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the Interior shall make all rules and regulations necessary to carry into effect the provisions of this act. rules and regulations.

SEC. 6. That nothing in this act shall be construed to interfere in any manner with the operation of the town-site laws as applicable to these lands: *Provided*, That all claims for entry under said statutes shall be proved up and fully paid for, before the day fixed for the commencement of the public sales provided for in section three of this act. *Proviso.*

SEC. 7. In all cases arising under this act interest at the rate of five per cent per annum shall be computed and paid upon all that part of the purchase money in respect to which time is given for the payment of the same. Interest.

Approved, May 28, 1880.

CHAP. 108.—An act to amend the laws in relation to internal revenue May 28, 1880.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-two hundred and sixty of the Revised Statutes of the United States be amended by striking out the word "double", in the fourteenth line of said section, and inserting after the word "days", in the fifteenth line of said section, the following: "But in no case shall the bond exceed the sum of one hundred thousand dollars". R. S. 3260, Amended. Bond limited.

SEC. 2. That section thirty-two hundred and sixty-two of the Revised Statutes of the United States be amended by adding to the end the words following: *And provided also*, That the collector may at any time, at the discretion of the Commissioner, accept such bond as is authorized to be given by the distiller in lieu of the written consent of the owner of the fee in the case of a distillery erected prior to July twentieth, eighteen hundred and sixty-eight, notwithstanding such distillery has since then been increased by the addition of land or buildings adjacent or contiguous thereto, not owned by the distiller himself in fee; such bond to be for and in respect of such addition only, if the distillery be one which the distiller owns in fee or in respect to which he has procured the written consent of the owner of the fee or other incumbrance, otherwise to be for and in respect of the entire distillery as increased by such addition." R. S. 3262, Amended. Distiller's bond, increase of.

SEC. 3. That section thirty-two hundred and eighty-five of the Revised Statutes of the United States be amended by striking out all after said number and substituting therefor the following: "Evry fermenting-tub shall be emptied at or before the end of the fermenting period; no fermenting-tub in a sweet-mash distillery shall be filled oftener than once in seventy-two hours, nor in a sour-mash distillery oftener than once in ninety-six hours, nor in a rum distillery oftener than once in one hundred and forty-four hours." R. S. 3285, Amended. Fermenting period limited.

SEC. 4. That the joint resolution approved March twenty-eighth, eighteen hundred and seventy-eight, be and the same hereby is, repealed; and that section thirty-two hundred and ninety-three of the Revised Statutes of the United States, as amended by an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by striking out all after the said number, and substituting therefor the following: 1878, Res. 16, Stat., 20, 249, Repealed. R. S. 3293, Amended by act March 1, 1879, amended.

"The distiller or owner of all spirits removed as aforesaid to the distillery warehouse shall, on the first day of each month, or within five days thereafter, enter the same for deposit in such warehouse, under such regulations as the Commissioner of Internal Revenue may prescribe. Said entry shall be in triplicate, and shall contain the name of the person making the entry, the designation of the warehouse in which the deposit is made, and the date thereof, and shall be in the following form:

"ENTRY FOR DEPOSIT IN DISTILLERY WAREHOUSE.

"Entry of distilled spirits deposited by ——— ———, in distillery warehouse ———, in the ——— district, State of ———, during the month ending on the ——— day of ———, anno Domini ———.

And the entry shall specify the kind of spirits, the whole number of packages, the marks and serial numbers thereon, the number of gauge or wine gallons, proof-gallons, and taxable gallons, and the amount of tax on the spirits contained in them; all of which shall be verified by the oath of the distiller or owner of the same attached to the entry.

Bond in duplicate.

The said distiller or owner shall at the time of making said entry give his bond in duplicate, with one or more sureties, satisfactory to the collector of the district, conditioned that the principal named in said bond

Tax to be paid within three years.

shall pay the tax on the spirits as specified in the entry, or cause the same to be paid, before removal from said distillery warehouse, and

Penal sum of bond not less than tax.

within three years from the date of said entry; and the penal sum of such bond shall not be less than the amount of the tax on such distilled spirits. One of said entries shall be retained in the office of the collector of the district, one sent to the storekeeper in charge of the ware-

Entries, with whom filed.

house, to be retained and filed in the warehouse, and one sent with duplicate of the bond to the Commissioner of Internal Revenue, to be filed in his office.

New bond, when required.

"A new bond shall be required in case of the death, insolvency, or removal of either of the sureties, and may be required in any other contingency affecting its validity or impairing its efficiency, at the discretion of the Commissioner of Internal Revenue. And in case the distiller or owner fails or refuses to give the bond hereinbefore required, or to renew the same, or neglects to immediately withdraw the spirits and pay the tax thereon, or if he neglects to withdraw any bonded spirits and pay the tax thereon before the expiration of the time limited in the bond,

Collect tax by distraint.

the collector shall proceed to collect the tax by distraint, issuing his warrant of distraint for the amount of tax found to be due, as ascertained by him from the report of the gauger if no bond was given, or from the terms of the bond if a bond was given. But this provision shall not exclude any other remedy or proceeding provided by law.

Loss of spirits.

"If it shall appear at any time that there has been a loss of distilled spirits from any cask or other package hereafter deposited in a distillery warehouse, other than the loss provided for in section thirty-two hundred and twenty-one of the Revised Statutes of the United States, as amended, which, in the opinion of the Commissioner of Internal Revenue, is excessive, he may instruct the collector of the district in which the loss has occurred to require the withdrawal from warehouse of such dis-

Tax, how collected.

tilled spirits, and to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, notwithstanding that the time specified in any bond given for the withdrawal of the spirits entered into warehouse in such cask or package has not expired. If the said tax is not paid on demand, the collector shall report the amount due upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

Distillery warehouse tax payable within three years from date of entry.

"That the tax on all distilled spirits hereafter entered for deposit in distillery warehouses shall be due and payable before and at the time the same are withdrawn therefrom and within three years from the date

Warehousing bonds.

of the entry for deposit therein; and warehousing bonds hereafter taken under the provisions of section thirty two-hundred and ninety-three of the Revised Statutes of the United States shall be conditioned for the payment of the tax on the spirits as specified in the entry before removal from the distillery warehouse, and within three years from the date of said bonds."

R. S. 3294, Amended

SEC. 5. That section thirty-two hundred and ninety-four of the Revised Statutes of the United States, as amended by an act entitled "An act to amend the laws relating to internal revenue", approved March

first, eighteen hundred and seventy-nine, be amended by inserting after the word "casks," in the tenth line thereof, the words "or packages," and by inserting after the word "them," in the thirteenth line thereof, the words "at the time they were deposited in the distillery warehouse; and said entry shall also specify the number of gauge or wine gallons, and of proof-gallons and taxable gallons contained in said casks or packages at the time application shall be made for the withdrawal thereof".

Entry.

SEC. 6. That section thirty-two hundred and eighty-seven of the Revised Statutes of the United States as amended by an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by striking out all after said number, and substituting therefor the following:

R. S. 3287, Amended.
1879, ch. 125, Stat., 20, 336.

"All distilled spirits shall be drawn from the receiving cisterns into casks or packages, each of not less capacity than ten gallons wine-measure, and shall thereupon be gauged, proved, and marked by an internal-revenue gauger, who shall cut on the cask or package containing such spirits, in a manner to be prescribed by the Commissioner of Internal Revenue, the quantity in wine-gallons and in proof-gallons of the contents of such casks or packages, and the particular name of such distilled spirits as known to the trade, that is to say, high-wines, alcohol, or spirits, as the case may be, shall be marked or branded on the head of such cask or package in letters of not less than one inch in length; and the spirits shall be immediately removed into the distillery warehouse, and the gauger shall, in the presence of the storekeeper of the warehouse, place upon the head of the cask or package an engraved stamp, which shall be signed by the collector of the district and the storekeeper and gauger; and shall have written thereon the number of proof-gallons contained therein, the name of the distiller, the date of the receipt in the warehouse, and the serial number of each cask or package, in progressive order, as the same are received from the distillery. Such serial number for evry distillery shall be in regular sequence of the serial number thereof, beginning with number one (No. 1) with the first cask or package deposited therein after July twentieth, eighteen hundred and sixty-eight, and no two or more casks or packages warehoused at the same distillery shall be marked with the same number. The said stamp shall be as follows:

Distilled spirits drawn into packages not less than ten gallons wine-measure.
How gauged, proved, and marked.
Commissioner of Internal Revenue to prescribe marks and brands.
Engraved stamp.

"Distillery-warehouse stamp No. —. Issued by ——— ———, collector, ——— district, State of ———, distillery warehouse of ——— ———, 18—, Cask No. —; contents ——— gallons proof-spirits

"———— ————,
United States Storekeeper

"Attest:

————— ————,
United States Gauger."

SEC. 7. That section thirty-three hundred and ten of the Revised Statutes of the United States be amended by striking out the words "evry distiller at the hour of twelve meridian on the third day after that on which his bond is approved," occurring on the first and second lines thereof, and by inserting in lieu thereof the words:

R. S. 3310, Amended.

"The first fermenting period of evry distiller shall be taken to begin on the day the distiller's bond is approved; and evry distiller at the hour of twelve meridian on the last day of such first fermenting period, or at the same hour on any previous day of such fermenting period on which spirits are distilled".

Fermenting period.

SEC. 8. That section six of an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by inserting after the word "premises", on the twenty-first line thereof, the following: And the Commissioner of Internal Revenue upon the production to him of satisfactory proof of the actual destruction, by accidental fire or other casualty, and without any fraud, collusion, or negligence of the distiller of any spirits in process of

1879, ch. 125, Stat., 20, 340.
Commissioner of Internal Revenue not to assess for deficiency of spirits in case of fire or other casualty.

manufacture or distillation, or before removal to the distillery warehouse, shall not assess the distiller for a deficiency in not producing eighty per centum of the producing capacity of his distillery as established by law when the deficiency is occasioned by such destruction, nor shall he, in such case, assess the tax on the spirits so destroyed.

1879. ch. 125, Stat., 20, 341.

SEC. 9. That section seven of an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be repealed.

R. S. 3329, Amended.

SEC. 10. That section thirty-three hundred and twenty-nine of the Revised Statutes of the United States be amended by striking out after the word "exported," in the fifty-sixth line, the words "at the rate of seventy cents per proof gallon," and inserting in lieu thereof the word "ninety"; and by striking out the words "in quantities of not less than one thousand gallons," in the third line thereof; and by inserting the word "packages", after the word "casks", in the fifth line thereof.

R. S. 3330, Amended.

SEC 11. That section thirty-three hundred and thirty of the Revised Statutes of the United States be amended by striking out the words "in quantities of not less than one thousand gallons," in the third line, and inserting in lieu thereof the words "or packages".

1879, ch. 125, Stat., 20, 342.

SEC. 12. That section twelve of an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by striking out after the word "liquors", in the sixth line thereof, the words "and no cask or other package, such as is hereinbefore mentioned, in which distilled spirits, wines, or malt liquors have been imported, shall be used to contain domestic distilled spirits, under penalty of the forfeiture of such reused cask or package and the contents thereof."

1879, ch. 125, Stat., 20, 343.

SEC. 13. That section thirteen of an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by striking out after the word "sale", in the eighth line thereof, the following: "Or shall, for such purpose, manufacture, use, or have in possession any cask or package made in imitation of, or intended to be in the similitude of such imported casks or packages, with any imitation of such marks or brands thereon," and by striking out after the word "sold," in the fifteenth line thereof, the word "manufactured".

1879, ch. 125, Stat., 20, 351.

SEC. 14. That section twenty of an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by striking out all after the number of said section and substituting therefor the following:

Withdrawal for export without payment of tax.

That under such regulations and requirements as to stamps, bonds, and other security as shall be prescribed by the Commissioner of Internal Revenue, any manufacturer of medicines, preparations, compositions, perfumeries, cosmetics, cordials, and other liquors, for export, manufacturing the same in a duly constituted manufacturing warehouse, shall be authorized to withdraw, in original packages, from any distillery warehouse, so much distilled spirits as he may require for the said purpose, without the payment of the internal-revenue tax thereon."

Leakage.

SEC. 15. That where spirits are withdrawn from distillery warehouses for transfer to manufacturing warehouses, under the provisions of this act, it shall be lawful, under such rules and regulations and limitations as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for an allowance to be made for leakage or loss by any unavoidable accident, and without any fraud or negligence of the distiller, owner, exporter, carrier, or their agents or employees, occurring during transportation from a distillery warehouse to a manufacturing warehouse.

R. S. 3314, Amended.

SEC. 16. That section thirty-three hundred and fourteen be amended by striking out all after the said number, and substituting the following:

"The books of tax-paid stamps issued to any collector shall be charged to his account at the full value of the tax on the number of gallons represented on the stamps and coupons contained in said books; and

every collector shall make a monthly return to the Commissioner of Internal Revenue of all tax-paid stamps issued by him to be affixed to any cask or package containing distilled spirits on which the tax has been paid, and account for the amount of the tax collected; and when the said collector returns to the Commissioner of Internal Revenue any book of marginal stubs, which it shall be his duty to do as soon as all the stamps contained in the book when issued to him have been used, and accounts for the tax on the number of gallons represented on the stamps and coupons that were contained in said book, there shall be allowed to the collector a commission of one-half of one per centum on the amount of such tax, in addition to any other commission by law allowed: *Provided*, That the total net compensation of collectors as fixed by this title shall not be thereby increased. All stamps relating to distilled spirits, other than the tax-paid stamps, shall be charged to collectors; and the books containing such stamps may be intrusted by any collector to the gauger of the district, who shall make a daily report to the collector of all such stamps used by him and for whom used; and when all the stamps contained in any such book have been issued, the gauger of the district shall return the book to the collector, with all the marginal stubs therein": *Provided*, That all export stamps issued to collectors shall be charged to them as representing the value of ten cents for each stamp, and they shall collect the amount due for such stamps at the rate of ten cents for each stamp issued in such manner and at such time as the Commissioner of Internal Revenue may prescribe, and the Commissioner may, in his discretion, make assessment therefor.

Monthly return.

Commission of one and a half per centum.

Proviso.

Daily report.

Proviso.

Export stamp.

SEC. 17. Whenever the owner of any distilled spirits shall desire to withdraw the same from the distillery warehouse, or from a special bonded warehouse, he may file with the collector a notice giving a description of the packages to be withdrawn, and request that the distilled spirits be regauged; and thereupon the collector shall direct the gauger to regauge the same, and mark upon each package so regauged the number of gauge or wine gallons and proof-gallons therein contained. If upon such regauging it shall appear that there has been a loss of distilled spirits from any cask or package, without the fault or negligence of the distiller or owner thereof, taxes shall be collected only on the quantity of distilled spirts contained in such cask or package at the time of the withdrawal thereof from the distillery warehouse, or special bonded warehouse: *Provided, however*, That the allowance which shall be made for such loss of spirits as aforesaid shall not exceed one proof-gallon for two months, or part thereof, one and one-half gallons for three and four months, two gallons for five and six months, two and one-half gallons for seven and eight months, three gallons for nine and ten months, three and one-half gallons for eleven and twelve months, four gallons for thirteen, fourteen, and fifteen months, four and one-half gallons for sixteen, seventeen, and eighteen months, five gallons for nineteen, twenty, and twenty-one months, five and one-half gallons for twenty-two, twenty-three, and twenty-four months, six gallons for twenty-five, twenty-six, and twenty-seven months, six and one-half gallons for twenty-eight, twenty-nine, and thirty months, seven gallons for thirty-one, thirty-two, and thirty-three months, and seven and one-half gallons for thirty-four, thirty-five, and thirty-six months: *Provided, also*, That the foregoing allowance of loss shall apply only to casks or packages of a capacity of forty or more wine-gallons, and that the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty-gallon cask or package; but no allowance shall be made on casks or packages of less capacity than twenty gallons: *And provided further*, That the proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than one hundred per cent.

Spirits withdrawn from warehouse, regauged.

Proviso.

Allowance for leakage.

Proviso.

Proviso.

Proof.

SEC. 18. That subsection second of section thirty-two hundred and forty-four shall not apply to distillers in registered distilleries who manufacture for their own use wooden stills, but each of said distillers

R. S. 3244, Amended.

shall give notice to the collector of the district in which his distillery is located of each still manufactured before the same is used.

Repeal provisions.

SEC. 19. That all acts and parts of acts inconsistent herewith are hereby repealed.

Approved, May 28, 1880.

May 31, 1880.

CHAP. 113.—An act making appropriations for a deficiency in the appropriations for the payment of pensions for the fiscal year ending June thirtieth eighteen hundred and eighty, and for other purposes.

Deficiency appropriation.

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 payment of pensions for the fiscal year ending June thirtieth, eighteen hundred and eighty, being a deficiency appropriation for said year, and for other purposes:

Army pensions.

PENSION OFFICE.—For pensions for Army invalids, widows, minors, and dependent relatives, survivors of the war of eighteen hundred and twelve, and widows of the war of eighteen hundred and twelve, eight million five hundred thousand dollars.

Navy pensions.

For Navy pensions, to invalids, widows, minors, and dependent relatives, two hundred and twenty-five thousand dollars.

Arrears of pensions.

For the arrears of pensions due on claims in which the pensions were allowed prior to January twenty-fifth, eighteen hundred and seventy-nine, five hundred thousand dollars, the amounts paid out respectively for Army and Navy pensions to be accounted for separately by the proper accounting-officers of the Treasury Department.

Salaries, fees, postage, &c., for departments & bureaus, Washington.

For pay and allowances for salary, fees, for preparing vouchers, rent, fuel light, and postage on official matter directed to the departments and bureaus at Washington, fifteen thousand dollars.

Patent Office Official Gazette. Appropriation.

PATENT OFFICE.—For payment for illustrations of the Patent Office Official Gazette, three thousand two hundred and ninety-nine dollars and twenty-two cents.

Claims of the several States.

1850, ch. 24, Stat., 9, 519.

Swamp lands. 1855, ch. 147, Stat., 10, 634. 1857, ch. 117, Stat., 11, 251.

For continuing the work of adjusting and settling the claims of the several States, under the act of Congress approved September twenty-eighth, eighteen hundred and fifty, and the acts supplemental thereto and amendatory thereof, for swamp lands, including all claims for swamp-land indemnity, under the acts of March second, eighteen hundred and fifty-five, and March third, eighteen hundred and fifty-seven, and other acts, five thousand dollars.

Appropriation.

Whaling barks "Mount Wallaston" and "Vigilant." Appropriation.

MISCELLANEOUS.—That the Secretary of the Treasury be, and he is hereby, authorized to employ one of the steamers of the Revenue Marine, now on the Pacific coast, for the relief of the officers and crews of the whaling barks "Mount Wallaston" and "Vigilant", now imprisoned in the Arctic Ocean; and such sum of money not exceeding six thousand dollars, as may be necessary to properly strengthen and equip such steam-cutter, and to carry out the object of this provision, is hereby appropriated out of any money in the Treasury not otherwise appropriated.

SENATE.

George A. Clarke, pay of.

To pay George A. Clarke for services as messenger in charge of the official reporters' room of the Senate from July first, eighteen hundred and seventy-nine, to June thirtieth, eighteen hundred and eighty, inclusive, one thousand two hundred dollars.

Senate, miscellaneous items.

For miscellaneous items, exclusive of labor, fifteen thousand dollars, for fiscal year ending June thirtieth, eighteen hundred and eighty.

UNITED STATES FISH COMMISSION.

Food-fishes.

PROPAGATION OF FOOD-FISHES.—For continuing the work connected with the propagation of food-fishes, fifteen thousand dollars.