74TH CONGRESS. SESS. II. CHS. 124, 125. MARCH 3, 4, 1936.

[CHAPTER 124.]

AN ACT

For the relief of Howard Donovan.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Howard Donovan, former consul at Bahia, Brazil, the sum of $500, in full settlement of all claims against the Government of the United States for the cost of embalming the body of his wife, Ruth Curtiss Donovan; burial; and subsequent transportation of the body from Bahia, Brazil, to its burial place at New Haven, Connecticut: Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or agents, attorney or attorneys, on account of services rendered in connection with said claim. It shall be unlawful for any agent or agents, attorney or attorneys, to exact, collect, withhold, or receive any sum of the amount appropriated in this Act in excess of 10 per centum thereof on account of services rendered in connection with said claim, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, March 3, 1936.

[CHAPTER 125.]

AN ACT


Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Internal Revenue be, and he is hereby, authorized and directed to receive, consider, and determine, in accordance with law, but without regard to any statute of limitations, any claim filed not later than six months after the passage of this Act by the Progressive Commercial Company of Philadelphia, Pennsylvania, for the refund of Federal income taxes paid by said company for the years 1923 to 1930, inclusive, in excess of the amount properly due as income tax for such years: Provided, That in the settlement of said claim there shall be no allowance of interest: Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or agents, attorney or attorneys, on account of services rendered in connection with said claim. It shall be unlawful for any agent or agents, attorney or attorneys, to exact, collect, withhold, or receive any sum of the amount appropriated in this Act in excess of 10 per centum thereof on account of services rendered in connection with said claim, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, March 4, 1936.