

Stamp tax.

General laws applicable.

Punishment for violations.

Seizures, etc.

Former provisions repealed.
Vol. 26, p. 620.

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.

SEC. 3. That all opium prepared for smoking manufactured in the United States shall be duly stamped in such a permanent manner as to denote the payment of the internal-revenue tax thereon.

SEC. 4. That the provisions of existing laws covering the engraving, issue, sale, accountability, effacement, cancellation, and the destruction of stamps relating to tobacco and snuff, as far as applicable, are hereby made to apply to stamps provided for by the preceding section.

SEC. 5. That a penalty of not less than \$10,000 or imprisonment for not less than five years, or both, in the discretion of the court, shall be imposed for each and every violation of the preceding sections of this Act relating to opium by any person or persons; and all opium prepared for smoking wherever found within the United States without the stamps required by this Act shall be forfeited and destroyed.

SEC. 6. The provisions of the Act of October first, eighteen hundred and ninety (Twenty-sixth Statutes, page fifteen hundred and sixty-seven), in so far as they relate to the manufacture of smoking opium, are hereby repealed.

Approved, January 17, 1914.

January 20, 1914.
[S. 3484.]

[Public, No. 48.]

CHAP. 11.—An Act To amend an Act entitled "An Act to codify, revise, and amend the laws relating to the judiciary," approved March third, nineteen hundred and eleven, being chapter two hundred and thirty-one of Thirty-sixth Statutes at Large.

Judicial Code.
Removal of causes from State to district courts.
Vol. 36, p. 1095, amended.

Damages in interstate transportation.
Not removable unless over \$3,000.

Vol. 24, p. 386; Vol. 34, p. 593; Vol. 35, p. 648; Vol. 36, p. 555.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to codify, revise, and amend the laws relating to the judiciary," approved March third, nineteen hundred and eleven, being chapter two hundred and thirty-one of Thirty-sixth Statutes at Large, be amended by inserting at the conclusion of section twenty-eight, chapter three, of said Act, the following:

"*And provided further,* That no suit brought in any State court of competent jurisdiction against a railroad company, or other corporation, or person, engaged in and carrying on the business of a common carrier, to recover damages for delay, loss of, or injury to property received for transportation by such common carrier under section twenty of the Act to regulate commerce, approved February fourth, eighteen hundred and eighty-seven, as amended June twenty-ninth, nineteen hundred and six, April thirteenth, nineteen hundred and eight, February twenty-fifth, nineteen hundred and nine, and June eighteenth, nineteen hundred and ten, shall be removed to any court of the United States where the matter in controversy does not exceed, exclusive of interest and costs, the sum or value of \$3,000."

Approved, January 20, 1914.

January 21, 1914.
[H. R. 9321.]

[Public, No. 49.]

CHAP. 12.—An Act To amend the Act approved May ninth, eighteen hundred and eighty-eight, as amended by the Act of June eleventh, eighteen hundred and ninety-six.

Postmasters.
Claims for losses.
Vol. 25, p. 135.
Vol. 29, p. 458, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act authorizing the Postmaster General to adjust certain claims of postmasters for loss by burglary, fire, or other unavoidable casualty, approved May ninth, eighteen hundred and eighty-eight, as amended by the Act of June eleventh, eighteen hundred and ninety-six, be, and the same is hereby, amended so as to read as follows:

"That the Postmaster General be, and he is hereby, authorized to investigate all claims of postmasters for the loss of money-order funds, postal funds, postal savings funds, postage stamps, stamped envelopes, newspaper wrappers, postal cards, postal savings cards, postal savings stamps, and postal savings certificates belonging to the United States in the hands of such postmasters, and for the loss of key-deposit funds, funds deposited to cover postage on mailings, and funds received as deposits to cover orders for stamped envelopes, in the hands of such postmasters, resulting from burglary, fire, or other unavoidable casualty, and if he shall determine that such loss resulted from no fault or negligence on the part of such postmasters, to pay to such postmasters or credit them with the amount so ascertained to have been lost or destroyed, and also to credit postmasters with the amount of any remittance of money-order funds, postal funds, or postal savings funds made by them in compliance with the instructions of the Postmaster General, which shall have been lost or stolen while in transit by mail from the office of the remitting postmaster to the office designated as his depository, or after arrival at such depository office and before the postmaster at such depository office has become responsible therefor: *Provided*, That no claim exceeding the sum of \$10,000 shall be paid or credited until after the facts shall have been ascertained by the Postmaster General and reported to Congress, together with his recommendation thereon, and an appropriation made therefor: *And provided further*, That this Act shall not embrace any claim for losses as aforesaid which accrued more than four years prior to the date of approval of this Act; and all such claims must be presented within six months after such date, and no claim for losses which may hereafter accrue shall be allowed unless presented within six months from the time the loss occurred."

SEC. 2. That it is hereby made the duty of the Postmaster General to report his action herein to Congress annually, with his reasons therefor in each particular case.

Approved, January 21, 1914.

Postmaster General to investigate and pay claims for losses by casualty.
Additional funds included.

Provisos.
Losses over \$10,000 to be reported to Congress.

Limitations.

Annual report.

CHAP. 14.—An Act Granting to the Emigration Canon Railroad Company, a corporation of the State of Utah, permission, in so far as the United States is concerned, to occupy, for a right of way for its railroad track, a certain piece of land now included in the Mount Olivet Cemetery, Salt Lake County, Utah.

February 3, 1914.
[S. 541.]

[Public, No. 50.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Emigration Canon Railroad Company, a corporation of the State of Utah, is hereby granted permission, in so far as the United States is concerned, to occupy, for a right of way for its railroad track, that piece of land now included in the Mount Olivet Cemetery, Salt Lake County, Utah, particularly bounded and described as follows: Commencing at a point one hundred and ninety-five and sixty-two one-hundredths feet east and one hundred feet north of the southwest corner of Mount Olivet Cemetery (formerly the southwest corner of the Fort Douglas Military Reservation), in Salt Lake County, Utah; thence rounding a twenty-degree and thirty-five minute curve to the right a distance of three hundred and fifty-one and ninety-nine one-hundredths feet to a point on the west line of the said Mount Olivet Cemetery, said point being a distance of three hundred and sixty-six and ninety-four one-hundredths feet north from the southwest corner of said Mount Olivet Cemetery, the center of said curve with a radius of two hundred and seventy-nine and ninety-four one-hundredths feet, being located at a point two hundred and seventy-nine and ninety-four one-hundredths feet east and three hundred and sixty-six and ninety-four one-hundredths feet north from the southwest corner

Mount Olivet Cemetery, Salt Lake County, Utah.
Emigration Canon Railroad Company granted right of way across.

Description.