

IMPORTATION OF REGALIA AND GEMS FOR PRESENTATION WITHOUT CHARGE TO CERTAIN RELIGIOUS, EDUCATIONAL, OR CHARITABLE ORGANIZATIONS

APRIL 28, 1958.—Ordered to be printed

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

REPORT

[To accompany H. R. 7516]

The Committee on Finance, to whom was referred the bill (H. R. 7516) to amend the Tariff Act of 1930 so as to permit the importation free of religious vestments and regalia presented without charge to a church or to certain religious, educational, or charitable organizations, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

PURPOSE

The purpose of H. R. 7516 is to amend the Tariff Act of 1930, as amended, so as to permit the importation free of duty of religious investments and regalia for presentation without charge to a church or to certain religious, educational, or charitable organizations.

GENERAL STATEMENT

Paragraph 1773 of the Tariff Act of 1930, as amended, originally provided for the free importation of regalia and gems when such articles are imported "by order of" certain religious, philosophical, educational, scientific, or literary societies, or certain colleges, academies, schools, and public hospitals and libraries, and not for sale. H. R. 7516 would extend the privilege of articles imported for the use of the named societies or institutions, but not for sale, whether ordered by such societies or institutions, or presented to them as gifts.

The proposed amendment of paragraph 1773 would provide the same conditions for the importation of regalia and gems for the use of the named institutions as are provided in paragraph 1774 in the case of certain church fixtures of a religious nature imported for the use of religious organizations. As originally enacted, paragraph 1774 granted

the exemption therein only to articles imported for presentation as gifts to and for the use of religious organizations. However, Public Law 392, 82d Congress, amended paragraph 1774 to extend the free-entry privilege to imports of the fixtures ordered by the religious organizations themselves. The proposed amendment of paragraph 1773 deals with the converse situation, the privilege now therein provided for being limited to imports of articles ordered by the named societies or institutions.

The United States Tariff Commission has suggested that since articles which would be affected by the proposed amendment would be limited to regalia and gems for the use of the name institutions, it is not likely that importation would be expanded to any appreciable degree and "at the same time, the enactment of the bill would cater to the charitable impulses of individuals, which it is in the public interest to encourage when practicable."

Favorable reports on this bill were made by the Departments of States, Commerce, Treasury, and Labor, as well as an informative report by the United States Tariff Commission. The Department of Labor has reported that the provisions of the bill would not adversely affect domestic employment.

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, as reported, 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):

PARAGRAPH 1773 OF THE TARIFF ACT OF 1930

(Free List)

PAR. 1773. Statuary and casts of sculpture for use as models or for art educational purposes only; regalia and gems, where specically imported in good faith for the use [and by order of] *of, either by order of or for presentation (without charge) to, any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use [and by order of] of, either by order of or by presentation (without charge) to, any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.*