

# Calendar No. 294.

64TH CONGRESS, }  
1st Session. }

SENATE.

} REPORT  
No. 317.

## TARIFF ON SUGAR.

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MARCH 28 (calendar day, MARCH 29), 1916.—Ordered to be printed.

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

### REPORT.

[To accompany H. R. 11471.]

The Committee on Finance, to whom was referred the bill (H. R. 11471) to amend an act entitled "An act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved October 3, 1913, have had the same under consideration and report it back to the Senate with an amendment and recommend that the bill as amended do pass.

Paragraphs 177 and 178 of Schedule E of the tariff act of October 3, 1913, reduces the duties imposed by the act of August 5, 1909, upon sugar, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concreted molasses, sugar drainings and sugar sweepings, maple sugar and maple sirup, glucose or grape sugar, sugar cane in its natural state or unmanufactured, about 25 per cent; and provides that on and after the 1st day of May, 1916, all of these articles when imported into the United States shall be admitted free of duty.

Under these provisions of the act of October 3, 1913, the articles above enumerated, namely, sugar, molasses, etc., will be taken from the dutiable list and automatically placed upon the free list on and after the 1st day of May, 1916. The House bill (H. R. 11471) repeals these free provisos of the present law, thereby continuing indefinitely the temporary duties imposed by it upon sugar, molasses, etc.

The amendment to the House bill which your committee recommends retains and continues in force the free-sugar provisions of the present law, so that upon the expiration of the time specified sugar will go upon the free list without further legislation, but changes the date when they become effective from the 1st day of May, 1916, to the 1st day of May, 1920.

When the act of October 3, 1913, was passed it was deemed expedient, on account of the situation which then existed, to postpone the time when these free sugar provisos should take effect, and now, on

account of a new situation, affecting the normal receipts and expenditures of the Government, resulting from the European war, it is again deemed expedient, to assist in meeting the abnormal revenue requirements of the Government, to extend the time when these provisoes shall go into effect, and to this end your committee recommends that they be extended for an additional period of four years.

In making this recommendation your committee regrets that owing to the abnormal conditions, both as respects the revenues and expenditures of the Government, on account of the European war and legislation made necessary by it, the revenue requirements make it inexpedient at this time to dispense with the revenues which will accrue to the Treasury from the temporary continuance of existing duties upon sugar and the other articles of the sugar schedule hereinbefore enumerated.

