priated out of the revenues of the District of Columbia, and fifty per centum thereof shall be refunded to said District of Columbia by the United States."

Approved, June 29, 1906.

---

**CHAP. 3612.**—An Act Amending chapter eight hundred and sixty-three, volume thirty-one, of the Statutes at Large.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That chapter eight hundred and sixty-three, volume thirty-one, of the Statutes at Large, approved March third, nineteen hundred and one, to authorize the Secretary of the Navy to loan naval equipment to certain military schools, and now the law in force, be, and the same is hereby, amended to read as follows:*

"That the President be, and he is hereby, authorized, upon the application of the governor of any State having seacoast line or bordering on one or more of the Great Lakes, to direct the Secretary of the Navy to furnish to one well-established military school in that State, desiring to afford its cadets instruction in elementary seamanship, one fully equipped man-of-war's cutter for every twenty-five cadets in actual attendance, and such other equipment as may be spared and be deemed adequate for instruction in elementary seamanship; *Provided,* That the said school shall have adequate facilities for cutter drill, and shall have in actual attendance at least one hundred and forty cadets in uniform receiving military instruction and quartered in barracks under military regulation, and shall have the capacity to quarter and educate at the same time one hundred and fifty cadets: *And provided further,* That the Secretary of the Navy shall require a bond in each case, in double the value of the property, for the care and safe-keeping thereof and for the return of the same when required."

Approved, June 29, 1906.

---

**CHAP. 3613.**—An Act To provide means for the sale of internal-revenue stamps in the island of Porto Rico.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all United States internal-revenue taxes now imposed by law on articles of Porto Rican manufacture coming into the United States for consumption or sale may hereafter be paid by affixing to such articles before shipment thereof a proper United States internal-revenue stamp denoting such payment, and for the purpose of carrying into effect the provisions of this Act the Secretary of the Treasury is authorized to grant to such collector of internal revenue as may be recommended by the Commissioner of Internal Revenue, and approved by the Secretary, an allowance for the salary and expenses of a deputy collector of internal revenue, to be stationed at San Juan, Porto Rico, and the appointment of this deputy to be approved by the Secretary.*

The collector will place in the hands of such deputy all stamps necessary for the payment of the proper tax on articles produced in Porto Rico and shipped to the United States, and the said deputy, upon proper payment made for said stamps, shall issue them to manufacturers in Porto Rico. All such stamps so issued or transferred to said deputy collector shall be charged to the collector and be accounted for by him as in the case of other tax-paid stamps.

The deputy collector assigned to this duty shall perform such other work in connection with the inspection and stamping of such articles.