

March 4, 1923.

[H. R. 13617.]

[Public, No. 526.]

CHAP. 275.—An Act To dissolve the Colored Union Benevolent Association, and for other purposes.

District of Columbia.
Colored Union Benevolent Association dissolved.

Trustees continued to wind up its affairs.

Bodies to be transferred to other cemetery, etc.

Sale of land, etc., of vacated cemetery.

Terms of sale and use of funds.

Distribution of remainder, after paying expenses, to heirs of owners.

Approval by probate court.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this Act the charter of the Colored Union Benevolent Association of the District of Columbia shall cease and determine except as to the following-named trustees, namely, George E. Emmons, Harry A. Clarke, and Whitefield McKinlay, all of whom are citizens of the United States and residents of the District of Columbia, and their successors, are hereby continued as such corporation for the purposes hereinafter stated with full power to fill any and all vacancies of said trustees which may occur by death or resignation until the sale, distribution, and winding up of the affairs of the said corporation as hereinafter directed shall have been effected.

SEC. 2. That the said trustees be, and they are hereby, authorized, empowered, and directed, under such regulations as the Commissioners of the District of Columbia may prescribe, to transfer the bodies interred in said cemetery to some other public cemetery or cemeteries or place within the District of Columbia, to be reinterred at the expense of the Colored Union Benevolent Association. And the said trustees, after qualifying by giving such bond as may be required and approved by the probate court of the District of Columbia, be, and they are hereby, authorized, empowered, and directed to sell and convey in fee simple the land known as the cemetery of the Colored Union Benevolent Association and the buildings thereon, and any other tract or parcel of land purchased for cemetery purposes and the buildings thereon of the said association, and apply the proceeds of such sales, together with all other moneys and assets of the said association, as hereinafter directed.

SEC. 3. That the said trustees be, and they are hereby, authorized, empowered, and directed to convey the said real estate by mortgage or deed of trust to secure a loan or loans, at such time and at such rate of interest as may be practicable, which money so raised shall be used by them for the purpose of carrying out the provisions of this Act, for which they shall be accountable as for other moneys coming into their hands as trustees under this Act.

SEC. 4. That after paying all obligations and liabilities of the said association, including a compensation to the said trustees of 5 per centum of the gross amount of sales aforesaid, together with reasonable attorney's fees and other necessary expenses in the discharge of the duties imposed upon them by this Act, the said trustees shall distribute the remainder of such amount, per stirpes, to the heirs at law or next of kin of the owners of the said real estate and the personal property of the said association, as such ownership may be evidenced by the records of said association. Before making any distribution, however, the said trustees shall first receive the approval of the probate court of the District of Columbia.

Approved, March 4, 1923.

March 4, 1923.

[H. R. 13775.]

[Public, No. 527.]

CHAP. 276.—An Act To amend the Revenue Act of 1921 in respect to credits and refunds.

Income tax.
Ante, p. 263, amended.

Credits allowed for excess payments under this or prior Acts.
Vol. 36, p. 112.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 252 of the Revenue Act of 1921 is amended to read as follows:

"SEC. 252. (a) That if, upon examination of any return of income made pursuant to this Act, the Act of August 5, 1909, entitled 'An Act to provide revenue, equalize duties, and encourage the