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2d Session. }

SENATE.

} REPORT
} No. 1060.

REFUND OF DUTIES COLLECTED ON TRAVELING KITCHENS.

FEBRUARY 14 (calendar day, FEBRUARY 16), 1917.—Ordered to be printed.

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

REPORT.

[To accompany S. 7927.]

The Committee on Finance, to whom was referred the bill (S. 7927) providing for the refund of duties collected on five traveling kitchens presented by citizens of Massachusetts to the Eighth Regiment Massachusetts Volunteer Militia and the First Regiment Field Artillery, Massachusetts Volunteer Militia, having considered the same, report the bill back with sundry amendments and as amended recommend that the bill do pass.

Your committee favors this measure provided that the authorization contained therein is made general, as recommended in the letter of the Secretary of the Treasury, which is appended hereto and made a part of this report.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, January 25, 1917.

THE CHAIRMAN COMMITTEE ON FINANCE,
United States Senate.

SIR: I have the honor to acknowledge the receipt of a communication from your committee, transmitting Senate bill 7927, with a request for such suggestions as I may deem proper touching the merits of the bill and the propriety of its passage. The bill provides for the refund of duties collected on five traveling kitchens, presented by citizens of Massachusetts to the Eighth Regiment, Massachusetts Volunteer Militia, and the First Regiment Field Artillery, Massachusetts Volunteer Militia.

At the time of the importation of these rolling kitchens applications were made to this department for entry free of duty. Those applications were necessarily denied, for the reason that under our tariff laws all articles imported from foreign countries are dutiable unless expressly exempted from the payment of duty, and there was and is no provision of law exempting field kitchens from duty.

The department is of the opinion that the bill is a meritorious one, and should be passed amended in the manner hereinafter set forth.

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Importations were made of similar kitchens presented to other regiments of the National Guard and to the War Department, and if a refund is authorized in the special cases named in the present bill it would seem only fair that refunds should be made in all cases.

It is suggested therefore that the authorization be general, and that the bill be worded 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 moneys in the Treasury not otherwise appropriated, to the parties in interest, the duties paid during the calendar year nineteen hundred and sixteen on field kitchens imported by the War Department or furnished to that department or regiments of the National Guard as gifts from citizens of the United States."

Respectfully,

W. G. McADOO, *Secretary.*

