

- [46.] Joint resolution authorizing the appointment of Humphrey H. Lemon upon the Capitol police force.

July 7, 1882.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the board of Capitol police be authorized and directed to place upon the roll of the Capitol police, as an additional member thereof, Humphrey H. Lemon, formerly belonging to said force, who was maimed for life while in the discharge of his duties, and that when appointed under the authority of this resolution the said Humphrey H. Lemon be assigned to the duty now performed by him as a watchman in the dome of the Capitol.

Humphrey H. Lemon, appointment as member of Capitol police authorized.

Approved, July 7, 1882.

- [53.] Joint resolution relating to the refunding of certain internal-revenue taxes illegally assessed against and collected from the Detroit House of Correction, in the State of Michigan.

July 28, 1882.

Whereas an internal-revenue tax was assessed against and collected from the Detroit House of Correction, an institution belonging to the State of Michigan, during the years anno Domini eighteen hundred and sixty-three to eighteen hundred and sixty-eight, inclusive, amounting to about the sum of sixteen thousand five hundred and sixty dollars and twenty cents; and

Taxes illegally assessed and collected from Detroit House of Correction.

Preamble.

Whereas said institution was during said time, and still is, exempt from such taxation; and

Whereas the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, is authorized, on appeal made, to remit, refund, and pay back all taxes erroneously or illegally assessed and collected; and

Whereas application has been heretofore made for the refunding of said tax, and by inadvertence the said application was denied; and

Whereas, under the rules adopted and in force in the office of the Commissioner of Internal Revenue, the present Commissioner of Internal Revenue has decided that he cannot reopen and review said decision, inasmuch as it was made by his predecessor in office; Therefore,

*Resolved 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 hereby is, authorized and directed to reopen and reconsider any determination or decision heretofore made by his predecessors in office rejecting the application of the Detroit House of Correction for the refunding of internal-revenue taxes heretofore assessed against and collected from said Detroit House of Correction, and if, in his opinion, said taxes should be refunded, to refund the same; and the money therefor hereby is appropriated out of any moneys in the Treasury not otherwise appropriated.

Commissioner of Internal Revenue directed to review the claim, etc.

Appropriation.

Approved, July 28, 1882.

- [54.] Joint resolution allowing the widow of General Stephen A. Hurlbut, late minister to Peru, one year's salary.

July 28, 1882.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That there be appropriated, out of any money in the Treasury not otherwise appropriated, to be paid to Mrs. Sophronia R. Hurlbut, the widow of General Stephen A. Hurlbut, late envoy extraordinary and minister plenipotentiary of the United States to Peru one year's salary as said minister from August first, eighteen hundred and eighty-one, in addition to all legal allowances, deducting the amount of salary received by said Hurlbut since that date; and also to pay the necessary expenses incurred in the removal of his remains from Peru to the State of Illinois for interment, to be paid under the direction of the Secretary of State.

Sophronia R. Hurlbut, payment to.

Payment of expenses of removal of remains of Stephen A. Hurlbut, late minister to Peru, to State of Illinois, etc.

Approved, July 28, 1882.