## Calendar No. 747

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SENATE

REPORT No. 690

## TO REFUND TAXES PAID ON DISTILLED SPIRITS IN CERTAIN CASES

MAY 31 (calendar day, JUNE 2), 1924.-Ordered to be printed

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

## REPORT

[To accompany S. 3072]

The Committee on Finance, to whom was referred the bill (S. 3072) to refund taxes paid on distilled spirits in certain cases, having considered the same, report favorably thereon with the recommendation that it do pass without amendment.

The following letter from the Secretary of the Treasury outlines the favorable attitude of that department toward this measure:

> TREASURY DEPARTMENT, Washington, May 19, 1924.

Hon. REED SMOOT,

Chairman Committee on Finance, United States Senate.

SIR: Reference is made to a letter, dated April 15, 1924, from the clerk of the Committee on Finance, submitting a bill (S. 3072) in regard to the refund of taxes paid on distilled spirits in certain cases.

You request me to furnish the committee with such suggestions as I may deem proper touching the merits of the bill and the propriety of its passage. I have examined the bill and it appears to be meritorious, and the passage of the same meets with no objections on the part of the Treasury Department, but I have to advise you that the matter was submitted to the Director of the Budget, who reports that it was taken up with the President and was found to be in conflict with his financial program. Respectfully

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Respectfully,

A. W. MELLON, Secretary of the Treasury.