

REMISSION OF DUTY ON CARILLON OF BELLS.

FEBRUARY 3 (calendar day, FEBRUARY 6), 1922.—Ordered to be printed.

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

REPORT.

[To accompany S. 1610.]

The Committee on Finance, to whom was referred the bill (S. 1610) to remit the duty on a carillon of bells to be imported for the Church of Our Lady of Good Voyage, Gloucester, Mass., having considered the same, report favorably thereon with the recommendation that the bill do pass without amendment.

The object of the legislation herein recommended is to remit the duty on a carillon of bells to be imported for the Church of Our Lady of Good Voyage in Gloucester, Mass.

The congregation of this church is made up of families of fishermen, for the most part of Portuguese descent, and of very humble circumstances. They have brought from Portugal, or from the Azores, whence most of them have come, many customs and ceremonies with which they were familiar in the home of their ancestors. Among the church institutions of their native country were the carillon of bells, played by a clavier, or keyboard, which originated in the low countries in the seventeenth century and which were at that time installed in churches first of all in Flanders, and soon thereafter in Spain and Portugal, and many of which have survived and are features of charm and beauty to present-day travelers in these countries.

The congregation of the Church of Our Lady of Good Voyage, desirous of providing their church with such a carillon played with keyboard, and not having found any experienced maker of them in this country, have recently given an order to an English firm to reproduce a carillon of 25 bells, with keyboard attachment, like one in an old Flemish church. Unless this bill is passed it will be necessary for the Treasury Department to impose a rate of duty, either classifying them under the head of manufactures of metal, at 20 per cent, or, more probably, of musical instruments, at 35 per cent. The cost of this carillon is approximately \$10,000, and the money for its purchase has been raised entirely by the women of the parish, by fairs, lawn parties, bazaars, and similar efforts, covering a period of

seven or eight years. To be called upon to pay a duty amounting to three or four thousand dollars would entail great hardship upon the church.

By a special act of Congress duty was remitted in the case of bells for the St. Michael Church at Charleston, S. C., and Trinity Church at Philadelphia.

The question as to whether these bells were entitled to free entry was submitted to the department for decision, and it was held that there was no provision of law under which they could be admitted free of duty. In a communication to the Committee on Ways and Means of the House of Representatives dated December 1, 1921, after reference to this decision of the department, the Secretary made the following statement:

While for the reasons stated the department was unable to authorize the free entry of this carillon of bells, it knows of no valid reason why Congress should not authorize its free entry of duty if it deems such action desirable.

