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SENATE

{ REPORT
No. 1261

CARILLON OF BELLS FOR GRACE CHURCH, PLAINFIELD, N. J.

MAY 3 (calendar day, MAY 22), 1928.—Ordered to be printed

Mr. REED of Pennsylvania, from the Committee on Finance, submitted the following

REPORT

[To accompany S. 793]

The Senate Finance Committee, to whom was referred the bill (S. 793) to remit the duty on a carillon of bells imported for Grace Church, Plainfield, N. J., having had the same under consideration, report it back to the Senate with certain amendments and recommend that the bill do pass.

That the word "refund" be substituted for the word "remit" as used in the heading and in line 4 of the bill.

That the words "out of any moneys in the Treasury not otherwise appropriated" be inserted between the word "refund" (as substituted) and the words "the duty" in line 4 of the bill.

Following is a copy of report from the Secretary of the Treasury on the bill:

TREASURY DEPARTMENT,
Washington, February 4, 1928.

Hon. REED SMOOT,
Chairman Committee on Finance,
United States Senate.

DEAR MR. CHAIRMAN: Reference is made to your letter of December 12, 1927, transmitting a copy of S. 793, to remit the duty on a carillon of bells imported for Grace Church, Plainfield, N. J.

The collector of customs at New York reports that the carillon in question arrived on February 19, 1923, ex steamship *President Monroe* from London, and is covered by consumption entry No. 836162 filed on the same date in the name of R. F. Downing & Co. (Inc.), a declaration filed with the entry showing that the Rev. E. Vicars Stevenson, of Plainfield, N. J., was the ultimate consignee of the merchandise. The importation was valued at \$9,359 and after examination was returned as a musical instrument dutiable at 40 per cent ad valorem under paragraph 1448 of the tariff act of 1922. Duty at this rate, amounting to \$3,743.60, was deposited and the entry was liquidated in the amount as entered on September 21, 1923.

It is believed that the word "refund" should be substituted for the word "remit" as used in the heading and in line 4 of the bill and that in order to provide an appropriation out of which such refund can be made the words "out of any moneys in the Treasury not otherwise appropriated" should be inserted between the word "refund" (if substituted for "remit") and the words "the duty" in line 4 of the bill. It is also suggested that the entry number and its date be referred to in the bill in order that the transaction may be more definitely identified. Except as noted above it is believed that the bill is in proper form.

As stated, however, in previous reports concerning bills similar to the one under consideration, the department does not favor the exemption from or refund of duties in special cases, and I suggest that if it is the policy of Congress to permit the importation of church bells free of duty, this be authorized by general legislation.

It should also be added that the Director of the Bureau of the Budget advises that the proposed legislation is not in conflict with the financial program of the President.

Very truly yours,

A. W. MELLON,
Secretary of the Treasury.