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Vol. 36, p. 965, amended.

ment for duties on imports, internal taxes, and all public dues, including special customs deposits; and the Act of March second, nineteen hundred and eleven, entitled "An Act to authorize the receipt of certified checks for duties on imports and internal taxes," is hereby amended accordingly.

Approved, March 3, 1913.

March 3, 1913.
[H. R. 27823.]
[Public, No. 422.]

CHAP. 120.—An Act To provide for refund or abatement under certain conditions of penalty taxes imposed by section thirty-eight of the Act of August fifth, nineteen hundred and nine, known as the special excise corporation-tax law.

Corporation tax.
Vol. 36, p. 116.
Refund of additional tax authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any corporation, joint-stock company, association, or any insurance company subject to the special excise tax provided by section thirty-eight of the Act of August fifth, nineteen hundred and nine, known as the special excise corporation-tax law, which has been or may be compelled to pay or become liable for any additional tax within the provisions of subsection five of said section thirty-eight, which additional tax has been or may hereafter be imposed for a neglect to file a return as provided in said corporation-tax law on or before the first of March of any year, may, within one year after the passage of this act, or within one year after the date of notice of assessment where such notice is given after the passage of this act, make application to the Commissioner of Internal Revenue for a refund of such additional tax.

Payment if neglect unintentional.

And the Commissioner of Internal Revenue, with the advice and consent of the Solicitor of Internal Revenue, is hereby directed to remit, abate, or pay back all such additional taxes in excess of $100 for any single year whenever in any case it appears to his satisfaction that the additional tax was assessed or imposed solely because of a neglect to make a return at the time or times specified in said act, and without any intention or design on the part of any officer of such corporation, joint-stock company, association, or insurance company to hinder or delay the United States in the collection of the tax originally assessed.

Approved, March 3, 1913.

March 3, 1913.
[H. R. 27875.]
[Public, No. 423.]

CHAP. 121.—An Act Authorizing the President to convey certain land to the State of Texas.

Fort Brown, Tex.
Part of reservation conveyed to Texas.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is, in his discretion, hereby, authorized to direct the Secretary of the Interior to convey to the State of Texas, for the use of the State experimental station in connection with the agricultural research and demonstration work, such portions of the old Fort Brown Military Reservation as he may deem advisable:

Proviso.
Reversion.

Provided, That should the State of Texas at any time fail or refuse to use the property herein authorized to be conveyed for the purposes above set out, it shall revert to the United States.

Approved, March 3, 1913.

March 3, 1913.
[H. R. 28635.]
[Public, No. 424.]

CHAP. 122.—An Act To amend section eighty-one of the Act entitled "An Act to codify, revise, and amend the laws relating to the judiciary," approved March third, nineteen hundred and eleven, and for other purposes.

United States courts.
Vol. 36, p. 1111, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section eighty-one of an Act entitled "An Act to codify, revise, and amend the laws re-