

be necessary to replace any medals, crosses, bars, emblems, or insignia as are herein or may heretofore have been provided for: *Provided*, That such replacement shall be made only in those cases where the medal of honor, distinguished-service medal, or Navy cross, or bar, emblem, or insignia presented under the provisions of this or any other Act shall have been lost, destroyed, or rendered unfit for use without fault or neglect on the part of the person to whom it was awarded, and shall be made without charge therefor.

Proviso.
Replacement of lost, etc., honor device.

SEC. 7. That, except as otherwise prescribed herein, no medal of honor, distinguished-service medal, Navy cross, or bar or other suitable emblem or insignia in lieu of either of said medals or of said cross, shall be issued to any person after more than five years from the date of the act or service justifying the award thereof, nor unless a specific statement or report distinctly setting forth the act or distinguished service and suggesting or recommending official recognition thereof shall have been made by his naval superior through official channels at the time of the act or service or within three years thereafter.

Time limit for issuing.

Statement of service, etc., required.

SEC. 8. That in case an individual who shall distinguish himself dies before the making of the award to which he may be entitled the award may nevertheless be made and the medal or cross or the bar or other emblem or insignia presented within five years from the date of the act or service justifying the award thereof to such representative of the deceased as the President may designate: *Provided*, That no medal or cross or no bar or other emblem or insignia shall be awarded or presented to any individual or to the representative of any individual whose entire service subsequent to the time he distinguished himself shall not have been honorable: *Provided further*, That in cases of persons now in the naval service for whom the award of the medal of honor has been recommended in full compliance with then existing regulations, but on account of services which, though insufficient fully to justify the award of the medal of honor, appears to have been such as to justify the award of the distinguished-service medal or Navy cross hereinbefore provided for, such cases may be considered and acted upon under the provisions of this Act authorizing the award of the distinguished-service medal and Navy cross notwithstanding that said services may have been rendered more than five years before said cases shall have been considered as authorized by this proviso, but all consideration or any action upon any of said cases shall be based exclusively upon official records now on file in the Navy Department.

Award in case of death.

Provisos.
Subsequent entirely honorable service required.

Awards to persons now in service, which have been recommended.

Official records of Department to govern.

Flag officers, etc., may award Navy cross.

Regulations, etc.

SEC. 9. That the President be, and he hereby is, authorized to delegate, under such conditions, regulations, and limitations as he shall prescribe, to flag officers who are commanders in chief or commanding on important independent duty the power conferred upon him by this Act to award the Navy cross; and he is further authorized to make from time to time any and all rules, regulations, and orders which he shall deem necessary to carry into effect the provisions of this Act and to execute the full purpose and intention thereof.

Approved, February 4, 1919.

CHAP. 18.—An Act To provide revenue, and for other purposes.

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

February 24, 1919.
[H. R. 12863.]

[Public, No. 254.]

Revenue Act of 1918.

General definitions.

TITLE I.—GENERAL DEFINITIONS.

SECTION 1. That when used in this Act—

The term "person" includes partnerships and corporations, as well as individuals;

"Person."

REVENUE ACT OF 1918.
Punishment for failure.

Whoever fails to comply with such request of the Commissioner shall be guilty of a misdemeanor and shall be punished by a fine of not more than \$1,000, or by imprisonment for not more than one year, or both.

Complete data thereof to be furnished by departments, etc.

The Commissioner shall (when not violative of the technical military or naval secrets of the Government) have access to all information and data relating to any such contract, undertaking, or agreement, in the possession, control or custody of any department, bureau, board, agency, officer or commission of the United States, and may call upon any such department, bureau, board, agency, officer or commission for a full statement and description of any allowance for amortization, obsolescence, depreciation or loss, or of any valuation, appraisal, adjustment or final settlement, made in pursuance of any such contract, undertaking, or agreement.

Statement of adjustments, etc.

Effective date of Act.

SEC. 1409. That unless otherwise herein specially provided, this Act shall take effect on the day following its passage.

Approved, 6:55 p. m. February 24, 1919.

February 25, 1919.
[S. 41.]

[Public, No. 255.]

CHAP. 19.—An Act To authorize the sale of certain lands at or near Yellowstone, Montana, for hotel and other purposes.

Madison National Forest, Mont.
Sale of land in, near Yellowstone, to Oregon Short Line Railroad Company, for hotel, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and hereby is, authorized to sell and convey to Oregon Short Line Railroad Company, a corporation organized under the laws of the State of Utah and authorized to do business in the State of Montana, its successors and assigns, for hotel and other purposes, and at a price to be fixed by appraisement at not less than \$25 per acre, and under such terms, conditions, and regulations as the Secretary of the Interior may prescribe, the following described lands, situated in Gallatin County, Montana: Lot three and the northeast quarter of the southwest quarter of section thirty-four, in township thirteen south, of range five east, Montana principal meridian, including the area at present covered by the right of way for the wye tracks of said Oregon Short Line Railroad Company; also all that portion of the southeast quarter of the northwest quarter of said section thirty-four lying south of the right of way and station grounds of said company, the entire tract above described consisting of eighty-eight and two one-hundredths acres; the right of way and station grounds of said Oregon Short Line Railroad Company and the right of way for the wye tracks of said company being designated in the filing map of the Yellowstone Park Railroad Company filed with the Secretary of the Interior, the land described being within the boundaries of the Madison National Forest: *Provided, however,* That any hotel erected on said lands shall be operated by the said Oregon Short Line Railroad Company, or its successors in interest, under such rules and regulations as the Secretary of the Interior may prescribe for the conduct and operation of hotels within the Yellowstone National Park.

Approved, February 25, 1919.

Proviso.
Regulations for operation.

February 25, 1919.
[S. 1547.]

[Public, No. 256.]

CHAP. 20.—An Act To authorize the addition of certain lands to the Wyoming National Forest.

Wyoming National Forest.
Lands to be added to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any lands within the following-described areas, found by the Secretary of Agriculture to be