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River and Hell Gate, New York, together with any funds heretofore appropriated for the said improvement and now available, for the removal of Coenties Reef in accordance with the report submitted in House Document Numbered One hundred and eighty-eight, Sixty-third Congress, first session, for the improvement of East River and Hell Gate, New York, to the extent of removing said Coenties Reef: *Provided*, That the work hereby contemplated shall not be commenced until assurance satisfactory to the Secretary of War shall have been received that the city of New York, or other local interests, have made provision for the removal of said rock beyond the depth specified in said project to the depth of forty feet: *And provided further*, That nothing herein contained shall be construed as adopting the said project beyond the removal of said Coenties Reef to the extent and in the manner specified.

Provisos. Conditions.

Limitation.

Approved, March 3, 1915.

March 4, 1915.
[H. J. Res. 398.]
[Pub. Res., No. 68.]

[No. 10.] Joint Resolution To refund under certain conditions a portion of the offers in compromise for failure to make the return required under the Act of October third, nineteen hundred and thirteen, said offers in compromise having been covered into the Treasury, and for other purposes.

Income tax returns. Appropriation refunding corporations compromise payments on account of, in 1913.

Resolved by the Senate and the House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury, on application to the Commissioner of Internal Revenue, be, and is hereby, authorized to refund, out of any money in the Treasury not otherwise appropriated, unto corporations all amounts paid by them into the Treasury of the United States in compromise by such corporations on account of their failure to make report under the requirements of the income-tax law for the income-tax year nineteen hundred and thirteen, so paid in excess of $10; and the Secretary of the Treasury is further authorized to likewise refund as to said tax year any and all amounts exacted and paid into the Treasury of the United States as penalties by corporations required by the law to make income-tax return, but which in their nature are not subject to income tax; and the Secretary is further authorized to likewise refund as to same tax year any and all amounts paid by individuals as penalties on account of their failure to make income-tax returns for said year nineteen hundred and thirteen, as required by law, so paid in excess of $5.

Penalties to individuals, 1913.

Approved, March 4, 1915.

March 4, 1915.
[H. J. Res. 426.]
[Pub. Res., No. 69.]

[No. 11.] Joint Resolution Providing that the Congress of the United States shall participate in the celebration of the opening of The Dalles-Celilo Canal.

Preamble. The Dalles-Celilo Canal.

Whereas The Dalles-Celilo Canal, on the Columbia River, has been under construction by the General Government for a number of years past and is to be opened for traffic on the fifth day of May, nineteen hundred and fifteen; and

Whereas the opening of said canal will mark the completion of a great governmental work in aid of navigation, directly affecting the industry and commerce of a vast section comprising the territory drained by the Columbia River and its tributaries, which event is to be marked by a celebration participated in by the people of the several States of the Northwest: Therefore be it

Congressional Committee authorized to attend opening of.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Congress of the United States participate in such celebration and that a committee of twelve of its Members be appointed to attend and represent the Congress of the United States at said celebration, three to be appointed by the Vice President on behalf of the Senate and nine