can be obtained, which certified copy shall thereafter have the same effect as such original record would have had in all respects.

Proceedings to supply such loss when certified copies cannot be had.

SEC. 2. That whenever the loss or destruction of any such record shall have happened, or shall hereafter happen, and such defect cannot be supplied as provided in the next preceding section, any party or person interested therein may make a written application to the court to which such record belonged, verified by affidavit or affidavits, showing the loss or destruction thereof, and that certified copies thereof cannot be obtained by the party or person making such application, and the substance of the record so lost or destroyed, and that such loss or destruction occurred without the fault or neglect of the party or person making such application, and that the loss or destruction of such record, unless supplied, will or may result in damage to the party or person making such application, said court shall cause said application to be entered of record in said court, and due notice thereof shall be given by personal service of a copy thereof upon each and every person interested therein, other than the party or person making such application, together with written notice that on a day certain, not less than sixty days after such service, said application will be heard by said court; and if upon such hearing said court shall be satisfied that the statements contained in said written application are true, said court shall make an order reciting what was the substance and effect of said lost or destroyed record; which order shall be entered of record in said court, and have the same effect, subject to intervening rights, which said original record would have had if the same had not been lost or destroyed, so far as concerns the party or person making such application and the persons who shall have been personally served as provided for in this section.

Application and notice.

Order of the court.

Effect of order.

In causes removed to the Supreme Court copy of record of Supreme Court may be filed in the court below.

Effect of copy.

SEC. 3. That in all causes which have been removed, or shall hereafter be removed, to the Supreme Court of the United States, a duly certified copy of the record of such cause remaining in the said Supreme Court may be filed in the court from which said cause was removed, on motion of any party or person claiming to be interested therein; and the copy so filed shall have the same effect as the original record would have had if the same had not been lost or destroyed.

APPROVED, March 3, 1871.

CHAP. CXII. — *An Act relating to internal Taxes.* March 3, 1871.

No tax to be imposed upon certain sums added to the contingent fund of insurance companies.

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 no tax shall be imposed upon any undistributable sum added to the contingent fund of any fire, marine, inland, life, health, accident, or like insurance company, nor upon any unearned premium or premiums received for risks assumed by such companies, nor shall any tax be hereafter collected which may have been assessed, or which shall have become liable to be assessed, upon such sums, fund, or premiums prior to the passage of this act.

APPROVED, March 3, 1871.

CHAP. CXIII. — *An Act making Appropriations for the legislative, executive, and judicial Expenses of the Government for the Year ending June thirty, eighteen hundred and seventy-two.* March 3, 1871.

Legislative, executive, and judicial expense appropriations for the year ending June 30, 1872.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums be, and the same are hereby, appropriated, out of any money in the treasury not otherwise appropriated, for the service of the fiscal year ending the thirtieth of June, eighteen hundred and seventy-two, for the objects hereinafter expressed, namely: —

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