AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

ELEVENTH CENSUS.

Eleventh Census.

For salaries and necessary expenses for taking and compiling the results of the Eleventh Census, three million seventy-five thousand dollars, to continue available until exhausted.

Salaries and expenses.
Amount available.

Approved, June 18, 1890.

CHAP. 431.—An act to amend section thirty-three hundred and fifty-four of the Revised Statutes of the United States.

June 18, 1890

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-three hundred and fifty-four of the Revised Statutes of the United States is hereby amended so that it shall read as follows:

Internal revenue.
Fermented liquors.

"SEC. 3354. Every person who withdraws any fermented liquor from any hogshead, barrel, keg, or other vessel upon which the proper stamp has not been affixed, for the purpose of bottling the same, or who carries on, or attempts to carry on, the business of bottling fermented liquor in any brewery or other place in which fermented liquor is made, or upon any premises having communication with such brewery, or any warehouse, shall be liable to a fine of five hundred dollars, and the property used in such bottling or business shall be liable to forfeiture: *Provided, however*, That this section shall not be construed to prevent the withdrawal and transfer of fermented liquors from any of the vats in any brewery, by way of a pipe line or other conduit, to another building or place, for the sole purpose of bottling the same; such pipe line or conduit to be constructed and operated in such manner, and with such cisterns, vats, tanks, valves, cocks, faucets, and gauges, or other utensils or apparatus, either on the premises of the brewery or the bottling house, and with such changes of or additions thereto, and such locks, seals, or other fastenings, and under such rules and regulations as shall be from time to time prescribed by the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury, and all locks and seals prescribed shall be provided by the Commissioner of Internal Revenue, at the expense of the United States: *Provided further*, That the tax imposed in section thirty-three hundred and thirty-nine of the Revised Statutes of the United States shall be paid on all fermented liquor removed from a brewery to a bottling house by means of a pipe or conduit, at the time of such removal, by the cancellation and defacement, by the collector of the district, or his deputy, in the presence of the brewer, of the number of stamps denoting the tax on the fermented liquor thus removed. The stamps thus canceled and defaced shall be disposed of and accounted for in the manner directed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. And any violation of the rules and regulations hereafter prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, in pursuance of these provisions, shall be subject to the penalties above provided by this section. Every owner, agent, or superintendent of any brewery or bottling house who removes, or connives at the removal of, any fermented liquor through a pipe line or conduit, without payment of the tax thereon, or who attempts in any manner to defraud the revenue as above, shall forfeit all the liquors made by and for him, and all the vessels, utensils, and apparatus used in making the same.

R. S., sec. 3354, pp. 654, 655, amended.
Withdrawing from unstamped packages for bottling, or bottling on brewery premises.

Penalty.

Provisos.
Withdrawal by pipe-line to other building for bottling.

Construction, etc., of pipe-line, etc.

Regulations, etc.

Locks and seals.

Tax payable on withdrawal.
R. S., sec. 3339, p. 651.

Disposal of canceled stamps.

Violation of regulations, etc.

Penalties.

Forfeiture.

Approved, June 18, 1890.