# Calendar No. 1300

80TH CONGRESS 2d Session

SENATE

REPORT No. 1254

### PERMITTING THE TEMPORARY FREE IMPORTATION OF **RACING SHELLS** Settle in Finance

MAY 6 (legislative day, MAY 4), 1948.—Ordered to be printed

### Mr. MILLIKIN, from the Committee on Finance, submitted the following

## REPORT

### [To accompany H. R. 5933]

The Committee on Finance, to whom was referred the bill (H. R. 5933) to permit the temporary free importation of racing shells, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

This bill suspends the duty on imported racing shells until January 1, 1949, so that individuals and organizations can obtain sufficient equipment for practice and for try-outs for places on the Olympic rowing teams.

The report of the Committee on Ways and Means of the House of Representatives is as follows:

#### GENERAL STATEMENT

This bill provides for the free importation of racing shells until January 1, 1949.

This bill provides for the free importation of racing shells until January 1, 1949. Racing shells are long, narrow, lightweight boats built for speed and used in competitive events by schools, clubs, associations, and other groups which com-pete in aquatic sports. They vary in size to accommodate one, two, four, six, or eight oarsmen. Red cedar is by far the most popular raw material, although aluminum and other light materials are sometimes used. Construction of the type shells used in major competitive events requires a great amount of hand labor and is quite different than that of most other types of boats. Only a very few racing shells were made during the war, and the small number of producers in the United States have been very busy filling backlog orders. The importance of shell racing in the Olympic games of 1948 has spurred the demand, and individuals and organizations desiring to enter competition for those games have found it difficult to obtain sufficient equipment. The committee, in order to provide prospective competitors in this age-old sport with ample opportunity to obtain racing shells for practice and for participation in the try-outs for places on the Olympic teams, urges the passage of this bill.

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### **2** PERMIT TEMPORARY FREE IMPORTATION OF RACING SHELLS

The shells suitable for use in these games will probably be made of cedar or similar wood. These would be dutiable as manufactures of wood not specially provided for under paragraph 412 of the Tariff Act of 1930. The rate of duty under this paragraph, applicable since 1922, is 33% percent ad valorem. The rate was reduced to 25 percent, provisionally, in the general agreement on tariffs and trade at Geneva, Switzerland, but the lower rate has not yet been put into effect. Negotiations on this product were conducted with Czechoslovakia; and, although both United States and Czechoslovakian negotiators have signed the agreement, and the agreement has been ratified by the Czechoslovakian Government, the President of the United States has not, as of this date, proclaimed the lower rate. The uncertain status of the present duty, however, has no direct bearing on this bill, which would temporarily remove all duties on imports of racing shells.

Government agencies have indicated no objection to the principles of this bill.