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appropriations heretofore made toward the acquisition of the present site and the enlargement thereof and the construction of said building are hereby made available toward the acquisition of such new site and the construction of said building upon the new site.

Approved, March 3, 1915.

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**CHAP. 78.**—An Act To amend section thirty-two hundred and forty-six of the Revised Statutes of the United States, as amended by section five of the Act of March first, eighteen hundred and seventy-nine.

March 3, 1915.
[H. R. 12303.]
[Public, No. 266.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section thirty-two hundred and forty-six of the Revised Statutes of the United States, as amended by section five of the Act of March first, eighteen hundred and seventy-nine (Twentieth Statutes, page three hundred and twenty-seven), be, and the same is hereby, amended by adding thereto the following:

Internal revenue special taxes.
R. S., sec. 3246, p. 625, amended.
Vol. 20, p. 334.

"Nor shall any special tax be imposed upon manufacturing chemists or flavoring extract manufacturers for recovering tax-paid alcohol or spiritous liquors from dregs or marc of percolation or extraction, if said recovered alcohol or spiritous liquors be again used in the manufacture of flavoring extracts."

Matter added.

So that said section thirty-two hundred and forty-six of the Revised Statutes of the United States shall read as follows:

"SEC. 3246. Nothing in this chapter shall be construed to impose a special tax upon vintners who sell wine of their own growth, or manufacturers who sell wine produced from grapes grown by others, at the place where the same is made or at the general business office of such vintner or manufacturer: *Provided,* That no vintner or manufacturer shall have more than one office for the sale of such wine that shall be exempt from special tax under this Act; nor shall any special tax be imposed upon apothecaries as to wines or spirituous liquors which they use exclusively in the preparation or making-up of medicines.

Exemption of vintners.

*Proviso.*
Offices restricted.

Apothecaries.

"Nor shall any special tax be imposed upon manufacturing chemists or flavoring extract manufacturers for recovering tax-paid alcohol or spirituous liquors from dregs or marc of percolation or extraction if said recovered alcohol or spirituous liquors be again used in the manufacture of flavoring extracts."

Chemists recovering tax-paid alcohol to be reused.

Approved, March 3, 1915.

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**CHAP. 79.**—An Act To better regulate the serving of licensed officers in the merchant marine of the United States and to promote safety at sea.

March 3, 1915.
[H. R. 16392.]
[Public, No. 267.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That sections forty-four hundred and forty-eight and forty-four hundred and forty-nine of the Revised Statutes of the United States be, and are hereby, amended to read as follows:

Steamboat inspection.

"SEC. 4448. That all officers licensed under the provisions of this title shall assist the inspectors in their examination of any vessels to which such licensed officers belong and shall point out all defects and imperfections known to them in the hull, equipments, boilers, or machinery of such vessel, and shall also make known to the inspectors at the earliest opportunity all accidents or occurrences producing serious injury to the vessel, her equipments, boilers, or machinery, and in default thereof the license of any such officer so neglecting or refusing shall be suspended or revoked.

Licensed officers to assist inspectors, point out defects, etc.
R. S., sec. 4448, p. 861, amended.