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Vol. 1

THE UNITED STATES SENATE

Report of Proceedings

Hearing held before

COMMITTEE ON FINANCE

*Bill*  
Senate ~~Resolution~~ 2403

Washington, D. C.

February 21, 1934

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UNITED STATES SENATE  
COMMITTEE ON FINANCE

Washington, D. C.,

Wednesday, February 21, 1934

The Committee this day met at 10:30 o'clock a.m., with  
the following members present:

Senator Pat Harrison, Chairman.

Senator David I. Walsh.

Senator Alben W. Barkley.

Senator Tom Connally.

Senator Bennett Champ Clark.

Senator William Gibbs McAdoo.

Senator Harry Flood Byrd.

Senator Augustine Lonergan.

Senator David A. Reed.

Senator James Couzens.

Senator Robert M. LaFollette, Jr.

Senator Jesse H. Metcalf.

Felton M. Johnston, Clerk.

There was also present:

Senator Hamilton F. Kean.

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P R O C E E D I N G S

The Chairman: The Committee will come to order.

There is a bill here by Senator Kean, S.2403, to refund

the duty on a carillon imported by Grace Protestant Episcopal Church, Plainfield, New Jersey.

Senate Bill 2403 is in words and figures as follows:

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to refund, out of any money in the Treasury not otherwise appropriated, the duty on a carillon comprising twenty-three bells shipped to the rector of Grace Protestant Episcopal Church, Plainfield, New Jersey, that arrived by the steamer President Monroe, at the port of New York, and covered by consumption entry numbered 836162, filed on February 19, 1923, the duty assessed and paid, amounting to \$3,743.60."

Senator Couzens: Have we a report from the Treasury Department?

The Chairman: Yes. The Treasury Department reports unfavorably on this proposition:

"TREASURY DEPARTMENT

"WASHINGTON

"Feb 12 1934

"Dear Mr. Chairman:

"The receipt is acknowledged of your letter of January 20, 1934, with which you transmit for consideration and report a copy of S. 2403, a bill to refund the duty on a carillon

imported by Grace Protestant Episcopal Church, Plainfield,  
New Jersey.

"The description of the carillon contained in the bill has been checked with a report secured from the Collector of Customs at New York, and found to be correct in every particular. The files also indicate that this carillon has been the subject of the following bills, all of which have been reported on unfavorably by the Department:

"S. 3789, 68th Congress, second session,

"S. 793, 70th Congress, first session,

"S. 3625, 71st Congress, second session.

"The carillon was correctly classified under paragraph 1443 of the Tariff Act of 1922, as a musical instrument and duty at the rate of 40% ad valorem was properly collected. Under the present Tariff Act, carillons are specially provided for and are subject to duty at 20% ad valorem under paragraph 1541 (c).

"The propriety of special enactments authorizing the exemption from duties of importations of this character is, of course, a matter which addresses itself to the legislative discretion of the Congress. As stated, however, in previous reports concerning bills for the refund of the duties paid on carillons, the Department does not favor the exemption from, or refund of, duties in special cases, and it is suggested that if it is the policy of Congress to permit the importation

of carillons free of duty, this be authorized by general legislation. I am accordingly unable to recommend the passage of this bill.

" Very truly yours,

" H. Morgenthau, Jr.,

" Secretary of the Treasury."

"Honorable Pat Harrison,  
Chairman, Committee on Finance,  
United States Senate."

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The Chairman: (Continuing) The history of this legislation is a little vague. We reported favorably and there were passed several pieces of legislation, in the past, permitting these carillons to come in free.

Senator Couzens: I remember them.

The Chairman: But when the last Tariff Act was under consideration, that question was discussed, and there was quite a fight upon the floor of the Senate. I remember that Senator George Norris made a fight.

Senator Couzens: Yes. We make bells of this kind in this country, and make them very well.

The Chairman: We drew a line of demarcation between carillons and other bells.

Senator Kean: I was present at that time.

The Chairman: It is a little hazy to me just what we

finally did in the matter. Now, we reported this Bill out, I think, last year, for Senator Reed of Pennsylvania, and it was then recommitted to us.

Senator Kean: I do not think you reported this Bill out.

The Chairman: Yes, it was the Grace Protestant Episcopal Church, of Plainfield. The Senate Finance Committee, to whom it was referred, reported the Bill back to the Senate, remitting the duty on a carillon bells imported for Grace Church, Plainfield, New Jersey, with certain amendments, and recommended that the Bill pass. On that, there was a letter from the Treasury Department, as follows:

"TREASURY DEPARTMENT

"WASHINGTON,

"February 4, 1928.

"Hon. Reed Smoot,

"Chairman Committee on Finance,

"United States Senate.

"Dear Mr. Chairman:

"Reference is made to your letter of December 12, 1927, transmitting a copy of S. 793, to remit the duty on a carillon of bells imported for Grace Church, Plainfield, N. J.

"The collector of customs at New York reports that the carillon in question arrived on February 19, 1923, ex steam-

ship President Monroe from London, and is covered by consumption entry No. 838168 filed on the same date in the name of R. F. Downing & Co. (Inc.), a declaration filed with the entry showing that the Rev. E. Vicars Stevenson, of Plainfield, N. J., was the ultimate consignee of the merchandise. The importation was valued at \$9,359 and after examination was returned as a musical instrument dutiable at 40 per cent ad valorem under paragraph 1443 of the tariff act of 1922. Duty at this rate, amounting to \$3,743.60, was deposited and the entry was liquidated in the amount as entered on September 21, 1923.

"It is believed that the word "refund" should be substituted for the word 'remit' as used in the heading and in line 4 of the bill and that in order to provide an appropriation out of which such refund can be made the words 'out of any moneys in the Treasury not otherwise appropriated' should be inserted between the word 'refund' (if substituted for 'remit') and the words 'the duty' in line 4 of the bill. It is also suggested that the entry number and its date be referred to in the bill in order that the transaction may be more definitely identified. Except as noted above it is believed that the bill is in proper form.

"As stated, however, in previous reports concerning bills similar to the one under consideration, the department does not favor the exemption from or refund of duties in

special cases, and I suggest that if it is the policy of Congress to permit the importation of church bells free of duty, this be authorized by general legislation.

"It should also be added that the Director of the Bureau of the Budget advises that the proposed legislation is not in conflict with the financial program of the President."

"Very truly yours,

"A. W. Mellon,

"Secretary of the Treasury."

The Chairman: It is clear to me now that when we had up this question, there were some firms that were located, I think, in New England, that were making these carillons.

Senator Kean: I can tell you all about it.

The Chairman: Yes.

Senator Kean: Shall I do so?

The Chairman: All right, Senator.

Senator Kean: When Senator Norris brought up this question of a refund for the bells, in a case arising out in his State, there was a firm that was making bells at Troy, New York, and they made very good bells, and, except that they cost a little bit more, there is no reason that those bells should not be made in the United States.

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Now that the dollar has gone to 50 cents, I think there is no question but that nobody will buy bells in England any more. The question now is whether they can get a satisfactory



bell in the United States. I say they can, because these bells have been made successfully at Troy, New York. They were made for the Metropolitan Tower, and there is no chime of bells made -- not a carillon but a chime of bells -- that equals the bells in the Metropolitan Tower in New York.

I tried to prevent Senator Norris getting through his bill to remit the duty on a carillon, on the ground that the bells could be bought just as well in Troy, New York. I opposed his measure upon the floor, but the Senate, by a majority vote, gave him the right to import those bells, duty free. He was successful.

These bells that are here in question were imported at about the same time, and I should like to make a statement to the Committee, if I may, at this time.

The Chairman: Very well.

Senator Kean: I have introduced S-2403, to refund the duty on a carillon of bells imported by Grace Protestant Episcopal Church, Plainfield, New Jersey. The same was referred to the Committee on Finance, January 11th, 1934, calendar day being January 19, 1934.

This bill seeks to refund to the Grace Church of Plainfield, New Jersey, the duty on a carillon of 23 bells shipped to the rector of Grace Church, Plainfield, New Jersey, that arrived by the steamer President Monroe, at the port of New York, and covered by consumption entry No. 836,162, filed on

February 19, 1923, the duty assessed and paid amounting to \$3,743.60.

I am informed that the first carillon of bells was admitted free of duty in 1883, which were for the Church of the Holy Trinity, Philadelphia, Pennsylvania.

On April 28, 1922, S. 1610, 2nd session of the 67th Congress Private Bill No. 61, a carillon of 25 bells was admitted free of duty, imported by the Church of Our Lady of Good Voyage, Gloucester, Massachusetts, Chapter 167, page 1588 of the 67th Congress.

In 1924 the 68th Congress passed a bill (Private No. 66) S. 3397 to admit free of duty a carillon of bells to be imported for a church in Providence, Rhode Island. This was approved by President Coolidge on December 2, 1924.

The Church of Our Lady of Good Voyage, Gloucester, Massachusetts, imported the 25 bells free of duty mentioned above, in 1922. There was erected an iron framework from which to hang these bells in a rigid position; they had built a clavier or keyboard and accessories to connect the bells with the keyboard. The tone and harmony were not satisfactory and not the same as when the bells were erected in the factory that produced them, which was located in England and accepted on that basis, so that the Church in 1923 sent an order to the factory in England to ship the iron work, clavier and accessories, which all arrived in Boston in October or November,

1923, all of which were admitted free of duty, some twenty or more months after the original 25 bells were received.

Grace Church in Plainfield, New Jersey, for which I introduced the bill, was assessed a duty in February, 1923, between the time of the original order of the Gloucester Church and the final order for the iron work, and so forth.

Former Senator Edwards of New Jersey introduced a bill to refund this duty in the first session of the 70th Congress, S. 793, which was referred to the Committee on Finance, which in turn was sent to the Secretary of the Treasury. On February 4, 1928, the Secretary of the Treasury wrote that he is advised "that the proposed legislation is not in conflict with the financial program of the President." As a result of this, I am informed that Senator Reed reported three bills favorably, namely, for Grace Church, for Princeton University and for a Lutheran Church.

The Chairman: There is no doubt, Senator Kean, but that we permitted a good many bells to be imported, on special bills. There is no doubt of that.

Senator Kean: My statement includes a list of the ones that have been admitted. This was first introduced by Senator Edwards, of New Jersey, who introduced a bill to refund this duty, in the 70th Congress. For some reason or other it was not passed. The point of the matter is that we have introduced a considerable number of these, and I do

not think you are going to be troubled with this thing again, because, as I say, exchange has so changed that I do not believe that the money can be raised. I am simply asking that these people be treated the same as everybody else. That is all I am asking.

The Chairman: There isn't any doubt that we have passed special bills permitting these bells to come in. Here is a letter that I notice, in the Congressional Record, in reference to a bill that was passed before, presented by Senator Copeland. The letter is from W. R. Meneely, President of the Meneely Bell Company, of Troy, New York. Senator Copeland presented this letter in opposition to the passage of the bill:

"MENEELY BELL COMPANY

"TROY, NEW YORK.

May 24, 1928.

"Hon. Royal S. Copeland,  
"United States Senate,  
"Washington, D. C.

"My dear Senator Copeland:

"Senate Calendar Nos. 1298, 1299 and 1300, have been referred to the Senate for action.

"These relate to sets of bells, and others of larger number of bells, at, respectively, Providence, R. I., Plainfield, N. J., and Princeton, N. J.

"Some of the world's leading bell founders are located in the State of New York, and bell making is one of the oldest of American industries. The best bells procurable anywhere are made in America.

"The only reason for American users of bells to place their orders in Europe is that the low price of European labor enables European founders to undersell American makers of bells.

"Both the Plainfield and Princeton authorities sought our estimate before buying cheaper priced bells in Europe. We knew nothing about the Providence order for two bells.

"The enclosed illustration shows a carillon (French for 'chimes') that we have in Grace Church, with which you may be familiar. Our foundry is equipped to supply combinations of bells of such weight and number as the purchasers may desire.

"We had no opportunity of appearing before the Finance Committee when these measures were being considered, for when we asked for a hearing, Senator Smoot wrote us that the measures did not have his approval and would not be reported unless the majority of the Committee insisted upon doing so.

"I hope that you will investigate this subject and use your influence to defeat such special legislation. While you may or may not favor having any duty on bells, I doubt if you will find any justice or reason for breaking the

existing regulations, for the advantage of a few importers of bells who ask special consideration of Congress. Owing to the early adjournment of Congress, I trust you may find it convenient to give this subject your consideration tomorrow."

"Yours very truly,

(Signed)"W. R. Meneely,

"President."

The Chairman: That was in 1928.

Senator Kean: I know Mr. Meneely. He is a friend of mine. I know of the bells that he makes, and I am familiar with the bells of Grace Church. My wife was one of the subscribers, and looked at the bells before they were put up.

The Chairman: In 1930, this whole question was discussed on the floor of the Senate, and otherwise. The thought of the Congress was that, since bells of this type were produced in this country, they should not be permitted to come in free. However, we shall consider the matter further in our executive session.

Senator Kean: That is all you want?

The Chairman: Yes. I think we have all the facts.

Senator Reed: If I remember right, I took the matter up with the organist at West Point, who is recognized as one of the ablest musicians, who made an investigation of it, and gave us a report. We can discuss that also in our execu-

tive session.

Senator Kean: I would say that the bells of Grace Church in New York are just as good as any set of bells that you can find from abroad. They were made at Troy.

The Chairman: This carillon came in, in 1937

Senator Kean: Yes.

The Chairman: Thank you very much, Senator.

(Whereupon, the above hearing was closed, and the Committee proceeded to consideration of other business.)