

Calendar No. 1179.

67TH CONGRESS,
4th Session.

SENATE.

REPORT
No. 1180.

ENTRY OF CERTAIN DOMESTIC ANIMALS FREE OF DUTY.

FEBRUARY 24, 1923.—Ordered to be printed.

Mr. JONES, of New Mexico, from the Committee on Finance, submitted the following

REPORT.

[To accompany H. J. Res. 422.]

The Committee on Finance, to whom was referred the resolution (H. J. Res. 422) permitting the entry free of duty of certain domestic animals which have crossed the boundary line into foreign countries, having considered the same, adopt in part the House report hereto appended and recommend the passage of the resolution with certain amendments, as follows:

On page 1, line 6, strike out the word "heretofore" and insert in lieu thereof "during the years 1921 and 1922."

On page 2, line 2, strike out the words "within twelve months from the time they so strayed or were driven" and insert in lieu thereof "on or before July 1, 1924."

The reasons for the above amendments made by the Finance Committee is that it will give a longer as well as a more definite period of time within which the cattle must be returned to the United States and will more nearly meet the emergency for which this resolution is intended.

[House Report No. 1425, Sixty-seventh Congress, fourth session.]

The Committee on Ways and Means, to which was referred House Joint Resolution 422, having duly considered the same, respectfully reports the same back to the House with the recommendation that the resolution do pass.

A continued drought is prevailing in the grazing areas of western Texas, Arizona, and New Mexico, and grass can not be found in quantities adequate for the stock in that section. The growers have found it necessary to send their stock into Mexico to find food for them sufficient for their needs. The period during which the drought will continue can not be determined. It is necessary to preserve the lives of these great herds to protect the food supply of the people of the United States, as well as to preserve the property of their owners. The owners of grazing lands in Mexico will not rent them for a less period than 12 months. In the judgment of the Committee on Ways and Means an emergency exists of sufficient importance to justify

extending the period during which animals taken out of the country for grazing purposes may be brought back without the payment of duties (during the present emergency) from 8 months, as now provided in the tariff act of 1922, to 12 months. The resolution is expressly so limited.

The following letter from the Secretary of the Treasury, while it reports upon a different bill, relates to the same subject matter:

TREASURY DEPARTMENT,
Washington, December 30, 1922.

MY DEAR CONGRESSMAN: I have received your letter of December 13, 1922, transmitting for the comment of the Treasury Department a copy of H. R. 13198, which proposes to amend the third paragraph of paragraph 1506 of the tariff act of 1922 by extending from 8 to 12 months the period within which domestic animals may be returned to the United States free of duty from a foreign country to which they have been driven for temporary pasturage purposes.

The proposed amendment makes no change which would affect the administration of the present law, with the exception of extending the period allowed for foreign pasturage. I understand that owing to the severe drought in the Southwest many banks and private stockowners have found it necessary to drive large numbers of cattle across the boundary line into Mexico in order to take advantage of the better grazing conditions there. I understand also that by reason of the continued drought and the distances involved it has been found impracticable to return the cattle to this country within the time specified by the present law.

Unless the time is extended, therefore, a tax must be imposed on an industry already suffering great hardships. For these reasons I believe that the passage of the amendment is desirable, especially in view of the fact that it proposes only such changes in the present law as are necessary to make it conform with actual conditions in the live-stock industry.

Sincerely yours,

A. W. MELLON,
Secretary of the Treasury.

Hon. J. W. FORDNEY,
*Chairman Committee on Ways and Means,
House of Representatives.*

