China, the United States, or possessions of the United States, and 
(2) individual citizens of the United States or China wherever 
resident, bears to the par value of the whole number of shares of 
stock of the corporation outstanding on such date: Provided, That 
in no case shall the amount by which the tax imposed by section 230 
is diminished by reason of such credit exceed the amount of the 
special dividend certified under subdivision (b) of this section. 

"(b) Such credit shall not be allowed unless the Secretary of 
Commerce has certified to the Commissioner (1) the amount which, 
during the year ending on the date fixed by law for filing the return, 
the corporation has distributed as a special dividend to or for the 
benefit of such persons as on the last day of the taxable year were 
resident in China, the United States, or possessions of the United 
States, or were individual citizens of the United States or China, 
and owned shares of stock of the corporation, (2) that such special 
dividend was in addition to all other amounts, payable or to be 
payable to such persons or for their benefit, by reason of their 
interest in the corporation, and (3) that such distribution has been 
made to or for the benefit of such persons in proportion to the par 
value of the shares of stock of the corporation owned by each; except 
that if the corporation has more than one class of stock, the cer-
tificates shall contain a statement that the articles of incorporation 
provide a method for the apportionment of such special dividend 
among such persons, and that the amount certified has been dis-
tributed in accordance with the method so provided."

Sec. 12. That paragraph (13) of subdivision (b) of section 213 of 
the Revenue Act of 1924 is amended to read as follows:

"(13) In the case of a person, amounts distributed as dividends 
to or for his benefit by a corporation organized under the China 
Trade Act, 1922, if, at the time of such distribution, he is a resident 
of China and the equitable right to the income of the shares of stock 
of the corporation is in good faith vested in him."

Sec. 13. That the China Trade Act, 1922, is amended by adding 
at the end thereof the following new section:

"Sec. 29. Hereafter no corporation for the purpose of engaging 
in business within China shall be created under any law of the 
United States other than the China Trade Act."

Approved, February 26, 1925.

CHAP. 346.—An Act Granting the consent of Congress to the county of 
Allegheny, Pennsylvania, to construct a bridge across the Monongahela River 
from Cliff Street, McKeesport, to a point opposite in the city of Duquesne.

Be it enacted by the Senate and House of Representatives of the 
United States of America in Congress assembled, That the consent 
of Congress is hereby granted to the county of Allegheny, in the 
Commonwealth of Pennsylvania, and its successors and assigns to 
construct, maintain, and operate a bridge and approaches thereto 
across the Monongahela River at a point suitable to the interests of 
navigation, at or near Cliff Street, in the city of McKeesport, to a 
point opposite in the city of Duquesne, in the county of Allegheny, 
in the State of Pennsylvania, in accordance with the provisions of the 
Act entitled "An Act to regulate the construction of bridges 
over navigable waters," approved March 23, 1906.

Sec. 2. That the right to alter, amend, or repeal this Act is here-
by expressly reserved.

Approved, February 26, 1925.