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Parties, etc.

existing law. The claimant Indians shall be parties plaintiff and the United States shall be party defendant, and such suits shall on motion of either party be advanced on the docket of the Court of Claims and of the Supreme Court of the United States. The compensation to be paid the attorneys for the claimant Indians shall be determined by the Court of Claims in accordance with terms of the said approved contracts and shall be paid out of any sum or sums found and adjudged to be due said Indians: But in no event shall said compensation exceed 10 per centum of the amount of the respective judgments, nor exceed $25,000 for the Indians residing on each respective reservation: *Provided, however*, That said compensation shall not exceed $25,000 for the Nez Perce Nation or Tribe of Indians residing on both the Lapwai and Colville Indian Reservations, nor exceed 10 per centum of the amount of any judgments rendered in favor of said Nez Perce Nation or Tribe, said compensation to be exclusive of all actual and necessary expenses in prosecuting said suits. The balance of any such judgments shall be placed in the Treasury of the United States to the credit of the Indians entitled thereto and draw interest at the rate of 4 per centum per annum.

Compensation to attorneys limited.

Proviso. Attorney for Nez Perces.

Judgments placed to credit of Indians.

Approved, March 13, 1924.

March 13, 1924.
[H. R. 6901.]
[Public, No. 43.]

CHAP. 55.—An Act To amend section 252 of the Revenue Act of 1921 in respect of credits and refunds.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second proviso of subdivision (a) of section 252 of the Revenue Act of 1921 as amended by the Act entitled "An Act to amend the Revenue Act of 1921 in respect to credits and refunds," approved March 4, 1923, is amended to read as follows: "*Provided further*, That if the taxpayer has, within five years from the time the return for the taxable year 1917 was due, filed a waiver of his right to have the taxes due for such taxable year determined and assessed within five years after the return was filed, or if he has, on or before June 15, 1924, filed such a waiver in respect of the taxes due for the taxable year 1918, then such credit or refund relating to the taxes for the year in respect of which the waiver was filed shall be allowed or made if claim therefor is filed either on or before April 1, 1925, or within two years from the time the tax was paid."

Income tax.
Vol. 42, p. 1505, amended.
Credit or refund for excess payments.

Time extended for, if waiver of right to have tax determined within five years has been filed.

Taxable year 1918, included.

Approved, March 13, 1924.

March 14, 1924.
[S. 2014.]
[Public, No. 44.]

CHAP. 56.—An Act To authorize the Park-Wood Lumber Company to construct two bridges across the United States Canal which connects Apalachicola River and Saint Andrews Bay, Florida.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Park-Wood Lumber Company, a corporation organizing and existing under the laws of the State of New Hampshire, its successors and assigns, be, and it is hereby, authorized to construct, maintain, and operate two bridges and approaches thereto across the United States Canal which connects Apalachicola River and Saint Andrews Bay, at a point suitable to the interests of navigation, in the county of Calhoun, in the State of Florida, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906: *Provided*, That the Secretary of War is hereby authorized, upon the recommenda-

United States Canal. Park-Wood Lumber Company may bridge, connecting Apalachicola River and Saint Andrews Bay, Fla.

Construction.
Vol. 34, p. 84.

Proviso. Right of way for approaches.