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Date of payment of tax.

excepting the land-grant lands and the shops as hereinafter otherwise provided, and the payment of the said tax as to each Territory shall be made on or before the first day of December of every year after nineteen hundred and two, until it shall have been admitted into the United States of America as a State; and that upon the admission of the said Territories of New Mexico and Arizona, or either of them, as States, the property hereby authorized to be transferred, situated therein, shall be subject to all the laws and regulations of either of the said States of New Mexico or Arizona, in the same manner and to the same extent as any other railroad property situated therein. The payment of the said one hundred and seventy-five dollars a mile shall not extend to or apply to any of the land-grant lands owned by the said Santa Fe Pacific Railroad Company which are in no wise connected with the right of way and station grounds of said company, said land-grant lands to remain as now chargeable with taxes as assessed and collected under and by virtue of the laws of the said Territories of New Mexico and Arizona, and the shops situated at Albuquerque, New Mexico, including the machinery therein, and the lands upon which the same are situated, shall be assessed separately, and the taxes thereon paid annually according to the laws of New Mexico.

Land-grant lands excepted.

Shops at Albuquerque.

Date of sale.

SEC. 3. That the sale or lease herein authorized shall be made on or before January first, nineteen hundred and four; otherwise this Act shall become inoperative for all purposes.

Amendment.

SEC. 4. That Congress shall at all times have power to alter, amend, or repeal this Act.

Approved, June 27, 1902.

June 27, 1902.

[Public, No. 178.]

CHAP. 1160.—An Act To provide for refunding taxes paid upon legacies and bequests for uses of a religious, charitable, or educational character, for the encouragement of art, and so forth, under the Act of June thirteenth, eighteen hundred and ninety-eight, and for other purposes.

Legacy taxes for religious, etc., purposes. Refunding of.

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, under appropriate rules and regulations to be prescribed by him, be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the corporations, associations, societies, or individuals as trustees or executors, such sums of money as have been paid by them as taxes upon bequests or legacies for uses of a religious, literary, charitable, or educational character, or for the encouragement of art, or legacies or bequests to societies for the prevention of cruelty to children, under the provisions of section twenty-nine of the Act entitled "An Act to provide ways and means to meet war expenditures, and for other purposes," approved June thirteenth, eighteen hundred and ninety-eight.

Vol. 30, p. 464.

Refund of export bills of lading taxes.

SEC. 2. That the Secretary of the Treasury, under rules and regulations to be prescribed by him, be, and he is hereby, authorized and directed to refund, out of any money in the Treasury not otherwise appropriated, sums paid for documentary stamps used on export bills of lading, such stamps representing taxes which were illegally assessed and collected.

Refund of legacy tax on contingent interests.
Vol. 30, p. 464.
Vol. 31, p. 946.

SEC. 3. That in all cases where an executor, administrator, or trustee shall have paid, or shall hereafter pay, any tax upon any legacy or distributive share of personal property under the provisions of the Act approved June thirteenth, eighteen hundred and ninety-eight, entitled "An Act to provide ways and means to meet war expenditures, and for other purposes," and amendments thereof, the Secretary of the Treasury be, and he is hereby, authorized and directed to refund, out of any money in the Treasury not otherwise appropriated, upon proper application being made to the Commissioner of Internal Revenue,

under such rules and regulations as may be prescribed, so much of said tax as may have been collected on contingent beneficial interests which shall not have become vested prior to July first, nineteen hundred and two. And no tax shall hereafter be assessed or imposed under said Act approved June thirteenth, eighteen hundred and ninety-eight, upon or in respect of any contingent beneficial interest which shall not become absolutely vested in possession or enjoyment prior to said July first, nineteen hundred and two.

No tax on contingent interests not vested.

SEC. 4. That taxes which shall have accrued before the taking effect of the Act of April twelfth, nineteen hundred and two, entitled "An Act to repeal war-revenue taxation, and for other purposes," and since July first, nineteen hundred, upon securities delivered or transferred to secure the future payment of money, are hereby remitted.

Taxes on collaterals remitted.
Ante, p. 96.

Approved, June 27, 1902.

CHAP. 1161.—An Act To authorize the Minneapolis, Superior, Saint Paul and Winnipeg Railway Company, of Minnesota, to build and maintain a railway bridge across the Mississippi River.

June 27, 1902.
[Public, No. 179.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Minneapolis, Superior, Saint Paul and Winnipeg Railway Company, a corporation duly incorporated and existing under and by virtue of the laws of the State of Minnesota, be, and is hereby, authorized to construct and maintain by itself or through its assignees a railway bridge across the Mississippi River at a point suitable to the interest of navigation between the villages of Champlin and Anoka, in the State of Minnesota. Said bridge shall be constructed to provide for passage of railway trains, and for transmission of the mails at such legal rates of toll as may be fixed by said railroad company, or its transferees, and approved by the Secretary of War.

Mississippi River, Minn.
Minneapolis, Superior, Saint Paul and Winnipeg Railway Company may bridge.
Location.
Toll.

SEC. 2. That said bridge built under this Act and subject to its limitations shall be a lawful structure, and shall be recognized and known as a post route, upon which also no higher charge shall be made for the transmission over the same of the mails, the troops, and munitions of war of the United States than the rate per mile paid for the transportation over the railroad or public highways leading to the said bridge, and shall enjoy the rights and privileges of other post-roads in the United States; and equal privileges in the use of said bridge shall be granted to all telegraph and telephone companies; and the United States shall have the right of way across said bridge and its approaches for postal telegraph purposes: *Provided*, That the bridge herein authorized to be constructed shall be so kept and managed by the company owning or operating it as to afford proper ways and means for the passage through or under it of vessels, barges, or rafts at all times, both by day and by night; and if said bridge be constructed as a drawbridge, the draw shall be opened promptly upon reasonable signal for the passage of boats; and upon whatever kind of bridge is built there shall be displayed from sunset to sunrise, at the expense of said company, such lights and signals as the Light-House Board shall prescribe.

Lawful structure and post route.
Telegraph, etc., rights.
Proviso.
Unobstructed navigation.
Drawbridge.
Lights, etc.

SEC. 3. That if said bridge erected and maintained under the authority of this Act shall at any time unreasonably obstruct the free navigation of said river, or shall, in the opinion of the Secretary of War, unreasonably obstruct such navigation, he is hereby authorized to cause such change or alteration of said bridge to be made as will effectually obviate such obstruction; and such alteration shall be made and all such obstructions be removed at the expense of the owners or operators of said bridge; and in case of any litigation arising from the

Changes.