

IMPORTATION OF CERTAIN ARTICLES FOR RELIGIOUS PURPOSES

JULY 11, 1962.—Ordered to be printed

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

REPORT

[To accompany H.R. 4449]

The Committee on Finance, to whom was referred the bill (H.R. 4449) to amend paragraph 1774 of the Tariff Act of 1930 with respect to the importation of certain articles for religious purposes, having considered the same, report favorably thereon with amendments and recommend that the bill as amended do pass.

PURPOSE OF THE BILL AND AMENDMENT

The purpose of H.R. 4449 is to add iconostases to the list of named articles for which free entry is presently provided in paragraph 1774 of the Tariff Act of 1930, as amended; to provide for the free entry of adjuncts and appurtenances of the named articles whether to be physically joined thereto or not; and to extend the application of paragraph 1774 to cemeteries, schools, hospitals, orphanages, and similar nonprofit activities staffed and controlled by corporations or associations organized and operated for religious purposes.

The purpose of the amendment is to provide for the free importation of a silver cross which a donor had made in England for the Christ Episcopal Church, of Cincinnati, Ohio. This cross has been imported prior to the reporting of this bill and, although it was donated to the church, existing law would require the assessment of a rather substantial duty. The committee feels that this is a worthy case and hopes the amendment will be adopted.

GENERAL STATEMENT

At the present time paragraph 1774 of the Tariff Act of 1930, as amended, provides for the free entry of altars, pulpits, communion

tables, baptismal fonts, shrines, mosaics, or parts of any of the foregoing imported in good faith for the use of, either by order of or for presentation (without charge) to, any corporation or association organized and operated exclusively for religious purposes. One purpose of the bill is to add to the articles presently named in paragraph 1774, iconostases, which are particular types of altar screens or partitions.

The word "parts" contained in the present provisions of paragraph 1774 has been interpreted by the courts to refer to structural parts to be physically joined to the articles of which they are a part. Difficult interpretative questions have arisen in respect to present provisions in this respect. It is, of course, the intent of the Finance Committee in reporting this bill that general construction materials are not to be included, as the bill applies only to structural parts essential to the article in question.

A second purpose of the bill is to provide that articles which are appurtenances or adjuncts of the named articles, as well as parts thereof, shall be accorded the free entry privilege whether to be joined thereto or not, when imported under the conditions specified. Thus, articles concerning which interpretative questions have arisen, such as baldachinos, reredoses, tabernacles, altar predellas, altar cloths, and altar candlesticks, which are not actually physically attached to, or are structural parts of altars, pulpits, communion tables, and other religious articles named in paragraph 1774, would be within the purview of the bill. Candles and similar items not specially prepared for use with altars, shrines, etc., and which find other uses, would not be included.

The bill specifically excepts granite or marble cemetery headstones, granite or marble grave markers, and granite or marble feature memorials, as well as casts of plaster of paris, or of compositions of paper or papier mache. Here again, it is not the intent of this bill to provide for the free importation of general construction materials which may find common usage in other fields.

Government departments have no objections to the passage of the bill. The report from the Treasury Department is as follows:

DEAR MR. CHAIRMAN: Reference is made to your request for the views of this Department on H.R. 4449, to amend paragraph 1774 of the Tariff Act of 1930 with respect to the importation of certain articles for religious purposes.

The proposed legislation would grant free entry to appurtenances or adjuncts of articles provided for in paragraph 1774 of the Tariff Act, as amended, whether to be physically joined thereto or not, and would add iconostases to the items granted free entry under paragraph 1774. It would also extend the free entry privilege of this paragraph to cemeteries, schools, hospitals, orphanages, and similar nonprofit activities staffed and controlled by corporations or associations organized and operated for religious purposes.

Adoption of the bill would eliminate many administrative difficulties involved in distinguishing between articles presently provided for in paragraph 1774 and their appurtenances or adjuncts, and would clarify the status of articles imported for the cemeteries, schools, hospitals, and orphanages of religious organizations.

The Department has been advised by the Bureau of the Budget that there is no objection from the standpoint of the administration's program to the submission of this report to your committee.

Sincerely yours,

ROBERT H. KNIGHT, *General Counsel.*

The Committee on Finance held hearings on the bill on June 15, 1962, at which the views of interested parties were received.

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 italic):

TARIFF ACT OF 1930

TITLE II—FREE LIST

SECTION 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 Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, and the island of Guam), shall be exempt from duty:

* * * * *

[Par. 1774. Altars, pulpits, communion tables, baptismal fonts, shrines, mosaics, or parts of any of the foregoing, and statuary (except casts of plaster of paris, or of compositions of paper or papier-mache), imported in good faith for the use of, either by order of or for presentation (without charge) to, any corporation or association organized and operated exclusively for religious purposes.]

Par. 1774. Altars, pulpits, communion tables, baptismal fonts, shrines, mosaics, iconostases, or parts, appurtenances, or adjuncts of any of the foregoing, whether to be physically joined thereto or not, and statuary (except granite or marble cemetery headstones, granite or marble grave markers, and granite or marble feature memorials, and excepting casts of plaster of Paris, or of compositions of paper or papier mache), imported in good faith for the use of, either by order of, or for presentation (without charge) to, any corporation or association organized and operated for religious purposes, including cemeteries, schools, hospitals, orphanages, and similar nonprofit activities staffed and controlled by such corporation or association.

