

## COPPER IMPORT-TAX SUSPENSION

MARCH 24, 1949.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

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

### CONFERENCE REPORT

[To accompany H. R. 2313]

The committee of conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H. R. 2313) to suspend certain import taxes on copper, having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

#### Amendment numbered 1:

That the House recede from its disagreement to the amendment of the Senate numbered 1, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: *and other than composition metal provided for in paragraph 1657 of the Tariff Act of 1930, as amended, which is suitable both in its composition and shape, without further refining or alloying, for processing into castings, not including as castings ingots or similar cast forms; and the Senate agree to the same.*

#### 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 as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: *June 30, 1950; and in line 8 of the House engrossed bill strike out "March 31,"; and the Senate agree to the same.*

R. L. DOUGHTON,  
JERE COOPER,  
WILBUR D. MILLS,  
DANIEL A. REED,  
ROY O. WOODRUFF,

*Managers on the Part of the House.*

WALTER F. GEORGE,  
TOM CONNALLY,  
E. D. MILLIKIN,

*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. 2313) to suspend certain import taxes on copper, 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: The Senate amendment provided that the import tax imposed under section 3425 of the Internal Revenue Code will not be suspended in the case of composition metal provided for in paragraph 1657 of the Tariff Act of 1930, as amended, which is suitable both in its composition and shape, without further refining or alloying, for processing into castings.

The House recedes with a clarifying amendment. In view of the possibility that forms such as ingots, bars, and slabs are castings, the amendment agreed to in conference provides that the term "castings" does not include ingots or similar cast forms. Under the conference amendment, composition metal will not be excluded from the suspension of the import tax if such metal is suitable only for processing into ingots, bars, or slabs. However, if the composition metal is suitable for processing, without further refining or alloying, into casting forms such as die castings or castings which are advanced by machining, polishing, or other processing into finished articles, such metal is excluded, under the conference amendment, from the suspension of the tax even though the metal is also suitable for casting into ingots, bars, or slabs.

Amendment No. 2: Existing law provides for the suspension until the close of March 31, 1949, of the import tax imposed on certain copper articles under section 3425 of the Internal Revenue Code. The House bill provided that the suspension of such import tax shall continue for a 2-year period ending with the close of March 31, 1951. The Senate amendment provided that the period of suspension shall continue for 1 year, ending March 31, 1950. The House recedes with an amendment providing for a 15-month period of extension which ends with the close of June 30, 1950.

R. L. DOUGHTON,  
JERE COOPER,  
WILBUR D. MILLS,  
DANIEL A. REED,  
ROY O. WOODRUFF,

*Managers on the Part of the House.*