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make allowance for or redeem such of the stamps, issued under authority of law, to denote the payment of any internal-revenue tax, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected. Such allowance or redemption may be made, either by giving other stamps in lieu of the stamps so allowed for or redeemed, or by refunding the amount or value to the owner thereof, deducting therefrom, in case of repayment, the percentage, if any, allowed to the purchaser thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why the same can not be returned; or, if so required by the said Commissioner, when the person presenting the same can not satisfactorily trace the history of said stamps from their issuance to the presentation of his claim as aforesaid: *Provided*, That documentary and proprietary stamps issued under the provisions of "An Act to provide ways and means for war expenditures, and for other purposes," approved June thirteenth, eighteen hundred and ninety-eight, may be redeemed only when presented in quantities of two dollars or more, face value: *Provided further*, That no claim for the redemption of, or allowance for stamps shall be allowed unless presented within two years after the purchase of said stamps from the Government.

—how made.

—return of spoiled stamps required, etc.

Provisos.
Documentary, etc., stamps.
Vol. 30, p. 451.

Limit of time for redemption.

Decision of Commissioner final.

SEC. 2. That the finding of facts in and the decision of the Commissioner of Internal Revenue upon the merits of any claim presented under or authorized by this Act shall, in the absence of fraud or mistake in mathematical calculation, be final and not subject to revision by any accounting officer.

Repeal.

SEC. 3. That all laws and parts of laws in conflict with any of the provisions of this Act are hereby repealed.

Approved, May 12, 1900.

May 12, 1900.

CHAP. 394.—An Act To grant authority to change the name of the steamship Paris.

Steamship Paris. Change of name authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Navigation is hereby authorized and directed, upon application by the owners, to change the name of the steamship Paris, official number one hundred and fifty thousand six hundred and seventeen.

Approved, May 12, 1900.

May 14, 1900.

CHAP. 469.—An Act To authorize needed repairs of the graveled or macadamized road from the city of Newbern, North Carolina, to the national cemetery near said city.

Newbern, N. C. Preamble.
Vol. 25, p. 215.

Whereas by an Act of Congress, chapter five hundred and one, United States Statutes at Large, Fiftieth Congress, the sum of twenty thousand dollars was appropriated for the construction of a graveled or macadamized road from the city of Newbern, North Carolina, to the national cemetery near said city; and

Whereas the said sum of money was expended by the United States in the construction of said road; and

Whereas the said road is in great need of repairs in order to keep up and preserve the same, and such repairs are absolutely necessary for the said purpose: Therefore,

Repair of road to national cemetery authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of six thousand dollars be, and the same is hereby, appropriated, out of any moneys