

TEMPORARY FREE IMPORTATION OF RACING SHELLS
AND ADDITIONAL PERSONAL EXEMPTION UNDER
CUSTOMS LAWS

MAY 13, 1948.—Ordered to be printed

Mr. REED of New York, from the committee of conference, submitted
the following

CONFERENCE REPORT

[To accompany H. R. 5933]

The committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to the bill (H. R. 5933) to permit the temporary free importation of racing shells, having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

That the House recede from its disagreement to the amendment of the Senate to the text of the bill and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment to the text of the bill, insert the following:

SEC. 2. (a) Paragraph 1798 of the Tariff Act of 1930, as amended, is hereby amended by inserting, after the sixth proviso, the following: "Provided further, That, in addition to the exemption authorized by the fourth preceding proviso, a returning resident who has remained beyond the territorial limits of the United States, for a period of not less than twelve days, shall be permitted to bring into the United States up to but not exceeding \$300 in value of articles (excluding distilled spirits, wines, malt liquors, and cigars) acquired abroad by such resident of the United States as an incident of the foreign journey for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, free of duty: Provided further, That any subsequent sale, within three years after the date of the arrival of such returning resident in the United States, of articles acquired and brought into the United States pursuant to the provisions of the immediately preceding proviso shall subject the returning resident declaring the articles to double the import duty which would have been collected had this additional exemption not been in effect: Provided further, That the additional exemption authorized by the second preceding proviso shall apply only to articles

declared in accordance with regulations to be prescribed by the Secretary of the Treasury by such returning resident who has not taken advantage of the said exemption within the six-month period immediately preceding his return to the United States."

(b) The amendment made by subsection (a) shall be effective with respect to articles declared on or after the day following the date of enactment of this Act.

And the Senate agree to the same.

That the House recede from its disagreement to the amendment of the Senate to the title of the bill, and agree to the same.

DANIEL A. REED,
ROY O. WOODRUFF,
BERTRAND W. GEARHART,
R. L. DOUGHTON,
JERE COOPER,

Managers on the Part of the House.

EUGENE D. MILLIKIN

By O. B.,

O. BREWSTER,

ALBEN W. BARKLEY,

Managers on the Part of the Senate.

STATEMENT OF THE MANAGERS ON THE PART OF THE HOUSE

The managers on the part of the House at the conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H. R. 5933) to permit the temporary free importation of racing shells, submit the following statement in explanation of the effect of the action agreed upon by the conferees and recommended in the accompanying conference report:

The Senate amendment to the text adds a new section to the bill as it passed the House, which section amends paragraph 1798 of the Tariff Act of 1930, as amended. Paragraph 1798 permits a resident of the United States to bring into the country, free of duty, up to but not exceeding \$100 in value of articles (including distilled spirits, wines, and malt liquors aggregating not more than one wine gallon and including not more than 100 cigars) which are acquired abroad by such resident as an incident of a foreign journey for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale. This exemption may be utilized only by a returning resident who has not taken advantage of the exemption within the 30-day period immediately preceding his return to the United States. To be eligible for the exemption the returning resident must have remained abroad for not less than 48 hours, if the articles to which the exemption is to be applied have been acquired in any country other than a contiguous country which maintains a free zone or free port. If the articles have been acquired in a contiguous country which maintains a free zone or free port the period of absence is specified in special regulations prescribed by the Secretary of the Treasury under the statute but must not exceed 24 hours.

The amendment to paragraph 1798 made by the Senate amendment provides an exemption of \$500, in addition to the \$100 exemption, for a returning resident who has remained abroad for a continuous period of at least 12 days. This additional exemption may be utilized by a returning resident only once within any 6-month period, and may not be applied to distilled spirits, wines, malt liquors, and cigars. The amendment also provides that if a returning resident who takes advantage of this additional \$500 exemption sells, within 3 years, any article brought into the United States free of duty under the exemption, he shall be subjected to double the import duty which would have been collected on such article had the additional exemption not been in effect. The amendment also provides that the additional exemption shall apply only to articles declared in accordance with regulations prescribed by the Secretary of the Treasury.

The House recedes with an amendment which fixes the amount of the additional exemption at \$300, in lieu of the \$500 provided in the Senate amendment, which limits the application of the amendment to paragraph 1798 to articles declared on and after the day following the date of enactment of the bill, and which makes minor clarifying changes in the Senate amendment.

Amendment to title: This is a technical amendment, necessitated by the amendment of the Senate to the text of the bill. The House recesses.

DAVID A. REED,
ROY O. WOODRUFF,
BERTRAND W. GEARHART,
R. L. DOUGHTON,
JERE COOPER,
Managers on the Part of the House.

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