

## FREE IMPORTATION OF CERTAIN CHAPEL BELLS

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

### R E P O R T

[To accompany H.R. 3681]

The Committee on Finance, to whom was referred the bill (H.R. 3681) to provide for the free entry of certain chapel bells imported for the use of the Abelard Reynolds School No. 42, Rochester, N.Y., having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

#### PURPOSE

The purpose of H.R. 3681 is to provide for the free importation of 25 chapel bells imported for the use of the Abelard Reynolds School No. 42, Rochester, N.Y.

#### GENERAL STATEMENT

The tariff laws of the United States have long contained special provisions according duty exemptions for specified imports by educational, religious, and other institutions. These provisions reflect the general policy of Congress with respect to the extent to which it will grant such institutions special tariff privileges. H.R. 3681 would grant a special tariff exemption to the Abelard Reynolds School No. 42, of Rochester, N.Y., with respect to chapel bells which, in the absence of special legislation, would be dutiable.

The bells for use in the Abelard Reynolds School range from 2 to 8 inches in diameter and are to be used for the musical training and appreciation of students of the school. Bells of this type are not manufactured in the United States and are specially made for fine tone and accuracy. They are not intended for transfer or sale and will remain the property of the school.

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In a report to the chairman, the Bureau of the Budget expressed no opposition to allowing the Abelard Reynolds School to import chapel bells free of duty; but recommended that if the committee felt that free entry of chapel bells for this school was justified, the bill should be amended to extend the privilege to all importers of the same class.

A similar report was received from the Department of the Treasury. The Committee on Finance prefers to look into the merit of each such case rather than enact general legislation.

