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Ascertaining right to allowance.

that any such tax has been paid as aforesaid shall be furnished to the satisfaction of the Commissioner of Internal Revenue by the person claiming the allowance of drawback, and the amount shall be ascertained under such regulations as shall be prescribed from time to time by said commissioner, with the approval of the Secretary of the Treasury.

General tax laws applicable.

SEC. 23. That all administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, are hereby extended to and made a part of this Act, and every person, firm, company, corporation, or association liable to any tax imposed by this Act, or for the collection thereof, shall keep such records and render, under oath, such statements and returns, and shall comply with such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may from time to time prescribe, and every such person, firm, company, corporation, or association who evades or attempts to evade any of the taxes imposed by this Act, or shall fail to truly account for and pay all taxes collected by them under this Act, or any regulations issued thereunder, shall be subject to a penalty of double the amount of the taxes evaded or attempted to be evaded or unlawfully withheld, to be assessed and collected as other penalties incurred under internal-revenue laws are assessed and collected; and for the expense connected with the assessment and collection of the taxes provided by this Act there is hereby appropriated $200,000, or so much thereof as may be required, out of any money in the Treasury not otherwise appropriated; $170,000 to be added to and made a part of the appropriations for "salaries and expenses of collection of internal revenue, nineteen hundred and fifteen; and $30,000 to the appropriation for paper for internal-revenue stamps, nineteen hundred and fifteen."

Records, etc., required.

Double tax for evasions, etc.

Appropriation for expenses.

Collectors, etc.

Paper for stamps.

In effect after passage.

SEC. 24. That the provisions of this Act shall take effect on the day next succeeding the date of its passage, except where otherwise expressly provided: *Provided*, That on the day after the thirty-first day of December, nineteen hundred and fifteen, the taxes levied under this Act shall no longer be levied and collected, but all taxes arising or accruing before said date shall continue to be collectible under the terms of this Act: *Provided, however*, That on and after the first day of January, nineteen hundred and sixteen, the provisions of section thirty-three hundred and thirty-nine of the Revised Statutes, as amended by an Act approved April twelfth, nineteen hundred and two, imposing a tax on fermented liquors shall not be affected by any limitation as to the levying or collecting of the additional tax imposed by this Act on such fermented liquors, but shall then be in full force and effect on and after the said first day of January, nineteen hundred and sixteen. All stamps provided for in this Act unused after the aforesaid date shall be redeemed from the holder thereof, under such rules as the Secretary of the Treasury may prescribe.

Provisos.
Expiration.

Fermented liquors.
Termination of additional tax.

R. S., sec. 3339, p. 651.
Vol. 32, p. 96.

Redemption of unused stamps.

Approved, October 22, 1914.

October 22, 1914.
[H. R. 17825.]

[Public, No. 218.]

CHAP. 332.—An Act To authorize the construction, maintenance, and operation of a bridge across the Saint Francis River, at or near Saint Francis, Arkansas.

Saint Francis River.
Clay County, Mo., may bridge, at Saint Francis.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the county of Clay, a corporation organized and existing under the laws of the State of Arkansas, and the county of Dunklin, a corporation organized and existing under the laws of the State of Missouri, their successors and assigns, be, and they are hereby, authorized to construct, maintain, and operate a bridge and approaches thereto across the Saint Francis River, at or near Saint Francis, Arkansas, at a point suitable to the interests of navigation, in accordance with the provisions of the

Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Construction. Vol. 34, p. 84.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, October 22, 1914.

CHAP. 333.—An Act To authorize Frank H. Gardiner to construct a bridge across the waters of Pistakee Lake and Nippersink Lake at or near their point of intersection.

October 22, 1914. [H. R. 17267.]

[Public, No. 219.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Frank H. Gardiner and his assigns be, and they are hereby, authorized to construct, maintain, and operate a bridge and approaches thereto across the waters of Pistakee Lake and Nippersink Lake at a point suitable to the interests of navigation, at or near their point of intersection, in the county of Lake, in the State of Illinois, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.

Lakes Pistakee and Nippersink.
Frank H. Gardiner may bridge, in Lake County, Ill.

Construction. Vol. 34, p. 84.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, October 22, 1914.

CHAP. 334.—An Act To amend section forty-one hundred and thirty-one of the Revised Statutes of the United States of America as amended by the Act of Congress approved May twenty-eighth, eighteen hundred and ninety-six, relating to the renewal of licenses.

October 22, 1914. [H. R. 16346.]

[Public, No. 220.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section two of section forty-one hundred and thirty-one of the Revised Statutes of the United States as amended by the Act of Congress approved May twenty-eighth, eighteen hundred and ninety-six, relating to the renewal of licenses, be, and is hereby, amended so as to read as follows:

Commerce and navigation.
Vessels of the United States.
R. S., sec. 4131, p. 795, amended.
Vol. 29, p. 188, amended.

"SEC. 2. That all licenses issued to such officers shall be for a term of five years, but the holder of a license may have the same renewed for another five years in the manner prescribed in the rules and regulations of the Board of Supervising Inspectors: *Provided, however,* That any officer holding a license, and who is engaged in a service which necessitates his continuous absence from the United States, may make application in writing for renewal and transmit the same to the board of local inspectors, with his certificate of citizenship, if naturalized, and a statement of the applicant, verified before a consul or other officer of the United States authorized to administer an oath, setting forth the reasons for not appearing in person; and upon receiving the same the board of local inspectors that originally issued such license shall renew the same and shall notify the applicant of such renewal: *Provided further,* That no license as master, mate, or pilot of any class of vessel shall be renewed without furnishing a satisfactory certificate of examination as to color blindness. And in all cases where the issue is the suspension or revocation of such licenses, whether before the local boards of inspectors (of steam vessels), as provided for in section forty-four hundred and fifty of the Revised Statutes, or before the supervising inspector, as provided for in section forty-four hundred and fifty-two of the Revised Statutes, the accused shall be allowed to appear by counsel and to testify in his own behalf. No master, mate, pilot, or engineer of steam vessels licensed under title fifty-two of the Revised Statutes, pages forty-three hundred and ninety-nine to forty-five hundred, shall be liable to draft in

Officers.
Licenses to be for five years.

Provisos.
Applications for renewal while abroad.

Examination for color blindness.

Examinations in cases of suspension, etc.

R. S., secs. 4450, 4452, p. 861.

Exemption from draft.
R. S., Title LII, pp. 852–869.