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SENATE

} REPORT
No. 1487

IMPORTATION OF CERTAIN HANDWOVEN FABRICS FOR USE IN MAKING RELIGIOUS VESTMENTS

FEBRUARY 20, 1956.—Ordered to be printed

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

R E P O R T

[To accompany H. R. 4376]

The Committee on Finance, to whom was referred the bill (H. R. 4376) to exempt from duty the importation of certain handwoven fabrics when used in the making of religious vestments, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

PURPOSE

H. R. 4376 would amend the free list of the Tariff Act of 1930 by adding a new paragraph to allow for the free entry of handwoven fabrics imported by certain religious societies or institutions for their use in making religious vestments. It is required that a written declaration be presented that the substantial equivalent of the fabric is not handwoven in the United States.

GENERAL STATEMENT

Limited exemptions from duty on articles imported by or for the use of religious institutions have been made in the past. Information before the committee indicated that there is almost no domestic production of handwoven fabrics of the type considered in H. R. 4376. It seems most unlikely that the enactment of this bill would result in any large-scale imports. The domestic market is limited and is supplied almost entirely by imports.

An adequate safeguard is provided by the requirement that duty exemptions be accorded only in those instances where an officer of the importing institution presents to the collector of customs a written declaration that the substantial equivalent of the fabric is not handwoven in the United States.

The enactment of H. R. 4376 is recommended.

CHANGES IN EXISTING LAW

In compliance with subsection 4 of rule XXIX of the Standing Rules of the Senate, changes in existing law made by the bill are shown as follows (existing law proposed to be omitted is enclosed in black brackets; new matter is printed in italics; existing law in which no change is proposed is shown in roman):

TARIFF ACT OF 1930

TITLE II—FREE LIST

SEC. 201. That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs, when imported into the United States or into any of its possessions (except the Philippine Islands, the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, and the island of Guam), shall be exempt from duty:

* * * * *

PAR. 1819. Handwoven fabrics imported in good faith by a society or institution incorporated or established solely for religious purposes, to be used by such society or institution in making religious vestments for sale, if there is presented to the Collector of Customs a written declaration of a responsible officer of the importing society or institution, that the substantial equivalent of the fabric is not handwoven in the United States.

