

patents in fee, or any other disposition authorized by existing law relating to Indian allotments.

Approved, June 2, 1924.

**CHAP. 232.**—An Act To provide for the addition of the names of Chester Calf and Crooked Nose Woman to the final roll of the Cheyenne and Arapaho Indians, Seger jurisdiction, Oklahoma.

June 2, 1924.  
[H. R. 6857.]  
[Public, No. 174.]

*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 he hereby is, authorized to add to the final roll of the Cheyenne and Arapaho Indians of the Seger jurisdiction, Oklahoma, approved May 18, 1921, the names of Chester Calf and Crooked Nose Woman, which names were inadvertently omitted from the said roll, and to pay to each of these persons a sum equal to that heretofore paid per capita to those whose names appear on the approved roll, such payment to be made from any tribal funds to the credit of the Cheyenne and Arapaho Indians.

Cheyenne and Arapaho Indians, Okla.  
Names added to final roll of.

Per capita payment.

Approved, June 2, 1924.

**CHAP. 233.**—An Act To authorize the Secretary of the Interior to issue certificates of citizenship to Indians.

June 2, 1924.  
[H. R. 6355.]  
[Public, No. 175.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all non-citizen Indians born within the territorial limits of the United States be, and they are hereby, declared to be citizens of the United States: *Provided,* That the granting of such citizenship shall not in any manner impair or otherwise affect the right of any Indian to tribal or other property.

Indians.  
Born in United States declared citizens.

*Proriso.*  
Tribal rights not affected.

Approved, June 2, 1924.

**CHAP. 234.**—An Act To reduce and equalize taxation, to provide revenue, and for other purposes.

June 2, 1924.  
[H. R. 6715.]  
[Public, No. 176.]

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

Revenue Act of 1924.

**TITLE I.—GENERAL DEFINITIONS.**

General definitions.

**SECTION 1.** This Act may be cited as the "Revenue Act of 1924."

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."