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: 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.”

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-

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vide for the control of the floods of the Mississippi River and of the Sacramento River, California, and for other purposes," approved March 1, 1917, the Secretary of War is hereby empowered, authorized, and directed to carry on continuously, by hired labor or otherwise, the plans of the Mississippi River Commission heretofore or hereafter adopted, to be paid for as appropriations may from time to time be made by law; and a sum not to exceed $10,000,000 annually is hereby authorized to be appropriated for that purpose, for a period of six years beginning July 1, 1924.

Any funds which may hereafter be appropriated under authority of this Act, and which may be allotted to works of flood control, may be expended upon any part of the Mississippi River between the Head of the Passes and Rock Island, Illinois, and upon the tributaries and outlets of said river in so far as they may be affected by the flood waters of said river.

Approved, March 4, 1923.

March 4, 1923
[Public, No. 538.] CHAP. 278.—An Act Making section 1535c of the Code of Law for the District of Columbia applicable to the Municipal Court of the District of Columbia, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter section 1535c of the Code of Law for the District of Columbia, permitting equitable defenses to be interposed in actions at law in the District of Columbia, shall be applicable to proceedings now pending in the Municipal Court of the District of Columbia as well as to actions hereafter brought in said court.

Approved, March 4, 1923.

March 4, 1923
[Public, No. 539.] CHAP. 279.—An Act To amend an Act approved September 8, 1916, providing for holding sessions of the United States District Court in the district of Maine, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of Congress approved September 8, 1916, entitled "An Act to provide for holding sessions of the United States district court in the district of Maine and for dividing said district into divisions, and providing for offices of the clerk and marshal of said district to be maintained in each of said divisions, and for the appointment of a field deputy marshal in the division in which the marshal does not reside," be amended in the first section thereof, by striking out the word "February" where it appears first in said section, substituting therefor the word "November," so that the said section, when amended, shall read as follows:

"That hereafter, and until otherwise provided by law, two sessions of the United States District Court for the District of Maine shall be held in each and every year in the city of Bangor, in said district, beginning, respectively, on the first Tuesday of November and the first Tuesday of June, and three sessions of said court shall be held in each and every year in the city of Portland, in said district, beginning, respectively, on the first Tuesday of April, on the third Tuesday of September, and on the second Tuesday in December: Provided, however, That in the year 1923, the session of said court, at Bangor, beginning on the first Tuesday of November, shall be held in addition to the sessions in February and June, now provided for by law."

Approved, March 4, 1923.