

SEC. 3. That all timber must be cut and removed from the park under regulations to be prescribed by the Secretary of the Interior, and any damage which may result to the roads or any part of the park in consequence of the cutting and removal of the timber from the reservation shall be borne by the owners of the patented lands, and bond satisfactory to the Secretary of the Interior must be given for the payment of such damages, if any, as shall be determined by the Secretary of the Interior.

Regulations for cutting and removal.

SEC. 4. That the Secretary of the Interior may also sell and permit the removal of such matured or dead or down timber as he may deem necessary or advisable for the protection or improvement of the park, and the proceeds derived therefrom shall be deposited and covered into the Treasury as miscellaneous receipts.

Sale of matured, etc., timber in park.

Approved, April 9, 1912.

CHAP. 75.—An Act To provide for a tax upon white phosphorus matches, and for other purposes.

April 9, 1912.
[H. R. 20642.]

[Public, No. 118.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purposes of this Act the words "white phosphorus" shall be understood to mean the common poisonous white or yellow phosphorus used in the manufacture of matches and not to include the nonpoisonous forms or the nonpoisonous compounds of white or yellow phosphorus.

Tax on white phosphorus matches.
Meaning of "white phosphorus."

SEC. 2. That every manufacturer of white phosphorus matches shall register with the collector of internal revenue of the district his name or style, place of manufactory, and the place where such business is to be carried on; and a failure to register as herein provided and required shall subject such person to a penalty of not more than five hundred dollars. Every manufacturer of white phosphorus matches shall file with the collector of internal revenue of the district in which his manufactory is located such notices, inventories, and bonds, shall keep such books and render such returns in relation to the business, shall put up such signs and affix such number to his factory, and conduct his business under such surveillance of officers and agents as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require. The bond required of such manufacturer shall be with sureties satisfactory to the collector of internal revenue and in the penal sum of not less than one thousand dollars; and the sum of said bond may be increased from time to time and additional sureties required at the discretion of the collector or under instructions of the Commissioner of Internal Revenue.

Manufacturer to register with internal revenue collector.

Penalty for failure.

Regulation of business.

Bond.

SEC. 3. That all white phosphorus matches shall be packed by the manufacturer thereof in packages containing one hundred, two hundred, five hundred, one thousand, or one thousand five hundred matches each, which shall then be packed by the manufacturer in packages containing not less than fourteen thousand four hundred matches, and upon white phosphorus matches manufactured, sold, or removed there shall be levied and collected a tax at the rate of two cents per one hundred matches, which shall be represented by adhesive stamps, and this tax shall be paid by the manufacturer thereof, who shall affix to every package containing one hundred, two hundred, five hundred, one thousand, or one thousand five hundred matches such stamp of the required value and shall place thereon the initials of his name and the date on which such stamp is affixed, so that the same may not again be used. Every person who fraudulently makes use of an adhesive stamp to denote any tax imposed by this section without so effectually canceling such stamp shall forfeit

Packages required.

Tax levied.

Stamps to be affixed.

Penalty for not canceling stamps.

the sum of fifty dollars for every stamp in respect to which such offense is committed.

Punishment for selling, etc., unstamped matches.

SEC. 4. That every manufacturer of matches who manufactures, sells, removes, distributes, or offers to sell or distribute white phosphorus matches without there being affixed thereto an adhesive stamp, denoting the tax required by this Act, effectually canceled as provided by the preceding section, shall for each offense be fined not more than one thousand dollars and be imprisoned not more than two years. Every manufacturer of matches who, to evade the tax chargeable thereon or any part thereof, hides or conceals, or causes to be hidden or concealed, or removes or conveys away, or deposits or causes to be removed or conveyed away from or deposited in any place any white phosphorus matches, shall for each offense be fined not more than one thousand dollars and be imprisoned not more than two years, or both, and all such matches shall be forfeited.

Evasion of tax.

Punishment for use of insufficient stamps.

SEC. 5. That every person who affixes a stamp on any package of white phosphorus matches denoting a less amount of tax than that required by law shall for each offense be fined not more than one thousand dollars or be imprisoned not more than two years, or both.

Penalty for reusing stamps, etc.

SEC. 6. That every person who removes, defaces, or causes or permits or suffers the removal or defacement of any such stamp, or who uses any stamp or any package to which any stamp is affixed to cover any other white phosphorus matches than those originally contained in such package with such stamp when first used, to evade the tax imposed by this Act, shall for every such package in respect to which any such offense is committed be fined fifty dollars, and all such matches shall also be forfeited.

Forfeiture of factory, etc., for attempts to defraud.

SEC. 7. That every manufacturer of white phosphorus matches who defrauds or attempts to defraud the United States of the tax imposed by this Act, or any part thereof, shall forfeit the factory and manufacturing apparatus used by him and all the white phosphorus matches and all raw material for the production of white phosphorus matches found in the factory and on the factory premises, or owned by him, and shall be fined not more than five thousand dollars or be imprisoned not more than three years, or both. All packages of white phosphorus matches subject to tax under this Act that shall be found without stamps as herein provided shall be forfeited to the United States.

Unstamped packages.

Special stamps to be issued.

SEC. 8. That the Commissioner of Internal Revenue shall cause to be prepared suitable and special stamps for payment of the tax on white phosphorus matches provided for by this Act. Such stamps shall be furnished to collectors, who shall sell the same only to duly qualified manufacturers. Every collector shall keep an account of the number and denominate values of the stamps sold by him to each manufacturer. All the provisions and penalties of existing laws governing the engraving, issuing, sale, affixing, cancellation, accountability, effacement, destruction, and forgery of stamps provided for internal revenue are hereby made to apply to stamps provided for by this Act.

Sale, etc.

Counterfeiting, etc., laws applicable.

Assessment of tax on matches sold without stamps

SEC. 9. That whenever any manufacturer of white phosphorus matches sells or removes any white phosphorus matches without the use of the stamps required by this Act, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such sale or removal, upon satisfactory proof, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor and certify the same to the collector, who shall collect the same according to law. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal.

SEC. 10. That on and after January first, nineteen hundred and thirteen, white phosphorus matches, manufactured wholly or in part in any foreign country, shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited. All matches imported into the United States shall be accompanied by such certificate of official inspection by the government of the country in which such matches were manufactured as shall satisfy the Secretary of the Treasury that they are not white phosphorus matches. The Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of the provisions of this section.

Importation prohibited after January 1, 1912.

Certificate required on all matches imported.

SEC. 11. That after January first, nineteen hundred and fourteen, it shall be unlawful to export from the United States any white phosphorus matches. Any person guilty of violation of this section shall be fined not less than one thousand dollars and not more than five thousand dollars, and any white phosphorus matches exported or attempted to be exported shall be confiscated to the United States and destroyed in such manner as may be prescribed by the Secretary of the Treasury, who shall have power to issue such regulations to customs officers as are necessary to the enforcement of this section.

Exportation unlawful after January 1, 1914.

Penalty for violation.

SEC. 12. That every manufacturer of matches shall mark, brand, affix, stamp, or print, in such manner as the Commissioner of Internal Revenue shall prescribe, on every package of white phosphorus matches manufactured, sold, or removed by him, the factory number required under section two of this Act. Every such manufacturer who omits to mark, brand, affix, stamp, or print such factory number on such package shall be fined not more than fifty dollars for each package in respect of which such offense is committed. Every manufacturer of white phosphorus matches shall securely affix by pasting on each original package containing stamped packages of white phosphorus matches manufactured by him a label, on which shall be printed, besides the number of the manufactory and the district in which it is situated, these words: "Notice.—The manufacturer of the white phosphorus matches herein contained has complied with all the requirements of law. Every person is cautioned not to use again the stamps on the packages herein contained under the penalty provided by law in such cases." Every manufacturer of white phosphorus matches who neglects to affix such label to any original package containing stamped packages of white phosphorus matches made by him or sold or removed by or for him, and every person who removes any such label so affixed from any such original package, shall be fined not more than fifty dollars for each package in respect of which such offense is committed.

Marking factory number.

Penalty for omission.

Label required.

Penalty for neglect.

SEC. 13. That if any manufacturer of white phosphorus matches, or any importer or exporter of matches, shall omit, neglect, or refuse to do or cause to be done any of the things required by law in carrying on or conducting his business, or shall do anything by this Act prohibited, if there be no specific penalty or punishment imposed by any other section of this Act for the neglecting, omitting, or refusing to do, or for the doing or causing to be done, the thing required or prohibited, he shall be fined one thousand dollars for each offense, and all the white phosphorus matches owned by him or in which he has any interest as owner shall be forfeited to the United States.

General penalty.

SEC. 14. That all fines, penalties, and forfeitures imposed by this Act may be recovered in any court of competent jurisdiction.

Recovery of fines, etc.

SEC. 15. That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may make all needful regulations for the carrying into effect of this Act.

Regulations.

SEC. 16. That sections thirty-one hundred and sixty-four to thirty-one hundred and seventy-seven, thirty-one hundred and seventy-nine

Internal revenue provisions and penalties made applicable.

R. S., secs. 3164-3177, 3178-3243, 3245, 3429, 3445-3448, 3450-3483, pp. 606-611, 658, 676, 682-694.
Vol. 20, p. 240.
Vol. 19, p. 268.

to thirty-two hundred and forty-three, thirty-three hundred and forty-six as amended, thirty-four hundred and twenty-nine as amended, thirty-four hundred and forty-five to thirty-four hundred and forty-eight, thirty-four hundred and fifty to thirty-four hundred and sixty-three, all inclusive, of the Revised Statutes of the United States, and all other provisions and penalties of existing law relating to internal revenue so far as applicable, are hereby made to extend to and include and apply to the taxes imposed by this Act and to the articles upon which and to the persons upon whom they are imposed.

In effect July 1, 1912.
Exceptions.

SEC. 17. That this Act shall take effect on July first, nineteen hundred and thirteen, except as previously provided in this Act; and except as to its application to the sale or removal of white phosphorus matches by the manufacturers, as to which it shall take effect on January first, nineteen hundred and fifteen.

Approved, April 9, 1912.

April 13, 1912.
[S. 2475.]

[Public, No. 119.]

CHAP. 77.—An Act Extending the time of payment to certain homesteaders on the Cheyenne River Indian Reservation, in the State of South Dakota, and on the Standing Rock Indian Reservation, in the States of South Dakota and North Dakota.

Cheyenne River and Standing Rock Indian Reservations, S. Dak. and N. Dak.
Homesteaders on ceded lands allowed additional time for payment.
Vol. 35, p. 462.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any person who has heretofore made a homestead entry for land which was formerly a part of the Cheyenne River Indian Reservation, in the State of South Dakota, or the Standing Rock Indian Reservation, in the States of South Dakota and North Dakota, authorized by the Act approved May twenty-ninth, nineteen hundred and eight, may apply to the register and receiver of the land office in the district or districts in which the land is located for an extension of time within which to make payment of any amount that is about to become due, and upon the payment of interest for one year in advance, at five per centum per annum upon the amount due, such payment will be extended for a period of one year, and any payment so extended may annually thereafter be extended for a period of one year in the same manner: *Provided,* That the last payment and all other payments must be made within a period not exceeding one year after the last payment becomes due by the terms of the Act under which the entry was made; that all moneys paid for interest as herein provided shall be deposited in the Treasury to the credit of the Indians as a part of the proceeds received for the land: *And provided further,* That any entryman who has resided upon and cultivated the land embraced in his entry for the period of time required by law in order to make commutation proof, may make proof, and if the same is approved, further residence and cultivation will not be required: *Provided,* That any and all payments must be made when due unless the entryman applies for an extension and pays interest at five per centum per annum in advance upon the amount due as herein provided, and patent shall be withheld until full and final payment of the purchase price is made in accordance with the provisions hereof.

Proviso.
Time for last payment.

Commutation allowed.

Conditions.

Forfeiture for non-payment.

Valid adverse claims not affected.

SEC. 2. That failure to make any payment that may be due, unless the same be extended, or to make any extended payment at or before the time to which such payment has been extended as herein provided, will forfeit the entry and the same shall be canceled, and any and all payments theretofore made shall be forfeited.

SEC. 3. That nothing herein contained shall affect any valid adverse claim initiated prior to the passage of this Act.

Approved, April 13, 1912.