

rating with those whose places they fill. If the master shall fail to explain in writing the cause of such deficiency in the crew to the local inspectors within twelve hours of the time of the arrival of the vessel at her destination, he shall be liable to a penalty of fifty dollars. If the vessel shall not be manned as provided in this Act, the owner shall be liable to a penalty of one hundred dollars, or, in case of an insufficient number of licensed officers, to a penalty of five hundred dollars."

SEC. 2. That the board of local inspectors shall make an entry in the certificate of inspection of every ocean and coastwise sea-going merchant vessel of the United States propelled by machinery, and every ocean-going vessel carrying passengers, the minimum number of licensed deck officers required for her safe navigation according to the following scale:

That no such vessel shall be navigated unless she shall have on board and in her service one duly licensed master.

That every such vessel of one thousand gross tons and over, propelled by machinery, shall have in her service and on board three licensed mates, who shall stand in three watches while such vessel is being navigated, unless such vessel is engaged in a run of less than four hundred miles from the port of departure to the port of final destination, then such vessel shall have two licensed mates; and every vessel of two hundred gross tons and less than one thousand gross tons, propelled by machinery, shall have two licensed mates.

That every such vessel of one hundred gross tons and under two hundred gross tons, propelled by machinery, shall have on board and in her service one licensed mate; but if such vessel is engaged in a trade in which the time required to make the passage from the port of departure to the port of destination exceeds twenty-four hours, then such vessel shall have two licensed mates.

That nothing in this section shall be so construed as to prevent local inspectors from increasing the number of licensed officers on any vessel subject to the inspection laws of the United States if, in their judgment, such vessel is not sufficiently manned for her safe navigation: *Provided*, That this section shall not apply to fishing or whaling vessels, yachts, or motor boats as defined in the Act of June ninth, nineteen hundred and ten.

SEC. 3. That it shall be unlawful for the master, owner, agent, or other person having authority, to permit an officer of any vessel to take charge of the deck watch of the vessel upon leaving or immediately after leaving port, unless such officer shall have had at least six hours off duty within the twelve hours immediately preceding the time of sailing, and no licensed officer on any ocean or coastwise vessel shall be required to do duty to exceed nine hours of any twenty-four while in port, including the date of arrival, or more than twelve hours of any twenty-four at sea, except in a case of emergency when life or property is endangered. Any violation of this section shall subject the person or persons guilty thereof to a penalty of one hundred dollars.

SEC. 4. That all laws or parts of laws in conflict with this Act are hereby repealed.

Approved, March 3, 1913.

Failure to supply deficiency.

Penalties.

Record of minimum deck officers.

Licensed officers required.

Master.

Mates. Vessels over 1,000 tons.

Smaller vessels.

Increase authorized.

Proviso. Exceptions. Vol. 36, p. 462.

Limitation of watch duty of deck officers.

Penalty for violations.

Conflicting laws repealed.

CHAP. 119.—An Act To extend the authority to receive certified checks drawn on national and State banks and trust companies in payment for duties on imports and internal taxes and all public dues.

March 3, 1913.
[H. R. 24703.]

[Public, No. 421.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be lawful for collecting officers to receive certified checks drawn on national and State banks and trust companies, during such time and under such regulations as the Secretary of the Treasury may prescribe, in pay-

Certified checks. May be accepted for all public dues.

Vol. 36, p. 965,
amended.

ment for duties on imports, internal taxes, and all public dues, including special customs deposits; and the Act of March second, nineteen hundred and eleven, entitled "An Act to authorize the receipt of certified checks for duties on imports and internal taxes," is hereby amended accordingly.

Approved, March 3, 1913.

March 3, 1913.
[H. R. 27323.]

[Public, No. 422.]

Corporation tax.
Vol. 36, p. 116.
Refund of additional
tax authorized.

Payment if neglect
unintentional.

CHAP. 120.—An Act To provide for refund or abatement under certain conditions of penalty taxes imposed by section thirty-eight of the Act of August fifth, nineteen hundred and nine, known as the special excise corporation-tax law.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any corporation, joint-stock company, association, or any insurance company subject to the special excise tax provided by section thirty-eight of the Act of August fifth, nineteen hundred and nine, known as the special excise corporation-tax law, which has been or may be compelled to pay or become liable for any additional tax within the provisions of subsection five of said section thirty-eight, which additional tax has been or may hereafter be imposed for a neglect to file a return as provided in said corporation-tax law on or before the first of March of any year, may, within one year after the passage of this act, or within one year after the date of notice of assessment where such notice is given after the passage of this act, make application to the Commissioner of Internal Revenue for a refund of such additional tax. And the Commissioner of Internal Revenue, with the advice and consent of the Solicitor of Internal Revenue, is hereby directed to remit, abate, or pay back all such additional taxes in excess of \$100 for any single year whenever in any case it appears to his satisfaction that the additional tax was assessed or imposed solely because of a neglect to make a return at the time or times specified in said act, and without any intention or design on the part of any officer of such corporation, joint-stock company, association, or insurance company to hinder or delay the United States in the collection of the tax originally assessed.

Approved, March 3, 1913.

March 3, 1913.
[H. R. 27875.]

[Public, No. 423.]

Fort Brown, Tex.
Part of reservation
conveyed to Texas.

Proviso.
Reversion.

CHAP. 121.—An Act Authorizing the President to convey certain land to the State of Texas.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is, in his discretion, hereby, authorized to direct the Secretary of the Interior to convey to the State of Texas, for the use of the State experimental station in connection with the agricultural research and demonstration work, such portions of the old Fort Brown Military Reservation as he may deem advisable: *Provided,* That should the State of Texas at any time fail or refuse to use the property herein authorized to be conveyed for the purposes above set out, it shall revert to the United States.

Approved, March 3, 1913.

March 3, 1913.
[H. R. 28635.]

[Public, No. 424.]

United States courts.
Vol. 36, p. 1111,
amended.

CHAP. 122.—An Act To amend section eighty-one of the Act entitled "An Act to codify, revise, and amend the laws relating to the judiciary," approved March third, nineteen hundred and eleven, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section eighty-one of an Act entitled "An Act to codify, revise, and amend the laws re-