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said Philip B. Stapp a good and sufficient bond for the safe return of said property in good order and condition, and whole without expense to the United States.

Approved, March 30, 1928.

March 30, 1928.
[H. R. 7224.]
[Public, No. 229.]

CHAP. 302.—An Act To extend the time for the refunding of certain legacy taxes erroneously collected.

Legacy taxes, Revenue Act of 1898.
Time extended for presenting claims for erroneously collected.
Vol. 30, p. 464.
Vol. 37, p. 240.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That claims for the refunding of any legacy taxes erroneously or illegally assessed or collected under the provisions of section 29 of the Act of Congress approved June 13, 1898 (Thirty-seventh Statutes at Large, page 240), may be presented to the Commissioner of Internal Revenue not later than six months after the passage of this Act; and the Commissioner of Internal Revenue is hereby authorized and directed to receive, consider, and determine, in accordance with law but without regard to any statute of limitations, such claims as may have been presented heretofore and not allowed and such claims as may be presented within the period above named, where and when and only when it be found and determined that such taxes were collected upon the erroneous interpretation of the law passed upon and condemned by the United States Supreme Court in decisions rendered in the case of United States against Jones, administrator, and in the case of McCoach, collector, against Pratt, both reported in the Two hundred and thirty-sixth United States Reports: *Provided*, That no interest shall be allowed on any of these claims.

Consideration, etc., of claims by Commissioner of Internal Revenue.

Proviso.
No interest allowed.

Payment of amounts allowed.

SEC. 2. That the Secretary of the Treasury is hereby authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to such claimants as have presented or shall hereafter so present their claims, any amounts allowed in the determination of any claims so defined and which shall have been presented in accordance with this Act.

Approved, March 30, 1928.

March 30, 1928.
[S. 1279.]
[Public, No. 230.]

CHAP. 303.—An Act To authorize the Commissioners of the District of Columbia to compromise and settle certain suits at law resulting from the subsidence of First Street east, in the District of Columbia, occasioned by the construction of a railroad tunnel under said street.

District of Columbia.
Suits to recover sum paid for work of First Street east, discontinued.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia are hereby authorized and empowered to discontinue the prosecution of all claims and suits pending in the Supreme Court of the District of Columbia and entitled suits at law numbered 63579, 63580, 63581, and 63582, to recover the sum of $58,198.80 expended from public funds in resurfacing, repairing, and restoring to grade First Street east, between B Street south and B Street north, which work was rendered necessary by the subsidence of said street occasioned by the construction of a railroad tunnel under the said street incident to the project of elimination of grade crossings and the establishment of a union railroad station in the District of Columbia, authorized by Acts of Congress approved February 12, 1901, and February 28, 1903: *Provided*, That the Philadelphia, Baltimore and Washington Railroad Company, the Pennsylvania Railroad Company, and the Washington Terminal Company, jointly or severally, pay to the collector of taxes of the District of Columbia a sum not less than

Vol. 31, p. 774; Vol. 32, p. 9001.

Proviso.
Acceptance of amount from railroad companies, in compromise.