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DUTY-FREE ENTRY OF RHEOGONIOMETER FOR TUFTS UNIVERSITY

JULY 31, 1967.—Ordered to be printed

Mr. Long of Louisiana, from the Committee on Finance, submitted the following

REPORT

[To accompany H.R. 2470]

The Committee on Finance, to which was referred the bill (H.R. 2470) to provide for the free entry of one rheogoniometer for the use of Tufts University, Boston, Mass., having considered the same, reports favorably thereon with amendments and recommends that the bill as amended do pass.

PURPOSE OF HOUSE BILL

The purpose of H.R. 2470 is to permit the free entry of one rheogoniometer for the use of Tufts University, Boston, Mass.

SUMMARY OF COMMITTEE AMENDMENTS

The Committee on Finance amended the House bill to provide for the free importation of one Perkin-Elmer automatic digital polarimeter with accessories for the use of Mount Holyoke College, South Hadley, Mass., and one gas-liquid chromatograph mass spectrometer with accessories for the use of the Massachusetts Division of the American Cancer Society.

GENERAL EXPLANATION OF HOUSE BILL

H.R. 2470 would direct the Secretary of the Treasury to admit free of duty one rheogoniometer (including all accompanying equipments, parts, accessories, and appurtenances) for the use of Tufts University, Boston, Mass. The bill further provides that if liquidation of the entry has become final, the entry is to be reliquidated and appropriate refund of duty made.

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Rheogoniometers are high-precision devices to measure viscoelastic properties of a wide range of liquids, foams, suspensions, and so forth, that otherwise would be difficult to measure because they do not obey Newtonian principles; that is, the rate of flow of these substances does not relate directly to the pressure applied to them. The instrument, originally developed by a research engineering concern in England, represents a new development in viscometric measurement, and the committee is advised that it is not commercially produced in the United States. In this connection, the Department of Commerce advised your committee in its report on the bill that it knows of no other commercial instrument, manufactured in the United States or elsewhere, that was capable of meeting the university's requirements for which the British instrument was purchased. Your committee is informed that the subject instrument was imported prior to February 1, 1967, and therefore Public Law 89-651, the Educational, Scientific, and Cultural Materials Act of 1966, which became effective on that date would not be applicable. This act provides for free importation of scientific instruments by scientific and educational institutions when comparable instruments are not available from domestic sources.

EXPLANATION OF COMMITTEE AMENDMENTS

The committee amended the House bill in two respects. First, to provide for the free importation of one Perkin-Elmer automatic digital polarimeter (including all accompanying equipment, parts, accessories, and appurtenances) for the use of Mount Holyoke College. A digital polarimeter is a laboratory instrument which has a variety of uses and applications dependent upon the molecular configuration of certain organic compounds. Polarimeters measure the degree of rotation of a beam of polarized light passing through a solution of the compound under study. In the sugar industry solutions are analyzed for their sucrose content in routine plant control. The strength and purity of many drugs and other chemicals can be measured by the use of polarimeters. Certain recording polarimeters may be used to follow the progress of chemical reactions by measuring the degree of rotation of the beam of polarized light at various intervals of time. A digital polarimeter is one having an automatic readout which indicates the results automatically on a numerical dial. An important feature of this latter type of equipment is that it permits accurate measurements to be made by nonspecialist operators. This amendment contains the substance of S. 1380.

The second amendment made by the committee authorizes the free entry of one gas-liquid chromatograph mass spectrometer (including all accompanying equipment, parts, accessories, and appurtenances) for the use of the Massachusetts Division of the American Cancer Society. This is a highly specialized instrument which combines the function of a mass spectrometer and a gas chromatograph in a single integrated apparatus. This spectrometer represents a technological breakthrough in the study of steroid hormones; how they are formed, transported, and degraded in normal individuals and in cancer patients. This amendment embodies the text of S. 1381.

The amendments further provide that if liquidation of the entry has become final, the entry is to be reliquidated and appropriate refund of duty made. The recommendation of the committee on these amendments is consistent with prior committee action to permit the free importation of similar scientific instruments for the use of educational and scientific institutions when domestically produced instruments of equivalent scientific value were not available. Since the transactions surrounding the purchase and importation of these instruments took place prior to February 1, 1967, Public Law S9-651, the Educational, Scientific, and Cultural Materials Act of 1966 is not applicable.

In the circumstances, the Committee on Finance is of the opinion that this legislation, as amended, is meritorious and consistent with prior legislation of this nature and recommends its enactment.

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