

EXEMPTING ARTIFICIAL LIMBS FROM DUTY IF IMPORTED FOR PERSONAL USE AND NOT FOR SALE

APRIL 19 (legislative day, APRIL 11), 1949.—Ordered to be printed

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

REPORT

[To accompany H. R. 3932]

The Committee on Finance, to whom was referred the bill (H. R. 3932) to exempt artificial limbs from duty if imported for personal use and not for sale, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

By virtue of this act, the Committee on Finance adopts the report of the Committee on Ways and Means which is as follows:

GENERAL STATEMENT

This bill would permit the free entry, under the Tariff Act of 1930, as amended, of artificial limbs and braces imported solely for the personal use of a specified person and not for sale otherwise than for the use of such person.

The purpose of this legislation is to alleviate a most unfortunate situation in regard to amputee patients living in isolated communities along the Canadian border. This situation arises from the fact that prosthetic appliances, which are now composed chiefly of metal are dutiable at 22½ percent ad valorem, and yet it is imperative that many of these patients living in such isolated communities be fitted in Canada because they are unable to travel the necessary 300 miles in order to obtain fittings in other localities. In the case of bilateral amputees, such a journey is almost impossible, whereas an automobile trip in one afternoon to Montreal, for example, is perfectly feasible. Moreover, in the case of the polio chapters operating in these communities, payment of the present 22½ percent ad valorem duty frequently constitutes such an outlay from their meager resources that it frequently means that children in need of equipment must be denied such equipment until the following year, at least.

The Tariff Commission has advised your committee that the narrow exemption provided in this bill, as amended, would exclude bulk commercial imports and mail-order business, as well as dental prosthetic appliances, and that the bill could be administered without either undue burden on the beneficiary or the administrative agency and would not antagonize the domestic industry.