

Reversion on failure to observe conditions, etc.

vided further, That should the city of Port Huron fail to carry out, within one year from the date of the transfer hereby authorized, any of the conditions of transfer herein recited, or should at any time thereafter fail for a period of one year to observe the conditions of maintenance herein provided for, the title to the premises shall revert to and be revested in the United States.

Approved, February 24, 1925.

February 24, 1925.
[H. R. 9724.]
[Public, No. 456.]

CHAP. 306.—An Act To authorize an appropriation for the care, maintenance, and improvement of the burial grounds containing the remains of Zachary Taylor, former President of the United States, and of the memorial shaft erected to his memory, and for other purposes.

Zachary Taylor.
Care of burial grounds, etc., of former President, authorized, in Jefferson County, Ky.

Post, p. 1345.

Supervision of expenses.

Title accepted and land established as a national cemetery.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$10,000, for the care, maintenance, and improvement of the burial grounds, comprising approximately five acres, containing the remains of Zachary Taylor, former President of the United States, and of the memorial shaft erected to his memory, located on the Brownsboro Road in Jefferson County, Kentucky.

The appropriation herein authorized shall be expended by and under the supervision of the Secretary of War.

SEC. 2. That the Secretary of War be, and he is hereby, authorized to accept, free of cost to the United States Government, from the State of Kentucky, and from any others having authority to convey same, the land comprising the aforesaid burial grounds; and upon the presentation of good and perfect title to said land the Secretary of War is authorized and directed to establish thereon a national cemetery.

Approved, February 24 1925.

February 24, 1925.
[H. R. 11445.]
[Public, No. 457.]

Army.
Chief of Finance and Chemical Warfare Service to have rank, etc., of major generals.
Vol. 41, pp. 766, 768, amended.

CHAP. 307.—An Act To amend the National Defense Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Chief of Finance and the Chief of the Chemical Warfare Service of the Army shall hereafter have the rank, pay, and allowances of a major general.

Approved, February 24, 1925.

February 24, 1925.
[H. R. 157.]
[Public, No. 458.]

Agricultural experiment stations.
Additional amounts authorized for maintenance of.
Vol. 24, p. 440; Vol. 34, p. 63.
Annual increase.
Ante, p. 824.
Post, p. 1324.

CHAP. 308.—An Act To authorize the more complete endowment of agricultural experiment stations, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the more complete endowment and maintenance of agricultural experiment stations now established, or which may hereafter be established, in accordance with the Act of Congress approved March 2, 1887, there is hereby authorized to be appropriated, in addition to the amounts now received by such agricultural experiment stations, the sum of \$20,000 for the fiscal year ending June 30, 1926; \$30,000 for the fiscal year ending June 30, 1927; \$40,000 for the fiscal year ending June 30, 1928; \$50,000 for the fiscal year ending June 30, 1929; \$60,000 for the fiscal year ending June 30, 1930; and \$60,000 for

each fiscal year thereafter, to be paid to each State and Territory; and the Secretary of Agriculture shall include the additional sums above authorized to be appropriated in the annual estimates of the Department of Agriculture, or in a separate estimate, as he may deem best. The funds appropriated pursuant to this Act shall be applied only to paying the necessary expenses of conducting investigations or making experiments bearing directly on the production, manufacture, preparation, use, distribution, and marketing of agricultural products and including such scientific researches as have for their purpose the establishment and maintenance of a permanent and efficient agricultural industry, and such economic and sociological investigations as have for their purpose the development and improvement of the rural home and rural life, and for printing and disseminating the results of said researches.

SEC. 2. That the sums hereby authorized to be appropriated to the States and Territories for the further endowment and support of agricultural experiment stations shall be annually paid in equal quarterly payments on the 1st day of January, April, July, and October of each year by the Secretary of the Treasury upon a warrant of the Secretary of Agriculture out of the Treasury of the United States, to the treasurer or other officer duly appointed by the governing boards of such agricultural experiment stations to receive the same and such officers shall be required to report to the Secretary of Agriculture on or before the 1st day of September of each year a detailed statement of the amount so received and of its disbursement on schedules prescribed by the Secretary of Agriculture. The grants of money authorized by this Act are made subject to legislative assent of the several States and Territories to the purpose of said grants: *Provided*, That payment of such installments of the appropriation herein authorized to be made as shall become due to any State or Territory before the adjournment of the regular session of the legislature meeting next after the passage of this Act shall be made upon the assent of the governor thereof duly certified to the Secretary of the Treasury.

SEC. 3. That if any portion of the moneys received by the designated officer of any State or Territory for the further and more complete endowment, support, and maintenance of agricultural experiment stations as provided in this Act shall by any action or contingency be diminished or lost or be misapplied, it shall be replaced by said State or Territory to which it belongs, and until so replaced no subsequent appropriation shall be apportioned or paid to such State or Territory, and no portion of said moneys exceeding 10 per centum of each annual appropriation shall be applied directly or indirectly, under any pretense whatever, to the purchase, erection, preservation, or repair of any building or buildings or to the purchase or rental of land. It shall be the duty of each of the said stations annually, on or before the 1st day of February, to make to the governor of the State or Territory in which it is located a full and detailed report of its operations, including a statement of receipts and expenditures for the fiscal year next preceding, a copy of which report shall be sent to each of the said stations and the Secretary of Agriculture and to the Secretary of the Treasury of the United States.

SEC. 4. That on or before the 1st day of July in each year after the passage of this Act the Secretary of Agriculture shall ascertain and certify to the Secretary of the Treasury as to each State and Territory whether it is complying with the provisions of this Act and is entitled to receive its share of the annual appropriations for agri-

Estimates to be submitted.

Designated application of funds.

Payments quarterly.

Reports of receipts, etc.

Legislative assent necessary.

Proviso.
Assent of governors.

States to replace misapplied, etc., apportionments.

Buildings, etc., limited

Annual reports to governors, etc.

Certificates as to compliance with the law, etc.

Reasons for withholding certificates.

Disposal of sum withheld.

Report to Congress.

Amendment, etc.

cultural experiment stations under this Act and the amount which thereupon each is entitled, respectively, to receive. If the Secretary of Agriculture shall withhold from any State or Territory a certificate of its appropriation, the facts and reasons therefor shall be reported to the President and the amount involved shall be kept separate in the Treasury until the close of the next Congress in order that the State or Territory may, if it shall so desire, appeal to Congress from the determination of the Secretary of Agriculture. If the next Congress shall not direct such sum to be paid, it shall be covered into the Treasury. The Secretary of Agriculture is hereby charged with the proper administration of this law.

SEC. 5. That the Secretary of Agriculture shall make an annual report to Congress on the receipts and expenditures and work of the agricultural experiment stations in all of the States and Territories, and also whether the appropriation of any State or Territory has been withheld; and if so, the reason therefor.

SEC. 6. That Congress may at any time amend, suspend, or repeal any and all of the provisions of this Act.

Approved, February 24, 1925.

February 24, 1925.
[H. R. 2716.]
[Public, No. 459.]

CHAP. 309.—An Act To amend paragraph 20 of section 24 of the Judicial Code as amended by Act of November 23, 1921, entitled "An Act to reduce and equalize taxation, to provide revenue, and for other purposes."

Revenue Act of 1921.
District courts.
Vol. 42, p. 311.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the paragraph added by section 1310 of the Revenue Act of 1921 at the end of paragraph Twentieth of section 24 of the Judicial Code, reenacted without change by section 1025 of the Revenue Act of 1924, is amended to read as follows:

Concurrent jurisdiction with Court of Claims for recovering erroneously collected taxes, etc., if collector dead or not in office.
Ante, p. 348, amended.

"Concurrent with the Court of Claims of any suit or proceeding commenced after the passage of the Revenue Act of 1921, for the recovery of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or any sum alleged to have been excessive or in any manner wrongfully collected under the internal revenue laws, even if the claim exceeds \$10,000, if the collector of internal revenue by whom such tax, penalty, or sum was collected is dead or is not in office as collector of internal revenue at the time such suit or proceeding is commenced."

Approved, February 24, 1925.

February 24, 1925.
[H. R. 11725.]
[Public, No. 460.]

CHAP. 310.—An Act To legalize a pier and wharf in York River at Gloucester Banks, near Gloucester Point, Virginia.

York River.
Pier at Gloucester Banks, Va., in, legalized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the pier and wharf built by Robert H. Talley, trustee, in the York River, State of Virginia, at Gloucester Banks, which is about one mile east of Gloucester Point, Gloucester County, Virginia, and about one-half mile west of Sarah Creek, Virginia, be, and the same is hereby, legalized to the same extent and with like effect as to all existing or future laws and regulations of the United States as if the permit required by the existing laws of the United States in such cases made and provided had been regularly obtained prior to the erection of said pier and wharf: *Provided*, That any changes in said pier,

Proviso.