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R. S., secs. 3164-3177, 3179-3243, 3346, 3429, 3445-3448, 3450-3463, pp. 606-611, 653, 675, 682-686.
Vol. 20, p. 340.
Vol. 19, p. 248.

to thirty-two hundred and forty-three, thirty-three hundred and forty-six as amended, thirty-four hundred and twenty-nine as amended, thirty-four hundred and forty-five to thirty-four hundred and forty-eight, thirty-four hundred and fifty to thirty-four hundred and sixty-three, all inclusive, of the Revised Statutes of the United States, and all other provisions and penalties of existing law relating to internal revenue so far as applicable, are hereby made to extend to and include and apply to the taxes imposed by this Act and to the articles upon which and to the persons upon whom they are imposed.

In effect July 1, 1913.

SEC. 17. That this Act shall take effect on July first, nineteen hundred and thirteen, except as previously provided in this Act; and except as to its application to the sale or removal of white phosphorus matches by the manufacturers, as to which it shall take effect on January first, nineteen hundred and fifteen.

Exceptions.

Approved, April 9, 1912.

April 13, 1912.
[S. 3475.]
[Public, No. 119.]

CHAP. 77.—An Act Extending the time of payment to certain homesteaders on the Cheyenne River Indian Reservation, in the State of South Dakota, and on the Standing Rock Indian Reservation, in the States of South Dakota and North Dakota.

Cheyenne River and Standing Rock Indian Reservations, S. Dak. and N. Dak.
Homesteaders on ceded lands allowed additional time for payment.
Vol. 35, p. 462.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any person who has heretofore made a homestead entry for land which was formerly a part of the Cheyenne River Indian Reservation, in the State of South Dakota, or the Standing Rock Indian Reservation, in the States of South Dakota and North Dakota, authorized by the Act approved May twenty-ninth, nineteen hundred and eight, may apply to the register and receiver of the land office in the district or districts in which the land is located for an extension of time within which to make payment of any amount that is about to become due, and upon the payment of interest for one year in advance, at five per centum per annum upon the amount due, such payment will be extended for a period of one year, and any payment so extended may annually thereafter be extended for a period of one year in the same manner:

Provisos.
Time for last payment.

Provided, That the last payment and all other payments must be made within a period not exceeding one year after the last payment becomes due by the terms of the Act under which the entry was made; that all moneys paid for interest as herein provided shall be deposited in the Treasury to the credit of the Indians as a part of the proceeds received for the land: *And provided further*, That any entryman who has resided upon and cultivated the land embraced in his entry for the period of time required by law in order to make commutation proof, may make proof, and if the same is approved, further residence and cultivation will not be required: *Provided*, That any and all payments must be made when due unless the entryman applies for an extension and pays interest at five per centum per annum in advance upon the amount due as herein provided, and patent shall be withheld until full and final payment of the purchase price is made in accordance with the provisions hereof.

Commutation allowed.

Conditions.

Forfeiture for nonpayment.

SEC. 2. That failure to make any payment that may be due, unless the same be extended, or to make any extended payment at or before the time to which such payment has been extended as herein provided, will forfeit the entry and the same shall be canceled, and any and all payments theretofore made shall be forfeited.

Valid adverse claims not affected.

SEC. 3. That nothing herein contained shall affect any valid adverse claim initiated prior to the passage of this Act.

Approved, April 13, 1912.