

Vol. 36, p. 965,
amended.

ment for duties on imports, internal taxes, and all public dues, including special customs deposits; and the Act of March second, nineteen hundred and eleven, entitled "An Act to authorize the receipt of certified checks for duties on imports and internal taxes," is hereby amended accordingly.

Approved, March 3, 1913.

March 3, 1913.
[H. R. 27823.]

[Public, No. 422.]

Corporation tax.
Vol. 36, p. 116.
Refund of additional
tax authorized.

CHAP. 120.—An Act To provide for refund or abatement under certain conditions of penalty taxes imposed by section thirty-eight of the Act of August fifth, nineteen hundred and nine, known as the special excise corporation-tax law.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any corporation, joint-stock company, association, or any insurance company subject to the special excise tax provided by section thirty-eight of the Act of August fifth, nineteen hundred and nine, known as the special excise corporation-tax law, which has been or may be compelled to pay or become liable for any additional tax within the provisions of subsection five of said section thirty-eight, which additional tax has been or may hereafter be imposed for a neglect to file a return as provided in said corporation-tax law on or before the first of March of any year, may, within one year after the passage of this act, or within one year after the date of notice of assessment where such notice is given after the passage of this act, make application to the Commissioner of Internal Revenue for a refund of such additional tax. And the Commissioner of Internal Revenue, with the advice and consent of the Solicitor of Internal Revenue, is hereby directed to remit, abate, or pay back all such additional taxes in excess of \$100 for any single year whenever in any case it appears to his satisfaction that the additional tax was assessed or imposed solely because of a neglect to make a return at the time or times specified in said act, and without any intention or design on the part of any officer of such corporation, joint-stock company, association, or insurance company to hinder or delay the United States in the collection of the tax originally assessed.

Payment if neglect
unintentional.

Approved, March 3, 1913.

March 3, 1913.
[H. R. 27875.]

[Public, No. 423.]

Fort Brown, Tex.
Part of reservation
conveyed to Texas.

CHAP. 121.—An Act Authorizing the President to convey certain land to the State of Texas.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is, in his discretion, hereby, authorized to direct the Secretary of the Interior to convey to the State of Texas, for the use of the State experimental station in connection with the agricultural research and demonstration work, such portions of the old Fort Brown Military Reservation as he may deem advisable: *Provided,* That should the State of Texas at any time fail or refuse to use the property herein authorized to be conveyed for the purposes above set out, it shall revert to the United States.

Proviso.
Reversion.

Approved, March 3, 1913.

March 3, 1913.
[H. R. 28635.]

[Public, No. 424.]

United States courts.
Vol. 36, p. 1111,
amended.

CHAP. 122.—An Act To amend section eighty-one of the Act entitled "An Act to codify, revise, and amend the laws relating to the judiciary," approved March third, nineteen hundred and eleven, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section eighty-one of an Act entitled "An Act to codify, revise, and amend the laws re-

lating to the judiciary," approved March third, nineteen hundred and eleven, be, and the same is hereby, amended so as to read as follows:

"SEC. 81. The State of Iowa is divided into two judicial districts, to be known as the northern and southern districts of Iowa. The northern district shall include the territory embraced on the first day of July, nineteen hundred and ten, in the counties of Allamakee, Dubuque, Buchanan, Clayton, Delaware, Fayette, Winneshiek, Howard, Chickasaw, Bremer, Blackhawk, Floyd, Mitchell, and Jackson, which shall constitute the eastern division of said district; also the territory embraced on the date last mentioned in the counties of Jones, Cedar, Linn, Johnson, Iowa, Benton, Tama, Grundy, and Hardin, which shall constitute the Cedar Rapids division; also the territory embraced on the date last mentioned in the counties of Emmet, Palo Alto, Pocahontas, Calhoun, Carroll, Kossuth, Humboldt, Webster, Winnebago, Hancock, Wright, Hamilton, Worth, Cerro Gordo, Franklin, and Butler, which shall constitute the central division; also the territory embraced on the date last mentioned in the counties of Dickinson, Clay, Buena Vista, Sac, Osceola, O'Brien, Cherokee, Ida, Lyon, Sioux, Plymouth, Woodbury, and Monona, which shall constitute the western division. Terms of the district court for the eastern division shall be held at Dubuque on the fourth Tuesday in April and the first Tuesday in December, and at Waterloo on the second Tuesdays in May and September; for the Cedar Rapids division, at Cedar Rapids on the first Tuesday in April and the fourth Tuesday in September; for the central division at Fort Dodge on the second Tuesdays in June and November; and for the western division, at Sioux City on the fourth Tuesday in May and the third Tuesday in October. The southern district shall include the territory embraced on the first day of July, nineteen hundred and ten, in the counties of Louisa, Henry, Des Moines, Lee, and Van Buren, which shall constitute the eastern division of said district; also the territory embraced on the date last mentioned in the counties of Marshall, Story, Boone, Greene, Guthrie, Dallas, Polk, Jasper, Poweshiek, Marion, Warren, and Madison, which shall constitute the central division of said district; also the territory embraced on the date last mentioned in the counties of Crawford, Harrison, Shelby, Audubon, Cass, Pottawattamie, Mills, and Montgomery, which shall constitute the western division of said district; also the territory embraced on the date last mentioned in the counties of Adair, Adams, Clarke, Decatur, Fremont, Lucas, Page, Ringgold, Taylor, Union, and Wayne, which shall constitute the southern division of said district; also the territory embraced on the date last mentioned in the counties of Scott, Muscatine, Washington, and Clinton, which shall constitute the Davenport division of said district; also the territory embraced on the date last mentioned in the counties of Davis, Appanoose, Mahaska, Keokuk, Jefferson, Monroe, and Wapello, which shall constitute the Ottumwa division of said district. Terms of the district court for the eastern division shall be held at Keokuk on the second Tuesday in April and the third Tuesday in October; for the central division, at Des Moines on the second Tuesday in May and the third Tuesday in November; for the western division, at Council Bluffs on the second Tuesday in March and the third Tuesday in September; for the southern division, at Creston on the fourth Tuesday in March and the first Tuesday in November; for the Davenport division, at Davenport on the fourth Tuesday in April and the first Tuesday in October; and for the Ottumwa division, at Ottumwa on the first Monday after the fourth Tuesday in March, and the first Monday after the third Tuesday in October. The clerk of the court for said district shall maintain an office in charge of himself or a deputy at Davenport and at Ottumwa, for the transaction of the business of said divisions."

Iowa judicial districts
Northern district.
Eastern division.

Cedar Rapids division.

Central division.

Western division.

Terms.

Southern district.
Eastern division.

Central division.

Western division.

Southern division.

Davenport division.

Ottumwa division.

Terms.

Offices.

Approved, March 3, 1913.