

of said appeal or writ of error may require, and each of these courts shall be the successor of the supreme court of Nebraska Territory as to all such cases, with full power to hear and determine the same, and to award mesne or final process thereon. And from all judgments and decrees of the supreme court of the Territory of Nebraska, prior to its admission as a State, the parties to said judgments and decrees shall have the same right to prosecute appeals and writs of error to the federal courts as they had under the laws of the United States prior to the admission of said State of Nebraska into the Union.

District judge for Iowa to act in Nebraska until a judge is appointed.

SEC. 7. *And be it further enacted*, That until a judge for said district of Nebraska shall be duly appointed, the district judge of the United States for the district of Iowa shall act as the district judge of Nebraska, and shall have and exercise the same jurisdiction and power in the district hereby created as he has in the district of Iowa.

APPROVED, March 25, 1867.

March 26, 1867. CHAP. VIII. — *An Act to exempt Wrapping-Paper, made from Wood or Cornstalks, from Internal Tax, and for other Purposes.*

Wrapping-paper made of wood, &c. exempt from internal tax.

Ten per cent tax to be paid by banks, bankers, &c. upon notes of cities, &c. paid out by them after May 1, 1867.

All wrapping-paper to be free from internal tax.

Wooden ladders exempt.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the passage of this act, wrapping-paper, made of wood or cornstalks, shall be exempt from internal tax.

SEC. 2. *And be it further enacted*, That every national banking association, state bank, or banker, or association, shall pay a tax of ten per centum on the amount of notes of any town, city, or municipal corporation paid out by them after the first day of May, anno Domini eighteen hundred and sixty-seven, to be collected in the mode and manner in which the tax on the notes of state banks is collected.

SEC. 3. *And be it further enacted*, That wrapping-paper made from any other material than that cited in the first section shall be also exempt from internal tax.

SEC. 4. *And be it further enacted*, That from and after the passage of this act, ladders made wholly of wood shall be exempt from internal tax.

APPROVED, March 26, 1867.

March 26, 1867. CHAP. IX. — *An Act in Relation to the Acknowledgment of Deeds in the District of Columbia.*

Deeds for the conveyance of real estate in the District of Columbia, how may be acknowledged.

Former conveyances.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter acknowledgments of deeds for the conveyance of real estate in the District of Columbia may be taken by the recorder of deeds for said District, or by a single justice of the peace; and any such acknowledgment heretofore taken by a single justice of the peace is hereby made and declared to be a valid acknowledgment: *Provided*, That nothing in this act shall be held to impair the title of bona fide purchasers who, by conveyances and formal acknowledgments, have, prior to the passage of this act, acquired paramount titles under existing laws.

APPROVED, March 26, 1867.

March 26, 1867. CHAP. X. — *An Act supplementary to an Act entitled "An Act to reimburse the State of West Virginia for Moneys expended for the United States in enrolling, equipping, and paying military Forces to aid in suppressing the Rebellion," approved June twenty-one, 1866, ch. 128.*
Vol. xiv. p. 68.

Money appropriated to reimburse West Virginia, how to be expended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the money appropriated by the act to which this is a supplement shall be disbursed under the direction of the Secretary of War.

APPROVED, March 26, 1867.