Commissioners are hereby authorized to subpoena and examine witnesses and take such testimony as may be necessary to enable them to make such determination and fix the amount of issue: And provided further, That an appeal may be taken from the decision of said Commissioners to the supreme court of the District of Columbia. And all bonds or stock issued in excess of the amount authorized by said Commissioners or said court, or in violation of the provisions of this Act, shall be null and void. Stock sold by the company shall be fully paid for before delivery to purchaser. Stockholders shall be individually liable to the extent of the value of the stock held by them.

**TAXES.**

SEC. 21. That the Washington and University Railroad Company shall annually pay to the District of Columbia a franchise tax of five-eighths of one per centum of the entire gross earnings of such company, and a personal tax of two per centum per annum on the entire gross earnings of said company. There shall also be levied and collected upon all of the real estate of said company a tax in the same manner and to the same extent as upon all other real estate in the District of Columbia; said taxes shall be due and payable, subject to the same penalties on arrears, and collectible in the same manner as other taxes in the District of Columbia.

**Penalties.**

SEC. 22. That each and every violation of the requirements of this Act shall be punishable by a fine of from twenty-five to one thousand dollars, in the discretion of the court; such fines to be collectible in any court of competent jurisdiction as other fines and penalties are collected in the District of Columbia.

**Amendment.**

SEC. 23. That Congress reserves the right to alter, amend, or repeal this Act.

Approved, July 8, 1898.

**CHAP. 642.**—An Act To increase the number of post quartermaster-sergeants in the United States Army.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the number of post quartermaster-sergeants of the Army be increased by the addition of twenty-five post quartermaster-sergeants, to be appointed by the Secretary of War in the manner now provided for by law.

Approved, July 8, 1898.

**CHAP. 643.**—An Act Providing for the transfer from the circuit court of appeals for the ninth circuit to the Supreme Court of certain appeals from the district court for Alaska.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all cases, civil and criminal, filed on appeal from the district court of the United States for the district of Alaska in the United States circuit court of appeals for the ninth judicial circuit, and pending on appeal therein on and prior to the thirtieth day of December, eighteen hundred and ninety-seven, of