

# Calendar No. 875

69TH CONGRESS }  
1st Session }

SENATE

{ REPORT  
No. 858

## CYRUS DUREY

MAY 17 (calendar day, MAY 19), 1926.—Ordered to be printed

Mr. MEANS, from the Committee on Claims, submitted the following

## REPORT

[To accompany H. R. 8846]

The Committee on Claims, to whom was referred the bill (H. R. 8846) for the relief of Cyrus Durey, having considered the same, report favorably thereon with the recommendation that the bill do pass without amendment.

The facts in the case are fully set forth in House Report No. 473, Sixty-ninth Congress, first session, which is appended hereto and made a part of this report.

[House Report No. 473, Sixty-ninth Congress, first session]

The Committee on Claims, to whom was referred the bill (H. R. 8846) for the relief of Cyrus Durey, having considered the same, report thereon with a recommendation that it do pass.

The full facts in the case are stated in the following letter of the Secretary of the Treasury, which is made a part of this report:

TREASURY DEPARTMENT,  
Washington, February 18, 1926.

HON. CHARLES L. UNDERHILL,  
Chairman Committee on Claims,  
House of Representatives.

MY DEAR MR. UNDERHILL: Reference is made to your communication of February 6, 1926, inclosing a copy of a bill (H. R. 8846) for the relief of Cyrus Durey now pending before your committee. Your request that there be forwarded for the use of your committee all papers, or copies of same, on file in this department relating to the claim, with an opinion as to its merits.

The bill is for the relief of Hon. Cyrus Durey, collector of internal revenue, Albany, N. Y., authorizing and directing the General Accounting Office to allow credit for the sum of \$499.25 to cover disallowances due to payments made to Deputy Collector Manning Kested for subsistence expenses and car fare incurred in the months of October, November, and December, 1923, and January, February, March, April, and July, 1924.

The sum named in the bill is the aggregate of several items disallowed in the disbursing account of Collector Durey, who was the paying officer who settled the reimbursement expense accounts of Deputy Kested. Collector Durey, in making the payments, was acting under instructions from the Commissioner of Internal Revenue, who had detailed Deputy Kested from Schenectady to New York City for special work. He was one of several deputy collectors detailed from other collection districts in New York State for the special purpose of locating delinquent sales and miscellaneous taxpayers. The work had fallen greatly behind in New York City and the local deputy collectors at that place were unable to cope with the situation that existed at that time. The Government was being deprived of a great amount of taxes and the Commissioner of Internal Revenue thought the situation demanded some very effective means to bring the delinquent taxpayers to a realization of their sense of duty to their Government. The Commissioner of Internal Revenue instructed Collector Durey to pay Deputy Kested's subsistence expenses while at New York under what now appears to have been a misconception of his authority in the matter in accordance with a ruling of the Comptroller General. Credits for the payments are being withheld by the General Accounting Office, and unless Collector Durey secures legislative relief he will be compelled to pay the amount of \$499.25 from his personal funds.

Since Collector Durey was only obeying instructions of the Commissioner of Internal Revenue in making the payments in question to Deputy Kested, it would be a hardship as well as unfair to require him to reimburse the Government from his personal funds.

This department considers the claim for relief to be very meritorious, and therefore it is earnestly urged that it be favorably reported by your committee for passage by the House.

Respectfully,

A. W. MELLON,  
Secretary of the Treasury.