Provided, That the said drawbridges shall be so constructed as not to interfere with the free or to materially or substantially obstruct the free navigation of said streams, beyond what is necessary in order to carry into effect the rights and privileges hereby granted; and in case of any litigation arising from any obstruction, or alleged obstruction, to the free navigation of said river, the cause may be tried before the district court of the United States of the State of Alabama in which any portion of said obstruction or bridges touches: *And provided also*, That said drawbridges shall be opened promptly, upon reasonable signal, for the passage of boats, and in no case shall unnecessary delay occur in opening the said draw during or after the passage of trains.

Drawbridges, how to be constructed;

litigation,

to be opened promptly:

SEC. 2. That any bridge constructed under this act, and according to its limitations, shall be a lawful structure, and shall be known and recognized as a post-route, upon which, also, no higher charge shall be made for the transmission over the same of the mails, the troops, and the munitions of war of the United States than the rate per mile paid for their transportation over the railroads or public highways leading to said bridges.

to be lawful structures and post-routes; charges.

SEC. 3. That all railway companies desiring to use said bridges shall have and be entitled to equal rights and privileges in the passage of the same, and in the use of the machinery and fixtures thereof, and of all the approaches thereto, under and upon such terms and conditions as shall be prescribed by the Secretary of War, upon hearing the allegations and proofs of the parties in case they shall not agree.

All railroad companies to have equal rights to use the bridges.

SEC. 4. That the right to alter or amend this act so as to prevent or remove all material obstructions to the navigation of said river by the construction of bridges is hereby expressly reserved; and that any bridge or bridges constructed under this act shall be built under and subject to such regulations for the security of the navigation of said river as the Secretary of War shall prescribe; and the said bridges shall be, at all times, so kept and managed as to offer reasonable and proper means for the passage of vessels through and under them; and the said bridges shall be changed, at the cost and expense of the owners thereof, from time to time, as Congress may direct, so as to preserve the free and convenient navigation of said river; and the authority to erect and continue said bridges shall be subject to revocation by law whenever the public good shall, in the judgment of Congress, so require.

This act may be altered, &c.

Bridges how to be built, managed, changed, &c.

APPROVED, December 24, 1872.

CHAP. XIII. — *An Act for the Reduction of Officers and Expenses of the internal Revenue.*

Dec. 24, 1872.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on the first day of July, eighteen hundred and seventy-three, or at such time prior thereto, in the districts respectively, as the commissioner of internal revenue may find practicable, the offices of assessor and assistant assessor of internal revenue shall cease to exist; thereupon all duties imposed by law on assessors and assistant assessors, except as hereinafter otherwise provided, be, and the same are hereby, transferred to and imposed upon collectors of internal revenue, to be performed by them or their deputies; and that all returns and reports required by law to be made to the said assessors and assistant assessors shall be made to the said collectors, or to their deputies; and that each of said assessors shall, prior to the date aforesaid, and at the time set therefor by the commissioner of internal revenue, transfer to such revenue officer as may be designated by the commissioner of internal revenue for that purpose all books, papers, and other property belonging to the government in his possession, or in that of any of his assistant assessors, and shall file with his final account an inventory thereof in detail, with the receipt of said revenue officer there-

Offices of assessor and assistant assessor of internal revenue to cease on or before July 1, 1873:

collectors, &c., to perform their duties:

transfer of books and papers.

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

for; and from the time set for said transfer, his office and that of his assistants shall cease.

Commissioner of internal revenue to make certain assessments, &c., for deficiencies in returns of distilled spirits; 1868, ch. 186, § 20. Vol. xv. p. 133.

SEC. 2. That the commisioner of internal revenue is hereby authorized and required thereafter to make the inquiries, determinations, and assessments of the following taxes, to wit:

For deficiencies imposed by the provisions of section twenty of an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, as amended by subsequent acts.

deposits, &c., in banking business; 1864, ch. 173, § 110. Vol. xiii. p. 277.

Semi-annually, upon the deposits, capital, and circulation of each person, bank, association, company, or corporation engaged in the business of banking, imposed by the provisions of section one hundred and ten of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, as amended and supplemented by subsequent acts.

Upon certain distilled spirits sold without a stamp; 1867, ch. 169, §§ 5, 14. Vol. xiv. pp. 472, 481.

Upon articles provided for in section five, and in the first proviso of section fourteen, of an act entitled "An act to amend existing laws relating to internal revenue, and for other purposes," approved March second, eighteen hundred and sixty-seven.

on tobacco, &c.; 1868, ch. 186, § 60. 1872, ch. 315, § 31. *Ante*, p. 249.

Upon tobacco, snuff, and cigars, provided for in section sixty of an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, as amended by section thirty-one of an act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two.

on legacies and successions, assessments to be certified to, and collected by, collectors.

Upon legacies and successions, and of all other internal-revenue taxes liable to be assessed, or accruing under the provisions of former acts; and the said commissioner shall certify such assessments, when made, to the proper collectors, respectively, who shall proceed to collect and account for taxes so certified in the same manner as assessments on lists are now collected and accounted for.

All special taxes after, &c., to be paid by stamps. Stamps to be procured, and provisions of former laws to apply. 1868, ch. 186, §§ 26, 101. Vol. xv. pp. 137, 165.

SEC. 3. That all special taxes imposed by law, accruing after April thirty, eighteen hundred and seventy-three, including the tax on stills, or worms, shall be paid by stamps denoting the tax, and the commissioner of internal revenue is hereby authorized and required to procure appropriate stamps for the payment of such taxes; and the provisions of sections twenty-six and one hundred and one of an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, and all other provisions of law relating to the preparation and issue of stamps for distilled spirits, fermented liquors, tobacco, and cigars, so far as applicable, are hereby extended, so as to include such stamps, and the commissioner of internal revenue shall have authority to make all needful rules and regulations relative thereto. Every person engaged in any business, avocation, or employment, who is thereby made liable to a special tax, except tobacco peddlers, shall place and keep conspicuously in his establishment or place of business all stamps denoting the payment of said special tax; and any person who shall through negligence, fail to so place and keep said stamp, shall, upon conviction, be sentenced to pay a penalty equal to the special tax for which his business rendered him liable, and the costs of prosecution; but in no case shall said penalty be less than ten dollars. And where the failure to comply with the foregoing provision of law shall be through willful neglect or refusal, then the penalty shall be double the amount above prescribed: *Provided*, That nothing contained in this section shall change, or in any way affect, the liability of any person for exercising or carrying on any trade, business, or profession, or doing any act for the exercising, carrying on, or doing of which a special tax is imposed by law, without the payment thereof.

Penalty for not keeping conspicuously in place of business stamps denoting payment of special tax;

in cases of wilful neglect or refusal.

Proviso.

Collector to keep conspicuously in his office list of names of persons who have paid special taxes, &c.

SEC. 4. That each collector of internal revenue shall, under regulations of the commissioner of internal revenue, place and keep conspicuously in his office, for public inspection, an alphabetical list of the names of all persons who shall have paid special taxes within his district, and shall state thereon the time, place, and business for which such special taxes have been paid.

Returns of persons engaged in banking, &c., to be made semi-annually, in duplicate. Vol. xiii. p. 278.

SEC. 5. That section one hundred and ten of an act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, as subsequently amended, be so amended that the returns therein required to be made shall be made and rendered semi-annually on the first day of December and the first day of June, in duplicate; one copy of which shall be transmitted to the collector of the proper district, and one copy to the commissioner of internal revenue.

Amendments of 1868, ch. 186 Vol. xv. p. 125.

SEC. 6. That the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, as amended by subsequent acts, be further amended as follows, to wit:

Section 5. Statements as to stills and distilling apparatus.

That section five be amended so that the duplicate statement therein required to be retained by the assistant assessor of the district shall, from and after the time when the office of said assistant assessor shall cease, be transmitted by the collector to the commissioner of internal revenue.

Section 19. Returns of materials used and spirits produced.

That section nineteen be amended so that one of the duplicate returns therein required to be sent to the assistant assessor of the district shall, from and after the time when the office of said assistant assessor shall cease, be transmitted by the collector to the commissioner of internal revenue.

Section 28. Commission to collector on amount of tax on distilled spirits. Proviso.

That section twenty-eight be so amended that all of the additional commission of one-half of one per centum therein allowed shall be paid to the collector receiving the tax on all spirits produced after the office of the assessor shall cease under the provisions of this act: *Provided*, That the total net compensation of collectors as now fixed by law shall not be thereby increased.

Section 59. Forfeiture of peddlers' goods.

That section fifty-nine be so amended that in case any peddler refuses to exhibit a proper certificate from the collector of his or her district, and fails to show cause why the property seized shall not be forfeited, proceedings for its forfeiture shall be taken and had under the general provisions of the internal-revenue laws relating to forfeitures.

Regulations of commissioner.

That the provisions of section one hundred and three be extended and made applicable to the provisions of this act.

Repeal of 1872, ch. 315, §43, *Ante*, p. 257, reducing internal revenue districts, &c.

SEC. 7. That section forty-three of an act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two, be, and the same is hereby, repealed.

Collectors to give additional bond.

SEC. 8. That the commissioner of internal revenue shall, under the direction of the Secretary of the Treasury, require that each collector of internal revenue shall, before entering upon the duties prescribed by this act, give additional bond, conditioned that said collector shall faithfully perform the duties of his office according to the provisions of existing laws or of laws hereafter enacted.

Commissioner to designate a head of division as chief clerk of bureau.

SEC. 9. That the commissioner of internal revenue be, and hereby is, authorized to designate one of the heads of division as chief clerk of the bureau without additional compensation.

APPROVED, December 24, 1872.