort made to locate the lost book of stamps. Accordingly the collector set up an account designated "Stamp shortage" on his March, 1921, Form 820, in the amount of $458.33, and such account was carried up to the time of the transfer of the office to Collector Evans.

No statements of the facts surrounding this case have been made by former Collector Lewis Williams other than those noted in the telegrams, copies of which are inclosed.

It would appear necessary for the guidance of the committee when considering this claim that a detailed statement of this case be submitted by former Collector Lewis Williams, supported by affidavits of the employees of his office who had the handling of these stamps. Until such a statement is in the files of this department no further recommendations in the premises can be made.

Yours very truly,

A. W. MELLON, Secretary.