

"An Act for the relief and civilization of the Chippewa Indians in the State of Minnesota." and to make therefrom a per capita payment or distribution of \$50 to each enrolled member of the tribe, under such rules and regulations as the said Secretary may prescribe: *Provided*, That before any payment is made hereunder the Chippewa Indians of Minnesota shall, in such manner as may be prescribed by the Secretary of the Interior, ratify the provisions of this Act and accept same: *Provided further*, That the money paid to the Indians as authorized herein shall not be subject to any lien or claim of attorneys or other parties.

Approved, February 19, 1926.

Provisos.
Acceptance by tribe.

Subject to no lien,
etc.

February 20, 1926.
[S. 2464.]
[Public, No. 17.]

CHAP. 23.—An Act To amend section 95 of the Judicial Code, as amended.

United States courts.
New Hampshire judicial district.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second sentence of section 95 of the Judicial Code, as amended, is amended to read as follows:

Terms of court.
Vol. 37, p. 357, amended.

"Terms of the district court shall be held at Concord on the last Tuesday in April, the first Tuesday in September, and the second Tuesday in December; and at Littleton on the second Tuesday in October."

Approved, February 20, 1926.

February 24, 1926.
[S. J. Res. 41.]
[Pub. Res., No. 6.]

CHAP. 24.—Joint Resolution Providing for the filling of a proximate vacancy in the Board of Regents of the Smithsonian Institution of the class other than Members of Congress.

Smithsonian Institution.
Reappointment of Charles F. Choate, jr., as Regent.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the vacancy in the Board of Regents of the Smithsonian Institution of the class other than Members of Congress that will occur March 19, 1926, by reason of the expiration of the term of Charles F. Choate, junior, of Massachusetts, be filled by the reappointment of the said Charles F. Choate, junior, for the ensuing term.

Approved, February 24, 1926.

February 25, 1926.
[H. R. 4440.]
[Public, No. 18.]

CHAP. 25.—An Act Granting the consent of Congress to the board of supervisors of Clarke County, Mississippi, to construct a bridge across the Chunky River, in the State of Mississippi.

Chunky River.
Clarke County, Miss., may bridge, at Enterprise.

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 board of supervisors of Clarke County Mississippi, to construct, maintain, and operate a bridge and approaches thereto across the Chunky River at a point suitable to the interests of navigation at or near Enterprise, Clarke County, State of Mississippi, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

Construction.
Vol. 34, p. 84.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, February 25, 1926.

CHAP. 26.—An Act To provide for the inspection of the battle fields and surrender grounds in and around old Appomattox Court House, Virginia.

February 25, 1926.
[S. 1493.]
[Public, No. 19.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a commission is hereby created, to be composed of the following members, who shall be appointed by the Secretary of War:

Appomattox Court House, Va., battle-fields.
Commission created.

(1) A commissioned officer of the Corps of Engineers, United States Army;

Army Engineer officer.

(2) A veteran of the Civil War who served honorably in the military forces of the United States; and

United States Civil War veteran.

(3) A veteran of the Civil War who served honorably in the military forces of the Confederate States of America.

Confederate States Civil War veteran.

SEC. 2. In appointing the members of the commission created by section 1 of this Act the Secretary of War shall, as far as practicable, select persons familiar with the terrain of the battle fields and surrender grounds of old Appomattox Court House, Virginia, and the historical events associated therewith.

Qualifications of commission.

SEC. 3. It shall be the duty of the commission, acting under the direction of the Secretary of War, to inspect the battle fields and surrender grounds in and around old Appomattox Court House, Virginia, in order to ascertain the feasibility of preserving and marking for historical and professional military study such fields. The commission shall submit a report of its findings to the Secretary of War not later than December 1, 1926.

Inspection and report on feasibility of preserving, for historical study, etc.

SEC. 4. There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$3,000 in order to carry out the provision of this Act.

Amount authorized for expenses.
Post, p. 878.

Approved, February 25, 1926.

CHAP. 27.—An Act To reduce and equalize taxation, to provide revenue, and for other purposes.

February 26, 1926.
[H. R. 1.]
[Public, No. 20.]

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

Revenue Act of 1926.

TITLE I.—GENERAL DEFINITIONS

Definitions.

SECTION 1. This Act may be cited as the "Revenue Act of 1926."

Title of Act.

SEC. 2. (a) When used in this Act—

Terms construed.

(1) The term "person" means an individual, a trust or estate, a partnership, or a corporation.

"Person."

(2) The term "corporation" includes associations, joint-stock companies, and insurance companies.

"Corporation."

(3) The term "domestic" when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State or Territory.

"Domestic."

(4) The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

"Foreign."

(5) The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

"United States."

(6) The term "Secretary" means the Secretary of the Treasury.

"Secretary."

(7) The term "Commissioner" means the Commissioner of Internal Revenue.

"Commissioner."

(8) The term "collector" means collector of internal revenue.

"Collector."

(9) The term "taxpayer" means any person subject to a tax imposed by this Act.

"Taxpayer."