Feb. 21, 1873.

CHAP. CLXXIII. — *An Act to remit the Excise Taxes upon Alcohol used by Universities and Colleges for scientific Purposes.*

Excise taxes upon alcohol used by scientific institutions and colleges may be remitted.

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 to grant permits to incorporated or chartered scientific institutions or colleges of learning to withdraw alcohol in specified quantities from bond without payment of the internal-revenue tax on the same, or on the spirits from which the alcohol has been distilled, for the sole and exclusive purpose of preserving specimens of anatomy, physiology, or of natural history belonging to such institutions, or for use in any chemical laboratory of such institutions: *Provided*, That application for permits shall be made by the presidents or curators of such institutions, who shall file a bond for double the amount of the tax on the alcohol to be withdrawn, with two good and sufficient sureties, to be approved by the commissioner of internal revenue, and conditioned that the whole quantity of alcohol so withdrawn from bond shall be used for the purposes above specified, and for no other; and that the said presidents and curators shall comply with such other requirements and regulations as the Secretary of the Treasury may prescribe. And if any alcohol so obtained shall be used by any officer, as aforesaid, of such institutions for any purposes other than that above specified, then the said officers or sureties shall pay the tax on the whole amount of alcohol withdrawn from bond, together with a like amount as a penalty in addition thereto.

Who to make application and give bond.

Penalty if the alcohol is used except for the specified purposes.

Approved, February 21, 1873.

Feb. 21, 1873.

CHAP. CLXXIV. — *An Act authorizing the Nomination and Appointment to the retired List of the Navy of certain Volunteers on the active List of the Navy, who are disabled in Consequence of Wounds received during the late War.*

L. R. Chester may be appointed master upon the retired list of the navy.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the President of the United States be, and is hereby, authorized to nominate, and, by and with the advice and consent of the Senate, to appoint upon the retired list of the navy with the rank of master, L. R. Chester, formerly an acting ensign in the navy.

Approved, February 21, 1873.

Feb. 21, 1873.

CHAP. CLXXV. — *An Act making Appropriations for the Construction, Preservation, and Repairs of certain Fortifications, and other Works of Defense, for the Year ending June thirtieth, eighteen hundred and seventy-four.*

Appropriations for fortifications, &c.

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 fiscal year ending June thirtieth, eighteen hundred and seventy-four, and so far as necessary for the residue of the current fiscal year, for the following fortifications and other works of defense, namely:

Fort Preble. For Fort Preble, Portland harbor, Maine, forty thousand dollars.

Fort Scammell. For Fort Scammell, Portland harbor, Maine, fifty thousand dollars.

Fort Warren. For Fort Warren, Boston harbor, Massachusetts, forty thousand dollars.

Fort Winthrop. For Fort Winthrop, Boston harbor, Massachusetts, fifty thousand dollars.

Fort Independence. For Fort Independence, Boston harbor, Massachusetts, thirty-five thousand dollars.

Fort Adams. For Fort Adams, Newport harbor, Rhode Island, sixty-five thousand dollars.

Fort on Dutch island. For fort on Dutch island, Narragansett bay, Rhode Island, forty thousand dollars.

Fort Schuyler. For Fort Schuyler, East river, New York, sixty-five thousand dollars.

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