For building for officers' quarters and mess, twenty-nine thousand nine hundred and sixty dollars;

Provided, That the foregoing appropriation, and the appropriation contained in the Act approved June sixth, nineteen hundred, for building for officers' mess and quarters, seventy-eight thousand nine hundred and ninety dollars are hereby made available until expended;

Total buildings and grounds; two hundred and fifty-eight thousand one hundred and fifty dollars.

Approved, March 2, 1901.

March 2, 1901.

CHAP. 805.—An Act Making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, nineteen hundred and two.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums be, and are hereby, appropriated, out of any money in the Treasury of the United States not otherwise appropriated, in full compensation for the fiscal year ending June thirtieth, nineteen hundred and two, for the purposes and objects hereinafter expressed, namely:

DEPARTMENT OF AGRICULTURE.

Pay of Secretary, Assistant, clerks, etc.

OFFICE OF THE SECRETARY: For compensation of Secretary of Agriculture, eight thousand dollars; Assistant Secretary of Agriculture, four thousand five hundred dollars; chief clerk, who shall be superintendent of the Department buildings, two thousand five hundred dollars; private secretary to the Secretary of Agriculture, two thousand two hundred and fifty dollars; stenographer to the Secretary of Agriculture, one thousand four hundred dollars; private secretary to the Assistant Secretary of Agriculture, one thousand six hundred dollars;

Office of the Secretary: Laborers and charwomen: One laborer, seven hundred and twenty dollars; one laborer, six hundred dollars; three charwomen, at four hundred and forty dollars each, one thousand two hundred dollars; five charwomen, at two hundred and forty dollars each, one thousand two hundred dollars; for extra laborers and emergency employment, one thousand dollars; in all, four thousand nine hundred and sixty dollars.
SALARIES OF THE WEATHER BUREAU: Office of Chief of Weather Bureau: One Chief of Bureau, five thousand dollars; two professors of meteorology, at three thousand dollars each, for service in the city of Washington or elsewhere, as the exigencies of the Bureau may demand, six thousand dollars; four professors of meteorology, at two thousand five hundred dollars each, for service in the city of Washington or elsewhere, as the exigencies of the Bureau may demand, ten thousand dollars; five forecast officials, at two thousand dollars each, for service in the city of Washington or elsewhere, as the exigencies of the Bureau may demand, ten thousand dollars; one chief clerk, two thousand two hundred and fifty dollars; three chiefs of divisions, at two thousand dollars each, six thousand dollars; three clerks of class four, five thousand four hundred dollars; one chief of Division of Supplies, one thousand eight hundred dollars; five clerks of class three, eight thousand dollars; seventeen clerks of class two, twenty-three thousand eight hundred dollars; twenty-five clerks of class one, thirty thousand dollars; fourteen clerks, at one thousand dollars each, fourteen thousand dollars; one telegraph operator, in the city of Washington or elsewhere, as the exigencies of the Bureau may demand, one thousand dollars; four copyists or typewriters, at eight hundred and forty dollars each, three thousand three hundred and sixty dollars; two copyists or typewriters, at seven hundred and twenty dollars each, two thousand dollars; three messengers, at seven hundred and twenty dollars each, two thousand one hundred and sixty dollars; one carpenter, eight hundred and forty dollars; five laborers, at six hundred dollars each, three thousand three hundred dollars; eight messengers or laborers, at six hundred dollars each, four thousand eight hundred dollars; five messengers or laborers, at four hundred and fifty dollars each, two thousand two hundred and fifty dollars; three charwomen, at two hundred and forty dollars each, seven hundred and twenty dollars; in all, one hundred and fifty-nine thousand eight hundred and twenty dollars.

FUEL, LIGHTS, AND REPAIRS, WEATHER BUREAU: For fuel, lights, repairs, pay of firemen, watchmen, messengers, and other labor, and other expenses for the care and preservation of the public buildings and grounds of the Weather Bureau, nine thousand dollars.

CONTINGENT EXPENSES, WEATHER BUREAU: For stationery, blank books, necessary scientific and other publications; furniture, and repairs to same; freight, express charges; subsistence, care, and purchase of horses, for official purposes only; repairs of harness; advertising, dry goods, twine, mats, oils, paints, glass, lumber, hardware, ice, washing towels, and other miscellaneous supplies and expenses not otherwise provided for and necessary for the practical and efficient work of the Weather Bureau, eight thousand dollars.

GENERAL EXPENSES, WEATHER BUREAU: General expenses of the Weather Bureau, under the direction of the Secretary of Agriculture, for the benefit of agriculture, commerce, navigation, and other interests, as provided by law, namely:
Salary of one inspector, not to exceed two thousand dollars; thirty
local-forecast officials; section directors, observers, operators, repair
men, messengers, boy messengers, laborers, and other necessary
employees, outside of the city of Washington, who, without additional
expense to the Government, may hereafter, in the discretion of the
Secretary of Agriculture, be granted such leaves of absence as are now
authorized to employees in the office of the Chief of the Weather
Bureau, not to exceed thirty days in any one year, four hundred and
eight thousand five hundred dollars.

All other expenses, itemized as follows: Maps, bulletins, stationery,
and scientific and other publications for stations, and the maintenance
of a printing office in the District of Columbia for printing the neces-
cessary circulars, weather maps, bulletins, and monthly weather reviews
(including the hire of printers, lithographers, and other necessary
working force); for traveling expenses; for freight and express
charges; for instruments and shelters therefor; for telegraphing or
telephoning reports and messages, the rates to be fixed by the Secre-
tary of Agriculture by agreement with the companies performing the
services; for rents and other incidental expenses of offices maintained
as stations of observation; for maintenance and repair of seacoast tele-
graph lines; for experiments in wireless telegraphy, including all nec-
cessary expenses; for river observations and reports; for storm and other
signals; for cotton-region observations and reports; for corn and
wheat observations and reports; for aerial observations and reports;
for supplies for climate and crop services, and for investigations on
climatology, including assistance and all necessary expenses, four hun-
dred and fifty-seven thousand dollars.

For maintaining the Weather Bureau stations already established by
the Secretary of Agriculture, or to be established by the Secretary of
Agriculture, in Bermuda, in the West Indies or on adjacent coasts,
and for establishing and equipping meteorological stations in the
Hawaiian Islands for taking daily observations of meteorological
phenomena; for collecting reports thereof by cable and otherwise;
for disseminating information based thereon of the approach of trop-
ical hurricanes and other storms; and for collecting and publishing
such climatological data as may be of public benefit, including salaries of
one professor of meteorology, at not exceeding three thousand dollars;
one forecast official, at not exceeding two thousand dollars; section
directors, observers, and other necessary employees (all for duty at
the places named in this Act or at such points in the United States as
the exigencies of the weather service may require); rent of offices;
stationery, furniture, and instrumental supplies; traveling expenses;
freight and express charges; cablegrams and telegrams; and all other
necessary expenses, sixty thousand dollars.

For the purchase of a site and the erection of a small brick and wood
building at each of the following-named places, for use of the Weather
Bureau, and for all necessary labor, materials, and expenses, plans and
specifications to be prepared and approved by the Secretary of Agri-
culture, and work done under the supervision of the Chief of Weather
Bureau, namely: Atlantic City, New Jersey, six thousand dollars;
Hatteras, North Carolina, five thousand dollars; Fort Canby, Wash-
ington, four thousand dollars; Port Crescent, Washington, three
thousand dollars; and Tatoosh Island, Washington, five thousand dol-
lars: Point Reyes, California, three thousand dollars, including the
purchase of instruments, furniture, supplies, flagstaffs, and storm
warning towers to properly equip these stations; for the purchase and
laying of a cable between the mainland and Tatoosh Island, and for
general repairs to telegraph line from Port Crescent to Tatoosh Island,
Washington, including all necessary labor, materials, and other
expenses, twenty thousand dollars; in all, forty-six thousand dollars:
Provided, That if any of the money for these several buildings and cable remains unexpended for the special purposes for which it is appropriated, so much of it as is necessary may be expended for the repair, improvement, and equipment of the buildings owned by the Government and occupied by the Weather Bureau at Cape Henry, Virginia; Bismarck, North Dakota; Kitty Hawk, North Carolina, and Jupiter, Florida: And further provided. That in lieu of the building of the cable to Tatoosh Island such of the money herein appropriated may, in the discretion of the Secretary of Agriculture, be used for the purchase of ground and the erection of a building on the mainland nearly opposite Tatoosh Island, and the installation and operation of a system of wireless communication between the said mainland and Tatoosh Island. Total for Weather Bureau, one million one hundred and forty-eight thousand three hundred and twenty dollars.

BUREAU OF ANIMAL INDUSTRY.

Salaries, Bureau of Animal Industry: One Chief of Bureau, four thousand dollars; one assistant chief, two thousand five hundred dollars; one chief clerk of Bureau, two thousand dollars; one chief of inspection division, two thousand five hundred dollars; one assistant chief of inspection division, one thousand eight hundred dollars; one chief of dairy division, two thousand five hundred dollars; one assistant chief of dairy division, one thousand eight hundred dollars; one chief of pathological division, two thousand five hundred dollars; two assistants in pathological division, at one thousand two hundred dollars each, two thousand four hundred dollars; one chief of biochemic division, two thousand five hundred dollars; one assistant in biochemic division, one thousand six hundred dollars; one assistant in biochemic division, one thousand four hundred dollars; one assistant in biochemic division, one thousand two hundred dollars; one assistant in biochemic laboratory, seven hundred and twenty dollars; one chief of miscellaneous division, two thousand dollars; one zoologist, two thousand two hundred and fifty dollars; one veterinary inspector, one thousand eight hundred dollars; one veterinary inspector, one thousand six hundred dollars; two veterinary inspectors, at one thousand four hundred dollars each, two thousand eight hundred dollars; one superintendent of experiment station, two thousand dollars; one assistant superintendent, one thousand dollars; one clerk class four, one thousand eight hundred dollars; one editorial clerk, one thousand eight hundred dollars; one chief of dairy division, two thousand five hundred dollars; three clerks class three, one thousand six hundred dollars; five clerks class two, four thousand two hundred dollars; five clerks class one, six thousand dollars; seven clerks, at one thousand dollars each, seven thousand dollars; seven clerks, at eight hundred and forty dollars each, five thousand eight hundred and eighty dollars; two firemen, at seven hundred and twenty dollars each, one thousand four hundred and forty dollars; four messengers, at seven hundred and twenty dollars each, two thousand eight hundred and eighty dollars; two skilled laborers, at six hundred and sixty dollars each, one thousand three hundred and twenty dollars; one illustrator, one thousand four hundred dollars; in all, seventy-nine thousand and thirty dollars.

General expenses, Bureau of Animal Industry: For carrying out the provisions of an Act of May twenty-ninth, eighteen hundred and eighty-four, establishing the Bureau of Animal Industry, and the Act of August thirtieth, eighteen hundred and ninety, providing for an inspection of meats and animals, and also the provisions of the Act of March third, eighteen hundred and ninety-one, providing for the inspection of live cattle, hogs, and the carcasses and products

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thereof which are the subjects of interstate and foreign commerce, and for other purposes: Provided, That live horses and the products and carcasses thereof be entitled to the same inspection as other animals, carcasses, and products thereof herein named: Provided further, That the Secretary of Agriculture may in his discretion waive the requirement of a certificate with beef and other products, which are exported to countries that do not require such inspection, one million and fifty thousand dollars; and the Secretary of Agriculture is hereby authorized to use any part of this sum he may deem necessary or expedient, in such manner as he may think best, in the collection of information concerning live stock, dairy, and other animal products, and to prevent the spread of pleuropneumonia, blackleg, tuberculosis, sheep scab, glanders or farcy, hog cholera, and other diseases of animals, and for this purpose to employ as many persons as he may deem necessary, and to expend any part of this sum in the purchase and destruction of diseased or exposed animals and the quarantine of the same whenever in his judgment it is essential to prevent the spread of pleuropneumonia, tuberculosis, or other diseases of animals from one State to another, for improving and maintaining the Bureau Experiment Station, at Bethesda, Maryland; for printing and publishing such reports relating to animal industry as he may direct; and the Secretary of Agriculture may use so much of this sum as he deems necessary for promoting the extension and development of foreign markets for dairy and other farm products of the United States, and for suitable transportation of the same; and such products may be bought in open market and disposed of at the discretion of the Secretary of Agriculture, and he is authorized to apply the moneys received from the sales of such products toward the continuation and repetition of such experimental exports; and the Secretary is hereby authorized to rent a suitable building in the District of Columbia, at an annual rental not exceeding one thousand eight hundred dollars, to be used as a laboratory for said Bureau of Animal Industry, and the employees of the Bureau of Animal Industry outside of the city of Washington may hereafter, in the discretion of the Secretary of Agriculture, be granted leaves of absence not to exceed fifteen days in any one year: Provided. That the Secretary of Agriculture may construe the provisions of the Act of March third, eighteen hundred and ninety-one, as amended March second, eighteen hundred and ninety-five, for the inspection of live cattle and products thereof, to include dairy products intended for exportation to any foreign country, and may apply, under rules and regulations to be prescribed by him, the provisions of said Act for inspection and certification appropriate for ascertaining the purity and quality of such products, and may cause the same to be so marked, stamped, or labeled as to secure their identity and make known in the markets of foreign countries to which they may be sent from the United States their purity, quality, and grade; and all the provisions of said Act relating to live cattle and products thereof for export shall apply to dairy products so inspected and certified.

Animal quarantine stations.

To purchase, establish, and maintain quarantine stations, and to provide proper shelter and equipment for the care of neat cattle and domestic animals imported, at such ports as may be deemed necessary, twenty-five thousand dollars. Total for Bureau of Animal Industry, one million one hundred and fifty-four thousand and thirty dollars.

**BUREAU OF PLANT INDUSTRY.**

**BUREAU OF PLANT INDUSTRY, Salaries:** One plant physiologist and pathologist, who shall be Chief of Bureau, three thousand dollars; one plant pathologist, two thousand five hundred dollars; one botanist,
two thousand five hundred dollars; one pomologist, two thousand five hundred dollars; one agrostologist, two thousand five hundred dollars; one assistant pathologist, one thousand eight hundred dollars; one assistant botanist, one thousand eight hundred dollars; one assistant pomologist, one thousand eight hundred dollars; one assistant agrostologist, one thousand eight hundred dollars; two clerks class three, three thousand two hundred dollars; three clerks class two, four thousand two hundred dollars; three clerks class one, three thousand six hundred dollars; five clerks, at one thousand dollars each, five thousand dollars; two clerks, at nine hundred dollars each, one thousand eight hundred dollars; two clerks, at eight hundred and forty dollars each, one thousand six hundred and eighty dollars; in all, thirty-nine thousand six hundred and eighty dollars.

GENERAL EXPENSES, BUREAU OF PLANT INDUSTRY; VEGETABLE INVESTIGATIONS AND PATHOLOGICAL AND PHYSIOLOGICAL INVESTIGATIONS:

Investigating the nature of diseases injurious to fruits, fruit trees, grain, cotton, vegetables, and other useful plants; experiments in the treatment of the same; the study of plant physiology in relation to crop production and the improvement of crops by breeding and selection; to investigate the diseases affecting citrus fruits, pineapples, and truck crops grown during the winter in the Southern States; to investigate and report upon the diseases affecting plants on the Pacific coast; to originate or introduce improved varieties of fruits and vegetables in cooperation with the Section of Seed and Plant Introduction; to study the relation of soil and climatic conditions to diseases of plants, particularly with reference to the California vine diseases and the diseases of the sugar beet, in cooperation with the Bureau of Soils, and for other purposes connected with the discovery and practical application of improved methods of crop production; to continue the work of originating, by breeding and selection, in cooperation with the other divisions of the Department and the experiment stations, new varieties of oranges, lemons, and other tropical and subtropical fruits more resistant to cold and disease, and of better quality; varieties of wheat and other cereals more resistant to rust and smut and better suited to the various sections of this country; varieties of cotton more resistant to disease and of longer and better staple, and varieties of pears and apples more resistant to blight and better adapted for export; the employment of investigators, local and special agents, clerks, assistants, and student scientific aids at an annual salary of four hundred and eighty dollars each, and other labor required in conducting experiments in the city of Washington and elsewhere, and collating, digesting, reporting, and illustrating the results of such experiments; for gas and electric current; purchase of chemicals and apparatus required in the field and laboratory; necessary traveling expenses; the preparation of reports and illustrations; the rent of a building, not to exceed one thousand four hundred dollars per annum; and for other expenses connected with the practical work of the investigations, sixty thousand dollars.

POMOLOGICAL INVESTIGATIONS:

Investigating, collecting, and disseminating information relating to the fruit industry; the collection and distribution of seeds, shrubs, trees, and specimens; and for collecting and modeling fruits, vegetables, and other plants, and furnishing duplicate models to the experiment stations of the various States as far as found practicable; the employment of investigators, local and special agents, clerks, assistants, student scientific aids at an annual salary of four hundred and eighty dollars each, and other labor required in conducting experiments in the city of Washington and elsewhere; and in collating, digesting, reporting, and illustrating the results of such experiments; for traveling and other necessary expenses; to continue the investigations and experiments in the introduction of
the culture of European table grapes and the study of the diseases that affect them, for the purpose of discovering remedies therefor, this work to be done in cooperation with the Section of Seed and Plant Introduction; to investigate in cooperation with the other divisions of the Department and experiment stations of the several States the market conditions affecting the fruit trade in the United States and foreign countries, and the methods of harvesting, packing, storing, and shipping fruit and vegetables, and for experimental shipments of fruits to foreign countries, for the purpose of increasing the exportation of American fruits, and for all necessary expenses connected with the practical work of the same; to investigate, map, and report upon the commercial fruit districts of the United States, for the purpose of determining the relative adaptability of the several important fruits thereto, by a study of the conditions of soil and climate, and of the prevalence of plant diseases existing therein as related to commercial fruit production, twenty thousand dollars.

**Botanical Investigations and Experiments:** Investigations relating to medicinal, poisonous, fiber, and other economic plants, seeds, and weeds; the collection of plants, traveling expenses, and express charges; the purchase of paper and all other necessary supplies, materials, and apparatus; for rent and ordinary repairs of a building for office and laboratory purposes not to exceed one thousand dollars; for gas and electric current; for the employment of investigators, local and special agents, clerks, assistants, and student scientific aids at an annual salary of four hundred and eighty dollars each, and other labor in conducting experiments in the city of Washington and elsewhere; and in collating, digesting, reporting, and illustrating the results of such experiments; subscriptions to and purchase of botanical publications for use in the division; and the preparation, illustration, and publication of reports; and the Secretary of Agriculture is hereby authorized to purchase samples of seeds in open market, test same, and when found not up to standard, he may, at his discretion, publish the results of such of these tests, together with the names of the seedsmen by whom the seeds were sold; to investigate and publish reports upon the useful plants and plant cultures of the tropical territory of the United States, and to investigate, report upon, and introduce other plants promising to be valuable for the tropical territory of the United States, such plants and botanical and agricultural information when secured to be made available for the work of agricultural experiment stations and schools; to investigate the varieties of wheat and other cereals grown in the United States or suitable for introduction, in order to standardize the naming of varieties as a basis for the experimental work of the State experiment stations, and as an assistance in commercial grading, and to investigate, in cooperation with the Bureau of Chemistry, the causes of deterioration of export grain, particularly in oceanic transit, and devise means of preventing losses from those causes, forty-five-thousand dollars.

**Grass and Forage Plant Investigations:** To enable the Secretary of Agriculture to conduct investigations of grasses, forage plants, and animal foods in cooperation with other divisions of the Department: to collect and purchase seeds, roots, and specimens of valuable economic grasses and forage plants for investigation; experimental cultivation and distribution, and for experiments and reports upon the best methods of extirpating Johnson and other noxious and destructive grasses; to purchase tools, materials, apparatus, and supplies; to pay freight, express charges, and traveling expenses; for the employment of local and special agents, clerks, assistants, and scientific student aids at an annual salary of four hundred and eighty dollars each, and other labor required in conducting experiments in the city of Washington and elsewhere; to prepare drawings and illustrations for
circulars, reports, and bulletins; and the agricultural experiment stations are hereby authorized and directed to cooperate with the Secretary of Agriculture in establishing and maintaining experimental grass stations, for determining the best methods of caring for and improving meadows and grazing lands, the use of different grasses and forage plants, and their adaptability to various soils and climates, the best native and foreign species for reclaiming overstocked ranges and pastures, for renovating worn-out lands, for binding drifting sands and washed lands, and for turfing lawns and pleasure grounds, and for solving the various forage problems presented in the several sections of our country, twenty thousand dollars: Provided, That five thousand dollars of this sum, or such part thereof as the Secretary of Agriculture may deem necessary, to be immediately available.

**Experimental gardens and grounds:** Cultivation and care of experimental gardens and grounds, including the keep of lawns, trees, roadways, and walks; management and maintenance of the conservatories, greenhouses, and plant and fruit propagating houses; employment of foremen, gardeners, laborers, carpenters, painters, plumbers, and other mechanics; machinery, tools, wagons, carts, horses, harness, plows, lawn mowers, sprinklers, hose, watering cans, tubs, pots, and other implements required in cultivation; lumber, hardware, glass, paints, tin, stone, gravel, and other material required for repairs; fertilizers, insecticide apparatus, and chemicals; blacksmithing, horse-shoeing, and repairs to implements and machinery; seeds, plants, and bulbs for propagating purposes; labels, potting and packing materials, feed for horses, freight and express charges, repairing roadways and walks, traveling and other necessary expenses, and for electric lighting, twenty thousand dollars.

Total for Bureau of Plant Industry, two hundred and four thousand six hundred and eighty dollars.

**Bureau of Forestry.**

Bureau of Forestry, salaries: One forester, who shall be chief of bureau, three thousand dollars; one assistant forester, two thousand five hundred dollars; one assistant forester, one thousand eight hundred dollars; one assistant forester, two thousand dollars; one chief clerk, one thousand eight hundred dollars; one stenographer, one thousand two hundred dollars; one field assistant, one thousand two hundred dollars; ten collaborators at three hundred dollars each, three thousand dollars; one clerk class three, one thousand six hundred dollars; four clerks at nine hundred dollars each, three thousand six hundred dollars; seven clerks at seven hundred and twenty dollars each, five thousand and forty dollars; in all, thirty-nine thousand one hundred and sixty dollars.

General expenses, Bureau of Forestry: To enable the Secretary of Agriculture to experiment and to make and continue investigations and report on forestry, forest reserves, forest fires, and lumbering; to advise the owners of woodlands as to the proper care of the same; to seek, through investigations and the planting of native and foreign species, suitable trees for the treeless regions; to collect and distribute valuable economic forest-tree seeds and plants; for the employment of local and special agents, clerks, assistants, and other labor required in conducting experiments and investigations in the

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city of Washington and elsewhere, and for collating, digesting, report-
ing, illustrating, and printing the results of such experiments and
investigations; for the purchase of all necessary supplies, apparatus,
and office fixtures; for freight and express charges, and traveling
expenses, one hundred and forty-six thousand two hundred and eighty
dollars, of which sum not to exceed two thousand dollars may be used
for the payment of rent. In all, for the Bureau of Forestry, one
hundred and eighty-five thousand four hundred and forty dollars.

BUREAU OF CHEMISTRY.

BUREAU OF CHEMISTRY, SALARIES: One chemist, who shall be chief
of bureau, three thousand dollars; one assistant chemist, two thousand
five hundred dollars; one assistant chemist, one thousand eight hundred
dollars; one assistant chemist, one thousand six hundred dollars; two
clerks, class one, two thousand four hundred dollars; in all, eleven
thousand three hundred dollars.

Expenses.

GENERAL EXPENSES, BUREAU OF CHEMISTRY: Chemical apparatus,
chemicals, laboratory fixtures, and supplies, repairs to engine and
apparatus; gas and electric current, purchase of supplies and necessary
expenses in conducting special investigations, including necessary
traveling and other expenses, labor and expert work in such investiga-
tions, in the city of Washington and elsewhere, and in collating, digest-
ing, reporting, and illustrating the results of such experiments; to
continue the collaboration with other bureaus and divisions of the
Department desiring chemical investigations and to collaborate with
the other departments of the Government, whose heads request the
Secretary of Agriculture for such assistance and for other miscellane-
ous work; for the employment of additional assistant chemists when
necessary.

To investigate the adulteration of foods, drugs, and liquors, when
deemed by the Secretary of Agriculture advisable; and the Secretary
of Agriculture, whenever he has reason to believe that articles are
being imported from foreign countries which by reason of such adul-
teration are dangerous to the health of the people of the United States,
shall make a request upon the Secretary of the Treasury for samples
from original packages of such articles for inspection and analysis;
and the Secretary of the Treasury is hereby authorized to open such
original packages and deliver specimens to the Secretary of Agricul-
ture for the purpose mentioned, giving notice to the owner or con-
signee of such articles, who may be present and have the right to intro-
duce testimony; and the Secretary of the Treasury shall refuse delivery
to the consignee of any such goods which the Secretary of Agriculture
reports to him have been inspected and analyzed and found to be dan-
gerous to health because of such adulteration.

To enable the Secretary of Agriculture to investigate the character
of proposed food preservatives and coloring matters, to determine
their relation to digestion and to health, and to establish the prin-
ciples which should guide their use; to enable the Secretary of Agri-
culture to investigate the character of the chemical and physical tests
which are applied to American food products in foreign countries,
and to inspect before shipment, when desired by the shippers or
owners of these food products, American food products intended for
countries where chemical and physical tests are required before said
food products are allowed to be sold in the countries mentioned, and
for all necessary expenses connected with such inspection and studies
of methods of analysis in foreign countries; for the preparation of
reports, the purchase of apparatus, chemicals, samples, and supplies
required in conducting such investigations, the employment of local
and special agents, clerks, assistants, and other labor required in con-
ducting such experiments in the city of Washington and elsewhere,
and in collating, digesting, reporting, and illustrating the results of such experiments; for freight and express charges, and for traveling and other necessary expenses, twenty-four thousand five hundred dollars, of which sum two thousand five hundred dollars may be used for the rent of a laboratory building.

Total for Bureau of Chemistry, thirty-five thousand eight hundred dollars, of which five thousand dollars shall be immediately available.

**BUREAU OF SOILS.**

**BUREAU OF SOILS, SALARIES:** One soil physicist who shall be Chief of Bureau, three thousand dollars; one scientist, two thousand five hundred dollars; one scientist, one thousand eight hundred dollars; one scientist, one thousand dollars; one chief clerk, two thousand dollars; one stenographer, one thousand two hundred dollars; three clerks of class one, three thousand six hundred dollars; one clerk, one thousand dollars; one chief clerk, eight hundred and forty dollars; one watchman, seven hundred and twenty dollars; one charwoman, four hundred and eighty dollars; in all, eighteen thousand one hundred and forty dollars.

**GENERAL EXPENSES, BUREAU OF SOILS:** Investigation of the relation of soils to climate and organic life; for the investigation of the texture and composition of soils in the field and laboratory; for the investigation of the cause and prevention of the rise of alkali in the soils of the irrigated districts; the investigation of the relation of soils to drainage and seepage waters, and of methods for the prevention of the accumulation of and injury from seepage waters, in irrigated districts; for investigations of soils in the United States and for indicating upon maps or plats, by coloring or otherwise, the results of such investigations; to map the tobacco soils of the United States; to investigate the soils and conditions of tobacco growth in Cuba, Sumatra, and other tobacco competing countries; to investigate, in cooperation with the Bureau of Plant Industry, the methods of curing, with particular reference to fermentation; to originate, through selection and breeding, improved varieties for the principal tobacco districts of the United States, and to secure, as far as may be, a change in the methods of supplying tobacco to foreign countries; the location of the stations; rent of buildings, not to exceed one thousand four hundred dollars per annum, for office and laboratory purposes; the employment of local and special agents, clerks, assistants, and other labor required in conducting experiments in the city of Washington and elsewhere, and in collating, digesting, and illustrating the results of such experiments; the preparation of drawings and illustrations; for materials, tools, instruments, apparatus, gas and electric current, supplies, and for traveling expenses, freight and express charges; to enable the Secretary of Agriculture to continue and extend the survey and investigations of agricultural lands as hereinbefore provided, and for all necessary expenses connected with the survey; preparation and printing of reports and illustrations; employment of local and special agents, clerks, assistants, and other labor required, in the city of Washington and elsewhere, in collecting, collating, digesting, reporting, and illustrating the results of such surveys; freight and express charges, and for traveling and other necessary expenses, ninety-one thousand dollars, ten thousand dollars of which shall be immediately available.

Total for Bureau of Soils, one hundred and nine thousand one hundred and forty dollars.

**DIVISION OF ENTOMOLOGY, SALARIES:** One entomologist, who shall be chief of division, two thousand five hundred dollars; one assistant entomologist, who shall be assistant chief of division, one thousand eight hundred dollars; one assistant entomologist or clerk, one thousand six hundred dollars; one assistant entomologist or clerk, one
thousand four hundred dollars; two assistant entomologists or clerks, at one thousand two hundred dollars each, two thousand four hundred dollars; one clerk, one thousand dollars; in all, ten thousand seven hundred dollars.

**General expenses of entomological investigations:** Promotion of economic entomology; investigating the history and habits of insects injurious and beneficial to agriculture, horticulture, and arboriculture; ascertaining the best means of destroying those found to be injurious, including an investigation into the ravages of the codling moth, with a view of ascertaining the best method of its extermination; investigations in apiculture; purchase of chemicals, insecticide apparatus, and other materials, supplies, and instruments required in conducting such experiments and investigations; for the employment of local and special agents, clerks, assistants, and other labor required in conducting experiments in the city of Washington and elsewhere, and in collating, digesting, reporting, and illustrating the results of such experiments; freight and express charges, and necessary traveling expenses; preparing, illustrating, and publishing the results of the work of the division, twenty-five thousand five hundred dollars. Provided, That six thousand five hundred dollars of the amount hereby appropriated be used for the following purposes: Three thousand five hundred dollars for an investigation into the ravages of the cotton-boll weevil, with a view of ascertaining the best method of its extermination; two thousand dollars for investigations in apiculture; and one thousand dollars for an investigation into the ravages of the codling moth in the Northwest, with a view of ascertaining the best remedial measures to be adopted in that section of the country.

Total for Division of Entomology, thirty-six thousand two hundred dollars.

**Division of Biological Survey, salaries:** One biologist, who shall be chief of division, two thousand five hundred dollars; one assistant biologist, who shall be assistant chief of division, one thousand eight hundred dollars; two assistant biologists, at one thousand five hundred dollars each, three thousand dollars; one assistant biologist, one thousand four hundred dollars; one clerk class one, one thousand two hundred dollars; two clerks, at one thousand dollars each, two thousand dollars; one clerk, nine hundred dollars; in all, twelve thousand eight hundred dollars.

**General expenses of biological investigations:** For biological investigations, including the geographic distribution and migrations of animals, birds, and plants; for the promotion of economic ornithology and mammalogy; for an investigation of the food habits of North American birds and mammals in relation to agriculture, horticulture, and forestry; for the employment of local and special agents, clerks, assistants, and other labor required in conducting experiments, in the city of Washington and elsewhere, and in collating, digesting, reporting, and illustrating the results of such experiments; for freight and express charges; for preparation and publication of reports, and for illustrations, field work, and traveling and other expenses in the practical work of the division, and to enable the Secretary of Agriculture to carry into effect the provisions of an Act approved May twenty-fifth, nineteen hundred, entitled “An Act to enlarge the powers of the Department of Agriculture, prohibiting the transportation by interstate commerce of game killed in violation of local laws, and for other purposes,” twenty thousand dollars, one thousand dollars of which shall be immediately available.

Total for Division of Biological Survey, thirty-two thousand eight hundred dollars.

**Division of Accounts and Disbursements:** Chief of division and disbursing clerk, two thousand five hundred dollars; one assistant
chief of division, two thousand dollars; one cashier, one thousand eight hundred dollars; three clerks class three, four thousand eight hundred dollars; three clerks class two, four thousand two hundred dollars; three clerks class one (one of whom shall be a stenographer and typewriter), three thousand six hundred dollars; in all, eighteen thousand nine hundred dollars.

**Division of Publications, Salaries:**

One editor, who shall be chief of division, two thousand five hundred dollars; assistant chief of division, one thousand eight hundred dollars; one editorial clerk, one thousand six hundred dollars; two editorial clerks, at one thousand four hundred dollars each, two thousand eight hundred dollars; one clerk, at one thousand two hundred dollars; five clerks, at one thousand dollars each (one of whom shall be a stenographer), five thousand dollars.

Document section: One assistant in charge, one thousand eight hundred dollars; one foreman, one thousand four hundred dollars; one clerk, one thousand dollars; one chief folder, one thousand dollars; one folder, eight hundred and forty dollars; four folders, at six hundred dollars each, two thousand four hundred dollars; two copyists, at eight hundred and forty dollars each, one thousand six hundred and eighty dollars; in all, twenty-five thousand and twenty dollars.

**General Expenses, Division of Publications:**

For the preparation, printing, illustration, publication, indexing, and distribution of documents, bulletins, and reports, one hundred and seventy thousand five hundred dollars; of which sum one hundred and seventy thousand five hundred dollars shall be available for the preparation and printing of farmers' bulletins, which shall be adapted to the interest of the people of the different sections of the country, an equal proportion of four-fifths of which shall be delivered to or sent out under the addressed franks furnished by Senators, Representatives, and Delegates in Congress, as each Senator, Representative, or Delegate shall direct: Provided, That the Secretary of Agriculture shall notify Senators and Representatives of the title and character of each such bulletin, and also of any other publication of the Department of Agriculture not sent to the folding rooms of the Senate and House, with the total number to which each Senator, Representative, and Delegate may be entitled for distribution; and on the face of the envelope inclosing said bulletins shall be printed the title of each bulletin contained therein: Provided further, That all such bulletins included in the quotas of Senators, Representatives, or Delegates not called for on or before the thirtieth day of June in each fiscal year shall revert to the Secretary of Agriculture, and be available to him, either for miscellaneous distribution or in making up Congressional quotas for the next fiscal year; and the remainder of said sum for the pay of artists, draftsmen, and engravers, and of proofreaders and indexers when necessary; for the purchase of manuscript for publication, and of tools, instruments, and artists' materials; for printing proofs, charts, and maps; for drawings, engravings, photographs, paintings, lithographs, other illustrations, and electrotypes, and for traveling expenses when necessary; for paper, envelopes, gum, twine, and other necessary material; for the employment of local and special agents, clerks, assistants, and other labor required, in the city of Washington and elsewhere, sixty-three thousand dollars, of which sum five thousand five hundred dollars shall be immediately available; for the rent of a building and for such alterations as may be needed, not to exceed two thousand five hundred dollars per annum, for the storage of publications, to be immediately available; in all, one hundred and seventy-three thousand dollars.

Total for Division of Publications, one hundred and ninety-eight thousand and twenty dollars.
Division of Statistics.

Division of Statistics, salaries: One statistician, who shall be chief of division, three thousand dollars; one assistant statistician, who shall be assistant chief of division, two thousand two hundred dollars; one clerk class four, one thousand eight hundred dollars; three clerks class three, four thousand eight hundred dollars; five clerks class two, seven thousand dollars; five clerks class one, six thousand dollars; eight clerks, at one thousand dollars each, eight thousand dollars; four clerks, at eight hundred and forty dollars each, three thousand three hundred and sixty dollars; in all, thirty-six thousand one hundred and sixty dollars.

Collecting agricultural statistics.

Provisions.

Monthly crop reports.

Provided, that the crop report issued on the tenth day of each month shall embrace a statement of the condition of the crops, by States, in the United States, with such explanations, comparisons, and information as may be useful for illustrating the above matter, and that it shall be submitted to, and officially approved by, the Secretary of Agriculture before being issued or published: Provided, also, That fifteen thousand dollars of the amount hereby appropriated, or so much thereof as the Secretary of Agriculture may deem necessary, may be expended in continuing the investigations concerning the feasibility of extending the demand of foreign markets for the agricultural products of the United States, and to secure, as far as may be, a change in the methods of supplying farm products to foreign countries, one hundred and twenty thousand dollars, of which sum not more than sixty-three thousand dollars shall be expended for salaries in the city of Washington, District of Columbia, of which sum three thousand dollars shall be immediately available. Total for Division of Statistics, one hundred and fifty-six thousand one hundred and sixty dollars.

Library.

Salaries.

Library, salaries: One librarian, one thousand eight hundred dollars; one assistant librarian, one thousand four hundred dollars; one clerk (who shall be a translator), one thousand two hundred dollars; one cataloguer, one thousand two hundred dollars; one cataloguer, one thousand dollars; two clerks, eight hundred and forty dollars each, one thousand six hundred and eighty dollars; one messenger, seven hundred and twenty dollars; in all, nine thousand dollars.

Expenses.

General expenses for Department library: Purchase of technical books of reference, technical papers, and technical periodicals necessary for the work of the Department, and for expenses incurred in completing imperfect series, and for library fixtures, shelving, library cards, and other material, seven thousand dollars. Total for library, Department of Agriculture, sixteen thousand dollars.

Museum.

Museum: One caretaker, one thousand dollars; for labor in cleaning and caring for building, one charwoman, at five hundred and forty dollars; three charwomen, at two hundred and forty dollars each, seven hundred and twenty dollars; in all, two thousand two hundred and sixty dollars.

Contingent expenses.

Contingent expenses, Department of Agriculture: Purchase of stationery, blank books, necessary scientific and other publications, twine, paper, gum, dry goods, soap, brushes, brooms, mats, oils, paints, glass, lumber, hardware, ice, fuel, water and gas pipes, heating apparatus, furniture, carpets, matting; for lights, freight, express charges, advertising, telegraphing, washing towels, and necessary...
repairs and improvements to buildings and heating apparatus; for the employment of one carpenter, at one thousand dollars, and for the employment of one painter, at nine hundred dollars; the purchase, subsistence, and care of horses, for official purposes only; the purchase and repair of harness; the purchase and repair of vehicles, for official purposes only; payment of duties on imported articles, and the Department of Agriculture's proportionate share of the dispatch agent in New York, not to exceed four hundred dollars; actual traveling expenses while on business of the Department; and other miscellaneous supplies and expenses not otherwise provided for, and necessary for the practical and efficient work of the Department, including not to exceed two thousand five hundred dollars for postage, thirty-seven thousand dollars.

MISCELLANEOUS.

AGRICULTURAL EXPERIMENT STATIONS: To carry into effect the provisions of an Act approved March second, eighteen hundred and eighty-seven, entitled "An Act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an Act approved July second, eighteen hundred and sixty-two, and of the Acts supplementary thereto," and to enforce the execution thereof, seven hundred and eighty-nine thousand dollars; thirty-three thousand dollars of which sum shall be payable upon the order of the Secretary of Agriculture, to enable him to carry out the provisions of section three of said Act of March second, eighteen hundred and eighty-seven, and twelve thousand dollars of which sum may be expended by the Secretary of Agriculture to investigate and report to Congress upon the agricultural resources and capabilities of Alaska; and to establish and maintain agricultural experiment stations in said Territory, including the erection of buildings and all other expenses essential to the maintenance of such stations, of which sum three thousand dollars shall be immediately available; and the Secretary of Agriculture shall prescribe the form of the annual financial statement required by section three of said Act of March second, eighteen hundred and eighty-seven; shall ascertain whether the expenditures under the appropriation hereby made are in accordance with the provisions of said Act, and shall make report thereon to Congress; and the Secretary of Agriculture is hereby authorized to employ such assistants, clerks, and other persons as he may deem necessary, in the city of Washington and elsewhere, and to incur such other expenses for office fixtures and supplies, stationery, traveling, freight, and express charges, illustration of the Experiment Station Record, bulletins and reports, as he may find essential in carrying out the objects of the above Acts, and the sums apportioned to the several States shall be paid quarterly in advance. And the Secretary of Agriculture is hereby authorized to furnish to such institutions or individuals as may care to buy them, copies of the card index of agricultural literature prepared by the Office of Experiment Stations, and charge for the same a price covering the additional expense involved in the preparation of these copies, and he is hereby authorized to apply the moneys received toward the expense of the preparation of the index. And the Secretary of Agriculture is hereby authorized to expend twelve thousand dollars of which sum to establish and maintain an agricultural station in the Hawaiian Islands, including the erection of buildings, the printing (in the Hawaiian Islands), illustration, and distribution of reports and bulletins, and all other expenses essential to the maintenance of said station. And the Secretary of Agriculture is hereby authorized to expend twelve thousand dollars of which sum to establish and maintain an agricultural experiment station in Porto Rico, including the erection of buildings, the printing (in
Arlington Experimental Farm: To enable the Secretary of Agriculture to commence the necessary improvements to establish and maintain a general experimental farm and agricultural station on the Arlington estate, in the State of Virginia, in accordance with the provisions of the Act of Congress approved April eighteenth, nineteen hundred, entitled "An Act to set apart a portion of the Arlington estate for experimental agricultural purposes, and to place said portion under the jurisdiction of the Secretary of Agriculture and his successors in office," the sum of ten thousand dollars.

Nutrition Investigations: To enable the Secretary of Agriculture to investigate and report upon the nutritive value of the various articles and commodities used for human food, with special suggestions of full, wholesome, and edible rations less wasteful and more economical than those in common use; and the agricultural experiment stations are hereby authorized to cooperate with the Secretary of Agriculture in carrying out said investigations in such manner and to such extent as may be warranted by a due regard to the varying conditions and needs of the respective States and Territories, and as may be mutually agreed upon; and the Secretary of Agriculture is hereby authorized to require said stations to report to him the results of any such investigations which they may carry out, whether in cooperation with said Secretary of Agriculture or otherwise, twenty thousand dollars.

Irrigation Investigations: To enable the Secretary of Agriculture to investigate and report upon the laws and institutions relating to irrigation and upon the use of irrigation waters, with especial suggestions of better methods for the utilization of irrigation waters in agriculture than those in common use, and for the preparation, printing, and illustration of reports and bulletins on irrigation; and the agricultural experiment stations are hereby authorized and directed to cooperate with the Secretary of Agriculture in carrying out said investigations in such manner and to such extent as may be warranted by a due regard to the varying conditions and needs of the respective States and Territories as may be mutually agreed upon, fifty thousand dollars.

Public Road Inquiries: To enable the Secretary of Agriculture to make inquiries in regard to the system of road management throughout the United States; to make investigations in regard to the best methods of road making, and the best kind of road-making materials in the several States; the employment of local and special agents, clerks, assistants, and other labor required in conducting experiments in the city of Washington and elsewhere; and in collating, digesting, reporting, and illustrating the results of such experiments; to enable the Secretary of Agriculture to investigate the chemical and physical character of road materials, for the pay of experts, chemists, and laborers, for necessary apparatus and materials; traveling, and other necessary expenses, and for preparing and publishing bulletins and reports on this subject for distribution, and to enable him to assist the agricultural colleges and experiment stations in disseminating information on this subject, twenty thousand dollars.

Investigating Production of Domestic Sugar: For all expenses necessary to enable the Secretary of Agriculture to continue inquiry and ascertain the progress made in the production of domestic sugar from beets and sorghum, including the area of available lands adapted thereto by irrigation or otherwise, and to investigate all other matters concerning the same, five thousand dollars.
TEA CULTURE: For all expenses necessary to enable the Secretary of Agriculture to investigate and report on the cost of making tea and the best method of cultivating and preparing the same for market, so as to demonstrate whether it is practicable to introduce its culture in the Southern States as a profitable industry, seven thousand dollars, two thousand dollars of which shall be immediately available.

PURCHASE AND DISTRIBUTION OF VALUABLE SEEDS: For the purchase, propagation, and distribution of valuable seeds, bulbs, trees, shrubs, vines, cuttings, and plants; the employment of local and special agents, clerks, assistants, and other labor required, in the city of Washington and elsewhere; transportation, paper, twine, gum, printing, postal cards, and all necessary material and repairs for putting up and distributing the same, and to be distributed in localities adapted to their culture, two hundred and seventy thousand dollars, of which amount not more than forty-three thousand dollars shall be expended for labor in the city of Washington, District of Columbia, of which sum five thousand dollars shall be immediately available, and not less than one hundred and eighty thousand dollars shall be allotted for Congressional distribution.

And the Secretary of Agriculture is authorized to expend for labor in the city of Washington during the present fiscal year, out of the sum appropriated for seeds for nineteen hundred and one, a total amount not exceeding thirty-three thousand dollars.

And the Secretary of Agriculture is hereby directed to expend the said sum, as nearly as practicable, in the purchase and distribution of such valuable seeds, bulbs, trees, shrubs, vines, cuttings, and plants, the best he can obtain at public or private sale, and such as shall be suitable for the respective localities to which the same are to be apportioned, and in which same are to be distributed as hereinafter stated, and such seed so purchased shall include a variety of vegetable and flower seeds, suitable for planting and culture in the various sections of the United States. An equal proportion of two-thirds of all seeds, bulbs, trees, shrubs, vines, cuttings, and plants shall, upon their request, after due notification by the Secretary of Agriculture that the allotment to their respective districts is ready for distribution, be supplied to Senators, Representatives, and Delegates in Congress for distribution among their constituents, or mailed by the Department upon the receipt of their addressed franks; and the person receiving such seeds shall be requested to inform the Department of the results of the experiments therewith: Provided, That all seeds, bulbs, plants, and cuttings herein allotted to Senators, Representatives, and Delegates in Congress for distribution remaining uncalled for on the first of April shall be distributed by the Secretary of Agriculture, giving preference to those persons whose names and addresses have been furnished by Senators and Representatives in Congress, and who have not before, during the same season, been supplied by the Department: And provided also, That the Secretary shall report, as provided in this Act, the place, quantity, and price of seeds purchased, and the date of purchase; but nothing in this paragraph shall be construed to prevent the Secretary of Agriculture from sending seeds to those who apply for the same. And the amount herein appropriated shall not be diverted or used for any other purpose but for the purchase, propagation, and distribution of valuable seeds, bulbs, trees, shrubs, vines, cuttings, and plants: Provided, however, That upon each envelope or wrapper containing packages of seeds the contents thereof shall be plainly indicated, and the Secretary shall not distribute to any Senator, Representative, or Delegate seeds entirely unfit for the climate and locality he represents, but shall distribute the same so that each member may have seeds of equal value, as near as may be, and the best

Tea culture.

Division of Seeds.

Purchase, distribution, etc.

Seeds adapted to locality, etc.

Congressional allotment.

Proviso.

Report of purchases.

Indication of contents of wrappers.

Seeds adapted to locality.
Early delivery to southern section.

Purchase of foreign seeds, etc., for experimental tests.

Plans for administrative building authorized.

adapted to the locality he represents: Provided also, That the seeds allotted to Senators and Representatives for distribution in the districts embraced within the twenty-fifth and thirty-fourth parallels of latitude shall be ready for delivery not later than the tenth day of January: Provided further, That twenty thousand dollars of the sum thus appropriated, or so much thereof as the Secretary of Agriculture shall direct, may be used to collect, purchase, test, propagate, and distribute rare and valuable seeds, bulbs, trees, shrubs, vines, cuttings, and plants, from foreign countries for experiments with reference to their introduction into this country; and the seeds, bulbs, trees, shrubs, vines, cuttings, and plants thus collected, purchased, tested, and propagated shall not be included in general distribution, but shall be used for experimental tests, to be carried on with the cooperation of the agricultural experiment stations.

To enable the Secretary of Agriculture to have prepared, under his direction, plans for a fireproof administrative building, to be erected on the grounds of the Department of Agriculture, in the city of Washington, said plans, and such recommendations thereon as the Secretary of Agriculture may deem necessary, to be transmitted to Congress at its next regular session, five thousand dollars, to be immediately available.

Approved, March 2, 1901.

March 2, 1901.

CHAP. 806.—An Act To amend an Act entitled “An Act to provide ways and means to meet war expenditures, and for other purposes,” approved June thirteenth, eighteen hundred and ninety-eight, and to reduce taxation thereunder.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section one of the Act entitled “An Act to provide ways and means to meet war expenditures, and for other purposes,” approved June thirteenth, eighteen hundred and ninety-eight, is hereby amended so as to read as follows:

"That there shall be paid, in lieu of the tax of one dollar now imposed by law, a tax of one dollar and sixty cents on all beer, lager beer, ale, porter, and other similar fermented liquors, brewed or manufactured and sold, or stored in warehouse, or removed for consumption or sale, within the United States, by whatever name such liquors may be called, at a like rate for any other quantity or for the fractional parts of a barrel authorized and defined by law. And section thirty-three hundred and thirty-nine of the Revised Statutes is hereby amended accordingly: Provided, That in lieu of or in addition to the present requirements of law in that respect, all stamps used for denoting the tax upon fermented liquors or other taxes may, in the discretion of the Commissioner of Internal Revenue, be canceled by perforations to be made in such manner and form as the Commissioner may by regulations prescribe.”

SEC. 2. That section two of said Act is hereby amended so as to read as follows:

"SEC. 2. That special taxes shall be, and hereby are, imposed annually as follows, that is to say:

"One. Bankers using or employing a capital not exceeding the sum of twenty-five thousand dollars shall pay fifty dollars; when using or employing a capital exceeding twenty-five thousand dollars, for every additional thousand dollars in excess of twenty-five thousand dollars, two dollars, and in estimating capital surplus shall be included. The amount of such annual tax shall in all cases be computed on the basis of the capital and surplus for the preceding fiscal year. In the case of bankers who were not in business in the preceding fiscal year the tax