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[CHAPTER 682.]

AN ACT

For the relief of Shelby J. Beene, Mrs. Shelby J. Beene, Leroy T. Waller, and Mrs. Leroy T. Waller.

June 19, 1934.
[H.R. 5736.]
[Private, No. 303.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Shelby J. Beene the sum of $14,739.58, to Mrs. Shelby J. Beene the sum of $15,227.80, and to Leroy T. Waller and Mrs. Leroy T. Waller each the sum of $14,531.79, together with interest at the rate of 6 per centum per annum thereon in each case from December 28, 1929, to the date of making payment under this Act. Such sums represent overpayments of income taxes made (under protest) on such date by the said persons for the years 1921 and 1922. The said persons were four of forty-eight partners composing a partnership each member of which was assessed with deficiency assessments for 1921 and 1922. Depletion on account of certain bonuses and advanced royalties received by the partnership was not allowed and each partner's taxable income was correspondingly increased. Forty-four of the partners paid under protest and entered suits for refunds. The other four partners named in this Act appealed from the deficiency assessment, but the Board of Tax Appeals and Circuit Court of Appeals, Fifth Circuit maintained the validity of the assessments as to them, and the United States Supreme Court refused to grant them writs of certiorari. Subsequently the United States Supreme Court in the case of Palmer against Bender (287 U.S. 551) (being the consolidated suits of the forty-four remaining partners before the Supreme Court on writs of certiorari to the Circuit Court of Appeals, Fifth Circuit) held that the depletion claimed by the partnership should have been allowed, and the forty-four partners were allowed refunds accordingly. The four partners' claims for refunds involved the same facts and law as those of the forty-four partners: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or agents, attorney or attorneys, on account of services rendered in connection with said claim. It shall be unlawful for any agent or agents, attorney or attorneys, to exact, collect, withhold, or receive any sum of the amount appropriated in this Act in excess of 10 per centum thereof on account of services rendered in connection with said claim, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Shelby J. Beene, etc. Refunds of overpayments of income tax, authorized.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 19, 1934.

[CHAPTER 683.]

AN ACT

Authorizing adjustment of the claim of the Western Union Telegraph Company.

June 19, 1934.
[H.R. 5947.]
[Private, No. 304.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to adjust and settle the claim of the Western Union Telegraph Company for refund of certain overpayment of rent in 1931, amounting to $512.22, under its license Numbered Miscellaneous 12293, dated February 17, 1923, for the use of certain War Department submarine telegraph cables Numbered 336 and 462, between

Western Union Telegraph Company. Refund of certain rent overpayment.