

1874, c. 337, ante, p. 116, construed.

in the streets, alleys, and avenues of the cities of Washington and Georgetown, and the repairs and cleaning of the sewers, are necessary municipal objects, which belong to the current expenses of the same, to be paid for in money as other ordinary municipal expenses; and the proper District authorities are hereby directed to pay the parties that have heretofore performed this class of work, from the treasury of said District, out of any money not otherwise appropriated, the amount and value of said work done since the passage of the act, with legal interest from the time the same fell due under the contract, but not till after their accounts have been approved and audited as the law directs.

Approved, March 1, 1875.

March 2, 1875.

**CHAP. 118.**—An act fixing the number of paymasters in the Army of the United States.

Paymasters, number of.  
1866, c. 299, s. 18, v. 14, p. 335.  
R. S., 1182, p. 211.  
Post 524.

Selection of paymasters.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the number of paymasters is hereby established at fifty, instead of sixty, as was designated in the eighteenth section of the act of July twenty-eighth, eighteen hundred and sixty-six; said paymasters to have the rank, pay, and emoluments of majors of cavalry.

**SEC. 2.** That so much of said eighteenth section as relates to the persons from whom said paymasters shall be selected be, and is hereby, repealed.

Approved, March 2, 1875.

March 2, 1875.

**CHAP. 119.**—An act further supplemental to the various acts prescribing the mode of obtaining evidence in cases of contested elections.

Opening depositions in contested election cases.

R. S., 127, p. 20, repealed.

R. S., 107, p. 18, construed.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That so much of section one hundred and twenty-seven of the Revised Statutes as requires the Clerk of the House of Representatives to open, upon the written request of either party, any deposition, in cases of contested election, after he shall have received the same, and prior to the meeting of Congress, be, and the same is hereby repealed.

**SEC. 2.** That section one hundred and seven of the Revised Statutes of the United States shall be construed as requiring all testimony in cases of contested election to be taken within ninety days from the day on which the answer of the returned member is served upon the contestant.

Approved, March 2, 1875.

March 2, 1875.

**CHAP. 120.**—An act to declare the true intent and meaning of the twentieth section of an act passed by the legislature of the Territory of Dakota, passed January fourteenth, eighteen hundred and seventy-five, entitled "An act making the conveyance of homesteads not valid unless the wife joins in the conveyance."

Act of Dakota, Jan. 14, 1875, construed.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the twentieth section of the act named in the title shall not be construed as an absolute repeal of chapter thirty-seven of the laws of Dakota, approved May twelfth, eighteen hundred and sixty-two, but only as repealing so much of said chapter thirty-seven as is inconsistent with the first named act, and no other effect shall be given to said twentieth section.

Approved, March 2, 1875.

March 3, 1875.

**CHAP. 126.**—An act in relation to the Quartermaster's Department, fixing its status, reducing its numbers, and regulating appointments and promotions therein.

Quartermaster's Department, composition of.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Quartermaster's Department of the Army shall hereafter consist of the Quartermaster

General, with the rank, pay and emoluments of a brigadier general; four assistant quartermasters-general, with the rank, pay and emoluments of colonels of cavalry; eight deputy quartermasters-general, with the rank, pay and emoluments of lieutenant-colonels of cavalry; fourteen quartermasters, with the rank, pay and emoluments of majors of cavalry; and thirty assistant quartermasters, with the rank, pay and emoluments of captains of cavalry.

SEC. 2. That no more appointments shall be made in the grade of military storekeepers in the Quartermaster's Department, and this grade shall cease to exist as soon as the same becomes vacant by death, resignation, or otherwise of the present incumbents.

SEC. 3. That no officer now in service shall be reduced in rank, or deprived of his commission by reason of any provision of this act.

SEC. 4. That no officer shall be promoted or appointed in the Quartermaster's Department in excess of the organization prescribed by this act, and that so much of section six of the act approved March third, eighteen hundred and sixty-nine, entitled "An act making appropriations for the support of the Army for the year ending June thirtieth, eighteen hundred and seventy, and for other purposes", as applies to the Quartermaster's Department, be, and the same is hereby, repealed.

Approved, March 3, 1875.

Military storekeepers in Quartermaster's Department.

Rank and commissions.

Promotions and appointments in Quartermaster's Department.

1869, c. 124, s. 6, v. 15, p. 318; R. S., s. 1194, p. 212.

CHAP. 127.—An act to further protect the sinking-fund and provide for the exigencies of the Government.

March 3, 1875.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the passage of this act there shall be levied and collected on all distilled spirits thereafter produced in the United States, a tax of ninety cents on each proof gallon, or wine-gallon when below proof, to be paid by the distiller, owner or person having possession thereof, before removal from the distillery bonded warehouse; and so much of section three thousand two hundred and fifty-one of the Revised Statutes of the United States as is inconsistent herewith is hereby repealed.

Tax on distilled spirits.

When payable.

R. S., 3251, p. 630, repealed in part.

SEC. 2. That section three thousand three hundred and sixty-eight of the Revised Statutes be, and the same is hereby, amended by striking out the words "twenty cents a pound", and inserting in lieu thereof, the words "twenty-four cents a pound"; and that section three thousand three hundred and ninety-four of the Revised Statutes be, and the same is hereby, amended by striking out the word "five" wherever it occurs therein, and inserting instead thereof the word "six", and by striking out the word "fifty" and inserting instead thereof the words "seventy-five": *Provided*, That the increase of tax herein provided for shall not apply to tobacco on which the tax under existing law shall have been paid when this act takes effect. *And provided further*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury by testimony under oath that any person liable to pay the increased tax by this section imposed had prior to the tenth day of February, eighteen hundred and seventy-five, made a contract for the future delivery of such tobacco, cigars, and cigarettes at a fixed price, which contract was in writing prior to that date, such tobacco may be delivered to the contracting party entitled thereto under special permit from the Commissioner of Internal Revenue provided therefor, without previous payment of such additional tax; but the said additional tax shall be a lien thereon, and shall be paid by and collected from the purchaser under such contract before the sale or removal thereof by him, and when demanded by the collector of internal revenue for the district to which the same shall be removed for delivery to the purchaser; and any sale or removal by such purchaser, prior to the payment of such tax, shall subject him and such tobacco so sold or removed to all the penalties and processes of law provided in the case of manufacturers of tobacco so selling or removing tobacco to avoid the payment of tax.

R. S., 3368, p. 662, amended. Tax on tobacco and snuff.

R. S., 3394, p. 670. Tax on cigars.

Proviso.

Contracts prior to Feb. 10, 1875, for future delivery, by whom tax to be paid.

Sale by purchaser without payment of additional tax, forfeitures, and penalties.