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70TH CONGRESS }
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SENATE

} REPORT
} No. 1259

REMISSION OF DUTY ON A CARILLON OF BELLS FOR PRINCETON UNIVERSITY

MAY 3 (calendar day, MAY 22), 1928.—Ordered to be printed

MR. REED of Pennsylvania, from the Committee on Finance,
submitted the following

REPORT

[To accompany S. 2355]

The Senate Finance Committee, to whom was referred the bill (S. 2355) to remit the duty on a carillon of bells to be imported for Princeton University, Princeton, N. J., having had the same under consideration, report it back to the Senate without amendment and recommend that the bill do pass.

Following is copy of report from the Secretary of the Treasury on the bill:

TREASURY DEPARTMENT,
Washington, January 31, 1928.

HON. REED SMOOT,
Chairman Committee on Finance,
United States Senate.

DEAR MR. CHAIRMAN: I am in receipt of your communication of the 14th instant transmitting, for such suggestions as I may deem it proper to make, a copy of (S. 2355) a bill introduced by Senator Edwards on January 9, 1928, to remit the duty on a carillon of bells to be imported for Princeton University, Princeton, N. J.

In the absence of a specific enactment of this character, the bells would be dutiable on importation at the rate of 40 per cent ad valorem under paragraph 1443 of the tariff act of 1922, which imposes that rate of duty on musical instruments and parts thereof not specially provided for.

The propriety of special enactments authorizing the exemption from duties of importations of this character is, of course, a matter which addresses itself to the legislative discretion of Congress. This department is not, however, disposed to favor exemption from duties in particular cases, but favors general rather than special legislation in matters of this kind.

Very truly yours,

A. W. MELLON,
Secretary of the Treasury.