

from settlement, entry, sale, or other disposition until March 5, 1927, by presidential order dated October 24, 1924, in aid of proposed legislation, be, and it hereby is, permanently withdrawn for the use and benefit of Navajo Indians residing in that immediate vicinity: Southeast quarter southeast quarter, section 8, township 11 north, range 3 west, New Mexico principal meridian, New Mexico.

Approved, March 3, 1925.

Tract permanently withdrawn for use of.

Location.

March 3, 1925.
[H. R. 11361.]
[Public, No. 551.]

CHAP. 433.—An Act To provide for exchanges of Government and privately owned lands in the additions to the Navajo Indian Reservation, Arizona, by Executive orders of January 8, 1900, and November 14, 1901.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized, in his discretion, under rules and regulations to be prescribed by him, to accept reconveyances to the Government of privately owned and State school lands, and relinquishments of any valid filings under the homestead laws, or of other valid claims within the additions to the Navajo Indian Reservation, Arizona, by Executive orders of January 8, 1900, and November 14, 1901, and to permit lieu selections within the boundaries of the said reservation additions by those surrendering their rights, so that the lands retained for Indian purposes may be consolidated and held in a solid area so far as may be possible: *Provided,* That the title or claim of any person or company who refuses to reconvey to the Government shall not be hereby affected.

Approved, March 3, 1925.

Navajo Indian Reservation, Ariz.
Reconveyances accepted of private lands, etc., in.

Lieu selections permitted, to consolidate retained Indian lands.

Proviso.
Title not affected on refusal to reconvey.

CHAP. 434.—An Act To extend the time for the exchange of Government lands for privately owned lands in the Territory of Hawaii.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for the exchange by the President of Government owned land in the Territory of Hawaii for privately owned land or land owned by the Territory of Hawaii, as authorized by Act of Congress approved January 31, 1922, and the provisions of said Act are hereby extended until January 31, 1926.

Approved, March 3, 1925.

March 3, 1925.
[H. R. 11410.]
[Public, No. 552.]

Hawaii.
Time extended for exchanging lands with private owners in.

Vol. 42, p. 360, amended.

CHAP. 435.—An Act To amend section 281 of the Revenue Act of 1924.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subdivision (e) of section 281 of the Revenue Act of 1924 is amended by adding thereto two new sentences to read as follows: "If the taxpayer has, on or before June 15, 1925, filed such a waiver in respect of the taxes due for the taxable year 1919, then such credit or refund relating to the taxes for the taxable year 1919 shall be allowed or made if claim therefor is filed either on or before April 1, 1926, or within four years from the time the tax was paid. If any such waiver so filed has, before the expiration of the period thereof, been extended either by the filing of a new waiver or by the extension of the original waiver, then such credit or refund relating to the taxes for the year in respect of which the waiver was filed shall be allowed or made if claim therefor is filed either (1) within four years from the time

March 3, 1925.
[H. R. 12300.]
[Public, No. 553.]

Income tax.
Credits and refunds allowed.
On claims for taxable year 1919 if waiver filed.
Ante, p. 302, amended.

On extension of period.

For taxable years
1917, 1918.

For year 1919.

the tax was paid, or (2) on or before April 1, 1926, in the case of credits or refunds relating to the taxes for the taxable years 1917 and 1918, or on or before April 1, 1927, in the case of credits or refunds relating to the taxes for the taxable year 1919."

Approved, March 3, 1925.

March 3, 1925.
[H. R. 12262.]
[Public, No. 554.]

CHAP. 436.—An Act For the relief of certain enlisted men of the Coast Guard.

Coast Guard.
Payments directed of
allowances to dis-
charged enlisted men
of the Navy who en-
listed in.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the accounting officers of the Government are authorized and directed to allow in the settlement of the accounts of disbursing officers of the Government all payments of enlistment allowances made by them to honorably discharged enlisted men of the Navy who enlisted in the Coast Guard within a period of three months from the date of discharge from the Navy, between July 1, 1922, and January 20, 1925.

Approved, March 3, 1925.

March 3, 1925.
[S. 99.]
[Public, No. 555.]

CHAP. 437.—An Act Authorizing the President to appoint two additional circuit judges for the eighth circuit.

United States courts.
Two additional
judges for eighth cir-
cuit to be appointed.
Vol. 42, p. 840, amend-
ed.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President be, and he is hereby, authorized, by and with the advice and consent of the Senate, to appoint two additional circuit judges for the eighth circuit, who shall receive the same salary as other circuit judges now receive and shall reside within the said eighth circuit.

Approved, March 3, 1925.

March 3, 1925.
[S. 3406.]
[Public, No. 556.]

CHAP. 438.—An Act Relating to the use or disposal of vessels or vehicles forfeited to the United States for violation of the customs laws or the National Prohibition Act, and for other purposes.

Customs.
Vessels or vehicles
summarily forfeited for
violations, may be used
for customs or prohibi-
tion enforcement.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter any vessel or vehicle summarily forfeited to the United States for violation of the customs laws, may, in the discretion of the Secretary of the Treasury, under such regulations as he may prescribe, be taken and used for the enforcement of the customs laws or the National Prohibition Act, in lieu of the sale thereof under existing law.

Forfeitures by decree
of court may be deliv-
ered to Treasury De-
partment for customs
or prohibition enforce-
ment.

SEC. 2. That upon application therefor by the Secretary of the Treasury, any vessel or vehicle forfeited to the United States by a decree of any court for violation of the customs laws or the National Prohibition Act may be ordered by the court to be delivered to the Treasury Department for use in the enforcement of the customs laws or the National Prohibition Act, in lieu of the sale thereof under existing law.

Use only for official
enforcement purposes.

SEC. 3. That any vessel or vehicle acquired under the provisions of section 1 or 2 of this Act shall be utilized only for official purposes in the enforcement of the customs laws or the National Prohibition Act. The appropriations available for defraying the expenses of collecting the revenue from customs or for enforcement of the National Prohibition Act shall hereafter be available for the payment of expenses of maintenance, repair, and operation of said

Customs and probi-
hibition enforcement ap-
propriations available
for operation, etc.