For taxable years 1917, 1918.

For year 1919.

March 3, 1925.

H. R. 12262.

Public No. 554.

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

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.

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

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.

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.

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.

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.

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