

# Calendar No. 636

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SENATE

} REPORT  
No. 628

## REMISSION OF DUTY ON CATTLE

MARCH 27, 1928.—Ordered to be printed

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

### REPORT

[To accompany H. J. Res. 217]

The Committee on Finance, to whom was referred the resolution (H. J. Res. 217) providing for the remission of duties on certain cattle which have crossed the boundary line into foreign countries, having had the same under consideration, report it back to the Senate with the following amendments, and recommend that the resolution do pass.

That the title of the resolution be amended by adding thereto the words "and for other purposes".

That in line 8 the date "June 9, 1927" be stricken out and the date "April 1, 1927" be inserted in lieu thereof.

That an additional section be added to the resolution, as follows:

SEC. 2. Any officer or employee of the customs service designated by the Secretary of the Treasury or by a collector of customs is hereby authorized to administer any oath required or authorized by law or regulation promulgated thereunder in respect of any matter coming before such officer or employee in the performance of his official duties, but no compensation or fee shall be demanded or accepted for administering any such oath.

Following is a copy of the House report on the resolution:

[House Report No. 894, Seventieth Congress, first session]

The Committee on Ways and Means, to whom was referred the resolution (H. J. Res. 217) providing for the remission of duties on certain cattle which have crossed the boundary line into foreign countries, having had the same under consideration, report it back to the House without amendment, and recommend that the resolution do pass.

The reasons for this legislation are set forth in the following letter from the Secretary of the Treasury.

TREASURY DEPARTMENT,  
Washington, March 10, 1928.

HON. W. R. GREEN,  
Chairman Committee on Ways and Means,  
House of Representatives, Washington, D. C.

MY DEAR MR. CHAIRMAN: I am in receipt of your letter of the 28th ultimo with which you transmit, for such suggestions or recommendations as I may care to make, a copy of H. J. Res. 217, providing for the remission of duties on certain cattle which have crossed the boundary line into foreign countries.

The resolution is as follows:

"That, under regulations to be prescribed by the Secretary of the Treasury, the duties are hereby remitted on (1) cattle which strayed across the boundary line into any foreign country, or were driven across such boundary line for pasturage purposes only, and which were admitted to the United States under bond at any time between June 9, 1927, and the date of the enactment of this joint resolution, and (2) their offspring and increase so admitted during such period; and the Secretary of the Treasury is authorized to cancel any such bond."

Paragraph 1506 of the tariff act of 1922 provides, among other things, that domestic cattle straying across the boundary into a foreign country, or driven across for temporary pasturage purposes, together with their offspring, shall be dutiable unless brought back to the United States within eight months, in which case they shall be free of duty. In order to relieve from the eight months' requirement, several joint resolutions have heretofore been adopted by the Congress, similar in purpose to the pending resolution.

The proposed legislation is necessitated by unforeseen conditions in Mexico, making it practically imperative for American citizens to bring their cattle back into the United States. In order to relieve the owners from the hardship of paying the duties, the Treasury, on account of the unusual conditions existing, has permitted the entry of the cattle under bond, conditioned upon the payment of the duties or the exportation of the cattle within one year. Slightly more than 17,000 head of cattle have already been entered under the bond privilege, and it is expected that less than 100 head are still to be brought back. It is apparent, therefore, that the domestic price of cattle will not be affected if the tariff duty is remitted. It is estimated that approximately \$105,000 is involved in the duties which have accrued or will be payable.

On account of the exceptional conditions the Treasury recommends that the joint resolution be adopted.

Very truly yours,

A. W. MELLON,  
*Secretary of the Treasury.*

Following is a copy of letter from Ogden L. Mills, Undersecretary of the Treasury, and a copy of the opinion of the Solicitor of the Treasury Department, setting forth the reasons for the amendment added to the resolution by the Finance Committee as section 2:

TREASURY DEPARTMENT,  
*Washington, March 21, 1928.*

Hon. REED SMOOT,  
*Chairman Finance Committee, United States Senate,  
Washington, D. C.*

MY DEAR MR. CHAIRMAN: The Solicitor of the Treasury has just advised me, in a formal opinion, to the effect that the repeal of section 2805 of the Revised Statutes, by section 642 of the tariff act of 1922, leaves the customs officials without statutory authority to administer oaths. In connection with their administration of the tariff laws, the navigation laws, the immigration laws, certain agricultural laws, and laws relating to personnel, customs officials are daily called upon to administer thousands of oaths, and have been administering these oaths practically since the creation of the service.

The existing situation can only be relieved by prompt action by Congress. Mr. Alvord advises me that he has discussed the situation with you and has prepared the necessary legislation. If you approve, I trust that you will be able to expedite the enactment of the provision.

I inclose for your information copies of the solicitor's opinion of the 5th instant and May 6, 1926, and of the department's letter addressed to the collector of customs at New York under date of February 28, 1925.

Very truly yours,

OGDEN L. MILLS,  
*Undersecretary of the Treasury.*

