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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.

obstruction or alleged obstruction to the free navigation of said river, the case may be brought in the district court of the United States for the district of Minnesota: *Provided*, That nothing in this Act shall be so construed as to repeal or modify any of the provisions of law now existing in reference to the protection of the navigation of rivers, or to exempt said bridge from the operation of same.

Proviso. Protection to navigation.

Use by other companies.

SEC. 4. That all railroad companies desiring to use the said bridge shall have and be entitled to equal rights and privileges relative to the passage of railway trains over the same and the approaches thereto upon the payment of a reasonable compensation for such use, which compensation may be different in case of different railways. In case of disagreement as to compensation for the use of said bridge the difference shall be determined by the Secretary of War upon hearing the allegations and proof of the parties in interest.

Secretary of War to approve plans, etc.

SEC. 5. That the bridge authorized to be constructed under this Act shall be built and located under and subject to such regulations for the security of navigation of said river as the Secretary of War shall prescribe; and to secure that object the said company or corporation shall submit to the Secretary of War, for his examination and approval, a design and drawing of said bridge, and a map of the location, giving, for the space of one mile above and one mile below the proposed location of the bridge, the topography of the bank of the river, with shore line at high and low water, the direction and strength of the currents at all stages, and the soundings accurately showing the bed of the stream, the location of any other bridge or bridges, and shall furnish such other information as may be required for a full and satisfactory understanding of the subject. And until said plans and location of the bridge are approved by the Secretary of War the bridge shall not be built; and should any change be made in the plan of said bridge during the process of construction or after completion, such change shall be subject to the approval of the Secretary of War.

Time of construction.

SEC. 6. That this Act shall be null and void if actual construction of the bridge herein authorized be not commenced within one year and completed within four years from the date hereof.

Amendment.

SEC. 7. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, June 27, 1902.

June 28, 1902.
[Public, No. 180.]

CHAP. 1299.—An Act To amend an Act entitled "An Act making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes," approved June thirteenth, nineteen hundred and two.

Cumberland River, Tenn. Improvement of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes," approved June thirteenth, nineteen hundred and two, be, and the same is hereby, amended so that the two paragraphs thereof providing for the improvement of the Cumberland River, Tennessee, below Nashville, and of the Cumberland River, Tennessee, above Nashville, shall read as follows:

Ante, p. 358.

Lock and dam at Harpeth Shoals.

"Improving Cumberland River, Tennessee, below Nashville: For the completion of the lock and dam at Harpeth Shoals and for maintenance, one hundred and eighty thousand dollars.

Lock and Dam No. 1.

"Improving Cumberland River, Tennessee, above Nashville: Continuing improvement, and for maintenance, two hundred thousand dollars, of which so much as may be necessary shall be used for the completion of Lock and Dam Numbered One. And the Secretary of

Water-power leases, etc.