

SEC. 1202. Any taxpayer who has made return of the taxes imposed by Parts I and II of Title II of the Revenue Act of 1921, for a period of less than a year and beginning and ending within the calendar year 1923, shall be entitled to an allowance by credit or refund of 25 per centum of the amount shown as the tax upon his return. If the correct amount of the tax for such period is determined to be in excess of the amount shown as the tax upon the return, the taxpayer shall be entitled to the benefits of subdivision (f) of section 1200 of this Act.

REVENUE ACT OF 1924.
Allowance for less than a year in 1923.

SEC. 1203. The allowance provided in sections 1201 and 1202 shall, under rules and regulations prescribed by the Commissioner with the approval of the Secretary, be made in a similar manner to that provided in section 1200.

Rules, etc., for credits and refunds to be prescribed.

SEC. 1204. The interest provided in section 1019 of this Act shall not be allowed in respect of the allowance provided for in this title.

No interest allowed.
Ante, p. 346.

SEC. 1205. The benefits of the allowance provided for in this title shall be granted to the taxpayer under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

Rules, etc., for granting benefits to be prescribed.

SEC. 1206. Terms defined in the Revenue Act of 1921 shall, when used in this title, have the meaning assigned to such terms in that Act.

Definitions in former Act continued.

Approved, June 2, 1924 at 4 o'clock and 1 minute P. M.

CHAP. 235.—An Act Granting the consent of Congress to the construction of a bridge across the Niagara River and Black Rock Canal.

June 3, 1924.
[S. 3249.]

[Public, No. 177.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Buffalo and Fort Erie Public Bridge Company, a corporation organized under the laws of the State of New York, and its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto across the Niagara River and the Black Rock Canal, at a point suitable to the interests of navigation, within or near the city limits of Buffalo in the county of Erie and State of New York, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906: *Provided*, That, subject to the provisions of this Act, the Secretary of War may permit the corporation herein named, its successors and assigns, to construct a tunnel or tunnels under said river and canal in lieu of the bridge herein authorized, in accordance with the foregoing Act approved March 23, 1906, so far as the same may be applicable: *Provided further*, That before the construction of said bridge or tunnel shall be begun all proper and requisite authority therefor shall be obtained from the Government of the Dominion of Canada.

Niagara River and Black Rock Canal.
Buffalo and Fort Erie Public Bridge Company may bridge, Buffalo, N. Y.

Construction.
Vol. 34, p. 84.

Proviso.
Tunnel in lieu permitted.

Consent of Canada required.

Time limitations.

Amendment.

SEC. 2. That this Act shall be null and void unless the construction of said bridge or tunnel is commenced within two years and completed within five years from the date of approval hereof.

SEC. 3. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, June 3, 1924.

CHAP. 236.—An Act Granting the consent of Congress to the Panola-Quitman Drainage District to construct, maintain, and operate a dam in Tallahatchie River.

June 3, 1924.
[S. 3272.]

[Public, No. 178.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the

Tallahatchie River.

Panola-Quitman Drainage District may dam, at Porters Ferry, Miss.

Proviso.
Approval of plans.

No authority given for water power development, etc.

Time of construction

Proviso.
Authority terminated on notice from Federal Power Commission of interfering with water power development.

Grantee of power project may remove, etc., dam.

Amendment.

consent of Congress is hereby granted to the Panola-Quitman Drainage District to construct, maintain, and operate a dam in Tallahatchie River, at or near Porters Ferry, Panola County, Mississippi: *Provided*, That the work shall not be commenced until the plans therefor have been submitted to and approved by the Chief of Engineers, United States Army, and by the Secretary of War: *Provided further*, That this Act shall not be construed to authorize the use of such dam to develop water power or generate hydroelectric energy.

SEC. 2. That the authority granted by this Act shall cease and be null and void unless the actual construction of the dam hereby authorized is commenced within one year and completed within three years from the date of approval of this Act: *Provided*, That from and after thirty days' notice from the Federal Power Commission, or other authorized agency of the United States, to said drainage district, or its successor, that desirable water-power development will be interfered with by the existence of said dam, the authority hereby granted to construct, maintain, and operate said dam shall terminate and be at an end; and any grantee or licensee of the United States proposing to develop a power project at or near said dam shall have authority to remove, submerge, or utilize said dam under such conditions as said commission or other agency may determine, but such conditions shall not include compensation for the removal, submergence, or utilization of said dam.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, June 3, 1924.

June 3, 1924.

[H. R. 6482.]

[Public, No. 179.]

CHAP. 237.—An Act Authorizing the Postmaster General to contract for mail messenger service.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter postmasters may be designated by the Postmaster General as disbursing officers for the payment of mail messengers and others engaged under their supervision in transporting the mails: *Provided*, That in the discretion of the Postmaster General, postmasters, assistant postmasters, and clerks at post offices of the third class, and postmasters, assistant postmasters, and clerks at post offices of the fourth class may enter into contracts for the performance of mail messenger service, and allowance may be made therefor from the appropriations for mail messenger service: *Provided further*, That the total amount payable under such contract to any postmaster, assistant postmaster, or clerk shall not exceed \$300 in any one year: *Provided further*, That hereafter special delivery messengers at post offices of all classes may enter into contracts for mail messenger service.

Approved, June 3, 1924.

June 3, 1924.

[H. R. 656.]

[Public, No. 180.]

CHAP. 238.—An Act To add certain lands to the Plumas and to the Lassen National Forests in California.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following-described lands are hereby added to the national forest indicated and made subject to all laws applicable to that national forest: To the Plumas National Forest—township 26 north, range 7 east,

National forests.
Plumas, Calif.
Lands added to.