

Calendar No. 518.

65th CONGRESS, }
2d Session. }

SENATE.

REPORT
No. 563.

RELIEF OF COMMISSIONER OF INTERNAL REVENUE— LOSS OF PIPE-LINE BEER STAMPS.

SEPTEMBER 9, 1918. -- Ordered to be printed.

Mr. JONES of New Mexico, from the Committee on Finance,
submitted the following.

REPORT.

[To accompany S. 4272.]

The Committee on Finance, to which was referred the bill (S. 4272) for the relief of the Commissioner of Internal Revenue on account of the loss or irregular destruction of 172 pipe-line beer stamps returned to him for destruction by the collector of internal revenue of the first collection district of New York.

We find that every possible effort was made to find the missing stamps, but without success. The loss occurred on or about September 2, 1914, when the transfer of the collector's office for the first district of New York from former Collector William J. Maxwell to Henry P. Keith, his successor, and when the stamps aforesaid were sent by registered mail and duly received in the office of the Commissioner of Internal Revenue. From various investigations made it would seem that such stamps were swept off a table into the waste paper and disposed of as such. No monetary loss is incurred by the Government for the reason that such stamps could only be used with the knowledge of a deputy collector, and for the further reason that the stamps lost became obsolete less than two months after their loss inasmuch as they were issued at the rate of \$1 per barrel, while the rate thereafter was \$1.50 per barrel. In view of the above circumstances we have recommended the passage of this bill, and this recommendation is concurred in by the Treasury Department.