

Calendar No. 493.

65th CONGRESS, }
2d Session. }

SENATE.

REPORT
No. 543.

RESTORATION OF EXCESS DUTIES.

JULY 3, 1918.--Ordered to be printed.

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

REPORT.

[To accompany S. 4460.]

The Committee on Finance having had under consideration the bill S. 4460, report the same with the recommendation that it do pass.

This class of legislation is not new to the Senate. Congress has heretofore directed the restoration of the excess duty in this class of importations, as is evidenced by several acts of Congress; and a bill embracing these claims has passed the Senate without opposition, first on March 3, 1915, and again, under a favorable report of this committee (No. 220, 64th Cong., 1st sess.), on March 9, 1916.

Both of these claims were referred by the Senate to the Court of Claims, and in both of them the court has transmitted to the Senate findings and a conclusion of facts (Documents 415 and 416 of the Sixty-third Congress, second session).

These findings are very full and, in the opinion of your committee, conclusive upon all points; and the conclusion of facts in each case is that the claim is "equitable in the sense that the United States exacted of claimant sums in excess of the legal rate of duty under the tariff law."

This is not a claim against the Government in the sense that money of the Government is to be paid by it to the claimants; the money asked is the claimants' own money, paid by them to the Government, which the Government never should have collected.

The claims provided for in the pending bill aggregate the sum of \$92,192.83 (\$65,792.53 and \$26,400.30), as found by the Court of Claims. The justice of the claims is beyond dispute, and certainly should be paid without further delay. Your committee recommend the passage of the bill.