

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.
A note, 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

industries of the United States, and for other purposes,' the Act of October 3, 1913, entitled 'An Act to reduce tariff duties and to provide revenue for the Government, and for other purposes,' the Revenue Act of 1916, as amended, the Revenue Act of 1917, or the Revenue Act of 1918, it appears that an amount of income, war-profits or excess-profits tax has been paid in excess of that properly due, then, notwithstanding the provisions of section 3228 of the Revised Statutes, the amount of the excess shall be credited against any income, war-profits or excess-profits taxes, or installment thereof, then due from the taxpayer under any other return, and any balance of such excess shall be immediately refunded to the taxpayer: *Provided*, That no such credit or refund shall be allowed or made after five years from the date when the return was due, unless before the expiration of such five years a claim therefor is filed by the taxpayer, or unless before the expiration of two years from the time the tax was paid a claim therefor is filed by the taxpayer: *Provided further*, That if the taxpayer has, within five years from the time the return for the taxable year 1917 was due, filed a waiver of his right to have the taxes due for such taxable year determined and assessed within five years after the return was filed, such credit or refund shall be allowed or made if claim therefor is filed either within six years from the time the return for such taxable year 1917 was due or within two years from the time the tax was paid: *Provided further*, That if upon examination of any return of income made pursuant to the Revenue Act of 1917, the Revenue Act of 1918, or this Act, the invested capital of a taxpayer is decreased by the commissioner, and such decrease is due to the fact that the taxpayer failed to take adequate deductions in previous years, with the result that an amount of income tax in excess of that properly due was paid in any previous year or years, then, notwithstanding any other provision of law and regardless of the expiration of such five-year period, the amount of such excess shall, without the filing of any claim therefor, be credited or refunded as provided in this section: *And provided further*, That nothing in this section shall be construed to bar from allowance claims for refund filed prior to the passage of the Revenue Act of 1918 under subdivision (a) of section 14 of the Revenue Act of 1916, or filed prior to the passage of this Act under section 252 of the Revenue Act of 1918.

"(b) Where a tax has been paid under the provisions of section 221 or 237 in excess of that properly due, any refund or credit made under the provisions of this section or section 3228 of the Revised Statutes shall be made to the withholding agent unless the amount of such tax was actually withheld by the withholding agent."

SEC. 2. Section 3226 of the Revised Statutes, as amended by section 1318 of the Revenue Act of 1921, is amended by inserting before the period at the end thereof a comma and the following: "unless such suit or proceeding is begun within two years after the disallowance of the part of such claim to which such suit or proceeding relates. The Commissioner shall within 90 days after any such disallowance notify the taxpayer thereof by mail".

Approved, March 4, 1923.

CHAP. 277.—An Act To continue the improvement of the Mississippi River and for the control of its floods.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for controlling the floods of the Mississippi River and continuing its improvement from the Head of the Passes to the mouth of the Ohio River, in accordance with the provisions of section 1 of "An Act to pro-

Vol. 38, p. 166.

Vol. 39, pp. 756, 1004.

Vol. 40, pp. 300, 1057.

R. S., sec. 3228, p. 630.
Post, p. 1549.

Refund of balance.
Provisos.
Time limit for filing claim.

Extended if waiver of right to have determined within five years, has been filed.

Allowance without filing claim if invested capital decreased due to inadequate deductions.

Prior claims filed under former Acts not barred.

Vol. 39, p. 772.

Vol. 40, p. 1085.

Tax paid at source.
Amc., pp. 248, 258, amended.
Refund to withholding agent.

Claims for erroneously collected taxes.
Time limit for suit after part disallowance.
Amc., p. 315, amended.

March 4, 1923.

[H. R. 13810.]

[Public, No. 523.]

Mississippi River flood control.
Vol. 39, p. 948, amended.
Plans adopted for, to mouth of the Ohio, continued.