CHAP. 3047.—An Act For the withdrawal from bond, tax free, of domestic alcohol when rendered unfit for beverage or liquid medicinal uses by mixture with suitable denaturing materials.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after January first, nineteen hundred and seven, domestic alcohol of such degree of proof as may be prescribed by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury, may be withdrawn from bond without the payment of internal-revenue tax, for use in the arts and industries, and for fuel, light, and power, provided said alcohol shall have been mixed in the presence and under the direction of an authorized Government officer, after withdrawal from the distillery warehouse, with methyl alcohol or other denaturing material or materials, or admixture of the same, suitable to the use for which the alcohol is withdrawn, but which destroys its character as a beverage and renders it unfit for liquid medicinal purposes; such denaturing to be done upon the application of any registered distillery in denaturing bonded warehouses specially designated or set apart for denaturing purposes only, and under conditions prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury.

The character and quantity of the said denaturing material and the conditions upon which said alcohol may be withdrawn free of tax shall be prescribed by the Commissioner of Internal Revenue, who shall, with the approval of the Secretary of the Treasury, make all necessary regulations for carrying into effect the provisions of this Act.

Distillers, manufacturers, dealers and all other persons furnishing, handling or using alcohol withdrawn from bond under the provisions of this Act shall keep such books and records, execute such bonds and render such returns as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulation require. Such books and records shall be open at all times to the inspection of any internal-revenue officer or agent.

SEC. 2. That any person who withdraws alcohol free of tax under the provisions of this Act and regulations made in pursuance thereof, and who removes or conceals same, or is concerned in removing, depositing or concealing same for the purpose of preventing the same from being denatured under governmental supervision, and any person who uses alcohol withdrawn from bond under the provisions of section one of this Act for manufacturing any beverage or liquid medicinal preparation, or knowingly sells any beverage or liquid medicinal preparation made in whole or in part from such alcohol, or knowingly violates any of the provisions of this Act, or who shall recover or attempt to recover by redistillation or by any other process or means, any alcohol rendered unfit for beverage or liquid medicinal purposes under the provisions of this Act, or who knowingly uses, sells, conceals, or otherwise disposes of alcohol so recovered or redistilled, shall on conviction of each offense be fined not more than five thousand dollars, or be imprisoned not more than five years, or both, and shall, in addition, forfeit to the United States all personal property used in connection with his business, together with the buildings and lots or parcels of ground constituting the premises on which said unlawful acts are performed or permitted to be performed: Provided, That manufacturers employing processes in which alcohol, used free of tax under the provisions of this Act, is expressed or evaporated from the articles manufactured, shall be permitted to recover such alcohol and to have such alcohol restored to a condition suitable solely for reuse in manufacturing processes under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.
FIFTY-NINTH CONGRESS. Sess. I. Chs. 3047, 3048. 1906.

SEC. 3. That for the employment of such additional force of chemists, internal-revenue agents, inspectors, deputy collectors, clerks, laborers, and other assistants as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may deem proper and necessary to the prompt and efficient operation and enforcement of this law, and for the purchase of locks, seals, weighing beams, gauging instruments, and for all necessary expenses incident to the proper execution of this law, the sum of two hundred and fifty thousand dollars, or so much thereof as may be required, is hereby appropriated out of any money in the Treasury not otherwise appropriated, said appropriation to be immediately available.

For a period of two years from and after the passage of this Act the force authorized by this section of this Act shall be appointed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, and without compliance with the conditions prescribed by the Act entitled "An Act to regulate and improve the civil service," approved January sixteenth, eighteen hundred and eighty-three, and amendments thereof, and with such compensation as the Commissioner of Internal Revenue may fix, with the approval of the Secretary of the Treasury.

SEC. 4. That the Secretary of the Treasury shall make full report to Congress at its next session of all appointments made under the provisions of this Act, and the compensation paid thereunder, and of all regulations prescribed under the provisions hereof, and shall further report what, if any, additional legislation is necessary, in his opinion, to fully safeguard the revenue and to secure a proper enforcement of this Act.

Approved, June 7, 1906.

June 7, 1906.  
CHAP. 3048.—An Act To amend section seven of an Act entitled "An Act to provide for a permanent Census Office," approved March sixth, nineteen hundred and two.  
[Public, No. 202.]  

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section seven of the Act entitled "An Act to provide for a permanent Census Office," approved March sixth, nineteen hundred and two, be, and the same is hereby, amended so as to read as follows:

"SEC. 7. That after the completion and return of the enumeration and of the work upon the schedules relating to the products of agriculture and to manufacturing and mechanical establishments provided for in section seven of the Act of March third, eighteen hundred and ninety-nine, entitled 'An Act to provide for taking the Twelfth and subsequent censuses,' the Director of the Census is hereby authorized decennially to collect statistics relating to the defective, dependent, and delinquent classes; to crime, including judicial statistics pertaining thereto, provided that such statistics shall include information upon the following questions, namely: Age, sex, color, race, nativity, parentage, literacy by race, color, nativity, and parentage, and such other questions relating to these subjects as the Director in his discretion may deem proper; to social statistics of cities; to public indebtedness, valuation, taxation, and expenditures; to religious bodies; to transportation by water, and express business; to mines, mining, quarries, and minerals, and the production and value thereof, including gold in divisions of placer and vein, and silver mines, and the number of men employed, the average daily wage, average working time, and aggregate earnings in the various branches and aforesaid divisions of the mining and quarrying industries; to savings banks and other savings institutions, mort-