

thirty-eight, and eighteen hundred and thirty-nine, upon the importation of wove shirts, worsted cravats, and silk twists, beyond what the same were by law chargeable with, an [and] interest thereon from said time of payment; and also to pay to Edward Hardy, of the city of New York, any excess of duty paid by him on the importation, in the year eighteen hundred and thirty-eight, of wove shirts and drawers, worsted Guernsey frocks, and cotton and merino and worsted shirts and drawers, beyond what the same were chargeable with, and interest thereon from said time of payment; and also to pay to George Trull any excess of duty paid by him on the importation, in the years eighteen hundred and thirty-eight, eighteen hundred and thirty-nine, and eighteen hundred and forty, of wove shirts and drawers, beyond what was legally chargeable thereon, and interest on such excess from said time of payment; and also to pay to Smith, Thurger, and Company, merchants of the city of New York, any excess of duty paid by them on the importation of jute grass, under the name of India matting, India weed, hemp carpeting, and jute carpeting, in the years eighteen hundred and thirty-eight, eighteen hundred and thirty-nine, eighteen hundred and forty, and eighteen hundred and forty-one, beyond what the same were legally chargeable with, and interest on such excess; and also to pay to Jonathan Little, assignee of Whiley and Taylor, merchants of the city of New York, any excess of duty paid by them upon the importation of silk twist, in the years eighteen hundred and thirty-eight and eighteen hundred and thirty-nine, beyond what the same was legally chargeable with; said several sums to be paid out of any money in the treasury not otherwise appropriated: *Provided*, That, if either of the persons hereinbefore named is in any manner indebted to the United States, the sum so payable to such indebted person, or so much thereof as will be necessary, shall be retained in set-off to such indebtedness.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized, out of any money in the treasury not otherwise appropriated, to refund to the several persons entitled thereto such sums of money as have been illegally exacted by collectors of the customs, under the sanction of the treasury department, for duties on imported merchandise, since the third of March, eighteen hundred and thirty-three: *Provided*, That, before any such refunding, the Secretary shall be satisfied, by decisions of the courts of the United States upon the principle involved, that such duties were illegally exacted: *And provided, also*, That such decisions of the courts shall have been adopted or acquiesced in by the treasury department as its rule of construction.

APPROVED, August 8, 1846.

Aug. 10, 1846. CHAP. CLXXXI. — *An Act for the Relief of the Heirs and Legal Representatives of Richard C. Allen, deceased.*

Heirs or legal representatives of R. C. Allen authorized to enter and patent one section of land in Florida.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the heirs or legal representatives of Richard C. Allen, deceased, late of the Territory (now State) of Florida, be authorized to enter and patent, under such regulations as the Secretary of the Treasury may prescribe, one section of public land, according to legal sub-divisions, subject to sale in the State of Florida, to which there may be no pre-emption right, in full satisfaction of all claims for the services and expenses of said Allen in locating lands reserved for a seminary of learning in said State.

APPROVED, August 10, 1846.