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CHAP. 164.—An act to amend the act of May sixth, eighteen hundred and ninety, fixing the rate of interest to be charged on arrearages of general and special taxes now due the District of Columbia, and for other purposes. February 25, 1893.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all persons whose property was involved in suits of law or equity or where minors were owners at the time the arrearages of taxes were received at six per centum, and penalties off, may, within six months from the date of passage of this bill, have the privilege of paying said arrearages of taxes up to July first, eighteen hundred and ninety-two, with remission of penalties, and interest to be computed at the rate of six per centum per annum. Arrears of taxes, D. C. Reduction of penalties in certain cases.

SEC. 2. That all drawback certificates outstanding, issued by the Commissioners of the District of Columbia under the act of June second, eighteen hundred and ninety, shall be receivable for all arrears of general taxes due and unpaid to June thirtieth, eighteen hundred and ninety-two. Drawback certificates receivable for arrears of taxes due up to June 30, 1892. Vol. 26, p. 124.

Approved, February 25, 1893.

CHAP. 165.—An act for the benefit of the State of Kentucky, Logan and Simpson counties and of Louisville, Kentucky, and of Sumner and Davidson counties, Tennessee. February 25, 1893.

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, with the approval of the Secretary of the Treasury, be, and he is hereby, authorized and required to audit and adjust the claims of the sinking fund commissioners of the State of Kentucky, of Logan and Simpson counties in said State, of the city of Louisville, Kentucky, and of Sumner and Davidson counties, Tennessee, for internal revenue taxes collected on railroad dividends on stock and on interest on railroad bonds owned by said counties, and city, respectively, in the Louisville and Nashville Railroad Company and of said State for internal revenue taxes collected and interest on railroad bonds of the railroad from Louisville to Lexington and on dividends on stock of said railroads owned by said State, and due and payable to said boards of sinking fund commissioners, respectively, and to said State, counties, and city, to the extent that such taxes were deducted from any dividends or interest due and payable to such boards, respectively, and which have not been heretofore refunded, and for this purpose, any statute of limitations to the contrary notwithstanding, sections nine hundred and eighty-nine, thirty-two hundred and twenty, thirty-two hundred and twenty-six, thirty-two hundred and twenty-seven, and thirty-two hundred and twenty-eight of the United States Revised Statutes are hereby made applicable and available with the force and effect as if protest and demand for payment had been made within the time prescribed by said sections; and the amounts, when ascertained, as aforesaid, and not heretofore refunded, shall be paid out of the permanent annual appropriation provided for similar claims allowed within the present fiscal year. Kentucky, Logan and Simpson counties, Louisville, Ky., Sumner and Davidson counties, Tenn. Refund of internal-revenue taxes authorized. R. S., secs. 989, 3220, 3226–3228, pp. 185, 618, 619, 620. Payment.

Approved, February 25, 1893.

CHAP. 167.—An act for the further continuance of the publication of the Supplement to the Revised Statutes of the United States. February 27, 1893.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the publication of the Supplement to the Revised Statutes of the United States shall be further continued under the editorial charge of the editor of the existing Supplement and his assistants. Supplement to Revised Statutes. Publication of, continued. Editing.