

IMPORTATION OF CERTAIN ARTICLES FOR RELIGIOUS PURPOSES

AUGUST 25 (legislative day, AUGUST 24), 1960.—Ordered to be printed

Mr. BYRD of Virginia, from the Committee on Finance, submitted the following

R E P O R T

[To accompany H.R. 4384]

The Committee on Finance, to whom was referred the bill (H.R. 4384) to amend paragraph 1774 of the Tariff Act of 1930 with respect to the importation of certain articles for religious purposes, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

PURPOSE

The purpose of H.R. 4384 is to add certain items to the list of articles for religious purposes now permitted free entry, and to clarify and enlarge the list of organizations which may import these articles without payment of duty.

GENERAL STATEMENT

Paragraph 1774 of the tariff act provides for the free entry of altars, pulpits, communion tables, baptismal fonts, shrines, mosaics, or parts of any of the foregoing, imported by, or for the use of any corporation or association organized and operated exclusively for religious purposes.

Certain court rulings have been to the effect that the word "parts" contained in the present provisions of paragraph 1774 refer to structural parts to be physically joined to the larger articles of which they are a part. Articles which have been the subject of interpretive questions include such "parts" as baldichinos, reredoses, tabernacles, altar predellas, altar cloths, altar screens, and similar items which are used in conjunction with the altars, shrines, etc., named in paragraph 1774, but which are not necessarily attached directly thereto. Candles and similar items not specially prepared for use with altars, shrines,

2 IMPORT CERTAIN ARTICLES FOR RELIGIOUS PURPOSES

etc., and which find a wide range of uses for other purposes, would not be included.

Iconostases, a particular type of altar screen or partition, are specifically mentioned as they are considered as separate articles and not as parts of any of the items already specifically mentioned.

The bill would provide for the free entry of the items enumerated above when imported in good faith for the use of either by order of or for presentation (without charge) to any corporation or association organized and operated for religious purposes, including cemeteries, schools, hospitals, orphanages; and similar nonprofit organizations staffed and controlled by such corporations or associations.

The adoption of the bill would be of material assistance to the Treasury Department in clarifying the law and removing borderline cases which have been a hindrance to the smooth operation of our foreign trade.

Favorable reports were made by the Departments of State, Labor, and Commerce and informative reports were made by the Department of the Treasury and the U.S. Tariff Commission.

CHANGES IN EXISTING LAW

In compliance with subsection 4 of rule XXIX of the Standing Rules of the Senate, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italic, existing law in which no change is proposed is shown in roman):

PARAGRAPH 1774 OF THE TARIFF ACT OF 1930

TITLE II—FREE LIST

SECTION 201. That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs, when imported into the United States or into any of its possessions (except the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, and the island of Guam), shall be exempt from duty:

* * * * *

PAR. 1774. Altars, pulpits, communion tables, baptismal fonts, shrines, mosaics, [or parts] *iconostases, or parts, appurtenances, or adjuncts* of any of the foregoing, *whether to be physically joined thereto or not*, and statuary (except casts of plaster of paris [,] or of compositions of paper or [papier-mache] *papier maché*), imported in good faith for the use of, either by order [of or] *of*, or for presentation (without charge) to, any corporation or association organized and operated [exclusively] *for religious [purposes.] purposes, including cemeteries, schools, hospitals, orphanages, and similar nonprofit activities staffed and controlled by such corporation or association.*