make allowance for or redeem such of the stamps, issued under author-
ity of law, to denote the payment of any internal-revenue tax, as may
have been spoiled, destroyed, or rendered useless or unfit for the purpose
intended, or for which the owner may have no use, or which through
mistake may have been improperly or unnecessarily used, or where the
rates or duties represented thereby have been excessive in amount, paid
in error, or in any manner wrongfully collected. Such allowance or
redemption may be made, either by giving other stamps in lieu of the
stamps so allowed for or redeemed, or by refunding the amount or value
to the owner thereof, deducting therefrom, in case of repayment, the per-
centage, if any, allowed to the purchaser thereof; but no allowance or
redemption shall be made in any case until the stamps so spoiled or ren-
dered useless shall have been returned to the Commissioner of Internal
Revenue, or until satisfactory proof has been made showing the reason
why the same can not be returned; or, if so required by the said Com-
missioner, when the person presenting the same can not satisfactorily
trace the history of said stamps from their issuance to the presentation
of his claim as aforesaid: Provided, That documentary and proprie-
tary stamps issued under the provisions of "An Act to provide ways
and means for war expenditures, and for other purposes," approved
June thirteenth, eighteen hundred and ninety-eight, may be redeemed
only when presented in quantities of two dollars or more, face value:
Provided further, That no claim for the redemption of or allowance
for stamps shall be allowed unless presented within two years after
the purchase of said stamps from the Government.

SEC. 2. That the finding of facts in and the decision of the Commis-
sioner of Internal Revenue upon the merits of any claim presented
under or authorized by this Act shall, in the absence of fraud or mis-
take in mathematical calculation, be final and not subject to revision by
any accounting officer.

SEC. 3. That all laws and parts of laws in conflict with any of the
provisions of this Act are hereby repealed.

Approved, May 12, 1900.

CHAP. 394.—An Act To grant authority to change the name of the steamship Paris.

Be it enacted by the Senate and House of Representatives of the United
States of America in Congress assembled, That the Commissioner of
Navigation is hereby authorized and directed, upon application by the
owners, to change the name of the steamship Paris, official number
one hundred and fifty thousand six hundred and seventeen.

Approved, May 12, 1900.

CHAP. 469.—An Act To authorize needed repairs of the graveled or macadamized
road from the city of Newbern, North Carolina, to the national cemetery near said city.

Whereas by an Act of Congress, chapter five hundred and one, United
States Statutes at Large, Fiftieth Congress, the sum of twenty thou-
sand dollars was appropriated for the construction of a graveled or
macadamized road from the city of Newbern, North Carolina, to the
national cemetery near said city; and

Whereas the said sum of money was expended by the United States
in the construction of said road; and

Whereas the said road is in great need of repairs in order to keep
up and preserve the same, and such repairs are absolutely necessary for
the said purpose: Therefore,

Be it enacted by the Senate and House of Representatives of the United
States of America in Congress assembled, That the sum of six thousand
dollars be, and the same is hereby, appropriated, out of any moneys