AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

REVENUE ACT OF 1924.
Allowance for less than a year in 1923.

SEC. 1202. Any taxpayer who has made return of the taxes imposed by Parts I and II of Title II of the Revenue Act of 1921, for a period of less than a year and beginning and ending within the calendar year 1923, shall be entitled to an allowance by credit or refund of 25 per centum of the amount shown as the tax upon his return. If the correct amount of the tax for such period is determined to be in excess of the amount shown as the tax upon the return, the taxpayer shall be entitled to the benefits of subdivision (f) of section 1200 of this Act.

Rules, etc., for credits and refunds to be prescribed.

SEC. 1203. The allowance provided in sections 1201 and 1202 shall, under rules and regulations prescribed by the Commissioner with the approval of the Secretary, be made in a similar manner to that provided in section 1200.

No interest allowed.
Ante, p. 346.

SEC. 1204. The interest provided in section 1019 of this Act shall not be allowed in respect of the allowance provided for in this title.

Rules, etc., for granting benefits to be prescribed.

SEC. 1205. The benefits of the allowance provided for in this title shall be granted to the taxpayer under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

Definitions in former Act continued.

SEC. 1206. Terms defined in the Revenue Act of 1921 shall, when used in this title, have the meaning assigned to such terms in that Act.

Approved, June 2, 1924 at 4 o'clock and 1 minute P. M.

June 3, 1924.
[S. 3249.]
[Public, No. 177.]

CHAP. 235.—An Act Granting the consent of Congress to the construction of a bridge across the Niagara River and Black Rock Canal.

Niagara River and Black Rock Canal.
Buffalo and Fort Erie Public Bridge Company may bridge, Buffalo, N. Y.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Buffalo and Fort Erie Public Bridge Company, a corporation organized under the laws of the State of New York, and its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Niagara River and the Black Rock Canal, at a point suitable to the interests of navigation, within or near the city limits of Buffalo in the county of Erie and State of New York, 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, subject to the provisions of this Act, the Secretary of War may permit the corporation herein named, its successors and assigns, to construct a tunnel or tunnels under said river and canal in lieu of the bridge herein authorized, in accordance with the foregoing Act approved March 23, 1906, so far as the same may be applicable: *Provided further*, That before the construction of said bridge or tunnel shall be begun all proper and requisite authority therefor shall be obtained from the Government of the Dominion of Canada.

Construction.
Vol. 34, p. 84.

Provisos.
Tunnel in lieu permitted.

Consent of Canada required.

Time limitations.

SEC. 2. That this Act shall be null and void unless the construction of said bridge or tunnel is commenced within two years and completed within five years from the date of approval hereof.

Amendment.

SEC. 3. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, June 3, 1924.

June 3, 1924.
[S. 3272.]
[Public, No. 178.]

CHAP. 236.—An Act Granting the consent of Congress to the Panola-Quitman Drainage District to construct, maintain, and operate a dam in Tallahatchie River.

Tallahatchie River.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the