

Calendar No. 524.

63D CONGRESS, }
2d. Session. }

SENATE.

} REPORT
No. 604.

C. M. HAMMOND.

JUNE 19, 1914.—Ordered to be printed.

Mr. SMOOT, from the Committee on Finance, submitted the following

REPORT.

[To accompany H. R. 10345.]

The Committee on Finance, to which was referred the bill (H. R. 10345) for the relief of C. M. Hammond, having considered the same, report thereon with a recommendation that it do pass.

Letter from the claimant addressed to Hon. Henry Bruckner, together with letters from the Treasury Department, are appended and made a part of this report.

NEW YORK, December 4, 1913.

HON. HENRY BRUCKNER,
Congressman.

MY DEAR BRUCKNER: I am asking your assistance for the following reason, and will give you the facts as near as I can get them.

On the morning of the 21st of August, 1913, I received an order from the stamp agent of our home office at Albany, who represents the collector, for 200 stamps, denomination 250 each, value \$150. I mailed those stamps on that morning through the regular mail; did not register same, which I should have done. In a few days I received a message from the stamp agent at Albany, asking me if stamps had been forwarded. I wrote him "yes," giving the date. In a few days he again wrote me, stating that up to date the stamps had not been received, and asking me if I registered them or sent them through the ordinary mail. I answered him again by stating that the stamps were sent through the regular mail and not registered.

On the morning of the 4th of September I received a letter from my collector, the Hon. Cyrus Durey, ordering me to deposit the sum of \$150 to cover stamps supposed to have been lost.

On the morning of October 29 I received a message from the stamp agent at Albany advising me of the fact that the stamps had been delivered that morning, the 28th of October, 1913.

I heard no more of the matter until about November 25, 1913, when I received a copy of a letter from the Hon. Mr. Fletcher, Deputy Commissioner of Internal Revenue at Washington, in answer to a communication written to him by collector at Albany, under date of November 17, advising him (the collector) that my only redress in recovering this \$150 was through Congress.

C. M. HAMMOND.

I am drawing up this letter and mailing to you by the advice of our mutual friend, Mr. John M. Haffon. I earnestly hope and pray, through your kind efforts, that this matter may be adjusted as speedily as possible.

Thanking you in advance for any effort that you may make in this matter, I am,
Very sincerely, yours,

C. M. HAMMOND,
Deputy Collector, 391 East One hundred and forty-ninth Street, New York City.

TREASURY DEPARTMENT,
Washington, November 22, 1913.

CYRUS DUREY, Esq.,
Collector Fourteenth District, Albany, N. Y.

SIR: This office is in receipt of your letter of November 17, in which you state that Stamp Deputy Collector Hammond will file a claim for refund of \$150 deposited by him as the value of cigar stamps lost through his failure to properly forward them to you and which stamps were subsequently lost.

This office has heretofore held that internal-revenue stamps are redeemable only when owned and presented for redemption by persons authorized to purchase and use them for the payment of taxes. This office has no authority to reimburse an internal-revenue officer for money deposited in the United States Treasury in the manner described by you and it will be necessary for Stamp Deputy Collector Hammond to procure relief through congressional action. This office will do everything possible to assist him in case a bill is offered authorizing the Secretary of the Treasury to reimburse him to the extent of his loss.

Respectfully,

G. E. FLETCHER,
Deputy Commissioner.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, December 3, 1913.

O. M. HAMMOND, Esq.,
Deputy Collector, 391 East One hundred and forty-ninth Street, New York.

MY DEAR MR. HAMMOND: Referring to your letter of the 2d instant, relative to the \$150 deposited with Collector Durey to cover certain stamps which were thought to have been lost, you are advised that it seems to me there is but one way to proceed in order that you may be reimbursed in this amount. Treasury Decision 19224, compilation of 1898, states as follows:

"Internal-revenue stamps redeemable only when owned and presented for redemption by persons, or their legal representatives, authorized to purchase and use them for the payment of taxes."

Under the rulings of this office a collector or one of his deputies has no redeemable interest in stamps which have been lost and on this account paid for, but afterwards found. If the matter is explained to the Congressman from your district he will be willing no doubt to introduce a bill to reimburse you for the amount deposited by you and there is no reason to doubt that the bill will be promptly passed. It is possible that the matter might have been adjusted during the month of September, but it has now gone so far that I see no other way than the one mentioned in the foregoing. This course has been invariably followed in similar instances, and as far as I know relief has always been granted through congressional action.

While the recovery of the money may be somewhat delayed, I fully believe you will get it back if you act along the lines suggested and, as stated above, I see no other way by which you will be able to recover.

Sincerely, yours,

G. E. FLETCHER.