

Claims for refunding tax, &c., to be presented within two years, &c.

Actions on claims accruing prior to the passage of this act to be brought in one year.

Provisos.

Internal revenue laws in force after the passage of this act to be revised and prepared for publication.

Number of copies.

See 1873, ch. 314. Post, p. 622.

Repeal of inconsistent acts.

Saving clause.

Proviso.

When this act takes effect.

Regulations in consequence of changes.

June 6, 1872.

Army appropriation for the year ending June 30, 1873.

Commanding general's office, recruiting, &c.

Adjutant-general's department.

and not after; and all claims for the refunding of any internal tax or penalty shall be presented to the commissioner of internal revenue within two years next after the cause of action accrued and not after: *Provided*, That actions for claims, which have accrued prior to the passage of this act, shall be commenced in the courts or presented to the commissioner of internal revenue within one year from the date of said passage: *And provided further*, That where a claim shall be pending before said commissioner the claimant may bring his action within one year after such decision and not after: *And provided further*, That no right of action barred by any statute now in force shall be revived by any thing herein contained.

SEC. 45. That the Secretary of the Treasury is hereby authorized and directed carefully to revise and prepare for publication the internal-revenue laws in force after the passage of this act, with amendments incorporated in their proper places, conveniently arranged for reference, and with a proper index; and that the same be printed as soon as practicable by the congressional printer. That ten thousand copies be printed, five thousand for the use of the House of Representatives, two thousand for the use of the Senate, and three thousand for the use of the commissioner of internal revenue.

SEC. 46. That all acts and parts of acts inconsistent with the provisions of this act are hereby repealed: *Provided*, That all the provisions of said act, shall be in force for levying and collecting all taxes properly assessed, or liable to be assessed, or accruing under the provisions of former acts, the right to which has *has* already accrued, or which may hereafter accrue, under said acts, and for maintaining, continuing, and enforcing liens, fines, penalties, and forfeitures incurred under and by virtue thereof. And this act shall not be construed to affect any act done, right accrued, or penalty incurred under former acts, but every such right is hereby saved; and all suits and prosecutions for acts already done in violation of any former act or acts of Congress relating to the subjects embraced in this act may be commenced or proceeded with in like manner as if this act had not been passed: *Provided*, That whenever the duty imposed by any existing law shall cease in consequence of any limitation therein contained before the respective provisions of this act shall take effect, the same duty or tax shall be, and is hereby, continued until such provisions of this act shall take effect; and where any act is hereby repealed, no duty or tax imposed thereby shall be held to cease in consequence of such repeal until the respective corresponding provisions of this act shall take effect.

SEC. 47. That this act shall take effect on the first day of August, eighteen hundred and seventy-two, except where otherwise provided. And the commissioner of internal revenue is hereby authorized to make, with the approval of the Secretary of the Treasury, all such regulations not in conflict with any provision of law as may become necessary by reason of any changes in the internal-revenue laws made by this act.

APPROVED, June 6, 1872.

CHAP. CCCXVI. — *An Act making Appropriations for the Support of the Army for the Year ending June thirty, eighteen hundred and seventy-three, and for other Purposes.*

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 moneys in the treasury not otherwise appropriated, for the support of the army for the year ending June thirtieth, eighteen hundred and seventy-three:

For expenses of the commanding general's office, five thousand dollars.

For expenses of recruiting and transportation of recruits, one hundred and twenty thousand five hundred and eighty dollars.

For contingent expenses of the Adjutant-General's department at the headquarters of military divisions and departments, five thousand dollars.

For the expenses of the signal-service of the army, twelve thousand five hundred dollars. Signal-services.

For pay of the army, and for payment to discharged soldiers for clothing not drawn, twelve million one hundred and five thousand five hundred and ninety-one dollars and thirty-two cents. Pay and clothing for discharged soldiers.

For allowances to officers of the army for transportation of themselves and their baggage, when travelling on duty, without troops, escorts or supplies, two hundred and forty thousand dollars. Transportation for officers.

For general expenses, such as the compensation of witnesses while on court-martial service, and travelling expenses of paymasters' clerks, and postage on letters and packages, and telegrams received and sent by officers of the army on public business, military commissions and courts of inquiry, one hundred thousand dollars. General expenses.

For subsistence of regular troops, engineers, and Indian scouts, two million seven hundred and seventy thousand nine hundred and forty-four dollars. Subsistence.

For regular supplies of the quartermaster's department, to wit: For the regular supplies of the quartermaster's department, consisting of fuel for officers, enlisted men, guards, hospitals, storehouses, and offices; of forage in kind for the horses, mules, and oxen of the quartermaster's department, at the several posts and stations, and with the armies in the field; for the horses of the several regiments of cavalry, the batteries of artillery, and such companies of infantry and scouts as may be mounted, and for the authorized number of officers' horses, including bedding for the animals; of straw for soldiers' bedding; and of stationery, including blank books for the quartermaster's department, certificates for discharged soldiers, blank forms for the pay and quartermaster's departments, and for printing of division and department orders and reports, four million dollars. Quartermaster's department.

For incidental expenses, viz.: For postage and telegrams or dispatches; extra pay to soldiers employed, under the direction of the quartermaster's department, in the erection of barracks, quarters, storehouses, and hospitals, in the construction of roads, and other constant labor, for periods of not less than ten days, under the acts of March second, eighteen hundred and nineteen, and August fourth, eighteen hundred and fifty-four, including those employed as clerks at division and department headquarters; expenses of expresses to and from the frontier posts and armies in the field; of escorts to paymasters and other disbursing officers, and to trains where military escorts cannot be furnished; expenses of the interment of officers killed in action, or who die when on duty in the field, or at posts on the frontiers, or at posts and other places when ordered by the Secretary of War, and of non-commissioned officers and soldiers; authorized office furniture, hire of laborers in the quartermaster's department, including the hire of interpreters, spies, and guides for the army; compensation of clerks to officers of the quartermaster's department; compensation of forage and wagon masters authorized by the act of July fifth, eighteen hundred and thirty-eight; for the apprehension of deserters, and the expense incident to their pursuit; and for the following expenditures required for the several regiments of cavalry, the batteries of light artillery, and such companies of infantry and scouts as may be mounted, namely: the purchase of travelling forges, blacksmiths' and shoeing tools, horse and mule shoes and nails, iron and steel for shoeing, hire of veterinary surgeons, medicines for horses and mules, picket-ropes, and for shoeing the horses of the corps named; also, generally, the proper and authorized expenses for the movement and operations of an army not expressly assigned to any other department, one million two hundred thousand dollars. Incidental expenses of quartermaster's department.
1819, ch. 45.
Vol. iii. p. 488.
1854, ch. 247. § 6.
Vol. x. p. 576.

1838, ch. 162,
§ 10.
Vol. v. p. 257.

For purchase of horses for the cavalry and artillery, and for Indian scouts and for such infantry as may be mounted, three hundred thousand dollars. Cavalry and artillery horses, and Indian scouts.

Transportation.	For transportation of the army, including baggage of the troops when moving either by land or water; of clothing, camp, and garrison equipage from the depots of Philadelphia and Jeffersonville to the several posts and army depots, and from those depots to the troops in the field; of horse equipments and of subsistence stores from the places of purchase, and from the places of delivery under contract to such places as the circumstances of the service may require them to be sent; of ordnance, ordnance stores, and small-arms from the founderies and armories to the arsenals, fortifications, frontier posts, and army depots; freight, wharfage, tolls, and ferriages; the purchase and hire of horses, mules, oxen, and harness, and the purchase and repair of wagons, carts, and drays, and of ships and other sea-going vessels, and boats required for the transportation of supplies and for garrison purposes; for drayage and cartage at the several posts, hire of teamsters, transportation of funds for the pay and other disbursing departments; the expense of sailing public transports on the various rivers, the Gulf of Mexico, and the Atlantic and Pacific; for procuring water at such posts as, from their situation, require it to be brought from a distance; and for clearing roads and removing obstructions from roads, harbors, and rivers to the extent which may be required for the actual operations of the troops in the field, four million dollars.
Public trans- ports. Water.	
Obstructions from roads, har- bors, and rivers.	
Hire, &c., of quarters, huts, repairs, &c.	For hire of quarters for officers on military duty, hire of quarters for troops, of storehouses for the safe-keeping of military stores, of offices, and of grounds for camps, and for summer cantonments, and for temporary frontier stations; for the construction of temporary huts and stables; and for repairing public buildings at established posts, one million two hundred and fifty thousand dollars.
Hospitals.	For construction and repairs of hospitals, one hundred thousand dollars.
Stoves.	For heating and cooking stoves, ten thousand dollars.
Clothing and camp equipage.	For purchase and manufacture of clothing, camp and garrison equipage, and for preserving and repacking stock of clothing, camp, and garrison equipage, and materials on hand at the Schuylkill arsenal and other depots, seven hundred and seventy thousand dollars.
Sales of stores and material.	For the necessary expenses of such sales of stores or material belonging to the army establishment as may be authorized by law, ten thousand dollars.
National cem- eteries.	For establishing and maintaining national military cemeteries, two hundred and fifty thousand dollars.
Contingencies.	For army contingencies, namely, such expenses as are not provided for by other estimates, embracing all branches of the military service, seventy-five thousand dollars.
Medical and hospital supplies, &c.	For purchase of medical and hospital supplies, pay of private physicians employed in emergencies, hire of hospital attendants, expenses of purveying depots, of medical examining boards, and incidental expenses of the medical department, three hundred thousand dollars.
Surgical ap- paratus and ap- pliances for relief of certain disa- bled persons.	For providing surgical apparatus or appliances for the relief of persons disabled in the military and naval service of the United States and not included within the terms of any law granting artificial limbs or other special relief, ten thousand dollars, to be expended under the direction of the Secretary of War: <i>Provided</i> , That a report shall be made to Congress at its next annual session, showing the name and residence of each person relieved, and the nature and cost of the apparatus provided.
Report to Con- gress.	
Army medical museum.	For the Army Medical Museum and medical and other necessary works for the library of the Surgeon-General's Office, ten thousand dollars.
Engineer de- partment at Wil- lett's point.	Engineer department at Willett's point:
Pontoon-boats, &c.	For protection of ponton-boats, remodelling ponton material, and for current expenses of depot, five thousand dollars.

For modification and repair of buildings, five thousand dollars.	Buildings.
For erection of new chapel, five thousand dollars.	
For repairs of instruments for general service of the corps of engineers, ten thousand dollars.	Instruments.
For purchase of siege and mining material, and for simple photographic apparatus for copying maps, one thousand dollars.	Siege, &c., material.
For expenses of trials with torpedoes for harbor and land defence, and material for same, ten thousand dollars.	Trials with torpedoes.
For the ordnance service required to defray the current expenses at the arsenals; of receiving stores and issuing arms and other ordnance supplies; of police and office duties; of rents, tolls, fuel, and lights; of stationery and office furniture; of tools and instruments for use; of public animals, forage, and vehicles; incidental expenses of the ordnance service, including those attending practical trials and tests of ordnance, small-arms, and other ordnance supplies, two hundred thousand dollars.	Ordnance service.
For manufacturing metallic ammunition for small-arms, one hundred and twenty-five thousand dollars.	Metallic ammunition.
For overhauling, preserving, and cleaning new ordnance stores on hand in the arsenals, seventy-five thousand dollars.	Ordnance stores in arsenals.
For sea-coast cannon, and carriages for the same, one hundred and twenty thousand dollars.	Sea-coast cannon.
For experiments and tests of heavy rifled ordnance, two hundred and seventy thousand dollars: <i>Provided</i> , That this appropriation shall be applied to at least three models of heavy ordnance, to be designated by a board of officers to be appointed by the Secretary of War, which report shall include both classes, breech and muzzle loading cannon, and the powder and projectiles necessary for testing the same shall be supplied from stores on hand.	Heavy rifled ordnance; this appropriation, how to be applied.
For constructing and testing Moffat's breech-loading field-pieces, eight thousand dollars; and for testing James Crockett's graduating and accelerating cartridge, and for experimenting with patent metallic cartridge of Willis E. Moore, and other improvements in ammunition, five thousand dollars.	Testing Moffat's breech-loading field-pieces, and improvements in ammunition.
For purchase and manufacture of other ordnance stores to fill requisition of troops, fifty thousand dollars.	Ordnance stores.
For manufacture of arms at the national armory, one hundred and fifty thousand dollars: <i>Provided</i> , That no part of this appropriation shall be expended until a breech-loading system for muskets and carbines shall have been adopted for the military service upon the recommendation of the board to be appointed by the Secretary of War, which board shall consist of not less than five officers, as follows: one general officer, one ordnance officer, and three officers of the line, one to be taken from the cavalry, one from the infantry, and one from the artillery: <i>And provided further</i> , That the system, when so adopted, shall be the only one to be used by the ordnance department in the manufacture of muskets and carbines for the military service; and no royalty shall be paid by the government of the United States for the use of said patent to any of its officers or employees, or for any patent in which said officers or employees may be directly or indirectly interested.	Manufacture of arms; no part to be expended until, &c., breech-loading system for muskets, &c., be adopted by board; to consist of, &c.; system when adopted to be the only one to be used, and no royalty to be paid.
SEC. 2. That hereafter it shall be illegal to brand, mark, or tattoo on the body of any soldier by sentence of court-martial, and the word "corporeal" shall be stricken from the forty-fifth of the rules and articles for the government of the armies of the United States.	Branding, &c., on body of soldier made illegal. Word "corporeal" stricken from, &c.

APPROVED, June 6, 1872.