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CHAP. 124.—An act relating to soldiers while in the civil service of the United States. March 1, 1879.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all persons who, under and by virtue of the first section of the act entitled "An act supplementary to the several acts relating to pensions", approved March third, eighteen hundred and sixty-five, were deprived of their pensions during any portion of the time from the third of March, eighteen hundred and sixty-five, to the sixth of June, eighteen hundred and sixty-six, by reason of their being in the civil service of the United States, shall be paid their said pensions, withheld by virtue of said section of the act aforesaid, for and during the said period of time from the third of March, eighteen hundred and sixty-five, to the sixth of June, eighteen hundred and sixty-six.

Soldiers in the civil service.
Payment of pensions withheld.

Approved, March 1, 1879.

CHAP. 125.—An act to amend the laws relating to internal revenue. March 1, 1879.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any collector of internal revenue, or any deputy collector or other employee of, or person acting for, such collector, who shall issue any stamp or stamps indicating the payment of any internal-revenue tax, before payment in full therefor has been made to the officer or person issuing the same, shall be deemed guilty of a misdemeanor, and shall be fined for each stamp thus issued an amount equal to the face value thereof, in addition to the liability of the collector on his official bond on account of such stamp; and such collector, deputy collector, or employee shall be dismissed from office.

Internal revenue.
Issuing stamps before payment of tax.
Penalty.

SEC 2. That the Revised Statutes of the United States be amended as follows, namely:

Revised Statutes amended.

That section seven hundred and ninety-seven be amended by adding thereto the following:

R. S. 797, Amended.

"He shall also, at the close of each quarter or within ten days thereafter, report to the Commissioner of Internal Revenue all moneys paid into court on account of cases arising under the internal-revenue laws, as well as all moneys paid on suits on bonds of collectors of internal revenue. The report shall show the name and nature of each case, the date of payment into court, the amount paid on account of debt, tax, or penalty, and also the amount on account of costs. If such money, or any portion thereof, has been paid by the clerk to any internal-revenue officer or other person, the report shall show to whom each of such payments was made; and if to an internal-revenue officer, it shall be accompanied by the receipt of such officer."

Report of money paid into court.
Details.

That section thirty-one hundred and forty-three of the United States Revised Statutes be amended to read as follows:

R. S. 3143, Amended.

"SEC. 3143. Every collector, before entering upon the duties of his office, shall execute a bond for such amount as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties, to be approved by the Solicitor of the Treasury, conditioned that said collector shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; and he shall, from time to time, renew, strengthen, and increase his official bond, as the Secretary of the Treasury may direct, with such further conditions as the said commissioner shall prescribe; and he shall execute a new bond whenever required so to do by the Secretary of the Treasury, with such conditions as may be required by law or prescribed by the Commissioner of Internal Revenue, with not less than five sureties; which new bond shall be in lieu of any former bond or bonds

Collector's bond.
Sureties.
Conditions.
Renewal, etc.