

value of said plants and the cost of such extensions or enlargement of plants: *And provided further*, That the Washington Gaslight Company is hereby authorized to issue such additional amount of capital stock as will provide for the conversion into such stock of its outstanding certificates of indebtedness, which conversion of said certificates is hereby authorized to an amount not exceeding six hundred thousand dollars.

Conversion of certificates.

SEC. 6. That Congress reserves the right to alter, amend, or repeal this Act.

Amendment, etc.

Approved, June 6, 1896.

CHAP. 336.—An Act Granting the Flagstaff and Canyon Railroad Company right of way for railroad purposes through the Grand Canyon Forest Reserve in northern Arizona.

June 6, 1896.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Flagstaff and Canyon Railroad Company, a corporation created and existing under the laws of Arizona Territory, is authorized to construct and maintain a railroad over and through the Grand Canyon Forest Reserve (heretofore reserved from entry or settlement and set apart as a public reservation by Benjamin Harrison, President of the United States, by proclamation of date the twentieth day of February, eighteen hundred and ninety-three), said railroad to enter the said Grand Canyon Forest Reserve at or near Moqui Station, Coconino County, Arizona, and to run thence by the most practicable route to a point at or near Cameron Ranch, near the Grand Canyon of the Colorado; said right of way to be granted subject to the rights, privileges, rules, and restrictions of an Act entitled "An Act granting to railroads the right of way through the public lands of the United States," approved March third, eighteen hundred and seventy-five, said Act being hereby made applicable to the right of way hereby granted: *Provided*, That no timber shall be cut by said railway company for any purpose outside of the rights of way herein granted.

Flagstaff and Canyon Railroad Company granted right of way Grand Canyon Forest Reserve, Ariz. Vol. 27, p. 1064.

Location.

Privileges, etc. Vol. 18, p. 482.

Proviso. Timber.

Approved, June 6, 1896.

CHAP. 337.—An Act Defining cheese, and also imposing a tax upon and regulating the manufacture, sale, importation, and exportation of "filled cheese."

June 6, 1896.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purposes of this Act, the word "cheese" shall be understood to mean the food product known as cheese, and which is made from milk or cream and without the addition of butter, or any animal, vegetable, or other oils or fats foreign to such milk or cream, with or without additional coloring matter.

Filled cheese. Definition of cheese.

SEC. 2. That for the purposes of this Act certain substances and compounds shall be known and designated as "filled cheese," namely: All substances made of milk or skimmed milk, with the admixture of butter, animal oils or fats, vegetable or any other oils, or compounds foreign to such milk, and made in imitation or semblance of cheese.

Definition of filled cheese.

SEC. 3. That special taxes are imposed as follows:

Special taxes.

Manufacturers of filled cheese shall pay four hundred dollars for each and every factory per annum. Every person, firm, or corporation who manufactures filled cheese for sale shall be deemed a manufacturer of filled cheese. Wholesale dealers in filled cheese shall pay two hundred and fifty dollars per annum. Every person, firm, or corporation who sells or offers for sale filled cheese in the original manufacturer's packages for resale, or to retail dealers as hereinafter defined, shall be deemed a wholesale dealer in filled cheese. But any manufacturer of filled cheese who has given the required bond and paid the required

Manufacturers.

Wholesale dealers.

	special tax, and who sells only filled cheese of his own production, at the place of manufacture, in the original packages, to which the tax-paid stamps are affixed, shall not be required to pay the special tax of a wholesale dealer in filled cheese on account of such sales.
Retail dealers.	Retail dealers in filled cheese shall pay twelve dollars per annum. Every person who sells filled cheese at retail, not for resale, and for actual consumption, shall be regarded as a retail dealer in filled cheese, and sections thirty-two hundred and thirty-two, thirty-two hundred and thirty-three, thirty-two hundred and thirty-four, thirty-two hundred and thirty-five, thirty-two hundred and thirty-six, thirty-two hundred and thirty-seven, thirty-two hundred and thirty-eight, thirty-two hundred and thirty-nine, thirty-two hundred and forty, thirty-two hundred and forty-one, thirty-two hundred and forty-three of the Revised Statutes of the United States are, so far as applicable, made to extend to and include and apply to the special taxes imposed by this section and to the persons, firms, or corporations upon whom they are imposed:
Special tax laws made applicable. R. S., secs. 3232-3241, 3243, pp. 621, 622.	<i>Provided</i> , That all special taxes under this Act shall become due on the first day of July in every year, or on commencing any manufacture, trade, or business on which said tax is imposed. In the latter case the tax shall be reckoned proportionately from the first day of the month in which the liability to the special tax commences to the first day of July following.
Penalties for not paying tax. Manufacturers.	SEC. 4. That every person, firm, or corporation who carries on the business of a manufacturer of filled cheese without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than four hundred dollars and not more than three thousand dollars; and every person, firm, or corporation who carries on the business of a wholesale dealer in filled cheese without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than two hundred and fifty dollars nor more than one thousand dollars; and every person, firm, or corporation who carries on the business of a retail dealer in filled cheese without having paid the special tax therefor, as required by law, shall, besides being liable for the payment of the tax, be fined not less than forty nor more than five hundred dollars for each and every offense.
Wholesale dealers.	
Retail dealers.	
Regulations of manufacturers.	SEC. 5. That every manufacturer of filled cheese shall file with the collector of internal revenue of the district in which his manufactory is located such notices, inventories, and bonds, shall keep such books and render such returns of materials and products, shall put up such signs and affix such number to his factory, and conduct his business under such surveillance of officers and agents as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulation require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector of internal revenue, and in a penal sum of not less than five thousand dollars; and the amount of said bond may be increased from time to time, and additional sureties required, at the discretion of the collector or under instructions of the Commissioner of Internal Revenue. Any manufacturer of filled cheese who fails to comply with the provisions of this section or with the regulations herein authorized, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than five hundred nor more than one thousand dollars.
Bond.	
Punishment for violations.	
To be packed in new wooden packages, marked, stamped, and branded.	SEC. 6. That filled cheese shall be packed by the manufacturers in wooden packages only, not before used for that purpose, and marked, stamped, and branded with the words "filled cheese" in black-faced letters not less than two inches in length, in a circle in the center of the top and bottom of the cheese; and in black-faced letters of not less than two inches in length in line from the top to the bottom of the cheese, on the side in four places equidistant from each other; and the package containing such cheese shall be marked in the same manner, and in the same number of places, and in the same description of letters as above provided for the marking of the cheese; and all sales or

consignments made by manufacturers of filled cheese to wholesale dealers in filled cheese or to exporters of filled cheese shall be in original stamped packages. Retail dealers in filled cheese shall sell only from original stamped packages, and shall pack the filled cheese when sold in suitable wooden or paper packages, which shall be marked and branded in accordance with rules and regulations to be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury. Every person who knowingly sells or offers to sell, or delivers or offers to deliver, filled cheese in any other form than in new wooden or paper packages, marked and branded as hereinbefore provided and as above described, or who packs in any package or packages filled cheese in any manner contrary to law, or who falsely brands any package or affixes a stamp on any package denoting a less amount of tax than that required by law, shall upon conviction thereof be fined for each and every offense not less than fifty dollars and not more than five hundred dollars or be imprisoned not less than thirty days nor more than one year.

To be retailed from original packages.

Penalty for violations.

SEC. 7. That all retail and wholesale dealers in filled cheese shall display in a conspicuous place in his or their sales room a sign bearing the words "Filled cheese sold here" in black-faced letters not less than six inches in length, upon a white ground, with the name and number of the revenue district in which his or their business is conducted; and any wholesale or retail dealer in filled cheese who fails or neglects to comply with the provisions of this section shall be deemed guilty of a misdemeanor, and shall on conviction thereof be fined for each and every offense not less than fifty dollars and not more than two hundred dollars.

Dealers' signs.

Penalty for failure.

SEC. 8. That every manufacturer of filled cheese shall securely affix, by pasting on each package containing filled cheese manufactured by him, a label on which shall be printed, besides the number of the manufactory and the district and State in which it is situated, these words: "Notice.—The manufacturer of the filled cheese herein contained has complied with all the requirements of the law. Every person is cautioned not to use either this package again or the stamp thereon again, nor to remove the contents of this package without destroying said stamp, under the penalty provided by law in such cases." Every manufacturer of filled cheese who neglects to affix such label to any package containing filled cheese made by him or sold or offered for sale by or for him, and every person who removes any such label so affixed from any such package, shall be fined fifty dollars for each package in respect to which such offense is committed.

Label for manufacturer.

Form.

Penalty for failure to affix label.

SEC. 9. That upon all filled cheese which shall be manufactured there shall be assessed and collected a tax of one cent per pound, to be paid by the manufacturer thereof; and any fractional part of a pound in a package shall be taxed as a pound. The tax levied by this section shall be represented by coupon stamps; and the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, and destruction of stamps relating to tobacco and snuff, as far as applicable, are hereby made to apply to stamps provided for by this section.

Tax one cent a pound on manufacture.

Stamps.
R. S., secs. 3369-3376,
pp. 659-661.

SEC. 10. That whenever any manufacturer of filled cheese sells or removes for sale or consumption any filled cheese upon which the tax is required to be paid by stamps, without paying such tax, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such sale or removal, upon satisfactory proof, to estimate the amount of tax which has been omitted to be paid and to make an assessment therefor and certify the same to the collector. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal.

Tax assessed on filled cheese sold unstamped.

SEC. 11. That all filled cheese as herein defined imported from foreign countries shall, in addition to any import duty imposed on the same, pay an internal-revenue tax of eight cents per pound, such tax to be represented by coupon stamps; and such imported filled cheese and the packages containing the same shall be stamped, marked, and

Additional tax on imported filled cheese.

Penalty for purchasing if not stamped, etc.	branded, as in the case of filled cheese manufactured in the United States.
Penalty for purchasing from manufacturer not having paid special tax.	SEC. 12. That any person who knowingly purchases or receives for sale any filled cheese which has not been branded or stamped according to law, or which is contained in packages not branded or marked according to law, shall be liable to a penalty of fifty dollars for each such offense.
Destroying stamps.	SEC. 13. That every person who knowingly purchases or receives for sale any filled cheese from any manufacturer or importer who has not paid the special tax herein provided for shall be liable, for each offense, to a penalty of one hundred dollars and to a forfeiture of all articles so purchased or received, or of the full value thereof.
Penalty for neglect.	SEC. 14. That whenever any stamped package containing filled cheese is emptied it shall be the duty of the person in whose hands the same is to destroy the stamps thereon; and any person who willfully neglects or refuses so to do shall, for each such offense, be fined not exceeding fifty dollars or imprisoned not less than ten days nor more than six months.
Tests if deleterious to health.	SEC. 15. That the Commissioner of Internal Revenue is authorized to have applied scientific tests, and to decide whether any substances used in the manufacture of filled cheese contain ingredients deleterious to health. But in case of doubt or contest his decision in this class of cases may be appealed from to a board hereby constituted for the purpose, and composed of the Surgeon-General of the Army, the Surgeon-General of the Navy, and the Secretary of Agriculture, and the decision of this board shall be final in the premises.
Appeals.	SEC. 16. That all packages of filled cheese subject to tax under this Act that shall be found without stamps or marks as herein provided, and all filled cheese intended for human consumption which contains ingredients adjudged as hereinbefore provided to be deleterious to the public health, shall be forfeited to the United States.
Destruction of untaxed and deleterious filled cheese.	SEC. 17. That all fines, penalties, and forfeitures imposed by this Act may be recovered in any court of competent jurisdiction.
Recovery of fines.	SEC. 18. That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make all needful regulations for the carrying into effect the provisions of this Act.
Regulations.	SEC. 19. That this Act shall go into effect on the ninetieth day after its passage, and all wooden packages containing ten or more pounds of filled cheese found on the premises of any dealer on and after the ninetieth day succeeding the date of the passage of this Act, shall be deemed to be taxable under section nine of this Act, and shall be taxed, and shall have affixed thereto the stamps, marks, and brands required by this Act or by regulations made pursuant to this Act; and for the purpose of securing the affixing of the stamps, marks, and brands required by this Act, the filled cheese shall be regarded as having been manufactured and sold or removed from the manufactory for consumption or use on or after the day this Act takes effect; and such stock on hand at the time of the taking effect of this Act may be stamped, marked, and branded under special regulations of the Commissioner of Internal Revenue, approved by the Secretary of the Treasury, and the Commissioner of Internal Revenue may authorize the holder of such packages to mark and brand the same and to affix thereto the proper tax-paid stamps.
To take effect in ninety days.	
Affixing stamps, etc.	

Approved, June 6, 1896.

June 6, 1896.

CHAP. 338.—An Act Making appropriations for fortifications and other works of defense, for the armament thereof, for the procurement of heavy ordnance for trial and service, and for other purposes.

Fortifications appropriations.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the sums of money herein provided for be, and the same are hereby, appropriated, out of any