SENATE

Calendar No. 1280

REMITTING THE DUTY ON CERTAIN BELLS TO BE IMPORTED FOR ADDITION TO THE CARILLONS OF THE CITADEL, CHARLESTON, S. C.

JULY 29, 1955.—Ordered to be printed

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

REPORT

To accompany H. R. 6122

The Committee on Finance, to whom was referred the bill (H. R. 6122) to remit the duty on certain bells to be imported for addition to the carillons of The Citadel, Charleston, S. C., having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

By virtue of this act, the Committee on Finance accept the report of the Committee on Ways and Means, which is as follows:

PURPOSE

H. R. 6122 would provide for the duty-free admission of 12 bells imported for addition to the carillon possessed by The Citadel, an educational institution located in Charleston, S. C.

GENERAL STATEMENT

Carillons and parts thereof are subject to duty under paragraph 1541 (c) of the Tariff Act of 1930, as modified. The duty originally imposed on carillons and parts under the Tariff Act of 1930 was 20 percent ad valorem. A reduced rate of 10 percent ad valorem is in effect on carillons containing over 34 bells, and parts thereof, pursuant to tariff reductions effected under the trade-agreements authority.

The original carillon for which the additional bells are intended was admitted duty-free under Public Law 580 of the 82d Congress. Public Law 499 of the 83d Congress authorized the importation free of duty of 24 bells by The Citadel for addition to the original carillon. As stated in the Commerce Department report favoring the enactment of H. R. 6122:

"The benefits of the action proposed by this legislation will accrue to the general public as well as the importer of the bells."

Your committee received favorable reports on this legislation from the Departments of State and Commerce.

H. R. 6122 was reported unanimously by your committee which urges its enactment.

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