## FOWLING NETS—EXCISE TAX ON CERTAIN TELEVISION TUBES—LOCAL ADVERTISING

SEPTEMBER 18, 1962.—Ordered to be printed

Mr. Mills, from the committee of conference, submitted the following

## CONFERENCE REPORT

[To accompany H.R. 6682]

The committee of conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H.R. 6682) to provide for the exemption of fowling nets from duty, having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

That the Senate recede from its amendment numbered 1.

Amendment Numbered 2: ...

That the House recede from its disagreement to the amendment of the Senate numbered 2, and agree to the same with an amendment

Page 2, line 15, of the Senate engrossed amendments, strike out "Sec. 3." and insert Sec. 2.; and the Senate agree to the same.

That the House recede from its disagreement to the amendment of the Senate to the title of the bill and agree to the same.

> W. D. Mills, CECIL R. KING, THOS. J. O'BRIEN, NOAH MASON, JOHN W. BYRNES, Managers on the Part of the House. HARRY F. BYRD, ROBT. S. KERR, Russell Long,
> By R. S. K.
> John J. Williams, FRANK CARLSON,

Managers on the Part of the Senate.

## STATEMENT OF THE MANAGERS ON THE PART OF THE HOUSE

The managers on the part of the House at the conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H.R. 6682) to provide for the exemption of fowling nets from duty, submit the following statement in explanation of the effect of the action agreed upon by the conferees and recommended in the

accompanying conference report:

Amendment No. 1: This amendment added a new section to the bill relating to the application of the manufacturers excise tax on radio and television components to certain tubes sold during the period beginning October 1, 1952, and ending August 31, 1955. The effect of the amendment would be to exempt the tubes from tax if sold to the manufacturer or producer of an article which (1) was primarily adapted for use as a component part of a television receiving set, (2) was not a taxable chassis or radio and television component, and (3) was sold to a manufacturer or producer of taxable television receiving sets. The Senate recedes.

Amendment No. 2: This amendment added a new section to the bill relating to the definition of the term "local advertising" for purposes of determining the amount excluded from the selling price on which the manufacturers excise tax is based. Under existing law, the term "local advertising" means only advertising which—

(A) is initiated or obtained by the purchaser or any subsequent

vendee,

(B) names the article for which the price is determinable under this section and states the location at which such article may be purchased at retail, and

(C) is broadcast over a radio station or television station or

appears in a newspaper.

Under the Senate amendment, the term includes advertising which appears in a magazine or is displayed by means of an outdoor advertising sign or poster as well as advertising which appears in a newspaper or is broadcast over a radio station or television station. The House recedes with a clerical amendment.

The House recedes from its disagreement to the amendment of the

Senate to the title of the bill.

W. D. Mills,
Cecil R. King,
Thos. J. O'Brien,
Noah Mason,
John W. Byrnes,
Managers on the Part of the House.