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year, the said light station shall be delivered to the United States and shall be placed under the control of the Light-House Board, who shall be required, under the direction of the Secretary of Commerce and Labor, to maintain and operate the said light station in accordance with such regulations as may be prescribed by said Board and at the expense of the United States for a period of four years. That at the expiration of five years after the date when the said light station shall have been completed and lighted, and which period shall embrace the one year during which the said light station shall have been maintained by said Eells, if the said light-house structure shall be in a substantial and secure condition and in all respects sufficient for the purpose of a light-house at the place where located, and such fact shall be so certified by the Secretary of Commerce and Labor, then and in such event the said Albert F. Eells or his assigns or legal representatives shall be authorized to demand from the United States the sum of five hundred and ninety thousand dollars: *Provided*, That if the said Eells and his associates shall fail to construct the said light-house in accordance with the terms hereof, or shall fail to maintain and operate the same for one year, or if at the end of said five years the said structure shall not be in a substantial and satisfactory condition as hereinbefore provided, then and in such event neither the said Eells or his associates or their heirs or personal representatives or successors shall be entitled to demand or receive from the United States any compensation whatever in whole or in part by reason of any act or acts done in pursuance hereof: *Provided further*, That if the said light-house shall not be accepted that the same shall not be used by the United States.

Payment.

Provisos.
No pay in case of nonfulfillment of contract, etc.

Not to be used unless accepted.

Approved, April 28, 1904.

CHAP. 1815.—An Act To amend the law relating to taxation in the District of Columbia.

April 28, 1904.
[H. R. 8690.]
[Public, No. 247.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, beginning with the fiscal year commencing July first, nineteen hundred and four, the board of personal tax appeals of the District of Columbia shall convene on the first Monday in February of each year, and continue in session to and including the second Monday in March of each year, instead of convening on the fifteenth day of November and continuing in session until the fifteenth day of December in each year, as now provided by law.

District of Columbia.
Session of the board of personal tax appeals changed.
Vol. 32, p. 617.

SEC. 2. That the Act of Congress approved July first, nineteen hundred and two, entitled "An Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes," is hereby amended as follows:

Dealers in general merchandise.
Vol. 32, p. 619, amended.

Strike out paragraph three of section six and insert in lieu thereof the following:

"Dealers in general merchandise of every description shall pay to the collector of taxes of the District of Columbia one and one-half per centum on the average stock in trade for the preceding year.

Tax on stock in trade.

"After the passage of this Act it shall be unlawful for any person or persons entering the District of Columbia subsequent to June thirtieth in each year and establishing a place of business for the sale of goods, wares, or merchandise, either at private sale or at auction, or engaging in the business of common carrier by vessels, ships, or boats, to conduct such business until a sworn statement of the value of such stock, vessels, ships, and boats has been filed with the assessor of the District of Columbia, who shall thereupon render a bill for the

Statement of stock before conducting business.

Common carrier by vessels, etc., added.

unexpired portion of the fiscal year at the same rate as other personal taxes are levied: *Provided*, That this shall not apply to vessels, ships, or boats if it shall be made to appear by affidavit that any vessel, ship, or boat has been assessed for taxation and the taxes paid elsewhere.

Proviso. Exception.

Reassessment.

"The assessor is hereby authorized to reassess said stock whenever in his judgment it has been undervalued. The goods, wares, and merchandise of any person or persons who shall fail to pay the tax required by this paragraph within three days after beginning business shall be subject to distraint, and it shall be the duty of the assessor to place bills therefor in the hands of the collector of taxes, who shall seize sufficient of the goods of the delinquent to satisfy said tax: *Provided*, That said owner shall have the right of redemption within thirty days on payment of said tax, to which shall be added a penalty of one per centum, together with the costs of seizure. The collector shall sell such goods as are not redeemed at public auction, after advertisement for the three days preceding said sale."

Seizure for unpaid taxes.

Proviso. Redemption.

Street railroads to pay on receipts in the District.

That that part of the proviso in paragraph five, section six, relating to street railroads "shall be construed to mean that all street railroad companies shall pay four per centum per annum on their gross receipts within the District of Columbia and other taxes as provided by existing law."

Tax on real estate title companies added. Vol. 32, p. 619, amended.

Strike out paragraph six of section six and substitute following therefor: "All companies, incorporated or otherwise, who guarantee the fidelity of any individual or individuals, such as bonding companies, and all companies who furnish abstracts of titles to real property, or who insure real estate titles, shall pay to the collector of taxes of the District of Columbia one and one-half per centum of their gross receipts in the District of Columbia."

In section six, at the end of paragraph seven, add—

Savings banks taxed on gross earnings less interest to depositors. Vol. 32, p. 619, amended.

"That hereafter, beginning with the fiscal year commencing July first, nineteen hundred and four, incorporated savings banks paying interest to their depositors shall, through their president or cashier, make report under oath to the board of personal tax appraisers on or before the first day of August in each year as to the amount of their gross earnings, less the amount paid as interest to their depositors for the preceding year ending June thirtieth, and shall pay thereon to the collector of taxes of the District of Columbia four per centum per annum."

In section six the proviso of paragraph eight is hereby amended so as to read as follows:

Tax on capital stock. Business companies receiving no special franchise not included. Vol. 32, p. 620, amended.

"*Provided*, That nothing in this paragraph contained shall be construed to include business companies which, by reason of or in addition to incorporation receive no special franchise or privilege; but all such corporations shall be rated, assessed, and taxed as individuals conducting business in similar lines are rated, assessed, and taxed."

Section six, paragraph nine, is hereby amended so as to read as follows:

Building associations tax reduced. Vol. 32, p. 620, amended.

"Building associations in the District of Columbia shall pay to the collector of taxes of the District of Columbia two per centum per annum on their entire gross earnings for the preceding year ending June thirtieth."

In section six the second portion of paragraph ten is hereby amended so as to read as follows:

Exemptions modified.

"Second. Libraries, schoolbooks, wearing apparel, and all family portraits."

In section six, at the end of paragraph twelve, add—

Distrained goods. Vol. 32, p. 621, amended. Custody.

"That hereafter when the collector of taxes shall distrain any goods and chattels in order to enforce payment of taxes levied under the aforesaid Act, approved July first, nineteen hundred and two, the goods and chattels so seized shall be kept in a safe and convenient

place until the day of the sale thereof; and the sale of said goods and chattels shall be at public auction, at such place as the collector of taxes may designate: *Provided, however*, That no such goods and chattels shall be sold upon any bid not sufficient to meet the amount of tax, penalty, and costs; but in case the highest bid therefor is not sufficient to meet the amount of tax, penalty, and costs thereon, said property thereupon shall be bid off by the said collector of taxes in the name of and by the District of Columbia, and the Commissioners of the District of Columbia may sell the same at private sale to satisfy the tax, penalty, and cost thereafter without further notice."

Sale at public auction.

Proviso.
Private sale if bids insufficient to pay taxes, etc.

In section seven, paragraph thirty-eight, at the end thereof, add—

"That hereafter it shall be unlawful for the licensee, owner, proprietor, or any employee of a licensee, owner, or proprietor of any barroom, or any other establishment in the District of Columbia in which intoxicating liquors of any kind are sold, to sell, give, or dispense in any manner intoxicating liquors of any kind to any person under the age of twenty-one years.

Barrooms.
Sale of intoxicating liquors to minors forbidden.
Vol. 32, p. 627, amended.

"Any person knowingly violating the provisions of this paragraph shall be amenable to a fine of twenty-five dollars or imprisonment for thirty days, or both, in the discretion of the court; and in addition to such penalty the license for the place in which such intoxicating liquors were sold to a minor shall be revoked."

Penalty.

Section seven, paragraph forty-five, is hereby amended by adding thereto the following:

"That hereafter proprietors of bowling alleys in the District of Columbia shall pay to the collector of taxes of said District an annual license tax of twelve dollars for each alley."

Bowling alleys.
License tax.
Vol. 32, p. 628 amended.

SEC. 3. That all Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed.

Repeal.

Approved, April 28, 1904.

CHAP. 1816.—An Act Confirming the removal of restrictions upon alienation by the Puyallup Indians of the State of Washington of their allotted lands.

April 28, 1904.
[H. R. 9891.]
[Public, No. 248.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of Congress approved March third, eighteen hundred and ninety-three (Twenty-seventh Statutes, page six hundred and thirty-three), authorizing the sale of the Puyallup allotted lands, with restriction upon alienation "for a period of ten years from the date of the passage" thereof, shall be taken and construed as having expressed the consent of the United States to the removal of restriction upon alienation by said Puyallup Indians to their allotted lands from and after the expiration of said period shall be given effect of having been made without any restrictions upon the power of the allottee to alienate his land.

Puyallup Indians, Washington.
Removal of restrictions upon alienation of allotted lands of.
Vol. 27, p. 633.

Approved, April 28, 1904.

CHAP. 1817.—An Act To amend an Act to prohibit the passage of special or local laws in the Territories, to limit the Territorial indebtedness, and for other purposes.

April 28, 1904.
[H. R. 11122.]
[Public, No. 249.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of Congress approved July thirteenth, eighteen hundred and eighty-six, and the Act of Congress approved June nineteenth, nineteen hundred and two, entitled "An Act to prohibit the passage of local or special laws in the Territories of the United States, to limit Territorial indebtedness, and

Oklahoma Territory.
Issuance of school bonds.
Vol. 24, p. 171.
Vol. 32, p. 392, amended.