burg, were, on the fourteenth day of May, eighteen hundred and sixty-nine, destroyed and wholly lost by the falling of said distillery warehouse, without any negligence or fault on the part of said Joseph S. Finch and Company; and whereas said spirits were subject to the tax and duty of fifty cents per proof gallon, amounting to the sum of twenty thousand seven hundred and thirty-eight dollars and ninety-one cents, for which said Joseph S. Finch and Company had given bonds as required by law, and the above facts constitute equitable grounds for relief from the payment of said taxes: Now, therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to abate and remit the taxes on said spirits so destroyed and lost, or so much thereof as the evidence submitted shall show to have been actually destroyed and lost, and to credit the amount of the same on the bonds of said Joseph S. Finch and Company given to secure the payment of the same.

Amount of taxes on certain spirits to be abated to Joseph S. Finch and Company.

APPROVED, January 18, 1871.

CHAP. XXV. — *An Act for the Relief of Malinda Harmon, Widow of Jacob Harmon, deceased, of Greene County, Tennessee.*

Jan. 21, 1871.

WHEREAS in the fall of eighteen hundred and sixty-one it was decided by the Secretary of War to cause to be destroyed all the railroad bridges in East Tennessee, between Chattanooga and Bristol, and accordingly men were sent there to enlist parties to perform said work; and whereas one Captain David Fry did recruit and enlist as a portion of the force one Jacob Harmon and his two sons. He, Fry, administered the oath to said Harmon and sons; there being no Bible at hand, he caused them to place their hands on the Union flag while he solemnly administered the oath to be ever faithful and true to the Union. He then ordered them to destroy the bridge across Lick Creek, and the trestle-work, nearly one mile in length, in Greene county, East Tennessee. They soon picked their opportunity, and, under the eye of Captain Fry, put fire to the bridge and trestle-work, and destroyed the same. And whereas the said Harmon and two sons were arrested, placed in a rebel prison, were tried by a rebel court-martial, convicted, and Harmon and one son hung till dead, near the town of Knoxville, East Tennessee, on the seventeenth of December, eighteen hundred and sixty-one (the other son having contracted disease while in prison, died); and whereas the said Harmon did employ counsel to defend himself and sons, for which he executed his notes to said attorneys, for the sum of three thousand dollars, and did give said parties a lien or mortgage upon his real estate to secure the same; and whereas on the twenty-seventh day of July, eighteen hundred and sixty-eight, a decree of sale of said land was ordered, for the sum of four thousand one hundred and ninety-three dollars and fifty cents, which, if no relief is given, will leave the widow with five children and but little means left whereby to make a support; and whereas it is evident that said Harmon and sons lost their lives in the service of the government, and now, in the name of justice, honor, and humanity, the Congress of the United States is in duty bound to relieve the widow and her children from this debt of oppression, they never having received one cent for the services rendered by her said husband: Therefore,

Preamble.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, directed to pay to Malinda Harmon, the widow of Jacob Harmon, deceased, of Greene county, East Tennessee, the sum of four thousand six hundred and ninety-six dollars and seventy cents, out of any moneys in the treasury not otherwise appropriated.

Payment to Malinda Harmon, widow of Jacob Harmon.

APPROVED, January 21, 1871.

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