

## TARIFF ACT OF 1913.

SEPTEMBER 29, 1913.—Ordered to be printed.

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Mr. UNDERWOOD, from the committee of conference, submitted the following

### CONFERENCE REPORT.

[To accompany H. R. 3321.]

The committee of conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H. R. 3321) "to reduce tariff duties and to provide revenue for the Government, and for other purposes," having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

That the Senate recede from its amendments numbered 8, 25, 31, 34, 42, 44, 45, 46, 50, 51, 52, 53, 54, 55, 68, 80, 81, 82, 83, 86, 99, 100, 101, 102, 115, 116, 117, 129, 133, 137, 138, 143, 147, 152, 158, 172, 176, 177, 183, 188, 189, 190, 192, 200, 203, 206, 208, 209, 219, 220, 227, 231, 235, 246, 248, 249, 250, 251, 253, 257, 259, 262, 263, 267, 272, 273, 274, 281, 282, 283, 284, 285, 289, 290, 291, 305, 306, 307, 308, 313, 329, 332, 333, 336, 340, 348, 359, 360, 362, 366, 372, 388, 396, 399, 400, 401, 402, 403, 404, 405, 408, 409, 413, 414, 418, 419, 426, 433, 437, 444, 445, 448, 452, 463, 474, 475, 487, 488, 493, 496, 501, 508, 524, 540, 565, 573, 574, 593, 594, 595, 596, 606, 612, 613, 614, 615, 618, 619, 620, 621, 622, 623, 633, 640, 645, 647, 650, 652, 662, 663 and 666.

That the House recede from its disagreement to the amendments of the Senate numbered 2, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 29, 30, 32, 33, 35, 36, 37, 38, 39, 40, 47, 56, 57, 58, 59, 60, 61, 62, 63, 65, 67, 69, 70, 71, 72, 74, 75, 76, 77, 78, 79, 84, 85, 89, 90, 91, 92, 93, 94, 98, 104, 105, 106, 108, 109, 110, 111, 112, 113, 118, 119, 120, 121, 122, 123, 124, 125, 127, 128, 130, 131, 132, 134, 135, 136, 139, 140, 141, 144, 145, 146, 148, 149, 150, 151, 153, 155, 156, 157, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 173, 174, 178, 179, 181, 182, 184, 185, 195, 196, 197, 198, 199, 201, 202, 204, 205, 207, 210, 212, 213, 214, 215, 216, 217, 218, 222, 223, 224, 225, 226, 228, 229, 230, 232, 233, 234, 236, 237, 238, 239, 240, 242, 243, 244, 245, 247, 252, 260, 261, 264, 265, 266, 271, 275, 276, 279, 286, 287, 288, 292, 293, 294, 295, 296, 299, 300, 302, 303, 304, 309, 311, 312, 314, 315, 316, 317, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 330, 331, 334, 335, 337, 338, 341, 342, 343, 344, 345, 346, 347, 351, 352, 353, 354, 355, 356, 357, 358, 364.

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Amendment numbered 1:

That the House recede from its disagreement to the amendment of the Senate numbered 1, and agree to the same with an amendment as follows:

Strike out the numeral "7" and insert in lieu thereof the numeral 6; and the Senate agree to the same.

Amendment numbered 3:

That the House recede from its disagreement to the amendment of the Senate numbered 3, and agree to the same with an amendment as follows:

Strike out the numeral "15" and insert in lieu thereof the numeral 12; and the Senate agree to the same.

Amendment numbered 16:

That the House recede from its disagreement to the amendment of the Senate numbered 16, and agree to the same with an amendment as follows:

Strike out the numeral "5" and insert in lieu thereof the numeral 10; and the Senate agree to the same.

Amendment numbered 28:

That the House recede from its disagreement to the amendment of the Senate numbered 28, and agree to the same with an amendment as follows:

In lieu of the matter stricken out by said amendment insert on page 16 of the bill, line 5, after the word "refined," the following: *and chlorate of*; and the Senate agree to the same.

Amendment numbered 41:

That the House recede from its disagreement to the amendment of the Senate numbered 41, and agree to the same with amendments as follows:

In line 3 of the matter inserted by said amendment, after the word "pound," where it first occurs, strike out the comma, and the words "and not above 75 cents per pound."

In lines 4 and 5 of the matter inserted by said amendment, after the word "valorem," strike out the semicolon and the following: "valued above 75 cents per pound, 20 per centum ad valorem"; and the Senate agree to the same.

**Amendment numbered 43:**

That the House recede from its disagreement to the amendment of the Senate numbered 43, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert the following: *not specially provided for in this section*,; and the Senate agree to the same.

**Amendment numbered 48:**

That the House recede from its disagreement to the amendment of the Senate numbered 48, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert, on page 21 of the bill, line 14, after the word "valorem," the following: *; manufactures of carbon not specially provided for in this section, 20 per centum ad valorem*; and the Senate agree to the same.

**Amendment numbered 49:**

That the House recede from its disagreement to the amendment of the Senate numbered 49, and agree to the same with an amendment as follows:

After the word "for" of the matter inserted by said amendment, insert the following: *in this section*; and the Senate agree to the same.

**Amendment numbered 64:**

That the House recede from its disagreement to the amendment of the Senate numbered 64, and agree to the same with an amendment as follows:

On page 26 of the bill, line 9, after the word "enamel and the comma" insert the following *not specially provided for in this section*,; and the Senate agree to the same.

**Amendment numbered 66:**

That the House recede from its disagreement to the amendment of the Senate numbered 66, and agree to the same with an amendment as follows:

Strike out the word "otherwise" in the matter inserted by said amendment and insert after the word "for" the following: *in this section*; and the Senate agree to the same.

**Amendment numbered 73:**

That the House recede from its disagreement to the amendment of the Senate numbered 73, and agree to the same with an amendment as follows:

After the last word of the matter inserted by said amendment and the comma insert the following: *wholly or partly manufactured*,; and the Senate agree to the same.

**Amendment numbered 87:**

That the House recede from its disagreement to the amendment of the Senate numbered 87, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment restore the matter stricken out by said amendment, and in line 14 of the restored matter strike out the numeral "20" and insert in lieu thereof the numeral 15; and the Senate agree to the same.

## Amendment numbered 88:

That the House recede from its disagreement to the amendment of the Senate numbered 88, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert the following:

*121. Automobiles, valued at \$2,000 or more, and automobile bodies, 45 per centum ad valorem; automobiles valued at less than \$2,000, 30 per centum ad valorem; automobile chassis, and finished parts of automobiles, not including tires, 30 per centum ad valorem; and the Senate agree to the same.*

## Amendment numbered 95:

That the House recede from its disagreement to the amendment of the Senate numbered 95, and agree to the same with an amendment as follows:

Strike out the numeral "25" and insert in lieu thereof the numeral 30; and the Senate agree to the same.

## Amendment numbered 96:

That the House recede from its disagreement to the amendment of the Senate numbered 96, and agree to the same with an amendment as follows:

Strike out the numeral "30" and insert in lieu thereof the numeral 35; and the Senate agree to the same.

## Amendment numbered 97:

That the House recede from its disagreement to the amendment of the Senate numbered 97, and agree to the same with amendments as follows:

In lieu of the matter stricken out by said amendment insert the following: *Cast iron pipe of every description* and a comma. In lieu of the matter inserted by said amendment insert the following: *cast-iron*; and the Senate agree to the same.

## Amendment numbered 103:

That the House recede from its disagreement to the amendment of the Senate numbered 103, and agree to the same with an amendment as follows:

In lines 3 and 4 of the matter inserted by said amendment, strike out the following: "but not ornamented or decorated with lithographic or other printing"; and the Senate agree to the same.

## Amendment numbered 107:

That the House recede from its disagreement to the amendment of the Senate numbered 107, and agree to the same with an amendment as follows:

Strike out the numeral "15" and insert in lieu thereof the numeral 20; and the Senate agree to the same.

## Amendment numbered 114:

That the House recede from its disagreement to the amendment of the Senate numbered 114, and agree to the same with an amendment as follows:

On page 41 of the bill, line 4, after the word "oxide," insert a comma; and the Senate agree to the same.

## Amendment numbered 126:

That the House recede from its disagreement to the amendment of the Senate numbered 126, and agree to the same with an amendment as follows:

On page 44 of the bill, line 25, after the word "valorem" and the semicolon insert the following: *time detectors, 15 per centum ad valorem* and a semicolon; and the Senate agree to the same.

## Amendment numbered 142:

That the House recede from its disagreement to the amendment of the Senate numbered 142, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert the following: *without the payment of duty*; and the Senate agree to the same.

## Amendment numbered 154:

That the House recede from its disagreement to the amendment of the Senate numbered 154, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert the following: *; oatmeal and rolled oats, 30 cents per one hundred pounds; oat hulls, 8 cents per one hundred pounds.*; and the Senate agree to the same.

## Amendment numbered 175:

That the House recede from its disagreement to the amendment of the Senate numbered 175 and agree to the same with an amendment as follows:

Strike out "1 cent" and insert in lieu thereof *1 1/2 cents*; and the Senate agree to the same.

## Amendment numbered 180:

That the House recede from its disagreement to the amendment of the Senate numbered 180, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert on page 58 of the bill, line 19, after the word "dead" the following: *, or prepared in any manner, including the weight of the immediate coverings or containers*; and the Senate agree to the same.

## Amendment numbered 186:

That the House recede from its disagreement to the amendment of the Senate numbered 186, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert the following: *, except that when it shall appear to the collector of customs from the gauger's return, verified by an affidavit by the importer to be filed within five days after the delivery of the merchandise, that a cask or package has been broken or otherwise injured in transit from a foreign port and as a result thereof a part of its contents amounting to 10 per centum or more of the total value of the contents of the said cask or package in its condition as exported, has been lost, allowance therefor may be made in the liquidation of the duties.*; and the Senate agree to the same.

## Amendment numbered 187:

That the House recede from its disagreement to the amendment of the Senate numbered 187, and agree to the same with an amendment as follows:

On page 64 of the bill, line 11, after the word "each," insert the following: *more than one-half pint and*; and the Senate agree to the same.

## Amendment numbered 191:

That the House recede from its disagreement to the amendment of the Senate numbered 191, and agree to the same with amendments as follows:

In line 18 of the matter inserted by said amendment, after the word "nine," strike out the words "and not exceeding number one hundred and ninety-nine."

In lines 19 and 20 of the matter inserted by said amendment, after the word "valorem," strike out the following: "; exceeding number one hundred and ninety-nine, 20 per centum ad valorem."

In line 20 of the matter inserted by said amendment, strike out the word "If" and insert in lieu thereof the word *When*.

In lines 33 and 34 of the matter inserted by said amendment, after the word "nine," strike out the words "and not exceeding number one hundred and ninety-nine."

In lines 34, 35 and 36 of the matter inserted by said amendment, after the word "valorem," strike out the following: "; exceeding number one hundred and ninety-nine, 20 per centum ad valorem"; and the Senate agree to the same.

## Amendment numbered 193:

That the House recede from its disagreement to the amendment of the Senate numbered 193, and agree to the same with an amendment as follows:

In line 2, of the matter inserted by said amendment, after the word "painted," insert the word *printed* and a comma; and the Senate agree to the same.

## Amendment numbered 194:

That the House recede from its disagreement to the amendment of the Senate numbered 194, and agree to the same with amendments as follows:

In line 5 of the matter inserted by said amendment strike out the comma after the word "cotton".

In line 12, of the matter inserted by said amendment after the word "imported" insert the following: *, except that all clipped threads shall be measured as if continuous*; and the Senate agree to the same.

## Amendment numbered 211:

That the House recede from its disagreement to the amendment of the Senate numbered 211, and agree to the same with an amendment as follows:

On page 69 of the bill, line 12, after the word "than," insert the following: *70 cents, and not more than \$1.20 per dozen pairs, 40 per centum ad valorem; if valued at more than*; and the Senate agree to the same.

**Amendment numbered 221:**

That the House recede from its disagreement to the amendment of the Senate numbered 221, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment restore the matter stricken out by said amendment, striking out, in line 5 of the matter restored, the following: "whether in the piece or otherwise" and the comma; and the Senate agree to the same.

**Amendment numbered 241:**

That the House recede from its disagreement to the amendment of the Senate numbered 241 and agree to the same with an amendment as follows:

On page 74 of the bill, line 12, strike out the numeral "20" and insert in lieu thereof the numeral 10; and the Senate agree to the same.

**Amendment numbered 254:**

That the House recede from its disagreement to the amendment of the Senate numbered 254, and agree to the same with an amendment as follows:

Strike out the numeral "5" and insert in lieu thereof the numeral 8; and the Senate agree to the same.

**Amendment numbered 255:**

That the House recede from its disagreement to the amendment of the Senate numbered 255, and agree to the same with an amendment as follows:

Strike out the numeral "15" and insert in lieu thereof the numeral 18; and the Senate agree to the same.

**Amendment numbered 256:**

That the House recede from its disagreement to the amendment of the Senate numbered 256, and agree to the same with amendments as follows:

In line 3 of the matter inserted by said amendment, after the word "valorem" and the semicolon, insert the following: *plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or in chief value of wool, and articles made wholly or in chief value of such plushes, velvets, or pile fabrics, 40 per centum ad valorem;*

In line 16 of the matter inserted by said amendment, after the word "hair" insert the following: *, not specially provided for in this section;* and the Senate agree to the same.

**Amendment numbered 258:**

That the House recede from its disagreement to the amendment of the Senate numbered 258, and agree to the same with amendments as follows:

Restore the matter stricken out by said amendment, striking out the numeral "35" and inserting in lieu thereof the numeral 30; and the Senate agree to the same.

**Amendment numbered 268:**

That the House recede from its disagreement to the amendment of the Senate numbered 268, and agree to the same with amendments as follows:

Restore the matter stricken out by said amendment, striking out the numeral "20" and inserting in lieu thereof the numeral 15; and the Senate agree to the same.

**Amendment numbered 269:**

That the House recede from its disagreement to the amendment of the Senate numbered 269, and agree to the same with an amendment as follows:

Strike out the numeral "5" and insert in lieu thereof the numeral 20; and the Senate agree to the same.

**Amendment numbered 270:**

That the House recede from its disagreement to the amendment of the Senate numbered 270, and agree to the same with an amendment as follows:

Strike out the numeral "15" and insert in lieu thereof the numeral 25; and the Senate agree to the same.

**Amendment numbered 277:**

That the House recede from its disagreement to the amendment of the Senate numbered 277, and agree to the same with an amendment as follows:

Strike out the word "other" and insert in lieu thereof the word *pile*; and the Senate agree to the same.

**Amendment numbered 278:**

That the House recede from its disagreement to the amendment of the Senate numbered 278, and agree to the same with an amendment as follows:

Strike out the numeral "40" and insert in lieu thereof the numeral 45; and the Senate agree to the same.

**Amendment numbered 280:**

That the House recede from its disagreement to the amendment of the Senate numbered 280, and agree to the same with an amendment as follows:

Strike out the numeral "30," inserted by said amendment, and insert in lieu thereof the numeral 20; and the Senate agree to the same.

**Amendment numbered 297:**

That the House recede from its disagreement to the amendment of the Senate numbered 297, and agree to the same with amendments as follows:

In lieu of the matter inserted by said amendment restore the matter stricken out by said amendment, striking out in lines 4, 5, and 6 of the matter restored the words: "weighing not more than ten pounds per ream of four hundred and eighty sheets"; and the Senate agree to the same.



**Amendment numbered 298:**

That the House recede from its disagreement to the amendment of the Senate numbered 298, and agree to the same with an amendment as follows:

In line 7 of the matter inserted by said amendment, strike out the numeral "50" and insert in lieu thereof the numeral 40; and the Senate agree to the same.

**Amendment numbered 301:**

That the House recede from its disagreement to the amendment of the Senate numbered 301, and agree to the same with amendments as follows:

In line 24 of the matter inserted by said amendment, strike out the numeral "6" and insert in lieu thereof the numeral 5.

In line 27 of the matter inserted by said amendment, strike out the numeral "8" and insert in lieu thereof the numeral 7.

In line 29 of the matter inserted by said amendment, strike out the numeral "6" and insert in lieu thereof the numeral 5.

In line 43 of the matter inserted by said amendment, strike out the numeral "12" and insert in lieu thereof the numeral 10.

In lines 46, 47, and 48 of the matter inserted by said amendment, strike out the following: "weighing over one hundred pounds per thousand sheets on a basis of twenty by thirty inches in dimensions, 15 cents per pound," and the semicolon.

In line 49 of the matter inserted by said amendment, strike out the numeral "20" and insert in lieu thereof the numeral 15; and the Senate agree to the same.

**Amendment numbered 310:**

That the House recede from its disagreement to the amendment of the Senate numbered 310, and agree to the same with an amendment as follows:

Strike out the numeral "25" in said amendment and insert in lieu thereof the numeral 20; and the Senate agree to the same.

**Amendment numbered 318:**

That the House recede from its disagreement to the amendment of the Senate numbered 318, and agree to the same with amendments as follows:

In line 3 of the matter inserted by said amendment strike out the numeral "50" and insert in lieu thereof the numeral 45.

In line 5 of the matter inserted by said amendment strike out the numeral "50" and insert in lieu thereof the numeral 45.

In line 8 of the matter inserted by said amendment strike out the comma after the word "buttons" and insert in lieu thereof the word *and*.

In line 8 of the matter inserted by said amendment strike out the comma after the word "studs"; and the Senate agree to the same.

**Amendment numbered 339:**

That the House recede from its disagreement to the amendment of the Senate numbered 339, and agree to the same with an amendment as follows:

Strike out the numeral "45" and insert in lieu thereof the numeral 50; and the Senate agree to the same.

Amendment numbered 349:

That the House recede from its disagreement to the amendment of the Senate numbered 349, and agree to the same with an amendment as follows:

In line 11 of the matter inserted by said amendment, before the word "nets" insert the following: *edgings, insertings, galloons*; and the Senate agree to the same.

Amendment numbered 350:

That the House recede from its disagreement to the amendment of the Senate numbered 350, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment restore the matter stricken out by said amendment and insert after the word "action" and the comma in line 2 of the restored matter the following: *enameled upholstery leather*; and the Senate agree to the same.

Amendment numbered 361:

That the House recede from its disagreement to the amendment of the Senate numbered 361, and agree to the same with an amendment as follows:

Strike out the numeral "40" and insert in lieu thereof the numeral 35; and the Senate agree to the same.

Amendment numbered 363:

That the House recede from its disagreement to the amendment of the Senate numbered 363, and agree to the same with an amendment as follows:

In lieu of said amendment insert on page 96 of the bill, line 1, after the word "cents," the word *additional*; and the Senate agree to the same.

Amendment numbered 367:

That the House recede from its disagreement to the amendment of the Senate numbered 367, and agree to the same with an amendment as follows:

Strike out the word "additional" in the matter inserted by said amendment and insert in lieu thereof, on page 96 of the bill, line 5, after the word "cents," the word *additional*; and the Senate agree to the same.

Amendment numbered 369:

That the House recede from its disagreement to the amendment of the Senate numbered 369, and agree to the same with an amendment as follows:

In line 2 of the matter inserted by said amendment strike out the numeral "3" and insert in lieu thereof the numeral 2.50; and the Senate agree to the same.

Amendment numbered 371:

That the House recede from its disagreement to the amendment of the Senate numbered 371, and agree to the same with an amendment as follows:

In line 1 of the matter inserted by said amendment strike out the word "amber" and the comma; and the Senate agree to the same.

## Amendment numbered 379:

That the House recede from its disagreement to the amendment of the Senate numbered 379, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert the following:

386. *Works of art, including paintings in oil or water-colors, pastels, pen and ink drawings, or copies, replicas or reproductions of any of the same, statuary, sculptures, or copies, replicas or reproductions thereof, and etchings and engravings, not specially provided for in this section, 15 per centum ad valorem.*; and the Senate agree to the same.

## Amendment numbered 382:

That the House recede from its disagreement to the amendment of the Senate numbered 382, and agree to the same with amendments as follows:

In line 1 of the matter inserted by said amendment, after the word "cameras," insert the following: *and parts thereof, not specially provided for in this section* and a comma.

In line 6 of the matter inserted by said amendment, strike out the numeral "4" and insert in lieu thereof the numeral 2.

In line 7 of the matter inserted by said amendment, strike out the numeral "5" and insert in lieu thereof the numeral 3.

In line 13 of the matter inserted by said amendment, strike out "1½ cents" and insert in lieu thereof *1 cent*; and the Senate agree to the same.

## Amendment numbered 385:

That the House recede from its disagreement to the amendment of the Senate numbered 385, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert the following: *machinery for use in the manufacture of sugar*; and the Senate agree to the same.

## Amendment numbered 386:

That the House recede from its disagreement to the amendment of the Senate numbered 386, and agree to the same with an amendment as follows:

In lieu of said amendment and in the same line after the word "Albumen," where it occurs the first time, strike out the comma and the following "blood, and albumen"; and the Senate agree to the same.

## Amendment numbered 397:

That the House recede from its disagreement to the amendment of the Senate numbered 397, and agree to the same with an amendment as follows:

In line 4 of the matter inserted by said amendment after the word "process" insert a semicolon; and the Senate agree to the same.

## Amendment numbered 420:

That the House recede from its disagreement to the amendment of the Senate numbered 420, and agree to the same with an amendment as follows:

In line 2 of the matter inserted by said amendment after the word "diamonds" strike out the comma and the following: "and diamond dust"; and the Senate agree to the same.

## Amendment numbered 438:

That the House recede from its disagreement to the amendment of the Senate numbered 438, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert the following:

*: Provided, however, That none of the foregoing meats shall be admitted into the United States unless the same is healthful, wholesome and fit for human food and contains no dye, chemical, preservative, or ingredient which renders the same unhealthful, unwholesome or unfit for human food, and unless the same also complies with the rules and regulations made by the Secretary of Agriculture, and that, after entry into the United States in compliance with said rules and regulations, said imported meats shall be deemed and treated as domestic meats within the meaning of and shall be subject to the provisions of the Act of June 30, 1906 (Thirty-Fourth Statutes at Large, page six hundred and seventy-four), commonly called the Meat Inspection Amendment, and the Act of June 30, 1906, (Thirty-Fourth Statutes at Large, page seven hundred and sixty-eight), commonly called the Food and Drugs Act, and that the Secretary of Agriculture be and hereby is authorized to make rules and regulations to carry out the purposes of this paragraph, and that in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction for food purposes of all such meats offered for entry and refused admission into the United States unless the same be exported by the consignee within the time fixed therefor in such rules and regulations.; and the Senate agree to the same.*

## Amendment numbered 455:

That the House recede from its disagreement to the amendment of the Senate numbered 455, and agree to the same with an amendment as follows:

In the matter inserted by said amendment strike out the words "chlorate of" and the semicolon; and the Senate agree to the same.

## Amendment numbered 472:

That the House recede from its disagreement to the amendment of the Senate numbered 472, and agree to the same with an amendment as follows:

Strike out the comma inserted by said amendment; and the Senate agree to the same.

## Amendment numbered 477:

That the House recede from its disagreement to the amendment of the Senate numbered 477, and agree to the same with amendments as follows:

In line 2 of the matter inserted by said amendment, after the word "products," insert the following: , *not specially provided for in this section.*

In line 5 of the matter inserted by said amendment, after the word "wheat," insert the following: , *not specially provided for in this section.*

In line 5 of the matter inserted by said amendment, after the word "valorem," insert a comma.

In line 8 of the matter inserted by said amendment, after the word "semolina," strike out the words "or any other product of wheat."

In line 9 of the matter inserted by said amendment, after the word "States," strike out the colon and the following words: "*Provided further, That the importation of weed seeds, whether or not mixed with bran or wheat screenings, is prohibited unless the same shall have been ground or otherwise treated so that the seeds will not germinate.*"; and the Senate agree to the same.

Amendment numbered 491:

That the House recede from its disagreement to the amendment of the Senate numbered 491, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert the following:

654. *Original paintings in oil, mineral, water, or other colors, pastels, original drawings and sketches in pen and ink or pencil and water colors, artists' proof etchings unbound, and engravings and woodcuts unbound, original sculptures or statuary, including not more than two replicas or reproductions of the same; but the terms "sculpture" and "statuary" as used in this paragraph shall be understood to include professional productions of sculptors only, whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, or alabaster, or from metal, or cast in bronze or other metal or substance, or from wax or plaster, made as the professional productions of sculptors only; and the words "painting" and "sculpture" and "statuary" as used in this paragraph shall not be understood to include any articles of utility, nor such as are made wholly or in part by stenciling or any other mechanical process; and the words "etchings," "engravings," and "woodcuts" as used in this paragraph shall be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes.; and the Senate agree to the same.*

Amendment numbered 509:

That the House recede from its disagreement to the amendment of the Senate numbered 509, and agree to the same with amendments as follows:

In lines 7 and 8 of the matter inserted in said amendment strike out the words "companies, whether incorporated or partnership," and insert in lieu thereof the words *corporations, joint-stock companies, or associations however created or organized.*

In line 12 of the matter inserted by said amendment strike out the words "company or partnership" and insert in lieu thereof the words *corporation, joint-stock company, or association, is a mere holding company.*

In line 22 of the matter inserted by said amendment strike out the word "company" and insert in lieu thereof the words *corporation, joint-stock company, or association;* and the Senate agree to the same.

Amendment numbered 514:

That the House recede from its disagreement to the amendment of the Senate numbered 514, and agree to the same with amendments as follows:

In line 17 of the matter inserted by said amendment, after the word "made," insert the following: *, but no deduction shall be made for*

*any amount of expense of restoring property or making good the exhaustion thereof for which an allowance is or has been made.*

In line 25 of the matter inserted by said amendment strike out the word "from" and insert in lieu thereof the word *for*, and in the same line, after the word "source," insert the words *of the income*; and the Senate agree to the same.

Amendment numbered 520:

That the House recede from its disagreement to the amendment of the Senate numbered 520, and agree to the same with an amendment as follows:

In lieu of the matter inserted in said amendment, insert the following:

C. *That there shall be deducted from the amount of the net income of each of said persons, ascertained as provided herein, the sum of \$3,000, plus \$1,000 additional if the person making the return be a married man with a wife living with him, or plus the sum of \$1,000 additional if the person making the return be a married woman with a husband living with her; but in no event shall this additional exemption of \$1,000 be deducted by both a husband and a wife: Provided, That only one deduction of \$4,000 shall be made from the aggregate income of both husband and wife when living together.;* and the Senate agree to the same.

Amendment numbered 529:

That the House recede from its disagreement to the amendment of the Senate numbered 529, and agree to the same with an amendment as follows:

In line 5 of the matter inserted by said amendment strike out the words "date of the passage of this Act" and insert in lieu thereof the following: *first day of November, nineteen hundred and thirteen*; and the Senate agree to the same.

Amendment numbered 542:

That the House recede from its disagreement to the amendment of the Senate numbered 542, and agree to the same with amendments as follows:

In lieu of the matter inserted by said amendment restore the matter stricken out by said amendment.

In line 3 of the restored matter, after the word "the" where it occurs the second time, insert the words *deduction and*

In line 4 of the restored matter strike out the following: "of \$4,000"; and in the same line strike out the word "herein" and insert in lieu thereof the following: *in paragraph C of this section.*

In line 8 of the restored matter strike out the words "an affidavit" and insert in lieu thereof the words *a signed notice in writing.*

In line 9 of the restored matter insert after the word "exemption" the words *and thereupon no tax shall be withheld upon the amount of such exemption: Provided, That if any person for the purpose of obtaining any allowance or reduction by virtue of a claim for such exemption, either for himself or for any other person, knowingly makes any false statement or false or fraudulent representation, he shall be liable to a penalty of \$300.*

In line 13 of the restored matter strike out the words "file either" and insert in lieu thereof the words *either file.*

In line 20 of the restored matter strike out the words "such person may."

In line 22 of the restored matter, after the word "him," insert a colon and the following:

*Provided further, That if such person is a minor or an insane person, or is absent from the United States, or is unable owing to serious illness to make the return and application above provided for, the return and application may be made for him or her by the person required to withhold and pay the tax, he making oath under the penalties of this Act that he has sufficient knowledge of the affairs and property of his beneficiary to enable him to make a full and complete return for him or her, and that the return and application made by him are full and complete*

On page 147 of the bill, line 1, after the word "Provided" insert the word *further*; and the Senate agree to the same.

Amendment numbered 545:

That the House recede from its disagreement to the amendment of the Senate numbered 545, and agree to the same with an amendment as follows:

On page 147 of the bill, line 5, after the word "other," insert the word *similar*; and the Senate agree to the same.

Amendment numbered 551:

That the House recede from its disagreement to the amendment of the Senate numbered 551, and agree to the same with amendments as follows:

In line 3 of the matter inserted by said amendment, before the word "by," insert the words *of such interest or dividends*.

In line 10 of the matter inserted by said amendment, after the word "shall," insert the word *knowingly*; and the Senate agree to the same.

On page 148 of the bill, line 15, after the word "tax" insert a comma and the words *nor shall any contract entered into after this Act takes effect be valid in regard to any Federal income tax imposed upon a person liable to such payment*; and the Senate agree to the same.

Amendment numbered 564:

That the House recede from its disagreement to the amendment of the Senate numbered 564, and agree to the same with an amendment as follows:

In line 7 of the matter inserted by said amendment, after the word "welfare," insert a colon and the following:

*Provided further, That there shall not be taxed under this section any income derived from any public utility or from the exercise of any essential governmental function accruing to any State, Territory, or the District of Columbia, or any political subdivision of a State, Territory, or the District of Columbia, nor any income accruing to the government of the Philippine Islands or Porto Rico, or of any political subdivision of the Philippine Islands or Porto Rico: Provided, That whenever any State, Territory, or the District of Columbia, or any political subdivision of the State or Territory, has, prior to the passage of this Act, entered in good faith into a contract with any person or corporation, the object and purpose of which is to acquire, construct, operate or maintain a public utility, no tax shall be levied under the provisions of this Act upon the income derived from the operation of such public utility, so far as the payment thereof will impose a loss or burden upon such State, Territory, or the District of Columbia, or a political subdivision of a State or Territory; but this provision is not intended to confer upon such person or*

*corporation any financial gain or exemption or to relieve such person or corporation from the payment of a tax as provided for in this section upon the part or portion of the said income to which such person or corporation shall be entitled under such contract. ; and the Senate agree to the same.*

Amendment numbered 571:

That the House recede from its disagreement to the amendment of the Senate numbered 571, and agree to the same with an amendment as follows:

In line 8 of the matter inserted by said amendment, after the word "thereof," where it occurs the second time insert the following: *and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year; and the Senate agree to the same.*

Amendment numbered 575:

That the House recede from its disagreement to the amendment of the Senate numbered 575, and agree to the same with an amendment, as follows:

In the matter inserted by said amendment strike out the word "bonded" and insert in lieu thereof the words *interest bearing*; and the Senate agree to the same.

Amendment numbered 586.

That the House recede from its disagreement to the amendment of the Senate numbered 586, and agree to the same with an amendment, as follows:

In line 8 of the matter inserted by said amendment, after the word "thereof," where it occurs the second time insert the following: *and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year; and the Senate agree to the same.*

Amendment numbered 588:

That the House recede from its disagreement to the amendment of the Senate numbered 588, and agree to the same with an amendment, as follows:

In the matter inserted by said amendment strike out the word "bonded" and insert in lieu thereof the words *interest bearing*; and the Senate agree to the same.

Amendment numbered 597:

That the House recede from its disagreement to the amendment of the Senate numbered 597, and agree to the same with an amendment, as follows:

In line 8 of the matter inserted by said amendment, after the word "thereof," where it occurs the second time insert the following: *and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year; and the Senate agree to the same.*



Amendment numbered 598:

That the House recede from its disagreement to the amendment of the Senate numbered 598 and agree to the same with an amendment as follows:

In line 8 of the matter inserted by said amendment, after the word "thereof," where it occurs the second time insert the following: *and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year;* and the Senate agree to the same.

Amendment numbered 599:

That the House recede from its disagreement to the amendment of the Senate numbered 599 and agree to the same with an amendment as follows:

In the matter inserted by said amendment strike out the word "bonded" and insert in lieu thereof the words *interest bearing;* and the Senate agree to the same.

Amendment numbered 603:

That the House recede from its disagreement to the amendment of the Senate numbered 603, and agree to the same with an amendment as follows:

On page 160 of the bill, line 3, strike out the word "after"; and the Senate agree to the same.

Amendment numbered 608:

That the House recede from its disagreement to the amendment of the Senate numbered 608, and agree to the same with amendments as follows:

In line 13 of the matter inserted by said amendment strike out the following: "\$1,200,000" and insert in lieu thereof *\$800,000.*

In lines 30, 31, and 32 of the matter inserted by said amendment strike out the words "For the administration, in the Internal Revenue Bureau at Washington, District of Columbia, of this Act in the collection of the tax aforesaid," and insert in lieu thereof the words *In the office of the Commissioner of Internal Revenue at Washington, District of Columbia.*

In line 32 of the matter inserted by said amendment, after the word "appointed," insert the words *by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.*

In line 40 of the matter inserted by said amendment, after the word "employees," insert the words *not including the clerical force below the grade of chief of division employed in the Bureau of Internal Revenue in the city of Washington, District of Columbia.*

In lines 48, 49, 50, and 51 of the matter inserted by said amendment strike out the following proviso: "Provided further, That no person now in the classified service who shall be appointed an agent, deputy collector, or inspector shall lose his civil-service status because of such appointment," and insert in lieu thereof the following: *Provided further, That the force authorized to carry out the provisions of Section II of this act, when not employed as herein provided, shall be employed on general internal-revenue work;* and the Senate agree to the same.

## Amendment numbered 616:

That the House recede from its disagreement to the amendment of the Senate numbered 616, and agree to the same with an amendment as follows:

In line 11 of the matter inserted by said amendment, after the word "article," insert a comma and the words: *and it shall be the duty of the consular officer, to whom the invoice shall be produced, to require such information to be given;* and the Senate agree to the same.

## Amendment numbered 624:

That the House recede from its disagreement to the amendment of the Senate numbered 624, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment insert the following:

*, unless by direction of the Secretary of the Treasury in cases in which the importer certifies at the time of entry that the entered value is higher than the foreign market value and that the goods are so entered in order to meet advances by the appraiser in similar cases then pending on appeal for reappraisal, and the importer's contention shall subsequently be sustained by a final decision on reappraisal, and it shall appear that the action of the importer on entry was taken in good faith, after due diligence and inquiry on his part, and the Secretary of the Treasury shall accompany his directions with a statement of his conclusions and his reasons therefor;* and the Senate agree to the same.

## Amendment numbered 628:

That the House recede from its disagreement to the amendment of the Senate numbered 628, and agree to the same with an amendment as follows:

In lieu of the matter stricken out by said amendment insert the following: *for each entry;* and the Senate agree to the same.

## Amendment numbered 629:

That the House recede from its disagreement to the amendment of the Senate numbered 629, and agree to the same with amendments as follows:

In lieu of the matter stricken out by said amendment insert the following: *, and in so doing may exercise both judicial and inquisitorial functions.*

In lines 9 and 10 of the matter inserted by said amendment strike out the following: "Hearsay evidence and unsworn statements shall not be admitted, but" and capitalize the word "Affidavits.;" and the Senate agree to the same.

## Amendment numbered 630:

That the House recede from its disagreement to the amendment of the Senate numbered 630, and agree to the same with an amendment as follows:

In line 3 of the matter inserted by said amendment, after the word "samples," insert a comma and the following: *and where the merchandise or samples were reasonably accessible for inspection;* and the Senate agree to the same.

Amendment numbered 634:

That the House recede from its disagreement to the amendment of the Senate numbered 634, and agree to the same with amendments as follows:

Restore the matter stricken out by said amendment and insert, after the word "imported," the words *within one year*; and the Senate agree to the same.

Amendment numbered 641:

That the House recede from its disagreement to the amendment of the Senate numbered 641, and agree to the same with amendments as follows:

Restore the matter stricken out by said amendment down to and including the word "continues," page 192 of the bill, line 4, and in lieu of the remaining matter insert the following: *to levy an additional duty of 15 per centum ad valorem on all such merchandise when imported into the United States: Provided, however, That such additional duties shall not be imposed in case the laws of the country of exportation provide for the administration, by its duly authorized officers, of oaths to invoices, or statements of cost, before certification by consuls, and for punishment for false swearing under said oaths, whenever consuls are directed by the Secretary of State, under section twenty-eight hundred and sixty-two of the Revised Statutes, to require such oaths before certification of the invoices.*; and the Senate agree to the same.

Amendment numbered 642:

That the House recede from its disagreement to the amendment of the Senate numbered 642, and agree to the same with amendments as follows:

Restore the matter stricken out by said amendment down to and including the word "continues" and the comma, on page 192 of the bill, line 18, and insert in lieu of the remaining matter the following: *to assess additional duty of 15 per centum on all merchandise consigned to or imported by, or shipped, or intended for delivery, to such person, persons, corporations, or other bodies so failing or refusing.*; and the Senate agree to the same.

Amendment numbered 648:

That the House recede from its disagreement to the Senate amendment numbered 648, and agree to the same with an amendment as follows:

In lieu of the matter inserted by said amendment, insert the following: *except as to the proviso of article 8 of said treaty, which proviso is hereby abrogated and repealed*; and the Senate agree to the same.

Amendment numbered 649:

That the House recede from its disagreement to the amendment of the Senate numbered 649, and agree to the same with amendments as follows:

Restore the matter stricken out by said amendment striking out in line 2 of the matter restored the numeral "50" and insert in lieu thereof the numeral 20.

In lines 3 and 4 of the matter restored strike out the following: "or 20 per centum in case of manufactures of tobacco" and the comma; and the Senate agree to the same.

## Amendment numbered 655:

That the House recede from its disagreement to the amendment of the Senate numbered 655, and agree to the same with an amendment as follows:

After the word "vessels," inserted by said amendment, insert the words *or other vessels*; and the Senate agree to the same.

## Amendment numbered 656:

That the House recede from its disagreement to the amendment of the Senate numbered 656, and agree to the same with an amendment as follows:

In line 2 of the matter inserted by said amendment strike out the words "admitted to registration" and insert in lieu thereof the words *now or hereafter registered*; and the Senate agree to the same.

## Amendment numbered 657:

That the House recede from its disagreement to the amendment of the Senate numbered 657, and agree to the same with amendments as follows:

Restore the matter stricken out by said amendment and insert in line 4 of the restored matter, after the word "States," a colon and the following:

*Provided, That nothing in this subsection shall be so construed as to abrogate or in any manner impair or affect the provisions of any treaty concluded between the United States and any foreign nation*; and the Senate agree to the same.

## Amendment numbered 659:

That the House recede from its disagreement to the amendment of the Senate numbered 659, and agree to the same with amendments as follows:

In line 5 of the matter inserted by said amendment insert after the word "duties" the words *on such tobacco in its condition as imported*.

In line 7 of the matter inserted by said amendment strike out the word "thereon" and insert in lieu thereof the words *on such cigars*.; and the Senate agree to the same.

The committee of conference has been unable to agree on the amendment of the Senate numbered 609.

That in the enrollment of the bill the sections and paragraphs thereof be numbered in consecutive order.

O. W. UNDERWOOD,  
 CLAUDE KITCHIN,  
 HENRY T. RAINEY,  
 LINCOLN DIXON,  
*Managers on the part of the House.*  
 F. M. SIMMONS,  
 JOHN SHARP WILLIAMS,  
 BENJ. F. SHIVELY,  
 CHARLES F. JOHNSON,  
*Managers on the part of the Senate.*

## STATEMENT OF THE MANAGERS ON THE PART OF THE HOUSE.

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The managers on the part of the House at the conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H. R. 3321) to reduce tariff duties and to provide revenue for the Government, and for other purposes, submit the following written statement in explanation of the effect of the action agreed upon by the conferees and recommended in the accompanying conference report:

### SECTION I.

#### SCHEDULE A.—*Chemicals, oils, and paints.*

Alizarin, dead or creosote oil, anthracine and anthracine oil, have been restored to the free list, where they have been for many years. Cyanide of sodium and potassium have been transferred to the free list.

The House rates have been reduced on oxalic acid, crude chicle, linseed oil, chlorate of potash, and perfumed and medicinal soaps.

The rates have been increased over those provided by the House on gallic acid, pyrogallic acid, tannic acid, celluloid, alizarin assistants, lithopone, and white sulphide of zinc.

Extracts and decoctions of nutgalls, Persian berries, and sumac, placed on the free list by the House, have been restored to the dutiable list at a rate of three-eighths of 1 cent per pound.

The Senate receded from its amendments, increasing the rates on calomel and ultramarine blue and wash blue.

#### SCHEDULE B.—*Earths, earthenware, and glassware.*

Roman, Portland, and other hydraulic cements, limestone, rock asphalt, asphaltum, and bitumen have been transferred to the free list.

The House rates have been reduced on lenses, surveying instruments, telescopes, microscopes, photographic and projection lenses, and increased on strips of glass for lenses and gauges, opera and field glasses.

A new classification has been made for unmanufactured mica, and a rate of 4 cents per pound placed on all valued at not more than 15 cents per pound, and 25 per cent on that valued at more than 15 cents. This results in an increase over the House rate of 30 per cent on the cheap class of mica, costing less than 14 cents, and a reduction on all that valued at over 15 cents per pound.

The Senate receded from its amendments increasing the rates on stone and earthenware crucibles and on plate glass more than three-eighths inch thick. The House classification for pottery, earthenware and chinaware is retained.

SCHEDULE C.—*Metals and manufactures of.*

Iron in pigs, iron kettledge, speigeleisen, ferromanganese, scrap iron and steel, iron in slabs, blooms, loops, or other forms less finished than iron in bars and more advanced than pig iron except castings, steel ingots, blooms, and slabs, die blocks or blanks, and billets, made by the Bessemer or similar processes, and not containing alloys; engraved steel plates for printing bonds and other securities, ingots for railway wheels, and antimony ore, have been placed upon the free list.

The rates on other forms of iron and steel have been reduced to compensate for the reduction on the crude forms transferred to the free list.

Increases have been made over the House rates on lead-bearing ores, and zinc in blocks, pigs, or other forms.

The Senate receded from its amendment decreasing the House rate on wire rope and increasing the rate on woven wire cloth.

The House rate on steel ingots, billets, and bars and other forms of steel made by the crucible, electric or cementation process, or containing alloys, has been retained; also on steel wool, grit, shot, and sand made from iron or steel.

A new classification has been made for automobiles valued at \$2,000 or less, and a rate of 30 per cent fixed in lieu of the House rate of 45 per cent.

SCHEDULE D.—*Woods and manufactures of.*

No material changes have been made in this schedule. The thin wood comprising the tops and bottoms and sides of fruit boxes, exported as shooks and returned filled with fruit, are transferred to the free list, in lieu of the House rate of  $7\frac{1}{2}$  per cent.

SCHEDULE E.—*Sugar, molasses, and manufactures of.*

The only change of importance in Schedule E is that postponing the time of taking effect of the rates provided by the House on sugar and molasses, and the abolishment of the Dutch standard immediately. This will result in a reduction of the rates on sugar above 16 Dutch standard, which now has a differential of  $14\frac{1}{2}$  cents per pound on sugar testing  $98^{\circ}$ , and an addition of  $3\frac{1}{2}$  cents per 100 pounds for each degree less than  $98^{\circ}$ .

SCHEDULE F.—*Tobacco and manufactures of.*

No changes were made in this schedule.

SCHEDULE G.—*Agricultural products and provisions.*

Cattle, sheep, and other domestic animals suitable for use as food, wheat and wheat products and eggs, have been transferred to the free list.

Reductions have been made on oats, butter, beets, frozen eggs, peas, greenhouse stock, Zante currants, chocolate and cocoa sweetened, and extracts of meat, from the rates provided by the House.

The rates have been increased over those provided by the House on broken rice, fish packed in oil, and ground spices. A rate of 20 per cent ad valorem is placed on ground spices in addition to the specific rate provided by the House on spices ground or unground.

The Senate receded from the reduced rate placed on flaxseed and its amendment placing a duty on bananas.

The House classification on lemons and other citrus fruits is accepted.

#### SCHEDULE H.—*Spirits, wines, and other beverages.*

No changes of importance are made in this schedule. The rates on ginger ale and similar beverages are slightly decreased on bottles containing not more than one-half pint each.

The Senate recedes from its amendment placing an internal-revenue tax on grape brandy used in fortifying sweet wines.

#### SCHEDULE I.—*Cotton manufactures.*

The Senate classification of cotton cloth according to the average number of the yarns contained therein has been accepted instead of the House provision for the highest number. This will probably slightly decrease the rate on some fancy weaves and novelty cloth, but on the greater bulk of cotton cloth the rate will not be affected.

The rates on bleached, dyed and colored yarns are increased, and on cotton yarns and cloth made of yarns from Numbers 79 to 99.

The rates on handkerchiefs or mufflers not hemmed has been reduced from 30 per cent, as provided by the House, to 25 per cent.

A new classification has been provided on stockings and half hose. The rate on those valued at not more than 70 cents per dozen is reduced to 30 per cent, and on those valued at between 70 cents and \$1.20 per dozen the rate is reduced to 40 per cent instead of 50 per cent, as provided for by the House.

Nets and nettings made on the Nottingham lace curtain machine have been increased from the House rate of 45 per cent to 60 per cent.

The Senate receded from its amendment increasing the rate on bandings, beltings, bindings, etc.

#### SCHEDULE J.—*Flax, hemp, and jute, and manufactures of.*

Flax not hackled or dressed, flax hackled, known as "dressed line," tow of flax, hemp, and tow of hemp and hackled hemp have been transferred to the free list.

The House rates on jute yarns, flax yarns, and flax twine and thread have been reduced to correspond with the reduction of duty on the raw material. Other manufactures of flax have been correspondingly reduced.

Jute burlaps have been placed on the free list and the rate on burlap bags reduced to 10 per cent.

The Senate receded from its amendment decreasing the duty on straw matting, and accepted the House classification for woven fabrics and articles made of flax, hemp, or ramie, with a slight reduction in the rates of duty.

**SCHEDULE K.—Wool and manufactures thereof.**

Reductions have been made from the House rates on tops and yarns made of wool or hair of Angora goats and like animals; on flannels valued at above 50 cents per pound, and on plush, velvets, and other pile fabrics.

The Senate receded from its amendment placing cotton and wool blankets on the free list and reducing the rates on oriental and similar rugs.

A new classification has been made for woolen stockings, hose and half hose, and gloves and mittens, and a rate of 30 per cent placed on those valued at less than \$1.20 per dozen, a reduction from the House rate. A rate of 40 per cent is provided on all stockings and half hose of wool valued at more than \$1.20 per dozen, an increase over the House rate of 35 per cent.

Camel's hair press cloth is specifically provided for at 10 per cent ad valorem, a reduction from the House rate on such as was not imported for oil milling purposes.

Schedule K does not become effective until January 1, 1914. Wool becomes free on December 1, 1913.

**SCHEDULE L.—Silk and silk goods.**

The House rate on ribbons, bandings, and all narrow fabrics has been increased from 40 to 45 per cent, and the House rate on artificial silk yarns is retained.

The Senate recedes from all of its amendments changing the ad valorem to specific rates on silk yarns, velvets, and fabrics. A specific rate of 20 cents a pound is placed on carded and combed silk.

**SCHEDULE M.—Papers and books.**

The House rates have been reduced on common paper-box boards, papers partly covered with metal leaf or gelatin, and plain basic papers for albuminizing for photographic printing.

The rates provided by the House for surface-coated papers suitable for covering boxes has been increased from 35 to 40 per cent.

The Senate amendment placing specific rates graduated according to thickness and size has been agreed to, with several reductions in the rates provided. The rates agreed to are approximately equivalent to the ad valorem rates provided in the House bill.

A specific rate has been placed upon lithographic views of scenes and buildings located in the United States, instead of the ad valorem rate provided by the House. This amendment results in an increase in the rate of duty.

**SCHEDULE N.—Sundries.**

Crude artificial abrasives, fulminates, undressed fur skins, gunpowder, glaziers', engravers', and miners' diamonds, unset, and harness not specially provided for, have been transferred to the free list.

The House rates have been increased on matches imported otherwise than in boxes containing not more than 100 matches each, and decreased on plates and mats of dog and goat skins, wearing apparel



made of cattle or goat skins, musical instrument strings made of catgut, and fur hats.

The rates provided by the House have been increased on braid, ramie braid, certain sizes of buttons, leather bags with traveling sets, men's leather gloves, manufactures of catgut, manufactures of ivory and masks.

Enameled upholstery leather and unmanufactured meerschaum have been transferred from the free list of the House bill and made dutiable.

In lieu of the House ad valorem rates on moving picture films specific rates are provided.

The Senate receded from its amendment reducing the rate of duty on manufactures of fur and fur wearing apparel and increasing the rates on men's, women's, and children's gloves, paintings, and statuary.

#### FREE LIST.

In addition to the articles enumerated in the separate schedules the following have been transferred to the free list: Machinery for use in the manufacture of sugar, textbooks for use in schools and other educational institutions and special apparatus serving to teach the blind, sand-blast and sludge machines, amber in chips valued at not over 50 cents per pound, dyes derived from indigo and alizarine, anthracine and carbazol, horseshoe nail rods, needles for shoe machines, palm nuts and palm-nut kernels, photographic moving picture films sensitized but not exposed or developed, and steel engraved forms for bonds and other securities.

Countervailing duties have been placed on potatoes, wheat, and wheat products imported from any country that imposes a duty on these articles imported from the United States.

The Senate receded from its amendment placing a duty on unmanufactured catgut, uncut and unmanufactured coral, glass enamel for watch and clock dials, various forms of leather, terra alba, and works of art less than 50 years old. The Senate also recedes from its amendment placing denatured ethyl alcohol on the free list.

An appendix in tabular form shows all the rates the subject of consideration by the conferees with the rates in the bill as it passed the House, the Senate amendments, and the rates agreed upon at the conference.

#### SECTION II.

No material change is made in the fundamental features of the House provision. The numerous amendments agreed to and those agreed to with amendments relate in the main to minor administrative phases; others are designed to clarify and make more adjustable to complex business conditions certain provisions in the section; while certain others are material and important.

The House additional or supertax rates are increased as to incomes of \$75,000 and upward until the maximum total tax rate reaches 7 per cent.

The conference adopted the Senate amendment limiting the amount to be deducted for exhaustion in the case of mines to 5 per cent of the gross value of the output at the mine for the year in which the computation is made.

The House provision relating to the statutory exemption of \$4,000 is modified to the extent that each taxable individual shall be allowed only \$3,000 exemption, with the qualification that a man and wife living together shall have an additional exemption of \$1,000, but their aggregate exemption not to exceed \$4,000.

The House provision requiring return of income for entire year of 1913 is modified so as to embrace only such income as accrued from March 1, 1913, which avoids any question as to validity of tax on income accruing prior to March 1, 1913.

The House provision prescribing collection at the source as to individuals is modified to the extent that this method of collection shall not become operative until November 1, 1913.

The House provision requiring an individual taxpayer to make affidavit in support of claim for exemption where his tax is withheld at the source of income is modified so as to permit such claim to be made by signed written notice, with a penalty of \$300 for any false representation made in connection with such claim for exemption.

The House provision which only exempted profits accruing to States and their political subdivisions from the operation of their essential governmental agencies is modified to the extent that all such profits accruing from public utilities shall also be exempt.

The House provision exempting from tax, labor, agricultural or horticultural organizations, mutual savings banks, and fraternal beneficiary societies is extended to business leagues, chambers of commerce, or boards of trade not organized for profit and to civic organizations operated exclusively for the promotion of social welfare.

Life insurance companies and mutual marine insurance companies are allowed exemptions to the extent of the actual premium overcharge returned or credited to policy holders.

The House provision limiting deductions by corporations of interest paid on indebtedness to an amount not exceeding their paid-up capital stock is extended so as to permit such deduction to the amount of such interest paid not exceeding one-half of the sum of the interest-bearing indebtedness of the corporation and its paid-up capital stock.

The House provision imposing the income tax on corporations for the year 1913 is modified in that the existing excise law is continued in lieu thereof until March 1, 1913.

The conference adopted the Senate amendment providing that no contract entered into after the act takes effect shall be valid in regard to any Federal income tax imposed on a person liable to such tax.

#### ADMINISTRATIVE FEATURES.

The Senate receded from the more important of its amendments to the administrative features of the bill contained in Sections IV and V.

#### SECTION IV.

The amendment to paragraph D of Section IV was stricken out and a substitute inserted at the end of paragraph H which will secure the object sought to be obtained in the House provision.

The Senate receded from its amendments to paragraph D requiring statements of cost on merchandise contracted for as well as on that actually purchased.

The conference agreed to the Senate amendment authorizing the Secretary of the Treasury and the Secretary of Commerce to require importers to furnish more detailed information for statistical purposes.

The Senate receded from its amendments to paragraph I allowing a margin of 5 per cent undervaluation without penalty and limiting forfeiture to the particular article undervalued.

The conference adopted the Senate amendment 624 so amended as to authorize the Secretary of the Treasury to direct the assessment of duty on less than the entered value when satisfied that the importer has in good faith at the time of entry certified that the entered value is higher than the market value.

In paragraph M the conference restored the provision stricken out by amendment 629 authorizing the Board of General Appraisers to exercise both judicial and inquisitorial functions, and struck out of the Senate amendment the provision excluding hearsay evidence. The conference adopted the Senate amendment 631, striking out the provision limiting protests to a single article and issue, and also agree to the Senate amendment 632 prohibiting contingent fees in customs cases.

In Section O the conference agreed to an amendment limiting inquiry as to importations previously made, to one year.

In Section P the conference agree to the Senate amendment 638, striking out the House provision to allow collectors of customs to summarily impose a fine for failure of importers to produce books and papers.

Paragraph T: The Senate receded from its amendment 640 and the conference restored the House provision placing the burden of proof upon the defendant in suits for the recovery of the value of merchandise fraudulently imported.

Paragraphs U and V: The conference adopted the House provisions requiring shippers and importers to produce their books to authorized agents of the Government, but adopted an amendment authorizing the Secretary of the Treasury to impose additional duties in case of refusal, instead of the House provision authorizing him to exclude the merchandise from entry.

Paragraph W: Amendment 643 was agreed to by the conference.

#### SECTION V.

Paragraph A: The Senate receded from its amendment 647, authorizing the President to impose countervailing duties.

Paragraph B: The conference agreed to an amendment to the paragraph abrogating and repealing article 8 of the treaty with Cuba.

Paragraph C: The conference adopted an amendment limiting the free importation of articles from the Philippines to such as contain not more than 20 per cent of foreign material, and rejected the Senate amendment limiting free entry to such Philippine goods as are shipped under a through bill of lading.

Paragraph I: The Senate receded from its amendment prohibiting the importation of goods manufactured principally by children under 14 years of age.

**Paragraph J:**

Subsection 4: The conference adopted the Senate amendment permitting the importation of models of women's wearing apparel in bond for use of manufactures in their own establishments.

The conference adopted amendments to subsections 5 and 6 extending the privilege of importing material for construction or repairs to naval or other vessels of the United States.

Subsection 7 was amended by the conference to provide that nothing in this section should be construed as to abrogate or affect the provisions of any treaty with any foreign country.

Paragraph M: The conference adopted the Senate amendment 659 permitting the manufacture of cigars in a bonded warehouse and the withdrawal therefrom for consumption in the United States, upon the payment of the duty on the tobacco used in its imported condition and the internal-revenue tax on the cigars.

**Paragraph N:**

Subsection 1: This section was redrafted in order to clear up some ambiguities. The section as it passed the House was the same as the present law and has been a source of more or less difficulty in the administration thereof.

Subsection 2: The conference also adopted the Senate amendment 661 permitting the manufacture of alcohol by any farmer or association of farmers or fruit growers free of tax for denaturizing.

Paragraph R: The conference agreed to the Senate amendment 664, striking out this paragraph, which provided for a special or dumping duty.

Paragraph S: The conference rejected the Senate amendment 666 providing for a joint committee of the Senate and House to revise and codify the customs laws.

Paragraph T: The conference adopted the Senate amendment 667 relative to fees and oaths.

O. W. UNDERWOOD,  
CLAUDE KITCHIN,  
HENRY T. RAINEY,  
LINCOLN DIXON,

*Managers on the part of the House.*

## APPENDIX.

*Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 3321) affecting rates.*

Amendment No.	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
	<b>SCHEDULE A.—Chemicals, oils, and paints.</b>			
1	Gallic acid.....	4c. lb.....	7c. lb.....	6c. lb.
2	Oxalic acid.....	2c. lb.....	1½c. lb.....	1½c. lb.
3	Pyrogallic acid.....	10c. lb.....	15c. lb.....	12c. lb.
4	Tannic acid and tannin.....	4c. lb.....	5c. lb.....	5c. lb.
6, 389	Alizarin, natural or synthetic, etc.	10 p. ct.....	Free.....	Free.
7	Compounds of caffeine.....	15 p. ct.....	25 p. ct.....	25 p. ct.
8	Calomel, corrosive sublimate, etc.	do.....	20 p. ct.....	15 p. ct.
11, 416	Dead and creosote oil.....	5 p. ct.....	Free.....	Free.
12, 417	Anthracene and anthracene oil..	do.....	do.....	Do.
14, 15	Compounds of pyroxylin: Not polished or manufactured.	15 p. ct....	25 p. ct....	25 p. ct.
	Polished or manufactured...	35 p. ct....	40 p. ct....	40 p. ct.
	Extracts and decoctions of—			
17, 470	Nutgalls and Persian berries.	Free.....	¼c. lb.....	¼c. lb.
17, 471	Sumac.....	do.....	do.....	Do.
19	Crude chicle.....	20c. lb.....	15c. lb.....	15c. lb.
19	Dextrine made from potato starch	¼c. lb.....	1½c. lb.....	1½c. lb.
20	Licorice root, ground.....	10 p. ct....	¼c. lb.....	¼c. lb.
21	Alizarin assistants, etc.....	15 p. ct....	25 p. ct....	25 p. ct.
22	Flaxseed or linseed oil.....	12c. gal....	10c. gal....	10c. gal.
23	Olive oil.....	20 p. ct....	20c. gal....	20c. gal.
25	Ultramarine blue, valued at 7c. lb. or less.	15 p. ct....	1c. lb.....	15 p. ct.
26	Lithopone and white sulphide of zinc.	10 p. ct....	15 p. ct....	Do.
28, 455	Chlorate of potash.....	1c. lb.....	Free.....	¼c. lb.
29, 455	Cyanide of potash.....	1½c. lb.....	do.....	Free.
31	Perfumed toilet soaps.....	40 p. ct....	30 p. ct....	30 p. ct.
33	Medicinal soaps.....	30 p. ct....	20 p. ct....	20 p. ct.
36, 465	Cyanide of soda.....	1½c. lb.....	Free.....	Free.
	<b>SCHEDULE B.—Earths, earthenware and glassware.</b>			
37, 415	Cement, roman, Portland, and other.	5 p. ct.....	Free.....	Free.
38	White non-staining Portland cement.	5 p. ct.....	10 p. ct....	10 p. ct.
40, 436	Limestone rock asphalt.....	25c. ton ..	do.....	Do.
	Asphaltum and bitumen.....	50c. ton ..	do.....	Do.

Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 3321) affecting rates—Continued.

Amendment No.	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
	<b>SCHEDULE B.—Earths, earthenware and glassware—Continued.</b>			
41	Mica, unmanufactured:			
	Valued not above 15c. lb ...	30 p. ct....	4c. lb ....	4c. lb.
	Valued above 15c. and not above 75c.	...do.....	25 p. ct....	25 p. ct.
	Valued above 75c. lb .....	...do.....	20 p. ct....	Do.
42, 44	Stoneware and earthenware crucibles.	15 p. ct....	...do.....	15 p. ct.
48	Manufactures of carbon, n. s. p. f.	...do.....	25 p. ct....	2 p. ct.
49	Carbons for flaming arc lamps ...	40c. 100 ft ...	30 p. ct....	30 p. ct.
51, 52	Goblets or other glassware, cast or pressed.	30 p. ct....	45 p. ct....	3 p. ct.
55	Cast polished plate glass over $\frac{3}{8}$ inch thick.	6c. ft.....	30 p. ct....	6c. ft.
	Do.....	8c. ft.....	...do.....	8c. ft.
	Do.....	12c. ft.....	...do.....	12c. ft.
56	Lenses of glass or pebble .....	30 p. ct....	25 p. ct....	25 p. ct.
57	Strips of glass, etc.....	20 p. ct....	...do.....	Do.
58-62	Opera and field glasses, etc.....	30 p. ct....	35 p. ct....	35 p. ct.
63	Surveying instruments, etc.....	...do.....	25 p. ct....	25 p. ct.
64, 426	Glass enamel, white, for watch and clock dials.	Free.....	20 p. ct....	Free.
	<b>SCHEDULE C.—Metals and manufactures of.</b>			
65, 431	Iron in pigs, iron kentledge, spiegeleisen, wrought and cast scrap iron and scrap steel.	8 p. ct....	Free.....	Free.
	Ferromanganese.....	15 p. ct....	...do.....	Do.
67, 431	Iron in slabs, blooms, etc.....	8 p. ct....	...do.....	Do.
67	Muck bars, bar iron, etc.....	8 p. ct....	5 p. ct....	5 p. ct.
70	Structural shapes of iron or steel.	12 p. ct....	10 p. ct....	10 p. ct.
71	Boiler or other plate iron or steel, sheets of iron or steel, common or black, crucible plate steel and saw plates and skelp iron or steel.	15 p. ct....	12 p. ct....	12 p. ct.
72	Anchors and forgings.....	15 p. ct....	12 p. ct....	12 p. ct.
74	Hoop, band, or scroll iron or steel.	12 p. ct....	10 p. ct....	10 p. ct.
75	Iron or steel plates, strips, etc., galvanized, etc.	20 p. ct....	15 p. ct....	15 p. ct.
75, 76	Tin plates, coated, etc.....	20 p. ct....	15 p. ct....	15 p. ct.
77, 467	Steel ingots, cogged ingots, etc., made by the Bessemer or similar process.	10 p. ct....	Free.....	Free.
78	Steel bars and shapes, made by the Bessemer or similar process.	10 p. ct....	8 p. ct....	8 p. ct.
80	Steel ingots, etc., made by the crucible, electric, or cementation process.	15 p. ct....	12 p. ct....	15 p. ct.
81	Steel wool or steel shavings.....	20 p. ct....	15 p. ct....	20 p. ct.
83	Grit, shot, and sand.....	30 p. ct....	25 p. ct....	30 p. ct.
87	Round iron or steel wire.....	20 p. ct....	15 p. ct....	15 p. ct.
	Wire rope.....	30 p. ct....	25 p. ct....	30 p. ct.
	Woven-wire cloth, etc.....	20 p. ct....	30 p. ct....	15 p. ct.
	Manufactures of wire.....	15 p. ct....	25 p. ct....	15 p. ct.

Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 3321) affecting rates—Continued.

Amendment No	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
	<b>SCHEDULE C.—Metals and manufactures of—Continued.</b>			
88	Automobiles, valued at— Less than \$2,000 and more than \$1,000.	45 p. ct....	30 p. ct....	30 p. ct.
	\$1,000 or less.....	do.....	15 p. ct....	Do.
90	Motor cycles.....	40 p. ct....	25 p. ct....	25 p. ct.
91, 94	Nuts, or nut blanks, and washers.....	15 p. ct....	5 p. ct....	5 p. ct.
93	Bolts of iron or steel.....	do.....	10 p. ct....	10 p. ct.
95	Spiral nut locks and washers....	35 p. ct....	25 p. ct....	30 p. ct.
96	Card clothing, when manufactured— With round iron or untempered round steel wire.	40 p. ct....	10 p. ct....	10 p. ct.
	With tempered round steel wire, or plated wire, etc.	do.....	30 p. ct....	35 p. ct.
97, 413	Cast iron pipe, etc.....	12 p. ct....	Free.....	10 p. ct.
98	Sprocket and machine chains....	20 p. ct....	25 p. ct....	25 p. ct.
101	Files, file blanks, rasps, and floats of all cuts and kinds.	25 p. ct....	20 p. ct....	Do.
102	Hand cut files and files of precision.	do.....	35 p. ct....	Do.
104	Needles, etc.....	do.....	20 p. ct....	20 p. ct.
107	Wheels for railway purposes....	do.....	15 p. ct....	Do.
108, 467	Ingots, cogged ingots, etc.....	10 p. ct....	Free.....	Free.
109	Aluminum, aluminum scrap, etc.	25 p. ct....	2c. lb.....	2c. lb.
110	Aluminum in plates, etc.....	do.....	3½c. lb.....	3½c. lb.
112, 391	Antimony ore and stibnite, etc..	10 p. ct....	Free.....	Free.
115	Bronze powder, etc.....	25 p. ct....	8c. lb.....	25 p. ct.
116	Bronze or Dutch metal or aluminum, in leaf.	do.....	4c. 100 leaves.	Do.
119	Tinsel wire, lame or lahn.....	10 p. ct....	6 p. ct....	6 p. ct.
120	Bullion and metal threads.....	30 p. ct....	25 p. ct....	25 p. ct.
122	Lead-bearing ores.....	½ c. lb.....	¾ c. lb.....	¾ c. lb.
126	Time detectors.....	30 p. ct....	15 p. ct....	15 p. ct.
129	Zinc-bearing ores.....	10 p. ct....	12½ p. ct....	10 p. ct.
131	Zinc in blocks, etc.....	do.....	15 p. ct....	15 p. ct.
135	Articles in chief value of iron, steel, lead, etc.	25 p. ct....	20 p. ct....	20 p. ct.
411	Cream separators valued over \$75	Free.....	20 p. ct....	20 p. ct.
	<b>SCHEDULE D.—Wood and manufactures of.</b>			
136	Wood unmanufactured, not specially provided for.	15 p. ct....	Free.....	Free.
142	Wood comprising the sides, tops, and bottoms of fruit boxes exported as fruit-box shooks, and reimported filled with fruit.	7½ p. ct....	do.....	Do.
143	Toothpicks of animal substance.	20 p. ct....	25 p. ct....	20 p. ct.

Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 3521) affecting rates—Continued.

Amendment No.	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
	SCHEDULE E.— <i>Sugar, molasses, and manufactures of.</i>			
145	Sugar above 16 Dutch standard ..	1.9 c. lb. ...	(1)	(1)
146	Sugar refined and colored, etc. ...	2c. lb. ....	(1)	(1)
147	Chewing gum. ....	15 p. ct. ....	25 p. ct. ....	15 p. ct.
	SCHEDULE F.— <i>Tobacco and manufactures of.</i>			
	No changes.			
	SCHEDULE G.— <i>Agricultural products and provisions.</i>			
148, 469	Cattle. ....	10 p. ct. ....	Free. ....	Free.
149	Horses and mules, valued \$200 or less per head.	\$15 head. ....	10 p. ct. ....	10 p. ct.
150, 469	Sheep. ....	10 p. ct. ....	Free. ....	Free.
153	Oats. ....	10c. bu. ....	6c. bu. ....	6c. bu.
154, 447	Oatmeal and rolled oats. ....	Free. ....	33c. cwt. ....	30c. 100 lbs.
	Oat hulls. ....	do. ....	9c. cwt. ....	8c. 100 lbs.
155	Rice flour and rice meal, etc. ....	½c. lb. ....	½c. lb. ....	½c. lb.
156, 646	Wheat. ....	10c. bu. ....	Free. ....	Free.
157	Butter. ....	3c. lb. ....	2½c. lb. ....	2½c. lb.
158	Cheese. ....	20 p. ct. ....	do. ....	20 p. ct.
159	Beets. ....	10 p. ct. ....	5 p. ct. ....	5 p. ct.
161, 421	Eggs. ....	2c. doz. ....	Free. ....	Free.
162	Frozen eggs. ....	2½c. lb. ....	2c. lb. ....	2c. lb.
163	Egg albumen, frozen or liquid. ....	3c. lb. ....	1c. lb. ....	1c. lb.
164	Dried blood when soluble. ....	1½c. lb. ....	Free. ....	Free.
166	Peas, green or dried, in bulk. ....	15c. bu. ....	10c. bu. ....	10c. bu.
167	Split peas. ....	25 c. bu. ....	20c. bu. ....	20c. bu.
168	Peas in cartons, etc. ....	½c. lb. ....	½c. lb. ....	½c. lb.
169, 171	Decorative greenhouse plants, etc.	25 p. ct. ....	15 p. ct. ....	15 p. ct.
172	Flaxseed or linseed, etc. ....	20c. bu. ....	15c. bu. ....	20c. bu.
173	Seeds, n. s. p. f. ....	10 p. ct. ....	5c. lb. ....	5c. lb.
174	Fish, in oil, except shellfish. ....	20 p. ct. ....	25 p. ct. ....	25 p. ct.
175	Zante currants. ....	2c. lb. ....	1c. lb. ....	1½c. lb.
176	Lemons, limes, oranges, grapefruit, etc., in packages of a capacity—			
	Of 1½ cu. ft. or less. ....	18c. pck. ....	½c. lb. ....	18c. pck.
	Exceeding 1½ and not exceeding 2½ cu. ft.	35c. pck. ....	do. ....	35c. pck.
	Exceeding 2½ cu. ft. and not exceeding 5 cu. ft.	70c. pck. ....	do. ....	70c. pck.
177	Bananas. ....	Free. ....	½c. lb. ....	Free.
178	Extract of meat, n. s. p. f. ....	15c. lb. ....	10c. lb. ....	10c. lb.
179	Extract of meat, fluid. ....	7c. lb. ....	5c. lb. ....	5c. lb.
181, 182	Chocolate and cocoa, sweetened, valued over 15c. lb., not over 20c. lb.	25 p. ct. ....	2c. lb. ....	2c. lb.

(1) Various rates according to polariscopic test.



Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 3321) affecting rates—Continued.

Amendment No.	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
	<i>SCHEDULE G.—Agricultural products and provisions—Continued.</i>			
184	Spices, cassia, cinnamon, etc., ground.	1c. lb. ....	1c. lb. and 20 p. ct.	1c. lb. and 20 p. ct.
185	Bombay or wild mace.....	8c. lb.....	18c. lb.....	18c. lb.
	<i>SCHEDULE H.—Spirits, wines, and other beverages.</i>			
187	Ginger ale, ginger beer, etc., in bottles containing less than ½ pint.	18c. doz....	12c. doz....	12c. doz.
188	Bottles over one quart filled with mineral waters and imitations thereof.	10 p. ct....	30 p. ct....	10 p. ct.
	Bottles not over one quart.....	...do.....	Free.....	10 p. ct.
	Casks, barrels, and hogsheads containing mineral waters, etc.	5 p. ct.....	15 p. ct....	5 p. ct.
	<i>SCHEDULE I.—Cotton manufactures.</i>			
191	Cotton thread or yarn— Not bleached, dyed, etc.— Exceeding 79 and not 99.	20 p. ct....	22½ p. ct... 22½ p. ct.	22½ p. ct.
	Bleached, dyed, etc.— Not exceeding 79.....	5–20 p. ct..	7½–22½ p. ct.	7½–22½ p. ct.
	Exceeding 79 and not 99.	20 p. ct....	25 p. ct....	25 p. ct.
	Exceeding 99.....	25 p. ct....	27½ p. ct... 27½ p. ct.	27½ p. ct.
192	Cotton cloth— Not bleached, dyed, etc., Nos. 79 to 99.	22½ p. ct... 25 p. ct....	25 p. ct....	25 p. ct.
	Bleached, dyed, etc., Nos. 79 to 99.	25 p. ct....	27½ p. ct... 27½ p. ct.	27½ p. ct.
198	Handkerchiefs or mufflers, made of cotton, not hemmed.	30 p. ct....	25 p. ct....	25 p. ct.
200	Clothing, etc., when composed of cotton in combination with flax, etc.	...do.....	35 p. ct....	30 p. ct.
201	Shirt collars and cuffs of cotton.	25 p. ct....	30 p. ct....	Do.
210	Stockings, hose, and half hose: Valued not more than 70 c. doz.	40 p. ct....	...do.....	Do.
	Valued more than 70c. and not more than \$1.20.	50 p. ct....	...do.....	40 p. ct.
221	Bandings, belts, bindings, etc...	25 p. ct....	30 p. ct....	25 p. c.
222	Nets and nettings made on the Nottingham lace machine.	45 p. ct....	60 p. ct ...	60 p. ct.
	<i>SCHEDULE J.—Flax, hemp, and jute, manufactures of.</i>			
223, 423	Flax, not hackled or dressed....	½c. lb.....	Free.....	Free.
224, 423	Flax, hackled, known as dressed.	1½c. lb.....	...do.....	Do.
225, 423	Tow of flax.....	\$10 ton.....	...do.....	Do.

Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 3321) affecting rates—Continued.

Amendment No.	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
	<b>SCHEDULE J.—Flax, hemp, and jute, manufactures of—Continued.</b>			
226, 423	Hemp, and tow of hemp.....	½c. lb.....	Free.....	Free.
	Hemp, hackled, known as line of hemp.	1c. lb.....	do.....	Do.
227	Single yarns of jute, not finer than 5 lea or number.	15 p. ct....	20 p. ct....	15 p. ct.
228	Same, finer than 5 lea.....	25 p. ct....	do.....	20 p. ct.
229	Threads, twines, or cords made from flax yarn not finer than 5 lea.	do.....	do.....	Do.
230	Same, made from yarn finer than 5 lea.	30 p. ct....	25 p. ct....	25 p. ct.
232	Single yarns, made of flax, etc., not finer than 8 lea.	15 p. ct....	12 p. ct....	12 p. ct.
233	Same, finer than 8 and not finer than 80.	25 p. ct....	20 p. ct....	20 p. ct.
234	Gill nettings, etc.....	30 p. ct....	25 p. ct....	25 p. ct.
235	Floor mattings (square yard)....	2½c.....	2c.....	2½c.
236	Carpets, made of flax, etc.....	35 p. ct....	30 p. ct....	30 p. ct.
237	Tapes, composed wholly or in part of flax, etc.	25 p. ct....	20 p. ct....	20 p. ct.
240	Wearing apparel, flax, etc.....	50 p. ct....	40 p. ct....	40 p. ct.
241	Plain woven fabrics, bleached, dyed, colored, etc.	20 p. ct....	20 p. ct....	20 p. ct.
244	Pile fabrics, etc.....	45 p. ct....	40 p. ct....	40 p. ct.
245	Bags or sacks, made from plain woven fabrics, etc.	25 p. ct....	10 p. ct....	10 p. ct.
247	Plain woven fabrics, of flax, hemp, or ramie, etc.	35 p. ct....	30 p. ct....	30 p. ct.
252	All woven articles, etc., of flax, hemp, or ramie.	40 p. ct....	35 p. ct....	35 p. ct.
253	Woven figured upholstery goods, etc.	do.....	do.....	Do.
	<b>SCHEDULE K.—Wool and manufactures of.</b>			
254	Combed wool or tops.....	15 p. ct....	5 p. ct....	8 p. ct.
255	Yarns made wholly or in chief value of wool.	20 p. ct....	15 p. ct....	18 p. ct.
256, 274	Cloths in chief value of the hair of the horse, or cattle n. s. p. f.	15 p. ct....	25 p. ct....	25 p. ct.
	Pile fabrics of wool.....	35 p. ct....	40 p. ct....	40 p. ct.
	Stockings, in chief value of wool n. s. p. f.	do.....	20 p. ct....	20 p. ct.
	Stockings, etc., selvedged, etc., composed wholly or in chief value of wool, valued at—			
	Not more than \$1.20 per dozen.	do.....	30 p. ct....	30 p. ct.
	More than \$1.20 per dozen..	do.....	40 p. ct....	40 p. ct.
	Press cloth composed of camel's hair n. s. p. f.	do.....	10 p. ct....	10 p. ct.

*Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 3321) affecting rates—Continued.*

Amendment No.	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
	<b>SCHEDULE K.—Wool and manufactures of—Continued.</b>			
258	Flannels composed wholly or in chief value of wool, valued above 50 cents per pound.	55 p. ct....	25 p. ct....	30 p. ct.
263	Oriental and similar rugs, and carpets of every description, etc., the value of which does not exceed 30 cents per square foot.	50 p. ct....	( <sup>1</sup> )	50 p. ct.
268	Hair of the Angora goat, etc.....	20 p. ct....	Free.....	15 p. ct.
269	Tops, made of the hair of the Angora goat, etc.	25 p. ct....	5 p. ct....	20 p. ct.
270	Yarns made of the hair of the Angora goat, etc.	30 p. ct....	15 p. ct....	25 p. ct.
272	Cloth and manufactures of every description wholly or in chief value of the hair of the Angora goat, etc.	40 p. ct....	35 p. ct....	40 p. ct.
278	Plushes, velvets, etc., of the hair of the Angora goat, etc.	50 p. ct....	40 p. ct....	45 p. ct.
	<b>SCHEDULE L.—Silks and silk goods.</b>			
280	Silk partially manufactured, etc.	15 p. ct....	30c. lb.....	20c. lb.
281	Spun silk or schappe silk yarn...	35 p. ct....	37 p. ct. <sup>2</sup> ...	35 p. ct.
282	Thrown silk, etc.....	15 p. ct....	22 p. ct. <sup>2</sup> ...	15 p. ct.
	Sewing silk, etc.....	do.....	25 p. ct. <sup>2</sup> ...	Do.
283	Velvets, etc., of silk.....	50 p. ct....	53 p. ct. <sup>2</sup> ...	50 p. ct.
285	Handkerchiefs and mufflers of silk.	40 p. ct....	45 p. ct....	40 p. ct.
288	Ribbons, bandings, etc., of silk	do.....	do.....	45 p. ct.
289	Woven fabrics in the piece of silk.	45 p. ct....	55 p. ct. <sup>2</sup> ...	Do.
290	Yarns, etc., of imitation or artificial silk.	35 p. ct....	25 p. ct....	35 p. ct.
	<b>SCHEDULE M.—Papers and books.</b>			
294	Common paper—box board.....	25 p. ct....	5 p. ct....	5 p. ct.
298	Papers with surface coated, etc..	35 p. ct....	25 p. ct....	25 p. ct.
	Surface-coated papers, n. s. p. f..	do.....	50 p. ct....	40 p. ct.
	Plain basic papers, etc.....	25 p. ct....	15 p. ct....	15 p. ct.
	Lithographs printed from stone, etc.:			
	Cigar labels, flaps, and bands printed entirely in bronze—			
	Labels and flaps.....	15 p. ct....	15c. lb.....	15c. lb.
	Bands.....	do.....	20c. lb.....	20c. lb.

<sup>1</sup> The same duty shall be assessed as that which applies to the same or similar grades of carpets, plus 5 per cent ad valorem.

<sup>2</sup> Specific rates are provided for this article varying according to condition from 30c. to \$3 per lb., which are approximately the equivalent of the ad valorem rate here shown.

*Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 3321) affecting rates—Continued.*

Amend- ment No.	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
	SCHEDULE M.— <i>Papers and books</i> —Continued.			
298	Lithographs printed from stone, etc.—Continued.			
	Printed in less than 8 colors, not entirely bronze—			
	Labels and flaps.....	25 p. ct....	15c. lb.....	15c. lb.
	Bands.....	do.....	20c. lb.....	20c. lb.
	Printed in more than 8 col- ors—			
	Labels and flaps.....	do.....	do.....	Do.
	Bands.....	do.....	25c. lb.....	25c. lb.
	Printed in whole or in part in metal leaf—			
	Labels and flaps.....	30 p. ct....	35c. lb.....	35c. lb.
	Bands.....	do.....	40c. lb.....	40c. lb.
	Booklets.....	12 p. ct....	7c. lb.....	7c. lb.
	Books for children's use.....	do.....	4c. lb.....	4c. lb.
	Fashion magazines.....	12 p. ct....	6c. lb.....	6c. lb.
	Booklets decorated by hand, etc.	do.....	12c. lb.....	10c. lb.
	All other lithographs:			
	Not over 8/1000 of an inch thick.	20 p. ct....	15c. lb.....	15c. lb.
	Over 8/1000, not over 20/1000—			
	Less than 35 sq. in.....	do.....	6c. lb.....	5c. lb.
	Over 35 sq. in.....	do.....	8c. lb.....	7c. lb.
	Over 20/1000 inch thick.....	do.....	6c. lb.....	5c. lb.
	Decalcomanias other than toy:			
	In ceramic colors—			
	Not over 100 lbs. per M sheets.	do.....	60c. lb.....	60c. lb.
	All other.....	do.....	20c. lb.....	15c. lb.
310	Views of any landscape in the United States, etc.	45 p. ct....	25c. lb.....	20c. lb.
	SCHEDULE N.— <i>Sundries.</i>			
315-16	Ramie hat braids:			
	Not bleached or dyed.....	15 p. ct....	40 p. ct....	40 p. ct.
	Bleached or dyed.....	20 p. ct....	do.....	Do.
315-317	Hats of ramie:			
	Untrimmed.....	25 p. ct....	50 p. ct....	50 p. ct.
	Trimmed.....	40 p. ct....	do.....	Do.
318	Buttons:			
	Vegetable ivory—			
	36 lines and over.....	do.....	35 p. ct....	35 p. ct.
	Smaller than 36 lines.....	do.....	50 p. ct....	45 p. ct.
	Shell and pearl—			
	36 lines and over.....	do.....	25 p. ct....	25 p. ct.
	Smaller than 36 lines.....	do.....	50 p. ct....	45 p. ct.
	Agate and shoe.....	do.....	15 p. ct....	15 p. ct.
319, 422	Crude artificial abrasives.....	10 p. ct....	Free.....	Free.
320, 424	Fulminates, etc.....	5 p. ct....	do.....	Do.

Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 3321) affecting rates—Continued.

Amendment No.	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
	SCHEDULE N.— <i>Sundries</i> —Contd.			
321, 429	Gunpowder, etc.....	½ and 1c. lb	Free.....	Free.
322	Matches, imported other than in boxes containing not over 100.	¼c. M.....	¾c. M.....	¾c. M.
325	Blasting caps.....	75c. M.....	\$1 M.....	\$1 M.
331, 425	Furs and fur skins, undressed....	10 p. ct....	Free.....	Free.
333	Furs dressed on the skin.....	30 p. ct....	20 p. ct....	30 p. ct.
334	Plates and mats of dog and goat skins.	40 p. ct....	10 p. ct....	10 p. ct.
336	Manufactures of fur.....	do.....	35 p. ct....	40 p. ct.
338	Wearing apparel made of the skins of cattle of the bovine species, dog or goat.	50 p. ct....	15 p. ct....	15 p. ct.
339	Articles of wearing apparel, n. s. p. f.	do.....	45 p. ct....	50 p. ct.
340	Furs not on the skin, etc.....	15 p. ct....	20 p. ct....	15 p. ct.
345	Hats, etc., of fur, etc.....	40 p. ct....	45 p. ct....	45p. ct.
347, 420	Glaz ers' and engravers' diamonds, not set.	10 p. ct....	Free.....	Free.
348, 420	Diamond dust.....	do.....	do.....	10 p. ct.
348, 418	Marine coral, uncut and unmanufactured.	Free.....	10 p. ct....	Free.
350	Seal, sheep, lamb, kid, calf-skins, patent japanned and enameled leather.	do.....	do.....	Do.
350	Leather cut into forms for articles.	do.....	15 p. ct....	Do.
361	Bags, etc., of leather fitted with sets.	30 p. ct....	40 p. ct....	35 p. ct.
362	Men's Schmaschen gloves (per doz.).	\$1.....	\$3.....	\$1.
365	Women's and children's leather gloves (per doz.).	\$2.....	\$2.50.....	\$2.
369	Men's leather gloves (per doz. prs.).	\$2.....	\$3.....	\$2.50.
371, 435	Harness, saddlery, etc., n. s. p. f..	20 p. ct....	Free.....	Free.
371	Manufactures of amber, catgut, and whip gut or worm gut, n. s. p. f.	10 p. ct....	20 p. ct....	20 p. ct.
374	Manufactures of india rubber or gutta percha known as druggists' sundries.	do.....	15 p. ct....	15 p. ct.
375	Manufactures of ivory, etc.....	30 p. ct....	35 p. ct....	35 p. ct.
377	Masks.....	20 p. ct....	25 p. ct....	25 p. ct.
378	Strings for musical instruments..	35 p. ct....	20 p. ct....	20 p. ct.
379	Paintings in oil or water colors..	15 p. ct....	25 p. ct....	15 p. ct.
380	Pencils.....	25 p. ct....	36c. gross <sup>1</sup>	36c. gross. <sup>1</sup>
382	Cameras.....	30 p. ct....	15 p. ct....	15 p. ct.
382	Photographic film negatives:			
	Exposed but not developed.	20 p. ct....	4c. lin. ft..	2c. lin. ft.
	Exposed and developed.....	do.....	5c. lin. ft..	3c. lin. ft.
	Photographic film positives.....	do.....	1¼c. lin. ft.	1c. lin. ft.
383, 440	Meerschaum, crude or unmanufactured.	Free.....	20 p. ct....	20 p. ct.

<sup>1</sup>But not less than 25 per cent ad valorem.

Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 3321) affecting rates—Continued.

Amendment No.	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
<b>FREE LIST.</b>				
385	Machinery used in the manufacture of sugar.	25 p. ct....	Free.....	Free.
388	Alcohol, ethyl, denatured.....	\$2.60 gal....	do.....	\$2.60 gal
6, 389	Alizarin, natural or synthetic, etc.	10 p. ct....	do.....	Free.
390	Perchlorate of ammonia.....	15 p. ct....	do.....	Do.
112, 391	Antimony ore and stibnite, etc.	10 p. ct....	do.....	Do.
397, 241	Plain woven fabrics, single jute yarns, not bleached, dyed, etc.	20 p. ct....	do.....	Do.
399	Blankets, of wool or cotton, valued at less than 40c. lb.	25 p. ct....	do.....	25 p. ct.
400	Press cloths for oil milling purposes, composed of camel's hair.	Free.....	10 p. ct....	Free.
407	Textbooks used in schools.....	15 p. ct....	Free.....	Do.
407	Apparatus used in teaching the blind.	( <sup>1</sup> )	do.....	Do.
412	Sand-blast machines and sludge machines.	25 p. ct....	do.....	Do.
97, 413	Cast-iron pipe, etc.....	12 p. ct....	do.....	10 p. ct.
414	Catgut for other than surgical use, unmanufactured.	Free.....	10 p. ct....	Free.
37, 415	Cement, Roman, Portland, and other.	5 p. ct....	Free.....	Do.
11, 416	Dead or creosote oil.....	do.....	do.....	Do.
12, 417	Anthracene and anthracene oil....	do.....	do.....	Do.
348, 418	Marine coral, uncut and unmanufactured.	Free.....	10 p. ct....	Do.
347, 420	Glaziers' and engravers' diamonds, unset.	10 p. ct....	Free.....	Do.
348, 420	Diamond dust.....	do.....	do.....	10 p. ct.
161, 421	Eggs.....	2c. doz.....	do.....	Free.
319, 422	Crude artificial abrasives.....	10 p. ct....	do.....	Do.
223, 423	Flax, not hackled or dressed....	½c. lb.....	do.....	Do.
224, 423	Flax, hackled, known as "dressed line."	1½c. lb.....	do.....	Do.
225, 423	Tow of flax.....	\$10 ton.....	do.....	Do.
226, 423	Hemp, and tow of hemp.....	½c. lb.....	do.....	Do.
226, 423	Hemp, hackled known as "line of hemp."	1c. lb.....	do.....	Do.
320, 424	Fulminates, etc.....	5 p. ct....	do.....	Do.
331, 425	Furs and fur skins undressed....	10 p. ct....	do.....	Do.
64, 426	Glass enamel, white, for watch dials.	Free.....	20 p. ct....	Do.
428	Amber in chips, valued less than 50c. lb.	\$1 lb.....	Free.....	Do.
321, 429	Gunpowder, etc.....	½ and 1c. lb.	do.....	Do.
65, 431	Iron in pigs, iron kentledge, spiegeleisen, wrought and cast scrap iron and scrap steel.	8 p. ct....	do.....	Do.
	Ferromanganese.....	15 p. ct....	do.....	Do.
67, 431	Iron in slabs, blooms, etc.....	8 p. ct....	do.....	Do.
432	Lard compounds and substitutes	15 p. ct....	do.....	Do.

<sup>1</sup> According to material of which made.

*Detail statement showing the action taken by the conference on the Senate amendments to the bill (H. R. 5321) affecting rates—Continued.*

Amendment No.	Article.	Rate of duty.		
		House bill.	Senate amendment.	Conference report.
<b>FREE LIST—Continued.</b>				
371, 435	Harness, saddlery, etc., n. s. p. f.	20 p. ct. . . .	Free. . . . .	Free.
40, 436	Limestone rock asphalt. . . . .	25c. ton . . . .	do. . . . .	Do.
	Asphaltum and bitumen. . . . .	50c. ton . . . .	do. . . . .	Do.
383, 440	Meerschaum, crude or unmanufactured.	Free. . . . .	20 p. ct. . . .	20 p. ct.
442	Horseshoe nail rods. . . . .	10 p. ct. . . .	Free. . . . .	Free.
443	Needles for shoe machines. . . . .	25 p. ct. . . .	do. . . . .	Do.
446	Palm nuts and palm-nut kernels.	1c. lb. . . . .	do. . . . .	Do.
154, 447	Oatmeal and rolled oats. . . . .	Free. . . . .	33c. cwt . . . .	30c. 100 lbs.
	Oat hulls. . . . .	do. . . . .	9c. cwt . . . .	8c. 100 lbs.
449	Perilla oil. . . . .	15 p. ct. . . .	Free. . . . .	Free.
450	Lubricating oils, n. s. p. f. . . . .	Free. . . . .	15 p. ct. . . .	15 p. ct.
454	Photographic and moving-picture films.	20 p. ct. . . .	Free. . . . .	Free.
28, 455	Chlorate of potash. . . . .	1c. lb. . . . .	do. . . . .	$\frac{1}{2}$ c. lb.
29, 455	Cyanide of potash. . . . .	$1\frac{1}{2}$ c. lb. . . .	do. . . . .	Free.
36, 465	Cyanide of soda. . . . .	do. . . . .	do. . . . .	Do.
466	Steel engraved forms for bonds, etc.	15 p. ct. . . .	do. . . . .	Do.
77, 467	Steel ingots, cogged ingots, etc., made by the Bessemer or similar process.	10 p. ct. . . .	do. . . . .	Do.
108, 467	Ingots, cogged ingots, etc. . . . .	do. . . . .	do. . . . .	Do.
148, 469	Cattle. . . . .	do. . . . .	do. . . . .	Do.
150, 469	Sheep. . . . .	do. . . . .	do. . . . .	Do.
	Extracts and decoctions of—			
17, 470	Nutgalls and Persian berries.	Free. . . . .	$\frac{3}{4}$ c. lb. . . . .	$\frac{3}{4}$ c. lb.
17, 471	Sumac. . . . .	do. . . . .	do. . . . .	Do.
475	Terra alba, not made from gypsum or plaster rock.	Free. . . . .	50c. ton. . . .	Free.
485	Rag pulp. . . . .	25 p. ct. . . .	Free. . . . .	Do.
487	Hair of the Angora goat, alpaca, and like animals.	20 p. ct. . . .	do. . . . .	15 p. ct.
489	Paper twine for binding wool. . . . .	25 p. ct. . . .	do. . . . .	Do.
491	Paintings and statuary less than 50 years old.	Free. . . . .	25 p. ct. . . .	Do.
496	Works of art over 100 years old. . . . .	do. . . . .	( <sup>1</sup> )	Do.
156, 477	Wheat. . . . .	10c. bu. . . .	Free. . . . .	Do.

<sup>1</sup> According to material of which made.