

United States may grant similar privileges to other companies.

SEC. 3. That nothing in this act shall be construed to limit the United States in granting to other persons or companies similar privileges to those herein contained

Right to alter, amend, repeal, etc., reserved.

SEC. 4. That the right to alter, amend, or repeal this act at any time is hereby reserved to Congress, including the right to fix rates by a general law.

Approved, August 8, 1882.

August 8, 1882.

CHAP. 467.—An act to authorize the construction and maintenance of a ponton railway bridge across the Mississippi River at or near the mouth of the Upper Iowa River, in the State of Iowa.

Upper Iowa and Mississippi River Railway Company authorized to build and maintain a ponton railway bridge across Mississippi River.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Upper Iowa and Mississippi River Railway Company, a corporation duly organized under the laws of Iowa, or its assigns be, and is hereby, authorized and empowered to construct and maintain, between a point at or near the mouth of the Upper Iowa River, in the State of Iowa, and a point at or near the village of Victory, in the State of Wisconsin, for railroad purposes, a ponton railway bridge, subject, however, to the terms, provisions, restrictions, and requirements contained in chapter two hundred and twenty-four of the supplement to the Revised Statutes of the United States: *Provided,* That said bridge shall not be built or commenced until the plan and specifications for its construction have been submitted to the Secretary of War for his approval, nor until he shall approve the plan and location of said bridge; and if any change be made in the plan of construction of said bridge at any time, such change shall be subject to the approval of the Secretary of War; and any change in the construction or any alteration of said bridge that may be directed at any time by Congress or the Secretary of War shall be made at the cost and expense of the owners thereof: *And provided further,* That the right is hereby reserved to Congress to alter, amend, or repeal this act; and in case of the repeal of this act the bridge shall be removed without expense to the United States; and if this act be amended, any change or alteration required shall be without cost to the United States.

Approved, August 8, 1882.

R. S. *Proviso.*
Plans, etc., to be approved by Secretary of War.

Proviso.

August 8, 1882.

CHAP. 468.—An act to repeal so much of section thirty-three hundred and eighty-five of the Revised Statutes as imposes an export tax on tobacco.

Exportation of manufactured tobacco, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-three hundred and eighty-five of the Revised Statutes, as amended by the act approved June eighth eighteen hundred and eighty, be amended and re-enacted so as to read as follows:

R. S. 3385, 663, imposing an export tax on tobacco, repealed.

“SEC. 3385.—Manufactured tobacco, snuff, and cigars intended for immediate exportation may, after being properly inspected, marked, and branded, be removed from the manufactory in bond without having affixed thereto the stamps indicating the payment of the tax thereon. The removal of such tobacco, snuff, and cigars from the manufactory shall be made under such regulations, and after making such entries, and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. There shall be affixed to each package of tobacco, snuff, and cigars intended for immediate export, before it is removed from the manufactory, an engraved stamp indicative of such intention. Such stamp shall be provided and furnished to the several collectors as in the case of other stamps, and they shall account for the use of the same.

Bond.

Export stamp.

When the manufacturer has made the proper entries, filed the bonds, and otherwise complied with the requirements of law and the regulations as herein provided, the collector shall issue to him a permit for the removal, accurately describing the tobacco, snuff, and cigars, to be shipped, the number and kinds of packages, the number of pounds, the marks and brands, the State and collection district from which the same are shipped, the number of the manufactory and the manufacturer's name, the port from which the said tobacco, snuff, and cigars are to be exported, and the route or routes over which the same are to be sent to the port of shipment. Upon the presentation to the collector of internal revenue of a detailed report from the inspectors of customs, and a certificate of the collector of customs at the port from which the goods are to be exported that the goods removed from the manufactory under bond and described in the permit of the collector of internal revenue have been received by the said collector of customs, and that the said goods were duly laden on board of a foreign-bound vessel, naming the vessel, and that the said merchandise was entered on the outward manifest of said vessel, and that the said vessel and cargo were duly cleared from said port, and on the payment of the tax or deficiency, if any, the bonds, which have been given or shall hereafter be required to be given under the provisions of this section shall be canceled. Every person who, with the intent to defraud the revenue laws of the United States, relands or causes to be relanded within the jurisdiction of the United States any manufactured tobacco, snuff, or cigars which have been shipped for exportation under the provisions of this act, without properly entering such tobacco, snuff, or cigars at the custom-house, and paying the proper customs and internal revenue tax thereon, or who receives such relanded tobacco, snuff, or cigars, and every person who aids or abets in such relanding or receiving such tobacco, snuff or cigars, shall, on conviction, be fined not exceeding five thousand dollars, or imprisoned not more than three years, and all tobacco, snuff, or cigars so relanded shall be forfeited to the United States."

Permit for removal.

Bond, when to be canceled.

Penalty, etc., for violation of provisions of act.

Approved, August 8, 1882.

CHAP. 469.—An act to amend section forty seven hundred and sixty six, title fifty seven, of the Revised Statutes of the United States.

August 8, 1882.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section forty-seven hundred and sixty six, title fifty seven, of the Revised Statutes of the United States is hereby amended so as to read as follows:

Manner of payment of pensioners.

"**SEC. 4766.** Hereafter no pension shall be paid to any person other than the pensioner entitled thereto, nor otherwise than according to the provisions of this title; and no warrant, power of attorney, or other paper executed or purporting to be executed by any pensioner to any attorney, claim agent, broker, or other person shall be recognized by any agent for the payment of pensions, nor shall any pension be paid thereon; but the payment to persons laboring under legal disabilities may be made to the guardians of such persons in the manner herein prescribed, and pensions payable to persons in foreign countries may be made according to the provisions of existing laws: *Provided*, That in case of an insane invalid pensioner having no guardian, but having a wife or children dependent upon him (the wife being a woman of good character), the Commissioner of pensions is hereby authorized, in his discretion, to cause the pension to be paid to the wife, upon her properly-executed voucher, or in case there is no wife, to the guardian of the children, upon the properly-executed voucher of such guardian, and in like manner to cause the pension of invalid pensioners who are or may hereafter be imprisoned as punishment for offenses against the laws to be paid while so imprisoned to their wives or the guardians of their children. And pensions to Indian pensioners residing in the In-

R. S. 4766, 927, amended.

Pensioners under legal disabilities.

Pensioners in foreign countries.

Proviso.
Invalid pensioners, insane.