

Act suspended whenever, &c.

tion of this act, or any part thereof, shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

Act may be made inoperative by proclamation of the President, &c.

SEC. 2. *And be it further enacted*, That the President of the United States, whenever in his judgment the importation of neat cattle and the hides of neat cattle may be made without danger of the introduction or spread of contagious or infectious disease among the cattle of the United States, may, by proclamation, declare the provisions of this act to be inoperative, and the same shall be afterwards inoperative and of no effect from and after thirty days from the date of said proclamation.

Penalty for violation of this act.

SEC. 3. *And be it further enacted*, That any person convicted of a wilful violation of any of the provisions of this act shall be punished by a fine not exceeding five hundred dollars, or imprisonment not exceeding one year, or by both such fine and imprisonment, in the discretion of the court.

APPROVED, March 6, 1866.

March 8, 1866.

CHAP. XIII. — *An Act to quiet the Title to certain Lands within the corporate Limits of the City of San Francisco.*

Right of the United States in certain lands in San Francisco released to that city, and the claim of that city confirmed, subject, &c.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all the right and title of the United States to the land situated within the corporate limits of the city of San Francisco, in the State of California, confirmed to the city of San Francisco by the decree of the circuit court of the United States for the northern district of California, entered on the eighteenth day of May, one thousand eight hundred and sixty-five, be, and the same are hereby, relinquished and granted to the said city of San Francisco and its successors, and the claim of the said city to said land is hereby confirmed, subject, however, to the reservations and exceptions designated in said decree, and upon the following trusts, namely, that all the said land, not heretofore granted to said city, shall be disposed of and conveyed by said city to parties in the bona fide actual possession thereof, by themselves or tenants, on the passage of this act, in such quantities and upon such terms and conditions as the legislature of the State of California may prescribe, except such parcels thereof as may be reserved and set apart by ordinance of said city for public uses: *Provided, however*, That the relinquishment and grant by this act shall not interfere with or prejudice any valid adverse right or claim, if such exist, to said land or any part thereof, whether derived from Spain, Mexico, or the United States, or preclude a judicial examination and adjustment thereof.

Valid adverse rights not affected.

APPROVED, March 8, 1866.

March 10, 1866.
1864, ch. 173.
Vol. xiii. p. 223.

In § 120, "Dividends in scrip, &c.," to mean what.

Vol. xiii. p. 223.

CHAP. XV. — *An Act to declare the Meaning of certain Parts of the Internal Revenue Act, approved June thirty, eighteen hundred and sixty-four, and for other purposes.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in section one hundred and twenty of the act entitled "An act to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes," approved June thirty, eighteen hundred and sixty-four, the words: "all dividends in scrip, or money thereafter declared due, and

whenever the same shall be payable, to stockholders, policy-holders or depositors," are hereby declared to mean all dividends in scrip or money wherever payable, and all stockholders, policy-holders, depositors, or parties whatsoever, including non-residents, whether citizens or aliens.

SEC. 2. *And be it further enacted,* That in section one hundred and twenty-two of said act the word "stockholders" is hereby declared to mean all persons or parties whatsoever that are or may be stockholders, including non-residents, whether citizens or aliens; and the words "all such interest or coupons, dividends or profits, whenever the same shall be payable," are hereby declared to apply to all such interest or coupons, dividends or profits wherever the same are or may be payable, and to whatsoever party or person the same are or may be payable, including non-residents, whether citizens or aliens.

In § 120, the words "stockholders," and "all such interest, &c.," to mean what. Vol. xiii. p. 283.

SEC. 3. *And be it further enacted,* That it shall be the duty of all persons required to make returns or lists of income and articles or objects charged with any duty or tax, as provided by the act aforesaid, or any act amendatory thereof, to declare in such returns whether the several rates and amounts therein contained are stated according to their values in legal tender currency; and in case of neglect or refusal so to state, to the satisfaction of the assistant assessor receiving such returns or lists, such assistant assessor is hereby required to make returns or lists for such persons so neglecting or refusing, as in case of persons neglecting or refusing to make the lists or returns required by the acts aforesaid, and to assess the duty thereon, and to add thereto the amount of penalties imposed by law in case of such neglect or refusal.

Persons making returns of income, &c., to declare whether the rates, &c., in such returns are given in legal tender currency. Penalty for refusal or neglect so to do.

Repealed. See Post, p. 147.

SEC. 4. *And be it further enacted,* That whenever the rates and amounts contained in the lists or returns as aforesaid shall be stated in coined money, it shall be the duty of each assessor receiving the same to reduce such rates and amounts to their equivalent in legal tender currency, according to the value of such coined money in said currency at the time when and place where said lists or returns are receivable, and which value the said assessor shall determine. And the lists required by law to be furnished to collectors by assessors shall in all cases contain the several amounts of taxes or duties assessed, estimated, or valued in legal tender currency only.

Returns stated in coined money to be reduced to equivalent in legal tender currency.

Repealed. See Post, p. 147.

SEC. 5. *And be it further enacted,* That the provisions of this act shall, so far as necessary, apply to all returns, lists, assessments, and collections required by the acts aforesaid in addition to those above mentioned, by whomsoever made, returned, assessed, or collected, in any mode or for any purpose whatever. And the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, is hereby authorized to make all necessary rules and regulations for carrying this act into effect.

This act to apply to all returns, lists, assessments, &c.

Repealed. See Post, p. 147.

Rules and regulations.

APPROVED, March 10, 1866.

CHAP. XVI. — *An Act to establish certain Post Roads.*

March 14, 1866.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the following be established as post roads:

Post roads established in

CALIFORNIA.

California.

- From Rio Vista, via Maine Prairie and Binghinton, to Silveyville.
- From Red Bluff, via the Upper Sacramento river, Soda Springs, and Shasta Valley, to Yreka.
- From Red Bluff, via Payne's Creek, Mill Creek, and Big Meadows, to Susanville.
- From Chico, via Stony Creek and Coast Range, to Nome Gulch.
- From Cloverdale, via the Lakeport and Cloverdale Wagon Road, to Lakeport.