June 25, 1868.

CHAP. LXXIII. — *An Act for the Relief of certain Exporters of Rum.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act of January eleventh, eighteen hundred and sixty-eight, entitled "An act to prevent frauds in the collection of tax on distilled spirits," be so construed as to permit rum, which at the date of the passage of said act was already distilled or redistilled and intended for export and actually contracted for to be delivered for exportation, to be withdrawn, removed, and exported from the United States under such transportation and export bonds and regulations as were required therefor immediately prior to the passage of said act, and as shall be provided for hereafter: *Provided*, That all such spirits shall be actually exported within sixty days from the passage of this act; and that before any such exportation shall be permitted, proof in writing shall be furnished by sworn evidence, to the satisfaction of the commissioner of internal revenue, that such rum was in fact at the date mentioned intended for export and distilled or redistilled for that purpose or actually contracted for to be so exported. And upon failure to so export the same within said sixty days, the tax thereon shall become due and payable, and the bonds given for the transportation and export thereof shall be forfeited and collected, as in case of such bonds not cancelled according to law.

Construction of act 1868, ch. 3. *Ante*, p. 34. See *post*, p. 256.

Certain rum may be withdrawn for exportation;

to be exported within sixty days.

Proof required.

Tax to be due, if, &c.

APPROVED, June 25, 1868.

June 25, 1868.

CHAP. LXXIV. — *An Act to re-establish the Boundaries of the Collection Districts of Michigan and Michilimackinac, and to change the Names of the Collection Districts of Michilimackinac and Port Huron.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the collection district of Michigan shall be extended so as to embrace all the territory and waters of the State of Michigan lying west of the principal meridian and south of the latitudinal line dividing townships number forty-three from townships number forty-four, north of the base line of said State, excluding the territory bordering Green Bay and including the island of Bois Blanc.

Collection district of Michigan extended.

SEC. 2. *And be it further enacted*, That the collection district of Michilimackinac shall hereafter be called the district of Superior, and shall embrace all that part of the upper peninsula of the State of Michigan lying east of the principal meridian, all the islands in, and bordering upon, the Saint Marie river, and all that part of the State of Michigan lying west of the principal meridian and north of the latitudinal line dividing townships number forty-three from townships number forty-four, north of the base line of the said State, including the territory in said State bordering Green Bay, together with all the islands, waters, and shores of Lake Superior and the adjacent territory unto the headwaters of all the rivers and streams tributary thereto and within the jurisdiction of the United States.

District of Michilimackinac to be called Superior, and to include what.

SEC. 3. *And be it further enacted*, That the collection district of Port Huron, in the State of Michigan, shall hereafter be called the district of Huron.

District of Port Huron to be called Huron.

APPROVED, June 25, 1868.

June 25, 1868.

CHAP. LXXV. — *An Act to extend the Boundaries of the Collection District of Philadelphia so as to include the whole consolidated City of Philadelphia.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the port of entry and delivery of Philadelphia, Pennsylvania, is hereby extended so as to include within its boundaries the whole consolidated city of Philadelphia.

Port of entry and delivery of Philadelphia to include whole consolidated city.

APPROVED, June 25, 1868.

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