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

[To accompany H. R. 780]

The Committee on Claims, to whom was referred the bill (H. R. 780), for the relief of J. S. Corbett, 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. 1562, Sixty-ninth Congress, first session, which is appended hereto and made a part of this report.

[House Report No. 1562, Sixty-ninth Congress, first session]

The Committee on Claims, to whom was referred the bill (H. R. 780) for the relief of J. S. Corbett, having considered the same, report thereon with a recommendation that it do pass.

J. S. Corbett, of Bishopville, S. C., doing a mercantile business including the handling of tobacco, which carries a tax known as floor tax, made out his quarterly returns according to law and mailed into the revenue department of South Carolina with his check attached for the amount due the Government. Several days later a revenue officer called on Mr. Corbett, when Mr. Corbett told him that he had already mailed statement with his check. The agent stated that it would be necessary to buy an exchange check, for the department would not accept a personal check. As the records show that the Government collected both checks and the proceeds thereof are still in the Treasury, your committee recommends favorable consideration of H. R. 780.

TREASURY DEPARTMENT,
Washington, January 14, 1926.

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

MY DEAR MR. UNDERHILL: I am in receipt of your communication of January 6, 1926, inclosing copy of H. R. 780, a bill for the relief of J. S. Corbett in the sum of $28.50, duplicate payment of floor tax on tobacco products in March, 1919. You request for use of the committee all papers or copies of same on file in this department relating to this claim with my opinion as to its merits.
A copy is inclosed of the claim on Form 843, executed December 27, 1923, by J. S. Corbett, Bishopville, S. C., for refund of $28.85, tobacco floor tax paid under the revenue act of 1918 twice, as shown by the collector's certificate on the back of claim. Allowance of this claim being barred by the statute of limitations because the duplicate payment was made more than four years prior to the date of filing claim with the collector, Mr. Corbett was so notified January 14, 1924.

The Hon. H. P. Fulmer, Representative, who introduced this bill, introduced an identical bill, H. R. 7160, February 20, 1924, and copies of his letter dated February 22, 1924, in regard thereto, and of my reply dated April 1, 1924, are inclosed. A copy is inclosed also of my response of April 3, 1924, to the request of the Hon. George W. Edmonds, chairman Committee on Claims, House of Representatives, for papers in the matter. I explained in said letter that in the interest of administrative efficiency legislation intended to grant relief from the statute of limitations was looked on with disfavor by the department, which, following this policy, was unable to lend approval to H. R. 7160. As the department has not changed its policy in this respect, it is unable to approve the pending bill, H. R. 780.

Sincerely yours,

A. W. Mellon,
Secretary of the Treasury.

STATE OF SOUTH CAROLINA,
County of Lee, ss:
J. S. Corbett, Bishopville, S. C., being duly sworn according to law, deposes and says that this statement is made on behalf of the taxpayer named, and that the facts given below with reference to said statement are true and complete:

Business in which engaged: General merchandise.
Character of assessment or tax: Tobacco floor tax, to February 25, 1919.
Amount of assessment or stamps purchased: $28.85; amount to be refunded, $28.85.
Dates of payment: March 21, 1919, and March 22, 1919.
District in which return was filed: South Carolina.
That in making tobacco floor tax return as of February 25, 1919, I attached my personal check for the amount of tax $28.85 and was later advised that the collector could not accept personal checks, so I went to the bank and secured Columbia exchange for $28.85 and sent that check also to the collector, which resulted in duplicate payment, as the collector accepted and listed both checks.
In view of above facts, I request that the amount of $28.85 be refunded.

J. S. Corbett.

Sworn to and subscribed before me this 27th day of December, 1923.

C. W. Calhoun,
Notary Public for South Carolina.
I certify that an examination of the records of the Bureau of Internal Revenue shows the following facts as to the assessment and payment of the tax:

<table>
<thead>
<tr>
<th>Name of taxpayer</th>
<th>Character of assessment and period covered</th>
<th>List</th>
<th>Year</th>
<th>Month</th>
<th>Page</th>
<th>Line</th>
<th>Amount</th>
<th>Date paid</th>
<th>District in which paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. S. Corbett</td>
<td>Tobacco floor tax.</td>
<td>Tobacco</td>
<td>1919</td>
<td>March</td>
<td>10395</td>
<td>6</td>
<td>$28.85</td>
<td>Mar. 26, 1919</td>
<td>South Carolina</td>
</tr>
<tr>
<td>Do</td>
<td>do.</td>
<td>do.</td>
<td>1919</td>
<td>do.</td>
<td>19455</td>
<td>6</td>
<td>28.85</td>
<td>Mar. 29, 1919</td>
<td>Do.</td>
</tr>
</tbody>
</table>

District: South Carolina.
Floor tax revenue act, 1918.
Claimant: J. S. Corbett.
Address: Bishopville, S. C.
Examined and submitted for action: January 12, 1924.
Amount claimed: $28.85.
Claim examined by—

Claim approved by—

M. F. Snider, Chief of Division.