

PRIVATE ACTS OF THE FORTY-SIXTH CONGRESS

OF THE

UNITED STATES,

Passed at the second session, which was begun and held at the city of Washington, in the District of Columbia, on Monday, the first day of December, 1879, and was adjourned without day on Wednesday, the sixteenth day of June, 1880.

RUTHERFORD B. HAYES, President: WILLIAM A. WHEELER, Vice-President, and President of the Senate. ALLEN G. THURMAN was elected President of the Senate *pro tempore* on the seventh of April, 1880. He was again chosen on the sixth day of May, 1880. SAMUEL J. RANDALL was elected Speaker of the House of Representatives on the eighteenth day of March, 1880, and acted as such until the twenty-first day of March, 1880, when he authorized JOSEPH C. S. BLACKBURN to act in his stead as Speaker *pro tempore* for one day. On the twenty-sixth day of April, 1880, Mr. BLACKBURN was appointed Speaker *pro tempore*, to act as such for three days; and on the twenty-fourth day of May, 1880, Mr. BLACKBURN was again appointed Speaker *pro tempore*, to act as such until the return of the Speaker.

CHAP. 3.—An act for the relief of Herman Hulman and Crawford Fairbanks of the city of Terre Haute, Indiana.

Dec. 24, 1879.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Internal Revenue be, and he is hereby, required to adjust and settle the claims for deficiency tax assessed by said Commissioner against said Hulman and Fairbanks, as distillers, for deficiencies which it is claimed occurred at their distillery in said city of Terre Haute during the months of October, eighteen hundred and seventy-eight, and January, eighteen hundred and seventy-nine, upon the following basis, to wit: Said Commissioner shall first ascertain the capacity that was actually used by said distillers during each of said months, which shall be determined by the tubs actually filled and emptied by them during each month. He shall then ascertain the actual amount of grain mashed by them during each of said months, and the yield of spirits per bushel from such grain for each month. He shall next ascertain whether any accidents which were unavoidable occurred during either or both of said months, in the breaking or destruction of machinery or in the scarcity of water at their distillery, which prevented or delayed them in the mashing of grain or in the filling or emptying of tubs at the proper time. If he shall find that any such accidents did occur, he shall next ascertain the amount of loss that said distillers sustained thereby for each of said months. He shall next ascertain if said distillers fully accounted to the government for all the spirits produced by them at their distillery during each of said months, and, if so, whether the amount so produced each month, after deducting from the capacity or amount charged against them all losses and detention sustained by accident as aforesaid, if any accidents occurred, was equal to eighty per centum of the capacity actually used by them for each of said months; and if he shall so find, he shall then abate the assessments, in whole or in part, made against said distillers for said months, which are as follows: For the month of October, a sum not exceeding thirteen thousand one hundred and ninety-eight dollars and fifty cents; and for the month of January, a sum not exceeding five thousand seven hundred and ninety-five dollars and six cents; and no assessment for deficiency tax for these months shall be made against them except as herein provided. But if said Commissioner shall find that said distillers did not make eighty per centum of the capacity used by them during each of said months, after making the proper deductions for accidents as aforesaid, if any occurred, during either or both of said months, then he shall change the assessments made for said months so as to conform them to the amount of deficiency that he shall find due

Deficiency tax assessed against Hulman and Fairbanks adjusted and settled.

Basis of adjustment.

against them for each of said months; and they shall then be assessed by him for the amounts of deficiency so found due against them for each month, and not otherwise.

Approved, December 24, 1879.

Jan. 16, 1880. **CHAP. 6.**—An act for the delivery to Samuel Lord, junior, receiver, of certain bonds now in the Treasury of the United States.

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 is hereby, authorized to deliver up to Samuel Lord, junior, receiver of the President, Directors, and Company of the State Bank of Charleston, South Carolina, the following bonds, now in the Treasury of the United States, to wit: Bonds numbered eight hundred and twelve, eight hundred and twenty-one, eight hundred and thirty-six, and eight hundred and thirty-seven, each for the sum of one thousand dollars, being coupon bonds issued by the State of South Carolina in aid of the Blue Ridge Railroad Company, and signed by R. F. W. Allston, governor, and T. G. Pickens, comptroller-general, under an act of the general assembly of South Carolina, ratified on the twenty-first day of December, eighteen hundred and fifty-four, which were the property of the said The President, Directors, and Company of the State Bank, to be administered by the said Samuel Lord, junior, receiver, as he may be directed by the proper court in South Carolina, under which he holds his appointment of receiver as aforesaid. And the Secretary of the Treasury is hereby authorized and directed to pay to the said receiver of said bank, out of any money in the Treasury not otherwise appropriated, the sum of four hundred and seventy-nine dollars, collected of the coupons for interest on said bonds, and heretofore covered into the Treasury of the United States, to be administered by said receiver as hereinbefore provided.

Appropriation for interest collected.

Samuel Lord, jr., receiver of the State Bank of Charleston, S. C. Bonds to be delivered.

Approved, January 16, 1880.

Jan. 16, 1880. **CHAP. 7.**—An act for the relief of Doddridge and Davis.

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 and directed to pay to Doddridge and Davis, bankers of Corpus Christi, Texas, the sum of one thousand eight hundred and twenty-seven dollars and eighty-nine cents in lieu of check number forty-five thousand nine hundred and twenty-three, on the assistant treasurer of the United States at New York, dated the fifteenth day of October eighteen hundred and seventy-eight, payable to Messrs Doddridge Davis and Caden or order and signed by E. B. Atwood, captain and assistant quartermaster, brevet major United States Army, which check it is claimed was indorsed by said Doddridge Davis and Caden to said Doddridge and Davis and by them, Doddridge and Davis, indorsed, but lost in transmission by mail, to the Marine National Bank of the city of New York was never received by said Marine National Bank and was never paid: *Provided,* That before the payment hereinbefore authorized, the Secretary of the Treasury shall be satisfied that said check has not been paid, and further that the said Doddridge and Davis shall execute a bond of indemnity to the United States, with sufficient sureties, against the claim of the payees in, or the indorsees of, said draft, or the claim of any person or persons in possession of or claiming the same; and also to fully indemnify the United States against all loss and damages in the premises. And the Treasury Department of the United States is hereby prohibited from paying said lost check to any person.

Proviso.

Bond of indemnity.

Prohibits paying lost check to any person.

Doddridge and Davis, of Corpus Christi, Tex. Payment for check lost in the mails authorized.

Approved, January 16, 1880.