Department of education.

Department of Education. — For amount required for salary of commissioner to March thirty, eighteen hundred and sixty-seven, one hundred and ninety-two dollars.

Transfers of appropriations between different branches of any department, prohibited. 1809, ch. 28, § 1. Vol. ii. p. 535.

SEC. 2. *And be it further enacted*, That so much of the first section of the act of March third, eighteen hundred and nine, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments," as authorizes the President, on the application of the secretary of any department, to transfer the moneys appropriated for a particular branch of that department to another branch of expenditure in the same department, be, and the same is hereby, repealed; and all acts or parts of acts authorizing such transfers of appropriations be and the same are hereby repealed, and no money appropriated for one purpose shall hereafter be used for any other purpose than that for which it is appropriated.

SCHUYLER COLFAX,
Speaker of the House of Representatives.
B. F. WADE,
President of the Senate pro tempore.

Indorsed by the President: "Received Friday, January 31, 1868."

[NOTE BY THE DEPARTMENT OF STATE. — The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the House of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.]

Feb. 21, 1868.

CHAP. IX. — *An Act to facilitate the Collection of the direct Tax in the State of Delaware.*

Direct tax in Delaware, provisions as to collection of. 1861, ch. 45, §§ 13, 53. Vol. xii. pp. 297, 311.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the valuation enumerated in the assessment list for direct tax in the State of Delaware, completed April nineteenth, A. D. eighteen hundred and sixty-seven, being the valuation of real estate as owned at or near the time of the completion of said assessment, is hereby declared and made a lawful assessment of the direct tax of seventy-four thousand six hundred and eighty-three dollars and thirty-three and one-third cents, apportioned to the State of Delaware by virtue of an act of Congress entitled "An act to provide increased revenue from imports to pay interest on the public debt and for other purposes," approved August fifth, eighteen hundred and sixty-one, upon the valuation therein enumerated, with the same force and effect as if made with reference to the date mentioned in the thirteenth section of said act; and that all existing provisions of law for the collection of said direct tax in the loyal States, except as provided in the fifty-third section of said act, shall be applicable to the collection of the tax therein assessed. The notification of the time and place where appeals would be received and determined relative to said assessment, given by the assessor immediately after said completion, shall be deemed a lawful notice, and all proceedings under said notice, and in general in relation to said assessment, are hereby made as valid and legal as they would have been had the assessment been valid from its commencement.

Assessment list when to be delivered to collector.

SEC. 2. *And be it further enacted*, That the time within which the assessor is required to deliver the assessment list to the collector shall be within twenty days from the passage of this act.

Lien for how long. Vol. xii. p. 303.

SEC. 3. *And be it further enacted*, That the lien provided for by the thirty-third section shall be and remain in force during two years after the taxes assessed in accordance with the first section of this act shall become due and payable.

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Expenses, how to be paid.

SEC. 4. *And be it further enacted*, That all necessary expenses in procuring copies of the State assessment lists and for advertising connected with the assessment and collection of the tax shall be paid out of any money in the treasury not otherwise appropriated, the accounts for such expenses being first approved by the Secretary of the Treasury.

APPROVED, February 21, 1868.

CHAP. X. — *An Act to authorize the Southern Minnesota Railroad Company to construct and maintain a Bridge across the Mississippi River and establish a Post Route.* Feb. 21, 1868.

Southern Minnesota R. R. Co. may bridge the Mississippi, at La Crosse, Wisconsin.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Southern Minnesota Railroad Company, a corporation existing under the laws of the State of Minnesota, is hereby authorized to construct and operate a railroad bridge across the Mississippi river, between the city of La Crosse, Wisconsin, and a point opposite, in the State of Minnesota, with the consent of the legislatures of the States of Minnesota and Wisconsin, and said bridge by this act authorized to be constructed is hereby declared a post route and subject to all the terms, conditions, restrictions, and requirements, and entitled to all the privileges, named in an act approved July twenty-fifth, eighteen hundred and sixty-six, entitled "An act to authorize the construction of certain bridges and to establish them as post roads."

Bridge made a post route. 1866, ch. 246. Vol. xiv. p. 244.

APPROVED, February 21, 1868.

CHAP. XI. — *An Act in Relation to additional Bounty.* Feb. 21, 1868.

Additional bounty to certain enlisted soldiers, may be paid to heirs, if, &c. 1866, ch. 296, §§ 12, 13. Vol. xiv. p. 322.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, if any person or persons entitled to the bounty provided by sections twelve and thirteen of the act making appropriations for the civil service, approved July twenty-eight, eighteen hundred and sixty-six, shall have died or shall die before receiving said bounty, it shall be paid to the heirs of the soldiers as designated in said act in the order therein named, and to none other.

APPROVED, February 21, 1868.

CHAP. XIII. — *An Act for the Protection in certain Cases of Persons making Disclosures as Parties, or testifying as Witnesses.* Feb. 25, 1868.

The testimony of a witness, or the disclosure of a party in judicial proceedings, not to be used against him in criminal cases in United States courts, &c. Proviso.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no answer or other pleading of any party, and no discovery, or evidence obtained by means of any judicial proceeding from any party or witness in this or any foreign country, shall be given in evidence, or in any manner used against such party or witness, or his property or estate, in any court of the United States, or in any proceeding by or before any officer of the United States, in respect to any crime, or for the enforcement of any penalty or forfeiture by reason of any act or omission of such party or witness: *Provided*, That nothing in this act shall be construed to exempt any party or witness from prosecution and punishment for perjury committed by him in discovering or testifying as aforesaid.

Act to apply to pending proceedings, &c.

SEC. 2. *And be it further enacted*, That this act shall take effect from its passage, and shall apply to all pending proceedings, as well as to those hereafter instituted.

APPROVED, February 25, 1868.