

ernment obligations issued after April 6, 1917, such bonds to be taken at par and accrued interest.

Approved, March 12, 1924.

CHAP. 53.—Joint Resolution Authorizing the erection on public grounds in the District of Columbia of a statue by Jose Clara personifying "Serenity."

March 12, 1924.
[S. J. Res. 57.]
[Pub. Res., No. 10.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Chief of Engineers, United States Army, be, and is hereby, authorized and directed to select a suitable site and to grant permission to Charles Deering for the erection, as a gift to the people of the United States, on public grounds of the United States in the city of Washington, District of Columbia, other than those of the Capitol, the Library of Congress, the Mall, and White House, of a Carrara marble statue of "Serenity," by Jose Clara: *Provided*, That the site chosen and the design of the memorial shall be approved by the Joint Committee on the Library, with the advice of the Commission of Fine Arts, that it shall be erected under the supervision of the Chief of Engineers, and that the United States shall be put to no expense in or by the erection of the statue.

"Serenity," statue. Erection of, authorized in District of Columbia.

Sites excluded.

Provido. Approval of site, etc.

Approved, March 12, 1924.

CHAP. 54.—An Act For the relief of certain nations or tribes of Indians in Montana, Idaho, and Washington.

March 12, 1924.
[H. R. 3444.]
[Public, No. 42.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That jurisdiction is hereby conferred upon the Court of Claims, with right of appeal to the Supreme Court of the United States, to consider and determine all legal and equitable claims against the United States of the Blackfeet, Blood, Piegan, and Gros Ventre Nations or Tribes of Indians, residing upon the Blackfeet and Fort Belknap Indian Reservations, in the State of Montana; and the Flathead, Kootenais, and Upper Pend d'Oreilles Nations or Tribes of Indians, residing upon the Flathead Indian Reservation, in the State of Montana; and the Nez Perce Nation or Tribe of Indians, residing upon the Lapwai Indian Reservation, in the State of Idaho; and upon the Colville Indian Reservation, in the State of Washington, for lands or hunting rights claimed to be existing in all said nations or tribes of Indians by virtue of the treaty of October 17, 1855 (Eleventh Statutes at Large, page 657, and the following), and in said Flathead, Kootenais, and Upper Pend d'Oreilles Nations or Tribes of Indians by virtue of the treaty of July 16, 1855 (Twelfth Statutes at Large, page 975, and the following), with said Indians, and all claims arising directly therefrom, which lands and hunting rights are alleged to have been taken from the said Indians by the United States, and also any legal or equitable defenses, set-offs, or counterclaims, including gratuities, which the United States may have against the said nations or tribes, and to enter judgment thereon, all claims and defenses to be considered without regard to lapse of time; and the final judgment and satisfaction thereof shall be in full settlement of all said claims.

Indians in Montana, Idaho, and Washington. Claims of designated tribes of, for lands taken, etc., to be determined by Court of Claims.

Vol. 11, p. 657.

Vol. 12, p. 975.

That suits under this Act shall be begun by the filing of a petition within two years of the date of the approval of this Act, to be verified by the attorney or attorneys selected by the claimant Indians, with the approval of the Secretary of the Interior, employed under contracts executed and approved in accordance with

Time for filing suits.

Parties, etc. existing law. The claimant Indians shall be parties plaintiff and the United States shall be party defendant, and such suits shall on motion of either party be advanced on the docket of the Court of Claims and of the Supreme Court of the United States. The compensation to be paid the attorneys for the claimant Indians shall be determined by the Court of Claims in accordance with terms of the said approved contracts and shall be paid out of any sum or sums found and adjudged to be due said Indians: But in no event shall said compensation exceed 10 per centum of the amount of the respective judgments, nor exceed \$25,000 for the Indians residing on each respective reservation: *Provided, however,* That said compensation shall not exceed \$25,000 for the Nez Perce Nation or Tribe of Indians residing on both the Lapwai and Colville Indian Reservations, nor exceed 10 per centum of the amount of any judgments rendered in favor of said Nez Perce Nation or Tribe, said compensation to be exclusive of all actual and necessary expenses in prosecuting said suits. The balance of any such judgments shall be placed in the Treasury of the United States to the credit of the Indians entitled thereto and draw interest at the rate of 4 per centum per annum.

Compensation to attorneys limited. of Claims and of the Supreme Court of the United States. The compensation to be paid the attorneys for the claimant Indians shall be determined by the Court of Claims in accordance with terms of the said approved contracts and shall be paid out of any sum or sums found and adjudged to be due said Indians: But in no event shall said compensation exceed 10 per centum of the amount of the respective judgments, nor exceed \$25,000 for the Indians residing on each respective reservation: *Provided, however,* That said compensation shall not exceed \$25,000 for the Nez Perce Nation or Tribe of Indians residing on both the Lapwai and Colville Indian Reservations, nor exceed 10 per centum of the amount of any judgments rendered in favor of said Nez Perce Nation or Tribe, said compensation to be exclusive of all actual and necessary expenses in prosecuting said suits. The balance of any such judgments shall be placed in the Treasury of the United States to the credit of the Indians entitled thereto and draw interest at the rate of 4 per centum per annum.

Proviso. Attorney for Nez Perces. *Provided, however,* That said compensation shall not exceed \$25,000 for the Nez Perce Nation or Tribe of Indians residing on both the Lapwai and Colville Indian Reservations, nor exceed 10 per centum of the amount of any judgments rendered in favor of said Nez Perce Nation or Tribe, said compensation to be exclusive of all actual and necessary expenses in prosecuting said suits. The balance of any such judgments shall be placed in the Treasury of the United States to the credit of the Indians entitled thereto and draw interest at the rate of 4 per centum per annum.

Judgments placed to credit of Indians. The balance of any such judgments shall be placed in the Treasury of the United States to the credit of the Indians entitled thereto and draw interest at the rate of 4 per centum per annum.

Approved, March 13, 1924.

March 13, 1924.
[H. R. 6901.]
[Public, No. 43.]

CHAP. 55.—An Act To amend section 252 of the Revenue Act of 1921 in respect of credits and refunds.

Income tax. Vol. 42, p. 1506, amended. Credit or refund for excess payments. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the second proviso of subdivision (a) of section 252 of the Revenue Act of 1921 as amended by the Act entitled "An Act to amend the Revenue Act of 1921 in respect to credits and refunds," approved March 4, 1923, is amended to read as follows: "*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, or if he has, on or before June 15, 1924, filed such a waiver in respect of the taxes due for the taxable year 1918, then such credit or refund relating to the taxes for the year in respect of which the waiver was filed shall be allowed or made if claim therefor is filed either on or before April 1, 1925, or within two years from the time the tax was paid."

Time extended for, if waiver of right to have tax determined within five years has been filed. 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, or if he has, on or before June 15, 1924, filed such a waiver in respect of the taxes due for the taxable year 1918, then such credit or refund relating to the taxes for the year in respect of which the waiver was filed shall be allowed or made if claim therefor is filed either on or before April 1, 1925, or within two years from the time the tax was paid."

Taxable year 1918, included. within two years from the time the tax was paid."

Approved, March 13, 1924.

March 14, 1924.
[S. 2014.]
[Public, No. 44.]

CHAP. 56.—An Act To authorize the Park-Wood Lumber Company to construct two bridges across the United States Canal which connects Apalachicola River and Saint Andrews Bay, Florida.

United States Canal. Park-Wood Lumber Company may bridge, connecting Apalachicola River and Saint Andrews Bay, Fla. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Park-Wood Lumber Company, a corporation organizing and existing under the laws of the State of New Hampshire, its successors and assigns, be, and it is hereby, authorized to construct, maintain, and operate two bridges and approaches thereto across the United States Canal which connects Apalachicola River and Saint Andrews Bay, at a point suitable to the interests of navigation, in the county of Calhoun, in the State of Florida, 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 the Secretary of War is hereby authorized, upon the recommenda-

Construction. Vol. 34, p. 84. of navigation, in the county of Calhoun, in the State of Florida, 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 the Secretary of War is hereby authorized, upon the recommenda-

Proviso. Right of way for approaches. *Provided,* That the Secretary of War is hereby authorized, upon the recommenda-