

EXTENDING THE TIME FOR THE RETURN OF CERTAIN DOMESTIC ANIMALS INTO THE UNITED STATES WITHOUT PAYMENT OF DUTIES.

JANUARY 16, 1924.—Ordered to be printed.

Mr. SMOOT, from the Committee on Finance, submitted the following

REPORT.

[To accompany H. J. Res. 82.]

The Committee on Finance, to whom was referred House Joint Resolution 82, extending the time during which certain domestic animals which have crossed the boundary line into foreign countries may be returned duty free, having considered the same, report favorably thereon with the recommendation that the resolution do pass with the following amendments:

Page 1, line 3, strike out the words "the first paragraph of."

Page 1, line 14, and following, strike out the entire section 2, and insert in place thereof the following:

SEC. 2. The Secretary of the Treasury shall, under such regulations as he may prescribe, and upon application therefor made within one year after the enactment of this resolution, refund any duties paid on any such domestic animals or offspring thereof, returned to the United States after March 1, 1923, and before the enactment of this resolution. There is hereby appropriated out of any money in the Treasury not otherwise appropriated an amount necessary to make such refunds.

The necessity for the early passage of this resolution is indicated by the following letter dated December 12, 1923, from Hon. Frank W. Mondell, director of the War Finance Corporation, to Senator Ralph H. Cameron:

WAR FINANCE CORPORATION,
Washington, December 12, 1923.

HON. RALPH H. CAMERON,
United States Senate.

MY DEAR SENATOR: As you know, over 30,000 head of cattle, on which the War Finance Corporation had made loans, it became necessary in the summer of 1922 to ship to Old Mexico for temporary pasturage. The joint resolution, approved March 4, 1923, provides for the reentry of these cattle, duty free, at any time within 12 months from the date of their entry into Mexico. More than 12 months having elapsed since the major portion of this stock was driven to Mexico, it becomes necessary to secure legislation extending the time within which the stock may be reimported. At the time this stock was taken to Mexico

2 EXTENDING TIME FOR RETURN OF CERTAIN DOMESTIC ANIMALS.

it was expected that it would be practicable to return it to the United States some time during the past summer, but the ranges on the American side, over which these cattle were accustomed to run, have not sufficiently recovered from the effects of the drouth to warrant bringing the cattle back.

In some cases, however, buyers having favorable ranges and pastures in the United States have purchased or are proposing to purchase some of these cattle for future delivery. One such contract provides for the delivery of the stock on the 18th of this month; and on this bunch alone it is estimated that the duty would amount to over \$30,000, about \$14 per head on the 3-year olds, \$10.50 per head on the 2-year olds, and \$8 per head on the yearlings. This situation presents a real emergency and renders it exceedingly important that legislation be had at the very earliest moment.

In addition to the stock above referred to as under contract of sale, other sales are likely to be made from time to time, and some individual owners may desire to bring their stock back at a reasonably early period. It is suggested, however, that the period in which this stock may be reimported free of duty should be extended to December 31, 1924, as in all probability it will not be practicable to bring all of the stock back before some time next summer or fall.

All parties interested, including the War Finance Corporation, which made loans on these cattle, will appreciate very greatly the earliest possible favorable consideration of this legislation.

Yours truly,

F. W. MONDELL, *Director.*