

Mr. MCKENNA. This is only an increase of \$25 a month. It is not a showy pension, but an absolutely needed increase.

Mr. KILGORE. An increase from \$50 to \$100.

Mr. MCKENNA. No; an increase from \$50 to \$75. This lady is in absolutely destitute circumstances. Her present pension does not support her. She has been compelled to spend what little she receives, with such accumulations as she had saved in times past, to care for an invalid, almost blind daughter—I do not know but that she is totally blind. It is a very meritorious claim indeed. General Ord was not only one of the gallantest of men, but one of the most unselfish and honorable. I knew him when I was a boy, and knew him at one time to jump overboard, endangering his own life, to save a man from drowning.

Mr. KILGORE. I know General Ord was a distinguished soldier and a gallant gentleman. That I know as a matter of fact. He was for a time in Texas. But that is not the question here. The question is whether such legislation as this ought to be engaged in to-night. I do not know whether I ought to object, or whether if I did my objection now comes too late. Of course I could defeat the bill.

Mr. MCKENNA. I hope the gentleman will not insist upon the objection.

Mr. KILGORE. I am inclined to do that at present.

Mr. MCKENNA. It is only an increase of \$25, and I hope the gentleman will give this lady the benefit of the doubt existing in his mind.

The question being taken, the bill was ordered to a third reading, and being read the third time, was passed.

Mr. YODER moved to reconsider the several votes taken; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

WILLIAM GALLAGHER.

Mr. YODER. I now ask unanimous consent to call up a bill for Mr. SHIVELY, my colleague, if there be no objection; and I hope there will be none.

Mr. KILGORE. You will not ask another?

Mr. YODER. No. I ask that the Committee of the Whole be discharged from the consideration of the bill (H. R. 10515) to increase the pension of William Gallagher, and that the same be considered in the House.

There was no objection.

The bill was read, as follows:

Be it enacted, etc., That the Secretary of the Interior be, and he hereby is, authorized and directed to increase the pension of William Gallagher, late a private in Company D, Twenty-eighth Regiment Kentucky Infantry Volunteers, to \$20 per month.

The report (by Mr. MATSON) was read, as follows:

The Committee on Invalid Pensions, to whom was referred the bill (H. R. 10515) granting an increase of pension to William Gallagher, have had the same under consideration, and now report:

The claimant is now receiving a pension of \$10 per month for gunshot wound of left hip. He filed application for increase June 22, 1887, for original disability and resulting affection of both legs and rerating. The same was referred to a medical referee, who reported the claim for rejection on the ground of "re-rating not warranted on medical grounds." The evidence in this case is purely medical, and the committee are of the opinion that the conclusion of the medical board making the examination under oath ought to be considered in preference to the opinion of the medical referee. The claimant was examined for increase by the examining board at South Bend, March 16, 1887, and they conclude as follows:

"He is, in our opinion, entitled to an $\frac{1}{2}$ rating for the disability caused by gunshot wound of left hip, and results."

Another examination was had by said board July 13, 1887, and after making a full report concluded as follows:

"He is, in our opinion, entitled to an $\frac{1}{2}$ rating for the disability caused by gunshot wound of left hip."

We therefore recommend that in line 6 strike out the word "twenty" and insert "eighteen," and, when so amended, we recommend the passage of the bill.

The amendment recommended by the committee was agreed to, and the bill as amended was ordered to be engrossed and read a third time; and being engrossed, it was accordingly read the third time, and passed.

Mr. YODER moved to reconsider the vote by which the bill was passed; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

LOUISA ROGERS.

Mr. CHEADLE. I ask unanimous consent to discharge the Committee of the Whole from the consideration of the bill (H. R. 8549) granting a pension to Louisa Rogers.

There was no objection.

The bill was read, as follows:

Be it enacted, etc., That the Secretary of the Interior be, and is hereby, authorized and directed to place the name of Louisa Rogers on the pension-roll, subject to the pension laws of the United States, she being the housekeeper and dependent daughter of Charles T. Bell, who was late captain in Company —, Seventy-sixth Regiment Indiana Volunteers.

The SPEAKER *pro tempore*. The Chair is of the opinion that that would not give any pension.

Mr. WHEELER. I move to amend by inserting "\$12 a month."

Mr. KILGORE. How much is asked by the bill?

The SPEAKER *pro tempore*. The amount is blank.

Mr. CHEADLE. Well, just pass it blank, and the Senate will fill it in by way of amendment.

The SPEAKER *pro tempore*. The gentleman from Alabama [Mr. WHEELER] has offered an amendment that she be pensioned at the rate of \$12 per month.

Mr. CHEADLE. That is entirely satisfactory.

The bill as amended was read, as follows:

Be it enacted, etc., That the Secretary of the Interior be, and is hereby, authorized and directed to place the name of Louisa Rogers on the pension-roll at the rate of \$12 per month, she being the housekeeper and dependent daughter of Charles T. Bell, who was late a captain in Company —, Seventy-sixth Regiment Indiana Volunteers.

The amendment was agreed to; and the bill as amended was ordered to be engrossed and read a third time; and being engrossed, it was accordingly read the third time, and passed.

Mr. CHEADLE moved to reconsider the vote by which the bill was passed; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

MRS. ELIZABETH G. SCOTT.

Mr. WHEELER. I now ask unanimous consent to take up the bill (H. R. 7944) to increase the pension of Mrs. Elizabeth G. Scott.

Mr. CHEADLE. It will save time to announce now that I will antagonize that bill.

Mr. WHEELER. Mrs. Scott is a lady—

Mr. CHEADLE. I wish to give notice to you and to members present in this House that another bill shall not pass in violation of the ratings of law if I am present unless there be a quorum. I have stated that so many times that it does seem strange gentlemen should compel me to state it again and again, when I have so often set forth my reasons for objecting.

Mr. WHEELER. The gentleman objects sometimes and sometimes he does not object.

Mr. CHEADLE. If I ever call up a bill that violates the ratings of the law, I hope gentlemen will vote it down. I would rather resign my seat than ask the House to pass a bill which was in violation of the ratings of the law.

ADJOURNMENT.

The SPEAKER *pro tempore*. The hour of 10.30 having arrived, the House stands adjourned until Monday next, October 8, at 12 o'clock m.

PRIVATE BILLS INTRODUCED AND REFERRED.

Under the rule private bills of the following titles were introduced and referred as indicated below:

By Mr. STONE, of Kentucky: A bill (H. R. 11568) for the relief of John A. Yandell—to the Committee on War Claims.

Also, a bill (H. R. 11569) for the relief of Sarah Millikan—to the Committee on War Claims.

By Mr. McCREADY: A bill (H. R. 11570) granting arrears of pension to Peter J. Hiatt—to the Committee on Invalid Pensions.

By Mr. MCRAE: A bill (H. R. 11571) granting a pension to I. T. Houze—to the Committee on Invalid Pensions.

By Mr. WHEELER (by request): A bill (H. R. 11572) for the relief of Mrs. Fannie Moore—to the Committee on Invalid Pensions.

PETITION.

The following petition was laid on the Clerk's desk, under the rule, and referred as follows:

By Mr. J. M. ALLEN: Petition of estate of Donald Street, deceased, late of Alcorn County, Mississippi, and also James Conn, of Alcorn County, Mississippi, for reference of their claim to the Court of Claims—to the Committee on War Claims.

SENATE.

MONDAY, October 8, 1888.

Prayer by Rev. C. B. RAMSEY, of the city of Washington.

The Journal of the proceedings of Thursday last was read and approved.

DR. JOHN B. READ.

The PRESIDENT *pro tempore*. The Chair lays before the Senate a message from the House of Representatives, which will be read.

The Secretary read as follows:

IN THE HOUSE OF REPRESENTATIVES, October 4, 1888.

Ordered, That the Clerk be directed to return to the Senate, in accordance with their request, the bill (H. R. 10633) for the relief of Dr. John B. Read, and also to inform the Senate that the Speaker had signed the above-entitled bill before receiving the message of recall from the Senate.

Mr. EDMUND. I ask that my motion to reconsider the vote on the passage of the bill be taken up and acted upon, and that the order for the third reading be reconsidered and the bill placed on the Calendar. I do this in pursuance of an understanding with gentlemen interested affirmatively for the bill, that if that should be done it shall go on the Calendar and wait until December before it is again taken up.

The PRESIDENT *pro tempore*. If there be no objection, the vote by which the bill was passed and also the vote by which it was or-

dered to a third reading will be reconsidered, and the bill placed on the Calendar. The Chair hears no objection, and it is so ordered.

PETITIONS AND MEMORIALS.

Mr. SPOONER. I present the petition of William H. Prince and Henry Hoover, a committee appointed at a public meeting of the workingmen of the District of Columbia, held at Grand Army of the Republic Hall, corner of Seventh and L streets northwest, April 10, 1888, charging that grave wrongs and abuses involving moral turpitude and the integrity of numerous District officials in regard to their conduct of the public works, disbursement of public moneys, etc., and in relation to their dealings with the District workingmen, exist, consisting in part:

First. Of errors in payment to workingmen;

Second. Failure to pay workingmen (by exceeding appropriations);

Third. Permitting workingmen employed as foremen on District work to take private contracts and use District property and materials in the execution thereof;

Fourth. In allowing the use of teams employed and paid for by the District to plow up and otherwise improve the farm property of prominent real-estate agents;

Fifth. In allowing a gang of laborers employed on permit work to be borne and paid on the pay-rolls of the county middle district;

Sixth. Misapplying appropriations made by Congress for current repairs of county roads and diverting it to other uses wholly foreign;

Seventh. Wasting an appropriation of \$20,000 made for repairs on Seventh street road;

Eighth. In sanctioning and employing at great loss to the District and District workingmen, imported contract Italian laborers on public works;

Ninth. In malicious persecutions of faithful foremen and inspectors employed on District works;

And praying that these charges be investigated, to the end that relief may be afforded.

I move the reference of the petition to the Committee on the District of Columbia.

The motion was agreed to.

Mr. MITCHELL presented resolutions adopted by the Board of Trade of Port Townsend, Wash., favoring changes in the boundaries of certain proposed new judicial districts provided for in the bill recently introduced by Mr. MITCHELL in the Senate, and now pending before the Committee on the Judiciary; which were referred to the Committee on the Judiciary.

REPORTS OF COMMITTEES.

Mr. BLAIR, from the Committee on Pensions, to whom were referred the following bills, reported them severally without amendment, and submitted reports thereon:

A bill (H. R. 7344) granting a pension to Henrietta Waldron;

A bill (H. R. 9175) granting a pension to George Wallen;

A bill (H. R. 9296) granting a pension to Bridget Carroll;

A bill (H. R. 7877) to place Mary Karstetter on the pension-roll; and

A bill (H. R. 9791) for the relief of Charles W. Geddes.

Mr. JONES, of Arkansas, from the Committee on Indian Affairs, to whom was referred the bill (H. R. 7924) for the relief of A. J. McCreary, administrator of the estate of J. M. Hiatt, and for other purposes, reported it without amendment, and submitted a report thereon.

He also, from the Committee on Claims, to whom was referred the bill (H. R. 10481) for the relief of Rev. William Gregston, reported it without amendment, and submitted a report thereon.

* He also, from the same committee, to whom was referred the bill (H. R. 6348) for the relief of Mrs. Ellen P. Malloy, submitted an adverse report thereon, which was agreed to, and the bill was postponed indefinitely.

PUBLIC BUILDING AT DETROIT, MICH.

Mr. VEST. From the Committee on Public Buildings and Grounds I report favorably, without amendment, the bill (H. R. 9447) to restore certain money to the fund for erecting a public building at the city of Detroit.

Mr. PALMER. I ask that the bill be considered at present. It will not lead to any debate nor take any time.

By unanimous consent, the Senate, as in Committee of the Whole, proceeded to consider the bill.

The preamble recites that two lots of land in the city of Detroit, Mich., contiguous to the present site of the post-office building in that city, were purchased by the Government as an addition to that site for the purpose of erecting a new public building thereon; that the purchase money paid for these lots was taken out of and deducted from the amount appropriated for the erection of the building, and that the project of erecting the building on these lots has been abandoned, and other lots of land purchased for that purpose. The bill therefore proposes that the Secretary of the Treasury shall sell these two lots of land for a sum at least equal to the purchase price paid by the Government therefor, and restore to the appropriation for the building the amount realized from the sale.

The bill was reported to the Senate without amendment, ordered to a third reading, read the third time, and passed.

The preamble was agreed to.

MESSAGE FROM THE HOUSE.

A message from the House of Representatives, by Mr. CLARK, its Clerk, announced that the House had passed the following bills; in which it requested the concurrence of the Senate:

A bill (H. R. 338) to clear the military record of J. George Ruckstuhl;

A bill (H. R. 1156) for the relief of Miles F. West;

A bill (H. R. 2896) for the relief of the heirs of John R. Treutlen;

A bill (H. R. 3721) authorizing the President to appoint William English an officer in the regular Army of the United States;

A bill (H. R. 3765) for the relief of James Devine;

A bill (H. R. 4489) for the relief of J. M. Hogan;

A bill (H. R. 4648) granting a pension to Jemima Sterling;

A bill (H. R. 4887) granting a pension to Charles E. Scott;

A bill (H. R. 5043) for the relief of the Stockbridge and Munsee tribe of Indians, in the State of Wisconsin;

A bill (H. R. 5480) for the relief of James Iredell Meares;

A bill (H. R. 5751) for the relief of Margaret M. Hatch;

A bill (H. R. 7151) for the relief of A. N. Kimball and sureties, on his official bond as receiver of public moneys;

A bill (H. R. 8549) granting a pension to Louisa Rogers;

A bill (H. R. 9211) for the relief of Jesse Durnell;

A bill (H. R. 9297) for the relief of James Sims;

A bill (H. R. 10099) for the relief of Melchisedec Robinson;

A bill (H. R. 10515) to increase the pension of William Gallagher; and

A bill (H. R. 11165) for the relief of John Gray.

The message also announced that the House had passed the following bills:

A bill (S. 619) granting an increase of pension to Leopold Mayer;

A bill (S. 664) for the relief of William R. Wheaton and Charles H. Chamberlain, of California;

A bill (S. 741) for the relief of William Tabb;

A bill (S. 889) granting a pension to Mary O. Hall;

A bill (S. 1089) for the relief of Henrietta M. Sands, widow of the late Rear-Admiral Benjamin F. Sands, United States Navy;

A bill (S. 1219) granting a pension to David Heinbach;

A bill (S. 1614) granting a pension to Phillipine Ray;

A bill (S. 1671) for the relief of the heirs of Martin Kenofsky;

A bill (S. 1926) granting a pension to William Smith;

A bill (S. 2567) granting a pension to Nancy Polock;

A bill (S. 2593) granting a pension to Sarah E. McNamara;

A bill (S. 3018) granting an increase of pension to John N. Bovée;

A bill (S. 3030) granting a pension to Mary J. Foster;

A bill (S. 3083) restoring to the pension-roll the name of Florian Lischewsky;

A bill (S. 3175) granting a pension to Mrs. Caroline Taylor;

A bill (S. 3197) granting a pension to Abbie L. Ham;

A bill (S. 3230) granting a pension to Martha J. Cole; and

A bill (S. 3241) granting a pension to Easter A. Jackson.

The message further announced that the House had passed the following bills, each with an amendment, in which it requested the concurrence of the Senate:

A bill (S. 1190) for the relief of the estate of Joseph Feno, deceased;

A bill (S. 1481) granting a pension to Ellen White Dowling;

A bill (S. 1482) granting a pension to Sarah C. Taylor; and

A bill (S. 2663) granting an increase of pension to Mary M. Ord.

The message also announced that the House had concurred in the amendments of the Senate to the bill (H. R. 7516) to increase the pension of Sylvester Stearns.

The message further announced that the House had passed a resolution for the appointment of a joint select committee composed of six members of the Senate and House of Representatives to investigate the facts and circumstances connected with the building of the Washington aqueduct tunnel, etc., in which it requested the concurrence of the Senate.

The message also announced that the House had directed the Clerk of the House to inform the Senate that the bill (S. 577) for the relief of the American Grocer Association of the city of New York has been mislaid and can not be found, and requested the Senate to furnish a duplicate of said bill.

ENROLLED BILLS SIGNED.

The message further announced that the Speaker of the House had signed the following enrolled bill and joint resolution; and they were therupon signed by the President *pro tempore*:

A bill (H. R. 3300) to enable the State of Colorado to select indemnity lands, and for other purposes; and

Joint resolution (H. Res. 101) providing for the printing of decisions of the Department of the Interior regarding public lands and pensions, for sale.

BILLS INTRODUCED.

Mr. STEWART introduced a bill (S. 3616) to provide for the formation of co-operative business corporations in the District of Columbia; which was read twice by its title.

Mr. STEWART. I move the reference of the bill to the Committee

on Education and Labor, and I should like to be indulged in a remark concerning it.

I intended to make some remarks upon the bill introduced by the Senator from California [Mr. STANFORD] early in the session, having the same general objects in view. That bill, however, has not been reported from the committee, and I have had no opportunity to do so. I also intended to submit some amendments to that bill which I have incorporated in the bill now presented as an entire bill.

I believe that co-operation is the solution of the supposed conflict between capital and labor, and that what we want in this country is more proprietors and less wage-earners. In the progress of society we have reached a period when very little can be done by individual effort. Co-operation in almost every pursuit is required, and while capital co-operates and forms trusts, that is accumulated capital, productive capital is apparently, or is supposed to be, a servant of accumulated capital. That ought not to be.

The productive power of the country is its principal wealth. In a single year the productive power of this country could replace all the accumulated property, and could replace in a very few months all the accumulated property in the hands of rich men and rich corporations.

The only difficulty in the way of the laborers of this country uniting their efforts and combining their labor capital in industrial pursuits is the want of some simple, easy mode of organization. The laborers of this country are now sufficiently intelligent to conduct the most complicated business, and it seems to me that if a simple method is provided for them to unite their efforts, so that they can engage in all industrial pursuits, both productive and distributive, they will unite their capital and compel the accumulated capital of the country to become tributary to their enterprises or remain idle.

The Commissioner of Labor has written some very good works on this subject and collected much very valuable information. I should like very much to have his views upon the bill which I have introduced, and I will ask the Committee on Education and Labor to refer it to him for a report at the next session. It seems to me it is one of the most important subjects that can be considered, but I would hesitate to legislate without having the benefit of the mature views of our very able Commissioner of Labor.

Mr. BLAIR. If the bill should be referred to the Committee on Education and Labor, as chairman of the committee I shall take great pleasure in referring it to the Commissioner of Labor for his views and an early report.

The PRESIDENT *pro tempore*. The bill will be referred to the Committee on Education and Labor.

Mr. SPOONER introduced a bill (S. 3617) granting a pension to J. W. Boyd; which was read twice by its title, and referred to the Committee on Pensions.

He also introduced a bill (S. 3618) granting a pension to Meryah Watts; which was read twice by its title, and referred to the Committee on Pensions.

Mr. JONES, of Arkansas, introduced a bill (S. 3619) for the relief of Alice E. Robertson; which was read twice by its title, and referred to the Committee on Claims.

AMERICAN GROCER ASSOCIATION.

The PRESIDENT *pro tempore*. The Chair lays before the Senate a message from the House of Representatives, which will be read.

The Secretary read as follows:

IN THE HOUSE OF REPRESENTATIVES, October 5, 1888.

Ordered, That the Clerk be directed to inform the Senate that the bill (S. 577) for the relief of the American Grocer Association, of the city of New York, has been mislaid and can not be found, and request the Senate to furnish a duplicate of said bill.

The PRESIDENT *pro tempore*. The request of the House of Representatives will be complied with, if there be no objection. The Chair hears none, and it is so ordered.

WASHINGTON AQUEDUCT TUNNEL.

Mr. HALE. I ask the Chair to lay before the Senate the message from the House of Representatives in relation to the Washington aqueduct tunnel.

The PRESIDENT *pro tempore*. The Chair lays before the Senate a concurrent resolution from the House of Representatives, which will be read.

The Secretary read as follows:

IN THE HOUSE OF REPRESENTATIVES, October 5, 1888.

Resolved by the House of Representatives (the Senate concurring), That all work heretofore performed upon the Washington aqueduct tunnel, together with the provisions of any contract made for the same or any portion thereof, and all the facts and circumstances connected with the bidding for, the letting and making of said contracts, and all expenditure of moneys heretofore appropriated for said work, together with the extent of any force employed in said work by the Government, the nature of the same and the compensation paid therefor, shall forthwith be fully investigated by a joint select committee of six members, of whom three shall be members of the Senate, to be appointed by the President of the Senate, and three shall be members of the House of Representatives, to be appointed by the Speaker. Said committee shall have authority to employ a clerk and stenographer, and such experts as it may deem necessary for the investigation. It may sit during the sessions of Congress or in recess, and shall have full power, either in full committee or subcommittee, to administer oaths and send for persons and papers, and to conduct the investigations either in Washington or in such places as may be deemed necessary, and shall make full report of its proceedings and the conclusions arrived at, with such recommendations as it may deem proper, to Congress on or before January 1, 1889.

Mr. HALE. This is substantially the provision that the Senate embodied in the deficiency appropriation bill, and which afterwards was sent to conference. The conferees agreed upon the proposition, there being no objection whatever on the part of any member of the conference, but on reflection, and as suggested by the Senator from Vermont [Mr. EDMUNDS], it was thought doubtful whether a joint committee of the two Houses could legally be raised by the provisions of a statute, it being of course the constitutional privilege of the two Houses to conduct their own proceedings and make their own committees themselves, without regard to any outside statute or the approval of the President.

Therefore, to save that point, which it seemed to the conferees was well made, and in order that there might be no obstruction to this proposed investigation, the committee unanimously agreed that this concurrent resolution should be reported instead of the provision in the appropriation bill.

The resolution was drawn in conference, and was submitted first in the House of Representatives because that body was in session that day. It passed that body and has just come here.

In order that this investigation may be made most complete and searching, I desire that the Senate shall concur with the House in passing this resolution with only one amendment, which may be needed in order to perfect it. I send to the desk the amendment, which I ask the Senate to agree to.

The PRESIDENT *pro tempore*. If there be no objection to the present consideration of the resolution, it is before the Senate, and the amendment proposed by the Senator from Maine will be stated.

The SECRETARY. In line 8, after the word "contracts," it is proposed to insert the words:

And subcontracts.

Mr. HALE. That amendment is moved so that all the relations between one contractor and another or between the subcontractors and the original contractors may be investigated by this committee.

The amendment was agreed to.

The resolution as amended was concurred in.

LOUIS RIEL.

Mr. BLAIR submitted the following resolutions; which were read:

Resolved, That the President be requested to communicate to the Senate any knowledge or information in his possession or in the possession of the Department of State relating to the case of one Louis Riel, otherwise Louis David Riel, who was hanged for the alleged crime of treason by the authorities of the Dominion of Canada on or about the 16th day of November, 1885, notwithstanding that he was recommended to mercy by the jury who convicted him, doubts being alleged of his sanity, with other mitigating circumstances; and the same Louis Riel in whose favor judgment of naturalization is alleged to appear of record in the United States district court of the third judicial district of the Territory of Montana, of the March term 1888; and also to communicate to the Senate all information of any application made by one Edmund Mallett, now or lately president of the French Canadian League of the United States, or by any other persons, whether verbally or otherwise, to the President or to the Secretary of State in behalf of said Riel prior to his execution, requesting inquiry into the circumstances of his case, his alleged citizenship of the United States, and whether the proceedings in his case had been according to due process of law, and whether there had been a full, fair, and sufficient trial thereof, including the presentation of the fact of his citizenship, and especially of the proof of his insanity with which he had previously been afflicted, and for which he had been long confined, undergoing treatment therefor in an asylum for insane persons, and from which there was alleged to be strong proof of his being afflicted when the events occurred for which he was charged with treason as aforesaid; also what action, if any, was taken by this Government in the premises to secure a new trial or mitigation of the punishment of the said Riel, together with copies of all papers, letters, documents, and correspondence bearing upon the subject-matter; also to inform the Senate whether the said Mallett was at the time of his said alleged application in the employ of the Treasury Department of this Government, and if so, whether since the rejection of said application or the neglect and refusal of this Government to inquire into the case of said Riel (if said application was rejected and said inquiry was neglected and refused to be made), said Mallett has been promoted or appointed to other and more responsible and lucrative services under this Government; and, if so, to what service, together with any other facts relating to the subject-matter of the trial and execution of said alleged American citizen Riel by the authorities of the Dominion of Canada; and

Whereas the said Edmund Mallett, under his hand in a letter dated at Washington, D. C., August 24, 1888, and widely published in the press and supposed to have been communicated to the President and to the Secretary of State, alleged in reference to his interviews with the President and the Secretary of State that the Government refused to inquire into said cases except upon the condition following (among others), to-wit, the condition contained in these words: "First, the American Government will not take the initiative in examining into Riel's citizenship or the rights thereunder;" with other matters, showing, if true, gross neglect and indifference to the rights of an American citizen when in extreme need of the protection of his Government, being without means, deprived of liberty, and about to be executed by a foreign nation: Therefore,

Resolved further, That the President be requested to inform the Senate whether the aforesaid allegation of the refusal of this Government to institute inquiry into the case of said Riel upon the statements and petitions of the said Edmund Mallett and others is true, and if the same be not true, whether the said Mallett has ever withdrawn or retracted the same, and if he still adheres to the same, for what reason the said Mallett, since making such public charges against this Government, has been appointed to a responsible and lucrative position in the public service requiring a high order of ability and of personal integrity for the proper discharge of the duties thereof; and if the above charge of the said Mallett be or be not true, whether the President or the Secretary of State had knowledge thereof and of the contents of a certain book entitled "The Blood of Abel," written by one Wilbur F. Bryant, and published in the year 1887, prior to the said appointment of said Mallett; which said book relates to the case of the said Riel, and contains the aforesaid and other letters and statements of the said Mallett, with much other like evidence and allegations of fact, charging this Government with gross and inexcusable negligence in the care and defense of the rights of an American citizen when in foreign parts and about to suffer an infamous death without cause.

Mr. BLAIR. I ask that the resolutions be now considered.

Mr. MORGAN. Let the resolutions go over and be printed.

The PRESIDENT *pro tempore*. The resolutions will lie over and be printed, under the rule.

MESSAGE FROM THE HOUSE.

A message from the House of Representatives, by Mr. T. O. TOWLES, its Chief Clerk, announced that the House had passed the following bills; in which it requested the concurrence of the Senate:

A bill (H. R. 246) for the relief of J. W. Patterson;

A bill (H. R. 2025) to place William J. Sowell on the rolls of the Arkansas Volunteers;

A bill (H. R. 2236) granting a pension to Eli J. Yamgheim;

A bill (H. R. 2702) granting a pension to Mary Ann Shook;

A bill (H. R. 2707) granting a pension to Baker Saine;

A bill (H. R. 3608) to grant an increase of pension to William E. Prince;

A bill (H. R. 7887) granting an increase of pension to Jonathan C. Harrison;

A bill (H. R. 8521) for the relief of William A. Mathes;

A bill (H. R. 9718) for the relief of J. W. Parish & Co.;

A bill (H. R. 10199) for the relief of William E. Springstein; and

A bill (H. R. 10606) to constitute Lincoln, Nebr., a port of delivery, and to extend the provisions of the act of June 10, 1880, entitled "An act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," to the said port of Lincoln.

The message also announced that the House had concurred in the amendments of the Senate to the bill (H. R. 4601) to amend the naval record of Nickolas Lenschen, Peter Lenschen, and Loth Possum.

The message further announced that the House had concurred in the report of the committee of conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H. R. 8962) for the relief of Anthony L. Woodson.

The message further announced that the House had passed the following bills and joint resolution:

A bill (S. 45) for the relief of Col. James C. Duane;

A bill (S. 70) to provide for warehousing fruit brandy;

A bill (S. 1137) for the relief of Adam L. Epley;

A bill (S. 3433) authorizing the Secretary of the Interior to accept the surrender of and cancel land patents to Indians in certain cases;

A bill (S. 3597) to provide for the disposal of the Fort Wallace military reservation in Kansas;

Joint resolution (S. R. 59) authorizing Brig. Gen. Absalom Baird, United States Army, to accept from the President of the French Republic a diploma conferring the decoration of Commander of the National Order of the Legion of Honor; and

Joint resolution (S. R. 112) authorizing the Secretary of War to receive for instruction at the Military Academy at West Point Henry Lecomte, of Switzerland.

ANTHONY L. WOODSON.

Mr. JONES, of Arkansas, submitted the following report:

The committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to the bill (H. R. 8962) for the relief of Anthony L. Woodson, of Woodsonville, Ky., having met, after full and free conference have agreed to recommend and do recommend to their respective Houses as follows:

That the Senate recede from its amendment to said bill and agree to the same with the following amendments:

In line—strike out the amount \$3,664.90 and insert \$4,130.40.

Strike out all after the word "use," in line 9, in the following words: "And the further sum of \$2,300, being the value of engineer stores taken in the same way for the construction of forts, stockades, etc., at or near Mumfordville, Ky."

To which the Senate agrees.

JOHN C. SPOONER,
JAMES K. JONES,
JOHN H. MITCHELL,
Managers on the part of the Senate.
W. J. STONE,
J. M. BROWER,
T. R. STOCKDALE,
Managers on the part of the House.

The report was concurred in.

THE NATIONAL MUSEUM.

Mr. WILSON, of Iowa. I offer the following resolution, and ask for its present consideration:

Resolved, That the Regents and Secretary of the Smithsonian Institution, and Director of the United States National Museum be, and hereby are, directed to formulate and transmit to the Senate, at their earliest convenience, a schedule of classified service of the officers and employees of the National Museum, arranged according to duty and salary, as the same is required for the proper working of the Museum.

Mr. HOAR. From what committee does that come?

Mr. WILSON, of Iowa. From none. It is a resolution that I introduced in order to get the information.

Mr. HOAR. I should like to inquire for information—I have no doubt it is all right—have we authority to impose directions on the Regents of the Smithsonian Institution and the Director of the National Museum?

Mr. WILSON, of Iowa. The resolution relates mainly to the National Museum, which, I suppose, we have a right to call upon for information. It might be different as to the Smithsonian Institution,

but as the resolution relates to the Museum, I presume we have that authority. There is no reason why we should not have it.

Mr. HOAR. We have authority to give such directions to the heads of Departments, which rests on unbroken usage from the beginning of the Government, but I am not aware that one House of Congress has a right to order an executive officer of the Government to do anything for its convenience, especially that we have such control over the Regents of the Smithsonian Institution. It may be there is such authority reserved by statute. I shall not interpose an objection to the resolution, because I know personally the officers referred to would be anxious to communicate the information, and it is the desire of the Senator from Iowa.

The PRESIDENT *pro tempore*. If there be no objection to the present consideration of the resolution, the question is on agreeing to the same.

The resolution was agreed to.

VIOLATIONS OF CIVIL-SERVICE LAW.

The PRESIDENT *pro tempore*. If there be no further resolutions, the Chair lays before the Senate the concurrent resolution offered by the Senator from New Hampshire [Mr. CHANDLER] on a previous day requesting the Attorney-General to inform the Senate whether he has any information concerning violations of the civil-service law. The Senator who offered the resolution not being in his seat, if there be no objection the resolution will lie over, retaining its place on the Calendar of current business for to-morrow morning.

THE REVENUE LAWS.

Mr. ALLISON. I move that the Senate proceed to the consideration of the bill (H. R. 9051) to reduce taxation and simplify the laws in relation to the collection of the revenue.

The motion was agreed to.

The PRESIDENT *pro tempore*. The bill is before the Senate, as in Committee of the Whole, and will be read at length.

Mr. ALLISON. As this is a long bill and the Senate is familiar with its provisions, at least with those of the original House bill, I ask unanimous consent that the reading of the bill at length may be dispensed with, and that as the substitute is read it may be open to amendment; that is to say, that the formal reading of the bill may be dispensed with.

The PRESIDENT *pro tempore*. It will be so ordered, if there be no objection.

Mr. MORGAN. I ask the Senator from Iowa if there is any objection to having the measure printed in the RECORD?

Mr. HARRIS. It has been printed in the RECORD, I think.

Mr. ALLISON. No, it has not been printed in the RECORD.

Mr. MORGAN. Not the bill.

Mr. HARRIS. The reports were printed in the RECORD.

Mr. ALLISON. Is it proposed that both the bill and the substitute be printed in the RECORD?

Mr. HARRIS. I suppose there is no objection to so printing the bill and amendment, if the Senator suggests it.

Mr. MORGAN. Yes, I make that suggestion. My purpose, of course, is to get the amendment of the Senate Committee on Finance before the country. The bill itself has been before the country. It is a House bill, and has been printed, I believe, in various forms. I have no objection to the bill going in. My request, though, was as to the amendment.

Mr. ALLISON. I have no objection certainly to the amendment being printed in the RECORD.

The PRESIDENT *pro tempore*. If there be no objection, the amendment of the Committee on Finance will be printed in the RECORD.

Mr. HARRIS. If either is printed in the RECORD, let the bill and amendment both be printed.

Mr. BUTLER. I was about to suggest that, Mr. President.

The PRESIDENT *pro tempore*. If there be no objection, the bill and the amendment reported by the Committee on Finance will be printed in the RECORD. It is so ordered.

The bill is as follows:

A bill (H. R. 9051) to reduce taxation and simplify the laws in relation to the collection of the revenue.

Be it enacted, etc. That on and after the 1st day of October, 1888, the following articles mentioned in this section, when imported, shall be exempt from duty: Timber, hewn and sawed, and timber used for spars and in building wharves.

Timber, squared or sanded.

Wood unmanufactured, not specially enumerated or provided for.

Sawed boards, planks, deals, and all other articles of sawed lumber.

Hubs for wheels, posts, last-blocks, wagon-blocks, car-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough, hewn, or sawed only.

Staves of wood.

Pickets and palings.

Laths.

Shingles.

Clapboards, pine or spruce.

Logs.

Provided, That if any export duty is laid upon the above-mentioned articles, or either of them, by any country whence imported, all said articles imported from said country shall be subject to duty as now provided by law.

Salt, in bags, sacks, barrels, or other packages, or in bulk, when imported from any country which does not charge an import duty upon salt exported from the United States.

Flax straw.

Flax, not hackled or dressed.

Tow of flax, or hemp.	Rattans and reeds, manufactured but not made up into finished articles.
Hemp, manila, and other like substitutes for hemp.	Stones, manufactured or undressed, freestone, granite, sandstone, and all building or monumental stone.
Jute-batts.	All strings of gut or any other like material.
Jute.	Tallow.
Sunn, sisal-grass, and other vegetable fibers.	Waste, all not specially enumerated or provided for.
Burlaps, not exceeding 60 inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value.	Sec. 2. That on the 1st day of October, 1888, in lieu of the duties heretofore imposed on the articles hereinafter mentioned, there shall be levied, collected, and paid the following rates of duty on said articles severally:
Bags of jute for grain.	Glycerine, refined, 3 cents per pound.
Machinery designed for the conversion of jute or jute-batts into cotton bagging, to wit, cards, roving-frames, winding-frames, and softeners.	Acid, acetic, acetoins, or pyrolineous acid, exceeding the specific gravity of 1.047, 5 cents per pound.
Iron or steel sheets, or plates, or taggers iron, coated with tin or lead, or with a mixture of which these metals is a component part, by the dipping or any other process, and commercially known as tin-plates, terne-plates, and taggers tin.	Castor beans or seeds, 25 cents per bushel of 50 pounds.
Beeswax.	Castor oil, 40 cents per gallon.
Glycerine, crude, brown, or yellow, of the specific gravity of 1.25 or less at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling.	Flaxseed or linseed oil, 15 cents per gallon.
Phosphorus.	Licorice, paste or rolls, 5 cents per pound.
Soap-stocks, fit only for use as such.	Licorice juice, 35 per cent. ad valorem.
Soap, hard and soft, all which are not otherwise specially enumerated or provided for.	Baryta, sulphate of, or barytes, manufactured, one-eighth of 1 cent per pound.
Sheep-dip.	Chromate of potash, 2½ cents per pound.
Extract of hemlock, and other bark used for tanning.	Bichromate of potash, 2½ cents per pound.
Indigo, extracts of, and carmine.	Acetate of lead, brown, 2 cents per pound.
Iodine, resublimed.	Acetate of lead, white, 3 cents per pound.
Oil, croton.	White lead, when dry or in pulp, or when ground or mixed in oil, 2 cents per pound.
Hemp-seed and rape-seed oil.	Orange, mineral, and read lead, 1½ cents per pound.
Petroleum.	Litharge, 1½ cents per pound.
Alumina—alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake; and alum in crystals or ground.	Nitrate of lead, 2 cents per pound.
All imitations of natural mineral waters, and all artificial mineral waters.	Magnesia, medicinal, carbonate of, 3 cents per pound.
Baryta, sulphate of, or barytes, unmanufactured.	Magnesia, calcined, 7 cents per pound.
Boracic acid, borate of lime, and borax.	Magnesia, sulphate of, or Epsom salts, one-fourth of 1 cent per pound.
Copper, sulphate of, or blue vitriol.	Prussiate of potash, red, 7 cents per pound.
Iron, sulphate of, or copperas.	Prussiate of potash, yellow, 3 cents per pound.
Potash, crude, carbonate of, or fused, and caustic potash.	Nitrate of potash, refined, or refined saltpeter, 1 cent per pound.
Chlorate of potash and nitrate of potash, or saltpeter crude.	Salt soda, or soda crystals, one-eighth of 1 cent per pound.
Sulphate of potash.	Bicarbonate of or super-carbonate of soda, and salsaratus, calcined or pearl ash, three-fourths of 1 cent per pound.
Sulphate of soda, known as salt cake, crude or refined, or niter cake, crude or refined, and Glauber's salt.	Hydrate or caustic soda, one-half of 1 cent per pound.
Nitrate of soda.	Soda silicate or other alkaline silicate, one-fourth of 1 cent per pound.
Sulphur, refined, in rolls.	Sulphur, sublimed or flowers of, \$12 per ton.
Wood-tar.	Ultramarine, 3 cents per pound.
Coal-tar, crude.	Paris green, 12½ per cent. ad valorem.
Aniline oil and its homologues.	Colors and paints, including lakes, whether dry or mixed, or ground with water or oil, not specially enumerated or provided for, 20 per cent. ad valorem.
Coal-tar, products of, such as naphtha, benzine, benzole, dead oil, and pitch.	Zinc, oxide of, when dry, 1 cent per pound; when ground in oil, 1½ cents per pound.
All preparations of coal-tar not colors or dyes, and not acids of colors and dyes.	All medicinal preparations known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid, infusions, juices, liniments, lozenges, mixtures, mucilages, ointments, oleo-resins, pills, plasters, powders, resins, suppositories, sirups, vinegars, and waters, of any of which alcohol is not a component part, which are not specially enumerated or provided for, 20 per cent. ad valorem.
Log-wood and other dyewoods, extracts and decoctions of.	All ground or powdered spices not specially enumerated or provided for, 3 cents per pound.
Alizarine, natural or artificial.	Proprietary preparations, to wit: All cosmetics, pills, powders, troches or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or preparations or compositions recommended to the public as proprietary articles or prepared according to some private formula as remedies or specifics for any disease or diseases or afflictions affecting the human or animal body, including all toilet preparations whatever used as applications to the hair, mouth, teeth, or skin, not specially enumerated or provided for, 30 per cent. ad valorem.
Spirits of turpentine.	Morphia or morphine and all salts thereof, 50 cents per ounce.
Ocher and ochre earths, umber and umber earths.	Acid, tannic or tannin, 50 cents per pound.
Olive-oil, safflower oil, cottonseed oil, whale oil, seal oil and neats-foot oil.	China, porcelain, parian, and bisque, earthen, stone, or crockery ware composed of earthy or mineral substance, including plaques, ornaments, charms, vases, and statuettes, painted, printed, enameled, or gilded, or otherwise decorated in any manner, 50 per cent. ad valorem.
All barks, beans, berries, balsams, buds, bulbs, bulbous roots, and excrescences, such as nut-galls, fruits, flowers, dried fibers, grains, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots, and stems, vegetables, seeds, and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing which are not edible and not specially enumerated or provided for.	China, porcelain, parian, and bisque ware not decorated in any manner, 40 per cent. ad valorem.
All non-duty crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for.	White granite, common ware, plain white or cream-colored, lustered or printed under glaze in a single color; sponged, dipped, or edged ware, 35 per cent. ad valorem.
All earths or clays unwrought or unmanufactured.	Brown earthenware, common stoneware, gas-retorts, and roofing tiles, not specially enumerated or provided for, and not decorated in any manner, 20 per cent. ad valorem.
Glass plates or discs unwrought, for use in the manufacture of optical instruments, spectacles, and eye glasses.	All other earthen, stone, and crockery ware, white, colored, or bisque, composed of earthy or mineral substances, not specially enumerated or provided for in this act, and not decorated in any manner, 35 per cent. ad valorem.
Opium, crude and not adulterated, containing 9 per cent. and over of morphia, for medicinal purposes.	Paving tiles, not encaustic, 20 per cent. ad valorem.
Iron and steel cotton ties or hoops, for baling or other purposes, not thinner than No. 20 wire gauge.	Encaustic tiles, not glazed or enameled, 30 per cent. ad valorem.
Needles, sewing, darning, knitting, and all others not specially enumerated or provided for in this act.	All glazed or enameled tiles, 40 per cent. ad valorem.
Copper, imported in the form of ores, regulus of; and black or coarse copper and copper cement, old copper fit only for remanufacture.	Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, 20 per cent. ad valorem.
Antimony, as regulus or metal.	Green and colored glass bottles, vials, demijohns and carboys (covered or uncovered), pickle or preserve jars, and other plain, molded, or pressed green and colored bottle glass, not cut, engraved, or painted, and not specially enumerated or provided for, 1 cent per pound; if filled, and not otherwise provided for, and the contents are subject to an ad valorem duty, or to a rate of duty based on their value, the value of such bottles, vials, or other vessel shall be added to the value of the contents for the ascertainment of the dutiable value of the latter; but if filled and not otherwise provided for, and the contents are not subject to an ad valorem duty or to a rate of duty based on their value, they shall pay a duty of 1 cent per pound in addition to the duty, if any, on their contents.
Quicksilver.	Cylinder and crown glass, polished, above 24 by 30 inches square and not exceeding 24 by 60 inches square, 20 cents per square foot; all above that 30 cents per square foot.
Chromate of iron or chromic ore.	Unpolished cylinder, crown, and common window-glass, not exceeding 16 by 15 inches square, 1½ cents per pound; above that, and not exceeding 16 by 24 inches square, 1½ cents per pound; above that, and not exceeding 24 by 30 inches square, 2 cents per pound; all above that 2½ cents per pound: <i>Provided</i> , That unpolished cylinder, crown, and common window-glass, imported in boxes containing 50 square feet as nearly as sizes will permit, now known and commercially designated as 50 feet of glass, single thick and weighing not to exceed 55 pounds of glass per box, shall be entered and computed as 50 pounds of glass only; and that said kinds of glass imported in boxes containing, as nearly as sizes will permit, 50 feet of glass, now known and commercially designated as 50 feet of glass, double thick and not exceeding 90 pounds in weight, shall be entered and computed as 80 pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.
Mineral substances in a crude state and metals unwrought not specially enumerated or provided for.	Cast polished plate-glass, silvered, or looking-glass plates, above 24 by 30 inches square and not exceeding 24 by 60 inches square, 25 cents per square foot; all above that, 45 cents per square foot.
Brick, other than fire-brick.	Porcelain and Bohemian glass, chemical glassware, painted glassware, stained glass, and all other manufactures of glass, or of which glass shall be the com-
German looking-glass plates, made of blown glass and silvered.	
Vegetables in their natural state or in salt or brine, not specially enumerated or provided for.	
Chicory root, ground or unground, burnt or prepared.	
Acorns and dandelion root, raw or prepared, and all other articles used, or intended to be used, as coffee or substitutes therefor, not specially enumerated or provided for.	
Cocoa, prepared or manufactured.	
Dates.	
Currants, Zante or other.	
Figs.	
Meats, game and poultry.	
Milk, fresh.	
Egg yolks.	
Beans, pease, and split peas.	
Bibles, books, and pamphlets, printed in other languages than English, and books and pamphlets and all publications of foreign governments, and publications of foreign societies, historical or scientific, printed for gratuitous distribution.	
Bristles.	
Bulbs and bulbous roots, not medicinal.	
Feathers of all kinds, crude or not dressed, colored, or manufactured.	
Finishing powder.	
Grease.	
Grindstones, finished or unfinished.	
Curled hair, for beds or mattresses.	
Human hair, raw, uncleansed and not drawn.	
Hemp and rape seed, and other oil-seeds of like character.	
Garden seeds.	
Osier or willow, prepared for basket-makers' use.	
Broom-corn.	
Brush-wood.	
Rags, of whatever material composed.	

ponent material of chief value, not specially enumerated or provided for, 40 per cent. ad valorem.

Iron in pigs, iron kentledge, \$6 per ton.

Iron railway bars, weighing more than 25 pounds to the yard, \$11 per ton.

Steel railway bars and railway bars made in part of steel, weighing more than 25 pounds to the yard, \$11 per ton.

Bar-iron, rolled or hammered, comprising flats not less than 1 inch wide nor less than three-eighths of 1 inch thick, seven-tenths of 1 cent per pound; comprising round iron not less than three-fourths of 1 inch in diameter, and square iron not less than three-fourths of 1 inch square, and flats less than 1 inch wide or less than three-eighths of 1 inch thick, round iron less than three-fourths of 1 inch and not less than seven-sixteenths of 1 inch in diameter, and square iron less than three-fourths of 1 inch square, 1 cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly; and none of the above iron shall pay a less rate of duty than 25 per cent. ad valorem: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of not less than \$20 per ton.

Iron or steel tee-rails, weighing not over 25 pounds to the yard, \$14 per ton; iron or steel flat rails, punched, \$15 per ton.

Round iron, in coils or rods, less than seven-sixteenths of 1 inch in diameter, and bars or shapes of rolled iron, not specially enumerated or provided for, 1 cent per pound.

Iron or steel flat with longitudinal ribs, for the manufacture of fencing, four-tenths of a cent per pound.

Sheet-iron, common or black, thinner than 1 inch and not thinner than No. 20 wire gauge, 1 cent per pound; thinner than No. 20 wire gauge and not thinner than No. 25 wire gauge, one and one-tenth of 1 per cent. per pound; thinner than No. 25 wire gauge and not thinner than No. 29 wire gauge, one and one-fourth of 1 cent per pound; thinner than No. 29 wire gauge, and all iron commercially known as common or black taggers iron, whether put up in boxes or bundles or not, 30 per cent. ad valorem: *Provided*, That on all such iron and steel sheets or plates aforesaid excepting on what are known commercially as tin-plates, terne plates, and taggers tin, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, one-fourth of 1 cent per pound additional when not thinner than No. 20 wire gauge; thinner than No. 20 wire gauge and not thinner than No. 25 wire gauge, one-half cent per pound additional, and when thinner than 25 wire gauge, three-fourths of 1 cent per pound additional.

Hoop, or band, or scroll, or other iron, 8 inches or less in width, and not thinner than No. 10 wire gauge, 1 cent per pound; thinner than No. 10 wire gauge and not thinner than No. 20 wire gauge, 1.1 cents per pound; thinner than No. 20 wire gauge, 1.3 cents per pound: *Provided*, That all articles not specially enumerated or provided for, whether wholly or partly manufactured, made from sheet, plate, hoop, band, or scroll iron herein provided for, or of which such sheet, plate, hoop, band, or scroll iron shall be the material of chief value, shall pay one-fourth of 1 cent per pound more duty than that imposed on the iron from which they are made, or which shall be such material of chief value.

Cast-iron pipe of every description, six-tenths of 1 cent per pound.

Cut nails and spikes, of iron or steel, 1 cent per pound.

Cut tacks, brads, or sprigs, 35 per cent. ad valorem.

Iron or steel railway fish-plates or splice-bars, eight-tenths of 1 cent per pound.

Wrought-iron or steel spikes, nuts, and washers, and horse, mule, or ox shoes, 1½ cents per pound.

Anvils, anchors, or parts thereof, mill-irons and mill-crankns, of wrought-iron, and wrought-iron for ships, and forgings of iron and steel, for vessels, steam-engines and locomotives, or parts thereof, weighing each 25 pounds or more, 1½ cents per pound.

Iron or steel rivets, bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, 1½ cents per pound.

Iron or steel blacksmiths' hammers and sledges, track-tools, wedges, and crowbars, 1½ cents per pound.

Iron or steel axles, parts thereof, axle bars, axle blanks, or forgings for axles, without regard to the stage or state of manufacture, 1½ cents per pound.

Horseshoe nails, hob-nails, and wire nails, and all other wrought-iron or steel nails, not specially enumerated or provided for, 2½ cents per pound.

Boiler-tubes, or other tubes, or flues, or stays, of wrought-iron or steel, 1½ cents per pound.

Chain or chains, of all kinds, made of iron or steel, less than three-fourths of 1 inch in diameter, 1½ cents per pound; less than three-fourths of 1 inch and not less than three-eighths of 1 inch in diameter, 1½ cents per pound; less than three-eighths of 1 inch in diameter, 2 cents per pound.

Hand, back, and all other saws, not specially enumerated or provided for, 30 per centum ad valorem.

Files, file-blanks, rasps, and floats of all cuts and kinds, 35 per cent. ad valorem.

Iron or steel beams, girders, joists, angles, channels, car-truck channels, TT columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, six-tenths of 1 cent per pound.

Steel wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured, 2 cents per pound; iron or steel ingots, cogged ingots, blooms or blanks for the same without regard to the degree of manufacture, 1½ cents per pound.

Iron and steel wire and iron and steel wire, galvanized, and all manufactures of iron and steel wire and of iron and steel wire galvanized shall pay the duties now provided by law: *Provided*, That no such duty shall be in excess of 60 per cent. ad valorem.

Cippings from new copper, fit only for manufacture, 1 cent per pound.

Copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, 2 cents per pound; in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, 30 per cent. ad valorem.

Lead ore and lead dross, three-fourths of 1 cent per pound.

Lead, in pigs and bars, molten and old refuse lead run into blocks, and bars and old scrap lead fit only to be remanufactured, 1½ cents per pound. Lead in sheets, pipes, or shot, 2½ cents per pound.

Sheathing or yellow metal, 30 per cent. ad valorem.

Nickel, in ore or matte, 10 cents per pound on the nickel contained therein.

Zinc ores, 20 per cent. ad valorem.

Zinc spelter, or tutenueg, in blocks or pigs, and old worn-out zinc fit only to be remanufactured, 1½ cents per pound; zinc, spelter or tutenueg, in sheets, 2 cents per pound.

Hollowware, coated, glazed, or tinned, 2½ cents per pound.

Needles for knitting and sewing-machines, 20 per cent. ad valorem.

Pens, metallic, 35 per cent. ad valorem.

Type metal, 15 per cent. ad valorem.

New type for printing, 15 per cent. ad valorem.

Manufactures, articles, or wares, not specially enumerated or provided for, composed wholly or in part of copper, 35 per cent. ad valorem; manufactures, articles, or wares, not specially enumerated or provided for, composed of iron,

steel, lead, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, or of which any of the foregoing metals may be the component material of chief value, and whether partly or wholly manufactured, 40 per cent. ad valorem.

Cabinet and house furniture of wood, finished, 30 per cent. ad valorem.

Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satinwood, 30 per cent. ad valorem.

Manufactures of wood, or of which wood is the chief component part, not specially enumerated or provided for, 30 per cent. ad valorem.

All sugars not above No. 13 Dutch standard in color shall pay duty on their polariscope test as follows, namely:

All sugars not above No. 13 Dutch standard in color, all tank bottoms, sirups of cane-juice or of beet-juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, shall pay a duty of 1.15 cents per pound, and for every additional degree or fraction of a degree shown by the polariscope test they shall pay thirty-two thousandths of a cent per pound additional.

All sugars above No. 13 Dutch standard in color shall be classified by the Dutch standard of color and pay duty as follows:

All sugars above No. 13 and not above No. 16 Dutch standard, 2.20 cents per pound.

All sugar above No. 16 and not above No. 20 Dutch standard, 2.40 cents per pound.

All sugars above No. 20 Dutch standard, 2.80 cents per pound.

Molasses testing not above fifty-six degrees by the polariscope, shall pay a duty of 2½ cents per gallon; molasses testing above fifty-six degrees shall pay a duty of 6 cents per gallon: *Provided*, That if an export duty shall hereafter be laid upon sugar or molasses by any country from whence the same may be imported, such sugar or molasses so imported shall be subject to duty as provided by law at the date of the passage of this act.

Sugar candy, not colored, 5 cents per pound.

All other confectionery, 40 per cent. ad valorem.

Potato or corn starch, rice-starch, and other starch, 1 cent per pound.

Rice, cleaned, 2 cents per pound; uncleared, or rice free of the outer hull, and still having the inner cuticle on, 1½ cents per pound.

Rice-flour and rice-meal 15 per cent. ad valorem.

Paddy, or rice having the outer hull on, 1 cent per pound.

Raisins, 1½ cents per pound.

Peanuts or ground-beans, three-fourths of 1 cent per pound; shelled, 1 cent per pound.

Mustard, ground or preserved, in bottles or otherwise, 6 cents per pound.

Cotton thread, yarn, warps, or warp yarn, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding 40 cents per pound, 35 per cent. ad valorem; valued at over 40 cents per pound, 40 per cent. ad valorem.

On all cotton cloth, 40 per cent. ad valorem.

Spool-thread of cotton, 40 per cent. ad valorem.

Flax, hacked, known as dressed line, \$10 per ton.

Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not specially enumerated or provided for, 25 per cent. ad valorem: *Provided*, That cuffs, collars, shirts, and other manufactures of wearing apparel, made in whole or in part of linen, and not otherwise provided for, and hydraulic hose, 35 per cent. ad valorem.

Flax, hemp, and jute yarns, and all twines of hemp, jute, jute-butts, sunn, sisal grass, ramie, and China grass, 15 per cent. ad valorem.

Flax or linen thread, twine, and packed thread and all manufactures of flax, or of which flax shall be the component material of chief value, not specially enumerated or provided for, 25 per cent. ad valorem.

Oil-cloth foundations, or floor-cloth canvass, or burlaps, exceeding 60 inches in width, made of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value, 25 per cent. ad valorem.

Oil-cloths for floors, stamped, painted, or printed, and on all other oil-cloth (except silk oil-cloth), and on water-proof cloth, not otherwise provided for, 25 per cent. ad valorem.

Gunny-cloth, not bagging, 15 per cent. ad valorem.

Bags and bagging, and like manufactures, not specially enumerated or provided for, including bagging for cotton composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags, or other material, three-eighths cent per pound.

Tarred cables or cordage, 25 per cent. ad valorem.

Untarred manila cordage, 25 per cent. ad valorem.

All other untarred cordage, 25 per cent. ad valorem.

Seines and seine and gilling twine, 25 per cent. ad valorem.

Sail duck, or canvas for sails, 25 per cent. ad valorem.

Russia and other sheetings, of flax or hemp, brown or white, 25 per cent. ad valorem.

All other manufactures of hemp or manila, or of which hemp or manila shall be a component material of chief value, not specially enumerated or provided for, 25 per cent. ad valorem.

Grass-cloth, and other manufactures of jute, ramie, China, and sisal grass, not specially enumerated or provided for, 25 per cent. ad valorem: *Provided*, That as to jute, jute-butts, sunn, and sisal grass, and manufactures thereof, except burlaps, not exceeding 60 inches in width, this act shall take effect January 1, 1889; and as to flax, hemp, manila, and other like substitutes for hemp, and the manufactures thereof, upon July 1, 1889.

SEC. 3. On and after October 1, 1888, there shall be admitted, when imported, free of duty:

All wools, hair of the alpaca, goat, and other like animals.

Wools on the skin.

Woolen rags, shoddy, mungo, waste, and fleeces.

And on and after January 1, 1889, in lieu of the duties heretofore imposed on the articles hereinabove mentioned in this section, there shall be levied, collected, and paid the following rates of duty on said articles severally:

Woolen and worsted cloths, shawls, and all manufactures of wool of every description, made wholly or in part of wool or worsted, not specially enumerated or provided for, 40 per cent. ad valorem.

Flannels, blankets, hats of wool, knit goods, and all goods made on knitting-frames, balmorals, woolen and worsted yarns, and all manufactures of every description, composed wholly or in part of wool or worsted, the hair of the alpaca, goat, or other animals, not specially enumerated or provided for, 40 per cent. ad valorem: *Provided*, That from and after the passage of this act, and until the 1st day of October, 1888, the Secretary of the Treasury be, and he is hereby, authorized and directed to classify as woolen cloth all imports of worsted cloth, whether known under the name of worsted cloth or under the names of "worsteds" or "diagonals," or otherwise.

Bunting, 40 per cent. ad valorem.

Women's and children's dress goods, coat linings, Italian cloths, and goods of like description, composed in part of wool, worsted, the hair of the alpaca, goat, or other animals, 40 per cent. ad valorem.

Clothing, ready-made, and wearing apparel of every description, not specially enumerated or provided for, and balmoral skirts and skirting and goods of similar description or used for like purposes, composed wholly or in part of

wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, 45 per cent. ad valorem.

Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer (except knit goods), 45 per cent. ad valorem.

Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimpes, cords, cords and tassels, dress trimmings, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments wrought by hand or braided by machinery, made of wool, worsted, the hair of the alpaca, goat, or other animals, or of which wool, worsted, the hair of the alpaca, goat, or other animals is a component material, 50 per cent. ad valorem.

Hemp and jute carpeting 6 cents per square yard.

Floor matting and floor mats exclusively of vegetable substances 20 per cent. ad valorem.

"All other carpets and carpetings, druggets, bockins, mats, rugs, screens, covers, hassocks, bedsidess of wool, flax, cotton or parts of either or other material, 40 per cent. ad valorem."

Endless belts or felts for paper or printing machines, 30 per cent. ad valorem.

SEC. 4. That on and after the 1st day of October, 1888, in lieu of the duties heretofore imposed on the articles hereinafter mentioned, there shall be levied, collected, and paid the following rates of duty on said articles severally:

Paper, sized or glued, suitable only for printing paper, 15 per cent. ad valorem.

Printing paper, unsized, used for books and newspapers exclusively, 12 per cent. ad valorem.

Paper boxes, and all other fancy boxes, not otherwise provided for, 25 per cent. ad valorem.

Paper envelopes, 20 per cent. ad valorem.

Paper hangings, and paper for screens or fire-boards, surface-coated paper, and all manufactures of which surface-coated paper is a component material not otherwise provided for, and card-board, paper antiquarian, demy, drawing, elephant, foolscap, imperial, letter, note, and all other paper not specially enumerated or provided for, 25 per cent. ad valorem.

Beads and bead ornaments of all kinds, except amber, 40 per cent. ad valorem.

Blacking of all kinds, 20 per cent. ad valorem.

Bonnets, hats, and hoods for men, women, and children, composed of hair, whalebone, or any vegetable material, and not specially enumerated or provided for, 30 per cent. ad valorem.

Brooms of all kinds, 20 per cent. ad valorem.

Brushes of all kinds, 20 per cent. ad valorem.

Cane and sticks, for walking, finished, 20 per cent. ad valorem.

Card clothing, 20 cents per square foot; when manufactured from tempered steel wire, 40 cents per square foot.

Carriages, and parts of, not specially enumerated or provided for, 30 per cent. ad valorem.

Do is and toys, 30 per cent. ad valorem.

Fans of all kinds, except palm-leaf fans, of whatever material composed, 30 per cent. ad valorem.

Feathers of all kinds, when dressed, colored, or manufactured, including dressed and finished birds and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not specially enumerated or provided for, 35 per cent. ad valorem.

Friction and lucifer matches of all descriptions, 25 per cent. ad valorem.

Gloves of all descriptions, wholly or partially manufactured, 40 per cent. ad valorem: *Provided*, That gloves made of silk taffeta shall be taxed 50 per cent. ad valorem.

Gun wads of all descriptions, 25 per cent. ad valorem.

Gutta-percha, manufactured, and all articles of hard rubber not specially enumerated or provided for, 30 per cent. ad valorem.

Hair, human, if clean or drawn, but not manufactured, 20 per cent. ad valorem.

Bracelets, braids, chains, rings, curls, and ringlets composed of hair, or of which hair is the component material of chief value, and all manufactures of human hair, 25 per cent. ad valorem.

Hats, materials for: Braids, plaits, flats, willow sheets and squares, fit only for use in making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, hair, whalebone, or any vegetable material, not specially enumerated or provided for, 20 per cent. ad valorem.

Hat bodies of cotton, 30 per cent. ad valorem.

Hatters' plush, composed of silk or of silk and cotton, 15 per cent. ad valorem.

Inks of all kinds, and ink powders, 20 per cent. ad valorem.

Japanned ware of all kinds not specially enumerated or provided for, 30 per cent. ad valorem.

Kaolin crude, \$1 per ton.

China clay or wrought kaolin, \$2 per ton.

Marble of all kinds, in blocks rough or squared, 40 cents per cubic foot.

Marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, 85 cents per cubic foot.

All manufactures of marble not specially enumerated or provided for, 30 per cent. ad valorem.

Papier-mâché, manufactures, articles, and wares of, 25 per cent. ad valorem.

Percussion caps, 30 per cent. ad valorem.

Philosophical apparatus and instruments, 25 per cent. ad valorem.

Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, 30 per cent. ad valorem; umbrellas, parasols, and shades, when covered with silk or alpaca, 50 per cent. ad valorem; all other umbrellas, 30 per cent. ad valorem.

Watches, watch-cases, watch-movements, parts of watches, watch-glasses, and watch-keys, whether separately packed or otherwise, and watch materials not specially enumerated or provided for in this act, 25 per cent. ad valorem.

Webbing, composed of cotton, flax, or a mixture of these materials, not specially enumerated or provided for in this act, 30 per cent. ad valorem.

SEC. 5. That the following amendments to and provisions for existing laws shall take effect on and after the passage and approval of this act:

Section 6 of the act of March 3, 1883, entitled "An act to reduce internal revenue taxation, and for other purposes," providing a substitute for title 33 of the Revised Statutes of the United States, is hereby amended as to certain of the sections and parts of sections or schedules in such substituted title so that they shall be as follows, respectively:

"SEC. 2499. Each and every imported article not enumerated or provided for in any schedule in this title, which is similar, either in material, quality, textures or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles, not otherwise provided for, manufactured from two or more materials,

the duty shall be assessed at the rate at which the dutiable component material of chief value may be chargeable; and the words "component material of chief value," whenever used in this title, shall be held to mean that dutiable component material which shall exceed in value any other single component material found in the article; and the value of each component material shall be determined by the ascertained value of such material in its last form and condition before it became a component material of such article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates: *Provided*, That any non-enumerated article similar in material, and quality, and texture, and the use to which it may be applied to any article on the free-list, and in the manufacture of which no dutiable materials are used, shall be free of duty."

SEC. 2502. Schedule A—Chemical products.—By striking out from this schedule the words "distilled spirits containing 50 per cent. of anhydrous alcohol, \$1 per gallon;" also, by striking out the words "alcohol containing 94 per cent. anhydrous alcohol, \$2 per gallon."

THE FREE-LIST.

SEC. 2503. By striking out the clause in this section commencing with the words "articles the growth, produce, and manufacture of the United States," and inserting in lieu thereof the following:

"Articles the growth, produce, and manufacture of the United States, when returned after having been exported without having been advanced in value by any process of manufacture or by labor thereon; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury; and if any of such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation, and not refunded: *Provided*, That this clause shall not include any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed."

The clause relating to "wearing-apparel," etc. (tariff, paragraph 815), is hereby amended so that it shall read as follows:

"Wearing-apparel, implements, instruments, and tools of trade, occupation, or employment, professional books, and other personal effects (not merchandise) of persons arriving in the United States, not exceeding in value \$500, and not intended for the use of any other person or persons, not for sale; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment or for sale: *Provided, however*, That the limitation in value above specified shall not apply to wearing apparel and other personal effects which may have been taken from the United States to foreign countries by the persons returning therefrom; and such last-named articles shall, upon production of evidence satisfactory to the collector or officer acting as such that they have been previously exported from the United States by such persons, and have not been advanced in value or improved in condition by any process of manufacture or labor thereon since so exported, be exempt from the payment of duty: *And provided further*, That all articles of foreign production or manufacture which may have been once imported into the United States and subjected to the payment of duty shall, upon reimportation, if not improved in condition, except by repairs, by any means, since their exportation from the United States, be entitled to exemption from duty upon their identity being established, under such rules and regulations as may be prescribed by the Secretary of the Treasury."

"Theatrical scenery and actors' and actresses' wardrobes brought by theatrical managers and professional actors and actresses arriving from abroad for their temporary use in the United States; works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States; and wearing apparel and other personal effects of tourists from abroad visiting the United States shall be admitted to free entry under such regulations as the Secretary of the Treasury may prescribe; and bonds shall be given, whenever required by the Secretary of the Treasury, for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided, however*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where application therefor shall be made."

"Wearing-apparel, old and worn, not exceeding \$100 in value, upon production of evidence satisfactory to the collector and naval officer (if any) that the same has been donated and imported in good faith for the relief or aid of indigent or needy persons residing in the United States, and not for sale."

SEC. 6. That section 7 of the act approved March 3, 1883, entitled "An act to reduce internal-revenue taxation, and for other purposes," is hereby amended so that it shall read as follows:

"Whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United States or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition packed, ready for shipment to the United States: *Provided*, That if there be used for covering or holding imported merchandise, whether dutiable or free, any material or article, other than the ordinary, usual, and necessary coverings used for covering or holding such merchandise, duty shall be levied and collected thereon at the rate to which such material or article would be subject if imported separately: *Provided, further*, That so much of the foregoing as relates to boxes, sacks, or coverings shall not apply to boxes, sacks, or such other boxing or covering as may be the usual and necessary covering for machinery or parts thereof."

SEC. 7. That section 8 of the act of March 3, 1883, entitled "An act to reduce internal-revenue taxation, and for other purposes," amending section 281 of the Revised Statutes of the United States, is hereby further amended so that said section of the Revised Statutes shall be as follows:

"SEC. 281. Whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port, at the time of entry, by the owner, importer, consignee, or agent; which declaration so filed shall be duly signed by the owner, importer, consignee, or agent, before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them; and every officer so designated shall file with the collector of the port a copy of his official signature and seal: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently."

"Declaration of consignee, importer, or agent.

"I, ——, do solemnly and truly declare that the invoice and bill of lading now presented by me to the collector of —— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ——, whereof —— is master, from ——, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief [insert the name and residence of the owner or owners] is [or are] the owner [or owners] of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost [if purchased] or the actual market value or wholesale price [if otherwise obtained], at the time of exportation in the principal markets of the country where procured, of the said goods, wares, and merchandise, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same."

"Declaration of owner in cases where merchandise has been actually purchased.

"I, ——, do solemnly and truly declare that the entry now delivered by me to the collector of —— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the ——, whereof —— is master, from ——; that the invoice and entry which I now produce contain a just and faithful account of the actual cost of the said goods, wares, and merchandise, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition packed, ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district."

"Declaration of manufacturer or owner in cases where merchandise has not been actually purchased."

"I, ——, do solemnly and truly declare that the entry now delivered by me to the collector of —— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the ——, whereof —— is master, from ——; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price at the time of exportation, in the principal markets of the country where procured for my account [or for account of myself or partners]; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs and charges incident to placing said goods, wares, and merchandise in condition packed, ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; and the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district."

SEC. 8. That any person who shall knowingly make any false or untrue statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine of not exceeding \$5,000, or by imprisonment at hard labor not more than three years, or both, within the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture for any cause elsewhere provided by law.

SEC. 9. That sections 2970 and 2983 of the Revised Statutes of the United States are hereby amended so that the same shall be, respectively, as follows:

"SEC. 2970. Any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

"SEC. 2983. In no case shall there be any abatement of the duties or allowance made for any injury, damage, or deterioration sustained by any merchandise while deposited in any public or private bonded warehouse: *Provided*, That the duty assessed on merchandise withdrawn from any such warehouse shall be assessed on the quantity withdrawn therefrom at the time of such withdrawal; but no greater allowance for leakage or evaporation of wines, liquors, and distilled spirits shall be made than is or may be allowed by law on domestic spirits or wines in bond: *And provided further*, That nothing in this section as amended shall restrict or in any way affect the liability of the proprietors of bonded warehouses on their bonds: *And provided further*, That nothing herein shall restrain or limit the exercise of the authority conferred on the Secretary of the Treasury by section 2984 of the Revised Statutes."

SEC. 10. That sections 2903 and 3058 of the Revised Statutes be amended to read as follows:

"SEC. 2903. Any baggage or personal effects arriving in the United States in

transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe."

"SEC. 3058. All merchandise imported into the United States shall, for the purpose of this title, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and properly indorsed shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters, the latter may be recognized as the consignee."

SEC. 11. That authority is hereby given to the Secretary of the Treasury, in his discretion to dispense whenever expedient with the triplicate invoices and consular certificates now required by sections 2853, 2854, 2855 of the Revised Statutes of the United States; and triplicate invoices and consular certificates shall in no case be required when the value of the merchandise shipped by any one consignor, in any one vessel, at one and the same time does not exceed \$100; and the Secretary of the Treasury, with the concurrence of the Secretary of State, is hereby authorized to make such general regulations in regard to invoices and consular certificates as in his judgment the public interest may require.

SEC. 12. That all fees exacted and oaths administered by officers of the customs, under or by virtue of existing laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby, abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties for false statements in such declaration provided in the fourth section of this act shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services.

SEC. 13. That section 2900 of the Revised Statutes be, and hereby is, amended so as to read as follows:

"SEC. 2900. The owner, consignee, or agent of any imported merchandise which has been actually purchased may at the time, and not afterward, when he shall make and verify his written entry of his merchandise, make such addition in the entry to the cost or value given in the invoice, or *pro forma* invoice, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise, at the period of exportation to the United States, in the principal markets of the country from which the same has been imported; and the collector within whose district any merchandise, whether the same has been actually purchased or procured otherwise than by purchase, may be imported or entered, shall cause such actual market value or wholesale price thereof to be appraised; and if such appraised value shall exceed by 10 per cent. or more the entered value, then, in addition to the duties imposed by law on the same, there shall be levied and collected a duty of 20 per cent. *ad valorem* on such appraised value. The duty shall not, however, be assessed upon an amount less than the invoice or entered value, except as elsewhere especially provided in this act."

SEC. 14. That all invoices of imported merchandise shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district from which the merchandise is imported to the United States, and if there be no consul, vice-consul, or commercial agent for said district, then said invoices shall be produced to the consul, vice-consul, or commercial agent of the district nearest thereto, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, and the place where, the same was purchased, and the actual cost thereof and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have actually been allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from whence exported; and that no different invoice of the merchandise mentioned in the invoice so produced, has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is the currency which was actually paid for the merchandise by the purchaser.

SEC. 15. That section 2931 of the Revised Statutes be, and hereby is, amended so as to read as follows:

"SEC. 2931. The decision of the collector of customs or officer acting as such at the port of importation and entry, as to the rate and amount of duties to be paid on any merchandise, and the dutiable costs and charges thereon, shall be final and conclusive against all persons interested in such merchandise, unless the owner, importer, consignee, or agent of the merchandise shall, within ten days after and not on any day before the ascertainment and liquidation of the duties by the proper officers of the customs, as well in cases of merchandise entered in bond as for consumption, give notice in writing to the collector if dissatisfied with the aforesaid decision, setting forth therein, distinctly and specifically, and in respect to each entry, the reasons of his objection thereto. And shall also, within thirty days after the date of such ascertainment and liquidation, appeal therefrom to the Secretary of the Treasury, who, on receiving such appeal, shall forthwith call upon the collector for a report thereon; and the collector shall thereupon, if he adheres to his decision, set forth, specifically and in detail, to the Secretary, the reasons therefor; and the decision of the Secretary on such appeal shall be final and conclusive, and such merchandise, or costs and charges, shall be liable to duty accordingly, unless suit shall be brought, within ninety days after the decision of the Secretary of the Treasury on such appeal, for any duties which shall have been paid before the date of such decision on such merchandise, or costs and charges, or within ninety days after the payment of duties paid after the decision of the Secretary. No suit shall be begun or maintained for the recovery of any duties alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless the decision of the Secretary shall be delayed more than ninety days from the date of such appeal. And when a suit shall be brought by the United States to recover the additional duties found due on any ascertainment and liquidation thereof, and not paid, the defendant or defendants shall not be permitted to set up any plea or matter in defense excepting such as shall have been set forth in a protest and appeal made as herein prescribed."

SEC. 16. That the section of the Revised Statutes numbered 3012 shall be, and hereby is, amended by adding at the end of said section the following words:

"And there shall be attached to the said bill of particulars, when served as aforesaid, a copy of each and every such protest or notice of dissatisfaction, and of every appeal relied upon by the plaintiff or plaintiffs in said suit; and the said bill of particulars shall declare the date of liquidation; and a bill of particulars, having been served as aforesaid, shall not thereafter be amended by the plaintiff, or by the court on the plaintiff's motion, so as to increase the total sum claimed therein as having been exacted in excess."

SEC. 17. That no suit which by this act, or by any law of the United States, is

permitted to be begun against a collector of customs to recover money alleged to have been illegally exacted by him on imported merchandise, shall hereafter be begun or maintained in any court of any State of the United States, but each and every such suit shall be begun in the circuit court of the United States for the district in which such alleged illegal action shall have been made.

SEC. 18. That section 302^{1/2} of the Revised Statutes shall be, and hereby is, amended so as to read as follows:

"Whenever it shall be shown to the satisfaction of the Secretary of the Treasury (first) that, in any case of unascertained or estimated duties, more money has been paid to or deposited with a collector of customs than the law required to be paid or deposited; and also (second) whenever the Secretary of the Treasury shall have decided, on an appeal to him as herein provided, that more money has been paid to or deposited with a collector of customs than the law required; and also (third) whenever any judgment shall have been recovered and entered, in any court of the United States, against a collector of customs, for duties illegally exacted by him on imported merchandise, and a certificate of probable cause shall have been entered in said suit, in compliance with the provisions and requirements of section 989 of the Revised Statutes, from which judgment the Attorney-General shall certify, in conformity with the act of March 3, 1875 (chapter 136), that no appeal or writ of error will be taken by the United States, and from which judgment the Secretary of the Treasury shall also be satisfied that no such appeal or writ of error ought to be taken; and also (fourth) whenever any suit or suits have been begun against a collector of customs to recover money exacted by him and paid under protest, and an appeal, as required by law, and a bill of particulars has been served therein on the defendant or his attorney, as required by law, and when by the legal effect of any judgment of a court of the United States, satisfactory to the Attorney-General and the Secretary of the Treasury as aforesaid, the said exactation of such duties shall have been declared illegal, and protests, appeals, and bills of particulars have been made according to the law in force at the time of importation, and the proper officers of the customs shall, under the instructions of the Secretary of the Treasury, have reliquidated the entries covered, by said suit or suits, and bill or bills of particulars, according to the principles and rules of law prescribed by said judgment, and the district attorney appearing of record for the defendant shall certify that such suits have been discontinued, the Secretary of the Treasury shall, in each and all of the before-mentioned cases, always excepting judgments or 'judgment cases' in suits commonly known as 'charges and commission' suits, which last named shall only be paid in pursuance of a specific appropriation therefor, draw his warrant upon the Treasurer in favor of the person or persons entitled to the overpayment, or the sum expressed in said judgment, or the sum thus found due on reliquidation of the entries in discontinued suits, including costs payable by law, directing the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation."

SEC. 19. That section 297 of the Revised Statutes is hereby amended by the addition of the following words thereto:

"No allowances for damages to goods, wares, and merchandise imported into the United States shall hereafter be made in the estimation and liquidation of duties thereon; but the importer thereof may abandon to the Government all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from the payment of the duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to 10 per cent. or over of the total value of the invoice."

SEC. 20. That any person who shall give or offer to give or promise to give, excepting for such duties or fees as have been levied or required according to the forms of law, any money or thing of value, directly or indirectly, to any officer or servant of the customs or of the United States, in connection with or pertaining to the importation, or appraisement, or entry, or examination, or inspection of good, wares, or merchandise, including herein any baggage, or of the liquidation of the entry thereof, shall, on conviction thereof, be fined not less than \$100 nor more than \$5,000, or be imprisoned at hard labor not more than two years, or both, at the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence that such giving, or offering, or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not done with an unlawful intention.

SEC. 21. That any officer or servant of the customs or of the United States who shall, excepting for lawful duties or fees, demand, exact, or receive from any person, directly or indirectly, any money or thing of value in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or liquidation of the entry thereof, shall, on conviction thereof, be fined not less than \$100 nor more than \$5,000, or be imprisoned at hard labor not more than two years, or both, at the discretion of the court; and evidence of such demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be *prima facie* evidence that such demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

SEC. 22. That section 2864 of the Revised Statutes be, and hereby is, amended so as to read as follows:

"SEC. 2864. That any owner, importer, consignee, agent, or other person who shall, with intent to defraud the revenue, make or attempt to make any entry of imported merchandise by means of any fraudulent or false invoice, affidavit, letter, or paper, or by means of any false statement, written or verbal, or who shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, shall for each offense be fined in any sum not exceeding \$5,000 nor less than \$50, or be imprisoned for any time not exceeding two years, or both; and, in addition to such fine, such merchandise, or the value thereof, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise, or the value thereof, in the case or package containing the particular article or articles of merchandise to which such fraud or alleged fraud relates; and anything contained in any act which provides for the forfeiture or confiscation of an entire invoice in consequence of any item or items contained in the same being under-valued be, and the same is hereby, repealed."

SEC. 23. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses or on shipboard, within the limits of any port of entry, or remaining in the customs offices, on the day and year when this act, or any provision thereof, shall go into effect, except as otherwise provided in this act, shall be subject to no other duty, upon the entry thereof for consumption, than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act, or any provision thereof, shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.

SEC. 24. That sections 3011 and 3013 of the Revised Statutes be, and hereby are, repealed as to all importations made after the date of this act.

SEC. 25. That on and after the 1st day of October, 1888, all taxes on manufactured chewing-tobacco, smoking-tobacco, and snuff, all special taxes upon

manufacturers of and dealers in said article, and all taxes upon wholesale and retail dealers in leaf-tobacco be, and are hereby, repealed: *Provided*, That there shall be allowed a drawback or rebate of the full amount of tax on all original and unbroken factory packages of smoking and manufactured tobacco and snuff held by manufacturers, factors, jobbers, or dealers on said 1st day of October, if claim therefor shall be presented to the Commissioner of Internal Revenue prior to the 1st day of January, 1889, and not otherwise. No claim shall be allowed and no drawback shall be paid for an amount less than \$5, and all sums required to satisfy claims under this act shall be paid out of any money in the Treasury not otherwise appropriated. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations, and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

SEC. 26. That on and after the 1st day of October, 1888, manufacturers of cigars shall each pay a special tax of \$3 annually, and dealers in tobacco shall each pay a special tax of \$1 annually. Every person whose business it is to sell or offer for sale cigars, cheroots, or cigarettes shall, on and after the 1st day of October, 1888, be regarded as a dealer in tobacco, and the payment of any other special tax shall not relieve any person who sells cigars, cheroots, or cigarettes from the payment of this tax: *Provided*, That no manufacturer of cigars, cheroots, or cigarettes shall be required to pay a special tax as a dealer in tobacco, as above defined, for selling his own products at the place of manufacture: *Provided*, That the bond required to be given in conformity with the provisions of Title XXXV of the Revised Statutes of the United States, by every person engaging in the manufacture of cigars in the internal-revenue districts of the United States, shall be in such penal sum as the collector of internal revenue may require, not less than \$100, with an addition of \$10 for each person proposed to be employed by such person in making cigars.

SEC. 27. That the sum of \$20,000, or so much thereof as may be necessary, be, and the same is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the alteration of dies, plates, and stamps, for furnishing blanks and forms, and for such other expenses as shall be incident to the collection of special taxes at the reduced rates provided in this act.

SEC. 28. That section 3361 of the Revised Statutes of the United States, and all laws and parts of laws which impose restrictions upon the sale of leaf-tobacco, be, and are hereby, repealed.

SEC. 29. That whenever in any statute denouncing any violation of the internal-revenue laws as a felony, crime, or misdemeanor, there is prescribed in such statute a minimum punishment, less than which minimum no fine, penalty, imprisonment, or punishment is authorized to be imposed, every such minimum punishment is hereby abolished; and the court or judge in every such case shall have discretion to impose any fine, penalty, imprisonment, or punishment not exceeding the limit authorized by such statute, whether such fine, penalty, imprisonment, or punishment be less or greater than the said minimum so prescribed.

SEC. 30. That no warrant, in any case under the internal-revenue laws, shall be issued upon an affidavit making charges upon information and belief, unless such affidavit is made by a collector or deputy collector of internal revenue or by a revenue agent; and, with the exception aforesaid, no warrant shall be issued except upon a sworn complaint, setting forth the facts constituting the offense and alleging them to be within the personal knowledge of the affiant. And the United States shall not be liable to pay any fees to marshals, clerks, commissioners, or other officers for any warrant issued or arrest made in prosecutions under the internal-revenue laws, unless there be a conviction or the prosecution has been approved, either before or after such arrest, by the attorney of the United States for the district where the offense is alleged to have been committed, or unless the prosecution was commenced by information or indictment.

SEC. 31. That whenever a warrant shall be issued by a commissioner or other judicial officer having jurisdiction for the arrest of any person charged with a criminal offense, such warrant, accompanied by the affidavit on which the same was issued, shall be returnable before some judicial officer named in section 1014 of the Revised Statutes residing in the county of arrest, or if there be no such judicial officer in that county, before some such judicial officer residing in another county nearest to the place of arrest; and the judicial officer, before whom the warrant is made returnable as herein provided, shall have exclusive authority to make the preliminary examination of every person arrested as aforesaid, and to discharge him, admit him to bail, or commit him to prison, as the case may require: *Provided*, That this section shall not apply to the Indian Territory.

SEC. 32. That the circuit courts of the United States, and the district courts or judges thereof exercising circuit-court powers, and the district courts of the Territories, are authorized to appoint, in different parts of the several districts in which said courts are held, as many discreet persons to be commissioners of the circuit courts as may be deemed necessary; and said courts, or the judges thereof, shall have authority to remove at pleasure any commissioners heretofore or hereafter appointed in said districts.

SEC. 33. That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may compromise any civil or criminal case, and may reduce or remit any fine, penalty, forfeiture, or assessment under the internal-revenue laws.

SEC. 34. That section 3176 of the Revised Statutes be amended so as to read as follows:

"SEC. 3176. The collector or any deputy collector in any district shall enter into and upon the premises, if it be necessary, of any person therein who has taxable property and who refuses or neglects to render any return or list required, or who renders a false or fraudulent return or list, and make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the objects liable to tax owned or possessed or under the care or management of such person, and the Commissioner of Internal Revenue shall assess the tax thereon, including the amount, if any, due for special tax, and a penalty of 25 per cent., and he may add to such tax interest at the rate of 10 per cent. per annum thereon from and after the date when such tax became due and payable. The interest so added to the tax shall be collected at the same time and in the same manner as the tax. And the list or return so made and subscribed by such collector or deputy collector shall be deemed good and sufficient for all legal purposes."

SEC. 35. That nothing in this act shall in any way change or impair the force or effect of any treaty between the United States and any other government, or any laws passed in pursuance of or for the execution of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this act; but whenever any such treaty, so far as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this act shall be in force in all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof.

SEC. 36. That section 3255 of the Revised Statutes of the United States be amended by striking out all after said number and substituting therefor the following:

"And the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may exempt distillers of brandy made exclusively from apples, peaches, grapes, or other fruits from any provision of this title relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient to do so."

"The Secretary of the Treasury may exempt all distilleries which mash less than 25 bushels of grain per day from the operations of the provisions of this title relating to the manufacture of spirits, except as to the payment of the tax, which said tax shall then be levied and collected on the capacity of said distilleries; and said distilleries may, at the discretion of said Secretary, then be run and operated without storekeepers, or 'storekeepers and gaugers.' And the Commissioner of Internal Revenue, with the approval of said Secretary, may establish special warehouses in which he may authorize to be deposited the product of any number of said distilleries to be designated by him, and in which any distiller operating any such distillery may deposit his product, which, when so deposited, shall be subject to all the laws and regulations as to bonds, tax, removals, and otherwise as other warehouses. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is hereby authorized and directed to make such rules and regulations as may be necessary to carry out the provisions of this section: *Provided*, That such regulations shall be adopted as will require that all the spirits manufactured shall be subject to the payment of the tax according to law."

SEC. 37. That the provisions of an act entitled "An act relating to the production of fruit brandy, and to punish frauds connected with the same," approved March 8, 1877, be extended and made applicable to brandy distilled from apples or peaches, or from any other fruit the brandy distilled from which is not now required, or hereafter shall not be required, to be deposited in a distillery warehouse: *Provided*, That each of the warehouses established under said act, or which may hereafter be established, shall be in charge either of a storekeeper or a storekeeper and gauger, at the discretion of the Commissioner of Internal Revenue.

SEC. 38. That section 3332 of the Revised Statutes, and the supplement thereto, shall be amended so that said section shall read as follows:

"When a judgment of forfeiture, in any case of seizure, is recovered against any distillery used or fit for use in the production of distilled spirits, because no bond has been given, or against any distillery used or fit for use in the production of spirits, having a registered producing capacity of less than 150 gallons a day, every still, doubler, worm, worm-tub, mash-tub, and fermenting-tub therein shall be sold, as in case of other forfeited property, without being mutilated or destroyed. And in case of seizure of a still, doubler, worm, worm-tub, fermenting-tub, mash-tub, or other distilling apparatus of any kind whatsoever, for any offense involving forfeiture of the same, it shall be the duty of the seizing officer to remove the same from the place where seized to a place of safe storage; and said property so seized shall be sold as provided by law, but without being mutilated or destroyed."

SEC. 39. That whenever it shall be made to appear to the United States court or judge having jurisdiction that the health or life of any person imprisoned for any offense, in a county jail or elsewhere, is endangered by close confinement, the said court or judge is hereby authorized to make such order and provision for the comfort and well-being of the person so imprisoned as shall be deemed reasonable and proper.

SEC. 40. That all clauses of section 3244 of the Revised Statutes, and all laws amendatory thereof, and all other laws which impose any special taxes upon manufacturers of stills, retail dealers in liquors, and retail dealers in malt liquors, are hereby repealed.

SEC. 41. That this act is intended and shall be construed as an act supplementary and amendatory to existing laws, and the rates of duty and modification of clauses, provisions, and sections as herein specifically made are intended and shall be construed as a repeal of all clauses, provisions, and sections in conflict herewith, but as to all clauses, provisions, and sections in existing laws not herein specifically changed, modified, or amended the rates of duty now existing shall be and remain in full force and effect. This act shall be in force from and after October 1, 1889, except as herein otherwise provided.

The amendment reported by the Committee on Finance is to strike out all after the enacting clause of the bill and to insert in lieu of the matter stricken out:

TOBACCO.

That on and after the 1st day of February, 1889, manufacturers of cigars shall each pay a special tax of \$3 annually: *Provided*, That the bond required to be given in conformity with the provisions of Title XXXV of the Revised Statutes of the United States, by every person engaging in the manufacture of cigars in the internal-revenue districts of the United States, shall be in such penal sum as the collector of internal revenue may require, not less than \$100, with an addition of \$10 for each person proposed to be employed by such person in making cigars.

That on and after the 1st day of February, 1889, the internal-revenue taxes on cigars, cheroots, and on all cigarettes weighing more than 3 pounds per thousand, which shall be manufactured and sold or removed for consumption or sale after that date shall be \$1.50 per thousand, and on cigarettes weighing less than 3 pounds to the thousand, 50 cents per thousand, and shall be paid by the manufacturer thereof.

That all laws now in force whereby farmers and producers of tobacco are restricted in the sale and disposition of the same, and all laws and parts of laws so far as the same relate to the internal-revenue taxes on the articles hereinafter specified, whether imported or manufactured in the United States, be, and the same are hereby, repealed, to take effect on the 1st day of February, 1889, namely: The taxes on manufactured tobacco and snuff, and the special taxes required by law to be paid by manufacturers of and dealers in leaf-tobacco, retail dealers in leaf-tobacco, dealers in manufactured tobacco, snuff, and cigars, peddlers of tobacco, snuff, and cigars, and manufacturers of snuff: *Provided*, That on all original and unbroken factory packages of smoking and manufactured tobacco, snuff, cigars, cheroots, and cigarettes, held by manufacturers, or dealers, at the time such repeat or reduction shall go into effect, upon which the tax has been paid, there shall be a rebate in favor of said manufacturer or dealer, to the full amount and extent of the tax so paid thereon or to the full amount of the tax so reduced, as the case may be; but the same shall not apply in any case where the claim has not been presented within ninety days following the date when such repeat shall take effect; and no claim shall be allowed for a less amount than \$10; and any special-tax stamp covering taxes repealed by this act may be redeemed for the portion of the special-tax year unexpired at the time of the repeal, when the amount claimed for such stamp shall not be less than \$10; and all sums required to satisfy claims under this act shall be paid out of any money in the Treasury not otherwise appropriated; and it shall be the duty of the Secretary of the Treasury to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

The sum of \$20,000, or so much thereof as may be necessary, be, and the same is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the alteration of dies, plates, and stamps, for furnishing blanks and forms, and for such other expenses as shall be incident to the collection of special taxes at the reduced rates provided in this act.

SEC. 2. That all internal-revenue laws limiting, restricting, or regulating the manufacture, sale, or exportation of all tobacco and snuff, except as herein provided, are hereby repealed, to take effect on the 1st day of February, 1889; and that there shall be no drawback allowed upon any such articles which shall be entered for exportation after that date: *Provided*, That all laws now in force shall remain and have full force and effect in respect to all offenses committed, liabilities incurred, or rights accruing or accrued prior to the date when the repeal of the taxes specified in this act shall take effect.

ALCOHOL IN THE INDUSTRIAL ARTS.

SEC. 3. That the Commissioner of Internal Revenue be, and hereby is, authorized, with the approval of the Secretary of the Treasury, upon the filing of such bond as he may prescribe, to establish warehouses to be designated as bonded alcohol warehouses, to be used exclusively for the storing of distilled spirits, of an alcoholic strength of not less than 180 per cent. of proof spirit as defined by section 3249 of the Revised Statutes of the United States, and in the distillers' original casks or packages, each of which warehouses shall be in the charge of a storekeeper, or storekeeper and gauger, to be appointed, assigned, transferred, and paid in the same manner that storekeepers and storekeepers and gaugers for distillery warehouses are now appointed, assigned, transferred, and paid. Every such warehouse shall be under the control of the collector of internal revenue of the district in which such warehouse is located, shall be in the joint custody of the storekeeper, or storekeeper and gauger, and the proprietor thereof, and kept securely locked, and shall at no time be unlocked or opened, or remain open, except in the presence of such storekeeper, or storekeeper and gauger, or other person who may be designated to act for him, as provided in the case of distillery warehouses. And such warehouses shall be under such further regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

SEC. 4. That distilled spirits of an alcoholic strength of not less than 180 per cent. of proof spirit as defined by section 3249 of the Revised Statutes of the United States may, after having been properly gauged, marked, stamped, and branded in distillery warehouses, under regulations to be prescribed by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury, and also stamped as hereinafter provided, be removed in bond from distillery bonded warehouses to a bonded alcohol warehouse, under such regulations and after making such entries, and executing and filing with the collector of the district in which such spirits were manufactured such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.

SEC. 5. That such distilled spirits, after being deposited in such bonded alcohol warehouse, may, under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, be removed to secure store-rooms, and used in manufacturing establishments, as hereinafter provided, without payment of the internal-revenue tax, in the industrial arts, and in the manufacture of articles, preparations, compounds, acetic and other acids, and medicinal drugs, or chemicals made according to the direction of the United States or other national pharmacopeia or according to formulas, as published in any of the dispensaries in common use among physicians or apothecaries in the United States. But nothing herein contained shall be held or construed as authorizing the use of any distilled spirits upon which the internal-revenue tax has not been paid, in the manufacture of tinctures, proprietary articles, wines, liquors, cordials, bitters, or other alcoholic compounds which are used or sold as beverages, or which, in the opinion of the Commissioner of Internal Revenue, may be so used or sold. All articles excluded from the provisions of this act, manufactured or stored on any premises to which distilled spirits have been removed free of tax under the provisions of this act, and all articles manufactured or stored in violation of this act shall be forfeited to the United States. Every person desiring to have a bonded alcohol warehouse or store-room established, intending to commence or continue business herein, shall file with the collector of internal revenue of the district in which the building or room to be used as such warehouse or store-room is located a notice in duplicate of his desire and intention, stating the location of the building or room, and such other information as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may require; and at the time of the filing of such notice shall execute a bond in duplicate in the form prescribed by the Commissioner of Internal Revenue, conditioned that he will comply with all the provisions of law and regulations made in pursuance thereof pertaining to the business to be carried on by him, and that he will not use, or allow to be used, any distilled spirits entered into, or removed from his warehouse or store-room, by any person or persons whatsoever for any of the uses not authorized by this act, and that in case any such spirits shall be so used he shall pay, or cause to be paid, to the United States a sum double the amount of the tax on all such spirits so used, and shall pay all penalties incurred or fines imposed on him for violation of any of the provisions of this act. Said bonds shall each be with at least two sureties, approved by the collector of the district, and for the penal sum of not less than double the amount of the tax on the estimated quantity of such spirits that are intended to be entered in such warehouse or store-room as the case may be, during a period of sixty days, but in no case shall the penal sum of said warehouse bond be less than \$100,000, nor that of the store-room bond be less than \$5,000, and the said bonds shall be strengthened and renewed at such times, and shall contain such other conditions as the Commissioner of Internal Revenue may require. The collector may refuse to approve said bond when, in his judgment, the situation of the warehouse or store-room is such as will enable the warehouse proprietor or the manufacturer to defraud the United States; and in case of such refusal the proprietor or manufacturer may appeal to the Commissioner of Internal Revenue, whose decision in the matter shall be final. One copy of the notice and application and bond will be forwarded to the Commissioner of Internal Revenue and one of each will be retained by the collector.

SEC. 6. That all distilled spirits intended to be entered for deposit in a bonded alcohol warehouse, before being removed from the distillery warehouse, shall be affixed to each cask or package an engraved stamp indicative of such intention, to be provided and furnished to the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner, and for the expense attending the providing and affixing such stamps 10 cents for each stamp shall be paid to the collector of the district on making the entry for such removal.

SEC. 7. That any manufacturer, after having provided, at his own expense, on the premises, and connected with his manufactory, a secure store-room, in which all spirits used in the manufactory shall be exclusively entered and stored, and to be separated by a secure wall from all other parts of such manufactory, and with one door only entering therein, and all other openings secured and fastened, and approved by the collector of the district and the Commissioner of Internal Revenue, after the filing of the notice and bond as required by this act, may, under such bonds and securities as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, remove distilled spirits of an alcoholic strength of not less than 180 per cent. of proof spirit as defined by section 3249 of the Revised Statutes of the United States, in distillers' original casks or packages, without payment of the internal-revenue tax, from a bonded alcohol warehouse, as defined in this act, to his store-room for use in his manufactory as hereinbefore provided. But such spirits shall remain in the original packages until withdrawn for immediate use. Every such store-room shall be under the control of the collector of internal revenue of the district in which such manufactory is located, and shall be in the charge of a storekeeper, or storekeeper and gauger, and the proprietor thereof, and kept securely locked, and shall at no time be unlocked or opened, or remain open, except in the presence of such storekeeper, or storekeeper and gauger, or other person who may be designated to act for him, as provided in the case of distillery warehouses, and such storekeeper, or storekeeper and gauger shall be appointed, assigned, transferred, and paid in the same manner that storekeepers or storekeepers and gaugers for distillery warehouses are now appointed, as signed, transferred, and paid. And in case the official bond of the storekeeper, or storekeeper and gauger has been approved before the passage

of this act, such officer shall file a new official bond, which must be approved by the Commissioner of Internal Revenue before he is assigned to duty under the provisions of this act.

SEC. 8. The storekeeper or storekeeper and gauger assigned to such store-room shall, in addition to keeping such books and making such reports, concerning spirits entered in, and delivered and removed from such store-room, as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, have access to every part of such manufacture in which such distilled spirits are used, and make a report each month to the Commissioner of Internal Revenue, stating the kind and quantity of distilled spirits used during the month, the purpose for which used, and furnish such other information as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may require and prescribe; and such store-rooms shall be under such further regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

SEC. 9. That under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, any proprietor of a bonded alcohol warehouse, who has filed with the collector a bond with at least two sureties, and in the form and sum specified in this act, may admix with the distilled spirits entered in his warehouse, in the presence of the storekeeper, methylic alcohol, wood alcohol, or wood naphtha, which shall cause such distilled spirits to be unfit for use as a beverage; and such distilled spirits, after being so methylated, and drawn off in the presence of the storekeeper, or storekeeper and gauger, and under the supervision of a gauger to be designated by the collector, into packages of a form and material to be prescribed by the Commissioner of Internal Revenue, and different from those of casks in which distilled spirits are usually contained, such packages to be gauged, marked, stamped, and branded by the gauger as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, may be sold and removed from such warehouse without the payment of the internal-revenue tax. But distilled spirits produced in different months shall not be drawn into the same package, and each package shall not be of less capacity than 5 wine gallons, nor of greater capacity than 25 wine gallons, nor contain more than 39 proof gallons of spirits. Methylated spirits may be used in the arts and manufactures, and for burning, and in the manufacture of articles and compounds, except wines, liquors, cordials, bitters, and other alcoholic compounds used and sold as beverages, or in the opinion of the Commissioner of Internal Revenue calculated or intended to be so used or sold. And the methylation of such spirits shall be by the addition of methylic alcohol, wood alcohol, or wood naphtha in such quantities, and in such manner, in the presence of the storekeeper, or storekeeper and gauger, as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe. And no such methylated spirits shall be permitted on any premises in which the business of a distiller, rectifier, wholesale liquor dealer, or retail liquor dealer is carried on, or in premises connected therewith by any private or internal communication. Every person intending to withdraw methylated spirits from any bonded alcohol warehouse shall file with the collector of the district in which the spirits are to be used an application, under oath, setting forth the purpose for which the spirits are to be withdrawn, the estimated quantity to be so withdrawn and used during a period of one year; the place where the spirits are to be stored, and a full description of the premises on which the spirits are to be so used; also, the name and residence of every person interested, or to be interested, in the business to be carried on at said premises; and the application shall be in such form, and shall contain such further information as the Commissioner of Internal Revenue may by regulation require.

Upon the receipt of such application and after making such inquiries as will satisfy him that the statements therein contained are true, the collector shall, upon the applicant filing with him a bond with satisfactory sureties and in a penal sum of not less than double the amount of the tax on the spirits intended to be withdrawn during the period of one year, issue a permit, under seal, for the withdrawal of said spirits for the purpose or purposes to be therein specified; said bond and permit shall be in such form as the Commissioner of Internal Revenue may prescribe, and may be renewed, and shall be canceled, or revoked at his discretion.

And the Commissioner of Internal Revenue is authorized to have such permits printed from engraved plates and with serial numbers, as in the case of special tax stamps.

No methylated spirits shall be withdrawn from any bonded alcohol warehouse except upon a permit issued as aforesaid, which permit shall, at the time each withdrawal of spirits is made thereunder, be presented by the person to whom it is issued, or by his duly authorized agent, to the storekeeper in charge of the warehouse, who shall indorse upon the permit the quantity of spirits withdrawn, giving the number of packages, the serial numbers of packages and stamps, the number of proof gallons, the date when tax is due by three years' limit, and the date of withdrawal in each case. But in no case shall the quantity of spirits withdrawn under any permit during the period for which the permit is issued exceed the quantity of spirits specified therein. And the sale, removal, and use of such methylated spirits shall be under such regulations and restrictions as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe. And said Commissioner may, in his discretion, exact bonds and returns of persons who purchase or receive, use, or transport methylated spirits. And any internal-revenue officer shall, at all times, have right of access to all premises on which such methylated spirits are received, stored, or used. And the provisions of sections 3275 and 3277 of the Revised Statutes of the United States, so far as applicable, are hereby made to apply to such premises and to the proprietors or occupants thereof. And any person who shall demethylate, or separate methylic alcohol, wood alcohol, or wood naphtha from any such distilled spirits, or use, or, by willful neglect, cause to be used, any such methylated spirits for any of the uses not authorized by this act, or who shall separate or recover, or cause the separation or recovery of any alcohol permitted to be used in the manufacture of any of the articles by the provisions of this act free of tax, shall on conviction pay a penalty of not less than \$500 nor more than \$5,000, and be imprisoned not less than six months nor more than three years.

SEC. 10. That every proprietor of any such bonded alcohol warehouse who shall have filed the application and bond, and every manufacturer who shall have provided a suitable store-room, which have been approved by the collector of the district and the Commissioner of Internal Revenue, shall provide a book to be prepared and kept in such form as the Commissioner of Internal Revenue may prescribe, and shall make daily entries therein of all spirits received, with the name of the person from whom the spirits were purchased, and the name of the distiller by whom and the district in which the spirits were produced, the serial number of each cask or package, and the actual contents of each when received by him. He shall also, in like manner, enter in said book the quantity of spirits removed each day, and the name, occupation, and address of the person to whom the spirits are sold; and if a manufacturer, he shall enter in said book the quantity removed from the store-room, and if less than a cask or package, the actual quantity removed from any cask or package; and he shall also enter the name of all articles in the manufacture of which such spirits have been used, as authorized in this act. And every person keeping the book herein required shall, on or before the 10th day of each month, make a full and accurate transcript of all entries made during the preceding month, and shall, after verifying the same by oath, forward the same, through the collector of the district, to the Commissioner of Internal Revenue. The book herein required

shall be kept on the premises described in the application, and shall at all times be open for the inspection of any revenue officer; and such officer shall at all times have access to said premises for the purpose of inspecting the same, or any stock, utensil, apparatus, or appliances therein, where such spirits are used, and the owner or occupant of said premises shall, on demand of such officer, furnish needful assistance to enable the said officer to make such examination and report. And any person who shall willfully use, or by neglect cause to be used, any distilled spirits, entered in his bonded alcohol warehouse or store-room established under this act, in any manner except as expressly provided and permitted in this act, shall, on conviction, pay a penalty of not less than \$1,000 nor more than \$5,000, and be imprisoned not less than six months nor more than three years.

SEC. 11. That any person who, under the provisions of this act, or under any regulation issued in pursuance hereof, shall neglect or refuse to make or render any entry, bond, or account, or shall make or render any false or fraudulent entry, bond, or account, or shall, in qualifying as a surety to any bond required by this act, make any false or fraudulent statement or representation as to the property owned by him, and any person who shall fail to use any stamp, label, tag, mark, caution-notice, or any other device prescribed by this act, or by any regulation issued in pursuance of this act, or shall fraudulently use or re-use the same, shall for any such offense, on conviction had, be fined not less than \$500, nor more than \$5,000, and be imprisoned not less than six months, nor more than three years; and any vessel, package, or other inclosure not stamped, marked, or branded as required by law and this act, all spirits or other materials contained in such vessel, cask, or package, or inclosure, shall be forfeited to the United States. Nothing in this act shall be construed as extending the time within which the tax on distilled spirits shall be paid beyond the limit fixed by law within which such spirits must be withdrawn from distillery warehouses upon payment of the tax. And, in case any spirits withdrawn from a distillery warehouse under the provisions of this act are not used as authorized by this act within the time fixed by the distiller's warehousing bond for the payment of the tax, the Commissioner of Internal Revenue shall assess the tax against the person liable, under bond as warehouse proprietor or manufacturer at the time, for the proper use and custody of the spirits, and such tax shall be collected as in the case of other assessed taxes.

It shall not be lawful for any person to receive, use, or store any methylated distilled spirits free of internal-revenue tax under the provisions of this act on any premises within 600 feet in a direct line from any premises used as a distillery or for rectifying distilled spirits.

Any person who shall receive or use distilled spirits free of tax under the provisions of this act, and shall knowingly or willfully omit, neglect, or refuse to do, or cause to be done, any of the things required to be done by this act, or any regulation made pursuant thereto, or shall do anything by this act prohibited, or declared thereby to be unlawful, if there be no specific penalty or punishment imposed by this act for the neglecting, omitting, or refusing to do the thing required, or for the doing, or causing to be done, the thing prohibited, or declared unlawful, he shall, on conviction, pay a penalty at the discretion of the court, not exceeding \$5,000. And the Commissioner of Internal Revenue is authorized to determine the quality and strength of the methylic alcohol, wood alcohol, or wood naphtha that may be used in methylating spirits. And the Commissioner of Internal Revenue may also, at his discretion, require the maker of methylated spirit to provide a separate store-room and vats, with suitable locks and fastenings, for keeping and storing methylic alcohol, wood alcohol, or wood naphtha, used in methylating and mixing, and may require samples to be furnished from such vats, or other receptacles, for chemical analysis and for his approval.

SEC. 12. That on and after the 1st day of February, 1889, the following sections shall constitute and be a substitute for Title XXXIII of the Revised Statutes of the United States.

TITLE XXXIII.

DUTIES UPON IMPORTS.

SEC. 2502. There shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

SCHEDULE A.—CHEMICAL PRODUCTS.

1. Acids.—Acetic or pyrolineous acid, not exceeding the specific gravity of one and forty-seven one thousandths, 1½ cents per pound; exceeding the specific gravity of one and forty-seven one thousandths, 4 cents per pound.
2. Boracic acid, 5 cents per pound.
3. Chromic acid, 10 cents per pound.
4. Citric acid, 10 cents per pound.
5. Tannic acid or tannin, 25 cents per pound.
6. Tartaric acid, 10 cents per pound.
7. Alcoholic perfumery, including cologne-water and other toilet waters and all alcoholic compounds not specially enumerated or provided for in this act, \$2 per gallon and 25 per cent. ad valorem.
8. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey-red oil, 8 cents per pound.
9. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, six-tenths of 1 cent per pound.
10. Ammonia.—Carbonate of ammonia, 1½ cents per pound.
11. Muriate of ammonia, or sal-ammoniac, three-fourths of 1 cent per pound.
12. Sulphate of ammonia, one-half of 1 cent per pound.
13. Amylic alcohol, or fusel oil, 10 per cent. ad valorem.
14. Blacking of all kinds, 25 per cent. ad valorem.
15. Blue-vitriol, or sulphate of copper, 2 cents per pound.
16. Bone-char, suitable for use in decolorizing sugars, 25 per cent. ad valorem.
17. Borax.—Crude borax, or borate of soda or borate of lime, 3 cents per pound; refined borax, 5 cents per pound.
18. Camphor, refined, 4 cents per pound.
19. Cement.—Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, 8 cents per 100 pounds; in bulk, 7 cents per 100 pounds; other cement, 20 per cent. ad valorem.
20. Chalk.—Prepared, precipitated, French, and red chalk, 1 cent per pound; all other chalk preparations not specially enumerated or provided for in this act, 20 per cent. ad valorem.
21. Clays or earths.—Unwrought or unmanufactured, not specially enumerated or provided for in this act, \$1.50 per ton; wrought or manufactured, not specially enumerated or provided for in this act, \$3 per ton; China clay, or kaolin, \$3 per ton.
22. Chloroform, 30 cents per pound.
23. Cobalt, oxide of, 40 cents per pound.
24. Collodion and all compounds of pyroxyline, by whatever name known, 30 cents per pound; rolled or in sheets, but not made up into articles, 40 cents per pound; if in finished or partly finished articles, 40 cents per pound and 25 per cent. ad valorem.
25. Coloring for brandy, wine, beer, or other liquors, 50 per cent. ad valorem.
26. Copperas or sulphate of iron, three-tenths of 1 cent per pound.
27. Dextrine, burnt starch, gum substitute, or British gum, 1 cent per pound.
28. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrements, such as nutgalls, fruits, flowers, dried fibers, grains, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid

growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act, 10 per cent. ad valorem.

29. Coal-tar preparations.—All coal-tar colors or dyes, by whatever name known, and not specially enumerated or provided for in this act, 35 per cent. ad valorem.

30. All preparations of coal-tar, not colors or dyes, not specially enumerated or provided for in this act, 20 per cent. ad valorem.

31. Ethers.—Sulphuric ether and spirits of nitrous ether, 30 cents per pound.

32. Butyric ether and other fruit ether, oils or essences, \$1.25 per pound.

33. Ethers of all kinds not specially enumerated or provided for in this act, 75 cents per pound.

34. Extracts and decoctions of logwood and other dye-woods, extract of sumac, and extracts of hemlock and other barks, such as are commonly used for dyeing or tanning, not specially enumerated or provided for in this act, 1 cent per pound.

35. Gelatine, glue, and isinglass or fish-glue, valued at not above 7 cents per pound, 1½ cents per pound; valued above 7 cents per pound, 25 per cent. ad valorem.

36. Glycerine.—Unrefined, of the specific gravity of 1.25 or less at a temperature of 60° Fahrenheit, 1 cent per pound; refined, 4½ cents per pound.

37. Indigo.—Extracts of or pastes of, three-fourths of 1 cent per pound; carmine, 10 cents per pound.

38. Ink.—Writing-ink in casks, or in bottles or jugs holding 1 pint or more, 40 cents per gallon; in bottles or jugs holding less than 1 pint, 50 cents per gallon; otherwise than in casks, bottles, or jugs, 60 cents per gallon.

39. Ink-powders, printers' ink, and all other ink, not specially enumerated or provided for in this act, 30 per cent. ad valorem.

40. Iodine, resublimed, 30 cents per pound.

41. Iodoform, \$1.20 per pound.

42. Lead products.—Acetate of lead, white, 5½ cents per pound; acetate of lead, brown, 3½ cents per pound.

43. Litharge, 3 cents per pound.

44. Nitrate of lead, 3 cents per pound.

45. Orange mineral, 3½ cents per pound.

46. Red lead, 3 cents per pound.

47. White lead, dry or in pulp, or ground or mixed with oil, 3 cents per pound.

48. Licorice, extracts of, in paste, rolls, or other forms, 5 cents per pound.

49. Magnesia.—Carbonate of magnesia, medicinal, 4 cents per pound.

50. Calcined magnesia, 8 cents per pound.

51. Sulphate of magnesia, or Epsom salts, one-half of 1 cent per pound.

52. Morphia, or morphine, and all salts thereof, 50 cents per ounce.

53. Oils.—Caster oil, 50 cents per gallon.

54. Cod-liver oil, 15 cents per gallon.

55. Croton oil, 30 cents per pound.

56. Flaxseed or linseed oil, 25 cents per gallon of 7½ pounds weight.

57. Cotton-seed oil, 10 cents per gallon of 7½ pounds weight.

58. Hemp-seed oil and rape-seed oil, 10 cents per gallon.

59. Olive oil, fit for salad purposes, 35 cents per gallon.

60. Seal, whale, and other fish oil not specially enumerated or provided for in this act, 8 cents per gallon.

61. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially enumerated or provided for in this act, 40 per cent. ad valorem.

62. Paints and colors.—Baryta, sulphate of, or barytes, manufactured, one-fourth of 1 cent per pound.

63. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in water or oil, 6 cents per pound.

64. Blanc-fixe, or satin white, or artificial sulphate of barytes, three-fourths of 1 cent per pound.

65. Black, made from bone, ivory, or vegetable, under whatever name known, including bone-black and lamp-black, dry or ground in oil or water, 25 per cent. ad valorem.

66. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry, or ground in water or oil, 4½ cents per pound.

67. Oeher and ochery earths, sienna and sienna earths, umber and umber earths, not specially enumerated or provided for in this act, dry, one-fourth of 1 cent per pound; ground in oil, 1½ cents per pound.

68. Ultramarine blue, 4½ cents per pound.

69. Wash blue, containing ultramarine, 3 cents per pound.

70. Vermilion red, or colors containing quicksilver, dry or ground in oil or water, 12 cents per pound.

71. Whiting and Paris white, dry, one-half of 1 cent per pound; ground in oil, or putty, 1 cent per pound.

72. Zinc oxide of, dry, 1½ cents per pound; ground in oil, 1½ cents per pound.

73. All other paints and colors, whether dry or mixed, or ground with water or oil, including lakes, crayons, smaltas, and frostings, not specially enumerated or provided for in this act, and artists' colors of all kinds, in tubes or otherwise, 25 per cent. ad valorem.

74. Phosphorus, 10 cents per pound.

75. Plaster of Paris, ground or calcined, \$1.50 per ton.

76. Potash.—Bichromate and chromate of potash, 3 cents per pound.

77. Hydriodate, iodide, and iodate of potash, 50 cents per pound.

78. Nitrate of potash or salt peter, refined, 1 cent per pound.

79. Prussiate of potash, red, 10 cents per pound; prussiate of potash, yellow, cents per pound.

80. Preparations.—All medical preparations, known as essences, ethers (solid or fluid extracts), mixtures, spirits, tinctures, and medicated wines, including medicinal proprietary preparations, of which alcohol is a component part, not specially enumerated or provided for in this act, 40 cents per pound.

81. All medicinal preparations, including medicinal proprietary preparations, such as anodynes, cerates, conserves, cordials, decoctions, drops, emulsions, essences, extracts (solid or fluid), infusions, juices, liniments, lozenges, mixtures, mucilages, oils, ointments, oleo-resins, pastes, pastilles, pills, plasters, powders, resins, salves, sirups, suppositories, tonics, troches, vinegars, wafers, or waters of any of which alcohol is not a component part, and not specially enumerated or provided for in this act, 25 per cent. ad valorem.

82. Preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially enumerated or provided for in this act, 25 per cent. ad valorem.

83. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and tonics, including all known as toilet preparations, not specially enumerated or provided for in this act, 50 per cent. ad valorem.

84. Santonine, \$1 per pound.

85. Soap.—Castile-soap, 1½ cents per pound; fancy, perfumed, and all descriptions of toilet-soap, 15 cents per pound; all other soaps, not specially enumerated or provided for in this act, 20 per cent. ad valorem.

86. Soda.—Bicarbonate of soda or supercarbonate of soda or saleratus, 1½ cents per pound.

87. Hydrate or caustic soda, 1 cent per pound.

88. Bichromate and chromate of soda, 3 cents per pound.

89. Sal-soda, or soda crystals, and soda-ash, one-fourth of 1 cent. per pound.

90. Silicate of soda, or other alkaline silicate, one-half of 1 cent per pound.

91. Sulphate of soda, or salt cake or niter-cake, 2½ per cent. ad valorem.

92. Strychnia, or strychnine, and all salts thereof, 50 cents per ounce.

93. Sulphur.—Refined, in rolls, \$8 per ton; sublimed, or flowers of, \$10 per ton.

94. Sumac, ground, three-tenths of 1 cent per pound.

95. Tatar, cream of, and patent tatar, 6 cents per pound.

96. Tartars and lees crystals, partly refined, 4 cents per pound.

97. Tartrate of soda and potassa, or Rochelle salts, 3 cents per pound.

98. Varnishes, including so-called gold size or Japan, 40 per cent. ad valorem; and on spirit varnishes for the alcohol contained therein, \$2 per gallon additional.

SCHEDULE B.—EARTHENWARE AND GLASSWARE.

99. Common brown earthenware, stoneware, and crucibles, not ornamented or decorated, 20 per cent. ad valorem.

100. China, porcelain, parian, and bisque. earthen, stone and crockery ware, including plaques, ornaments, charms, vases, and statuettes, painted, tinted, enameled, printed, or gilded, or otherwise decorated or ornamented in any manner, 55 per cent. ad valorem; if plain white and not ornamented or decorated in any manner, 50 per cent. ad valorem.

101. All other earthen, stone, and crockery ware, white, glazed, or edged, and other manufactures composed of earthy or mineral substances, not specially enumerated or provided for in this act, 50 per cent. ad valorem.

102. Tiles and brick, other than fire-brick, not glazed, ornamented, painted, enameled, or decorated, 20 per cent. ad valorem; ornamented, glazed, painted, enameled, or decorated and encaustic, 45 per cent. ad valorem.

103. Fire-brick, not glazed, enameled, ornamented, or decorated in any manner, \$1.25 per ton; glazed, enameled, ornamented, or decorated, 45 per cent. ad valorem.

104. Gas-retorts, \$3 each.

105. Slate.—Slates, slate-pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, not specially enumerated or provided for in this act, 30 per cent. ad valorem.

106. Roofing-slates, 25 per cent. ad valorem.

GLASS.

107. Plain green, and colored, molded or pressed, and plain flint, and lime glass bottles, holding not less than 1 pint, and demijohns, and carboys (covered or uncovered), and other plain molded or pressed green and colored and flint or lime glassware, not specially enumerated or provided for in this act, 1 cent per pound. Plain green, and colored, molded or pressed, and plain flint, and lime glass bottles, and vials holding less than 1 pint, 1½ cents per pound.

108. All articles enumerated in the preceding paragraph, if filled, and not otherwise provided for in this act, and the contents are subject to an ad valorem rate of duty, or to a rate of duty based upon the value, the value of such bottles, vials, or other vessels shall be added to the value of the contents for the ascertainment of the dutiable value of the latter; but if filled, and not otherwise provided for in this act, and the contents are not subject to an ad valorem rate of duty, or to a rate of duty based on the value, or are free of duty, such bottles, vials, or other vessels shall pay, in addition to the duty, if any, on their contents, the rates of duty prescribed in the preceding paragraph: *Provided*, That no article manufactured from glass described in the preceding paragraph shall pay a less rate of duty than 40 per cent. ad valorem.

109. Glass and glassware of all kinds (not including plate-glass, silvered or looking-glass plates, or cylinder crown or common window-glass, hereinafter specially provided for), when cut, engraved, painted, colored, printed, stained, gilded, or otherwise ornamented or decorated, and hand, pocket, or table mirrors not exceeding in size 144 square inches, with frames or cases, of whatever material composed, or without frames or cases, 45 per cent. ad valorem.

110. All cut, engraved, painted, or otherwise ornamented or decorated glass bottles, decanters, or other vessels of glass shall, if filled, pay duty, in addition to any duty chargeable on the contents, as if not filled, unless otherwise specially provided for in this act.

111. Unpolished cylinder, crown, and common window-glass, not exceeding 10 by 15 inches square, 1½ cents per pound; above that, and not exceeding 16 by 24 inches square, 1½ cents per pound; above that, and not exceeding 24 by 30 inches square, 2½ cents per pound; all above that, 2½ cents per pound.

112. Cylinder and crown glass, polished, not exceeding 16 by 24 inches square, 4 cents per square foot; above that, and not exceeding 24 by 30 inches square, 6 cents per square foot; above that, and not exceeding 24 by 60 inches square, 20 cents per square foot; above that, 40 cents per square foot.

113. Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding 10 by 15 inches square, three-fourths of 1 cent per square foot; above that, and not exceeding 16 by 24 inches square, 1 cent per square foot; above that, and not exceeding 24 by 30 inches square, 1½ cents per square foot; all above that, 2 cents per square foot; and all fluted, rolled, or rough plate-glass, weighing over 100 pounds per 100 square feet, shall pay an additional duty on the excess at the same rates herein imposed.

114. Cast polished plate-glass, unsilvered, not exceeding 10 by 15 inches square, 3 cents per square foot; above that, and not exceeding 16 by 24 inches square, 5 cents per square foot; above that, and not exceeding 24 by 30 inches square, 8 cents per square foot; above that, and not exceeding 24 by 60 inches square, 25 cents per square foot; all above that, 50 cents per square foot.

115. Cast polished plate-glass, silvered, or looking-glass plates, not exceeding 10 by 15 inches square, 4 cents per square foot; above that, and not exceeding 16 by 24 inches square, 6 cents per square foot; above that, and not exceeding 24 by 30 inches square, 10 cents per square foot; above that, and not exceeding 24 by 60 inches square, 35 cents per square foot; all above that, 60 cents per square foot.

116. But no looking-glass plates, or plate-glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto 30 per cent. ad valorem upon such frames.

117. Plate-glass, silvered or unsilvered, and cylinder, crown, or common window-glass, when beveled, etched, engraved, stained, colored, or otherwise ornamented or decorated, shall be subject to a duty of 10 per cent. ad valorem in addition to the rates otherwise chargeable thereon.

118. All manufactures of glass, or of which glass shall be the component material of chief value, not especially enumerated or provided for in this act, 45 per cent. ad valorem.

SCHEDULE C.—METALS.

Iron and steel:

119. Iron ore, including manganeseiferous iron ore, also the dross or residuum from burnt pyrites, 75 cents per ton. Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than 3 per cent. of copper, 75 cents per ton: *Provided*, That ore containing more than 2 per cent. of copper shall pay, in addition thereto, 1½ cents per pound for the copper contained therein: *And provided further*, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.

120. Iron in pigs, iron kentledge, spiegeleisen, wrought and cast scrap iron, and scrap-steel, three-tenths of 1 cent per pound; but nothing shall be deemed

scrap-iron or scrap-steel except waste or refuse iron or steel that has been in actual use and is fit only to be remanufactured.

121. Bar-iron, rolled or hammered, comprising flats not less than 1 inch wide, nor less than three-eighths of 1 inch thick, eight-tenths of 1 cent per pound; round iron not less than three-fourths of 1 inch in diameter, and square iron not less than three-fourths of 1 inch square, nine-tenths of 1 cent per pound; flats less than 1 inch wide, or less than three-eighths of 1 inch thick; round iron less than three-fourths of 1 inch and not less than seven-sixteenths of 1 inch in diameter; and square iron less than three-fourths of 1 inch square, 1 cent per pound.

122. Round iron, in coils or rods, less than seven-sixteenths of 1 inch in diameter, and bars or shapes of rolled iron, not specially enumerated or provided for in this act, 1.1 cents per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay duty accordingly; and none of the above iron shall pay a less rate of duty than 35 per cent. ad valorem: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of not less than \$22 per ton.

123. Cast-iron pipe of every description, nine-tenths of 1 cent per pound.

124. Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially enumerated or provided for in this act, 1.2 cents per pound.

125. Castings of malleable iron, not specially enumerated or provided for in this act, 1.4 cents per pound.

126. Anvils, or parts thereof, of iron or steel, 2 cents per pound.

127. Iron or steel anchors, or parts thereof of iron or steel, mill-irons and mill-cranks of wrought-iron, and wrought-iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each 25 pounds or more, 1.8 cents per pound.

128. Axles, parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, 2 cents per pound.

129. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, 2½ cents per pound.

130. Beams, girders, joists, angles, channels, car-truck channels, TT columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, 1.1 cents per pound.

131. Boiler or other plate, iron or steel, except saw-plates herein after provided for, not thinner than No. 10 wire gauge, sheared or unsheared, and skele iron or steel, sheared or rolled in grooves, valued at 2 cents per pound or less, 1 cent per pound; valued above 2 cents and not above 3 cents per pound, 1.2 cents per pound; valued above 3 cents and not above 4 cents per pound, 1.6 cents per pound; valued above 4 cents and above 7 cents per pound, 2 cents per pound; valued above 7 cents and not above 10 cents per pound, 2.8 cents per pound; valued above 10 cents and not above 13 cents per pound, 3½ cents per pound; valued above 13 cents per pound, 45 per cent. ad valorem: *Provided*, That all plate-iron or steel thinner than No. 10 wire gauge shall pay duty as iron or steel sheets.

132. Boiler or other tubes or pipes, or flues, or stays of wrought-iron or steel, 2½ cents per pound.

133. Bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, whether of iron or steel, 2½ cents per pound.

134. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of 1 inch in diameter, 1.6 cents per pound; less than three-fourths of 1 inch and not less than three-eighths of 1 inch in diameter, 1.8 cents per pound; less than three-eighths of 1 inch in diameter, 3 cents per pound.

135. Forged shotgun barrels, rough-bored, 10 per cent. ad valorem.

136. Forging of iron or steel, or forged iron and steel combined of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for in this act, 2.8 cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than 45 per cent. ad valorem.

137. Hoop, or band, or scroll, or other iron or steel, valued at 3 cents per pound or less, 8 inches or less in width, and less than three-eighths of 1 inch thick and not thinner than No. 10 wire gauge, 1 cent per pound; thinner than No. 10 wire gauge and not thinner than No. 20 wire gauge, 1.1 cents per pound; thinner than No. 20 wire gauge, 1.3 cents per pound: *Provided*, That hoop or band iron, or hoop or band steel, cut to length, or wholly or partially manufactured into hoops or ties, for baling purposes, barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared or splayed, shall pay two-tenths of 1 cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made.

138. Nails.—Cut nails and cut spikes of iron or steel, 1 cent per pound.

139. Horseshoe nails, hob nails, and all other wrought iron or steel nails, not specially enumerated or provided for in this act, 4 cents per pound.

140. Wire nails made of wrought iron or steel, 2 inches and longer, not lighter than No. 12 wire gauge, 2 cents per pound; from 1 inch to 2 inches in length, and lighter than No. 12 and not lighter than No. 16 wire gauge, 2½ cents per pound; shorter than 1 inch and lighter than No. 16 wire gauge, 4 cents per pound.

141. Railway-bars, made of iron and steel, and railway-bars made in part of steel, T-rails, and punched iron or steel flat rails, seven-tenths of 1 cent per pound.

142. Railway fish-plates or splice-bars, made of iron or steel, 1 cent per pound.

143. Rivets of iron or steel, 2½ cents per pound.

144. Sheets, of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skele iron or steel; valued at 3 cents per pound or less: thinner than No. 10 and not thinner than No. 20 wire gauge, 1.1 cents per pound; thinner than No. 20 wire gauge, 1.2 cents per pound; thinner than No. 25 wire gauge and not thinner than No. 29 wire gauge, 1.4 cents per pound; thinner than No. 29 wire gauge, 1.5 cents per pound: *Provided*, That all common or black sheet-iron or sheet-steel not thinner than No. 10 wire gauge shall pay a duty as plate-iron or plate-steel.

145. Sheets, of iron or steel, corrugated or crimped, 1.4 cents per pound: *Provided*, That on all iron or steel sheets or plates and on all hoop, band, or scroll iron or steel, excepting on what are known commercially as tin-plates, terne-plates, and taggers' tin, and hereafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, three-fourths of 1 cent per pound additional duty shall be paid.

146. Sheet-iron or sheet-steel, polished, planished, or glanced, by whatever name designated, 2½ cents per pound: *Provided*, That plate or sheet or taggers' iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold rolled, shall pay one-quarter of 1 cent per pound more duty than the corresponding gauges of common or black sheet or taggers' iron or steel.

147. Sheets or plates, of iron or steel, or taggers' iron or steel coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin-plates, terne-plates, and taggers' tin, 1 cent per pound.

148. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, 1.8 cents per pound.

149. Wheels, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires, or parts thereof, wholly or partly manufactured, 2½ cents per pound; and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, 1.4 cents per pound.

150. Wire rods.—Rivet, screw, nail, fence, and other iron or steel wire rods, whether round, oval, flat, or square, in coils or loops or in any other shape, not smaller than No. 6 wire gauge, valued at 3 cents or less per pound, six-tenths of 1 cent per pound; and iron or steel flat, with longitudinal ribs for the manufacture of fencing, valued at 3 cents or less per pound, six-tenths of 1 cent per pound: *Provided*, That all iron or steel rods, whether rolled or drawn, smaller than No. 6 wire gauge, shall be classed and dutiable as wire.

151. Wire.—Wire made of iron or steel not smaller than No. 10 wire gauge, 1.4 cents per pound; smaller than No. 10 and not smaller than No. 16 wire gauge, 1.4 cents per pound; smaller than No. 16 and not smaller than No. 26 wire gauge, 2½ cents per pound; smaller than No. 26 wire gauge, 3 cents per pound: *Provided*, That iron or steel wire covered with cotton, silk, or other material, and wire commonly known as crinoline, corset, and hat wire, shall pay 4 cents per pound in addition to the foregoing rates: *And provided further*, That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part: *And provided further*, That iron or steel wire cloths, and iron or steel wire nettings made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire of the same gauge and 2 cents per pound in addition thereto. There shall be paid on galvanized iron or steel wire (except fence-wire) one-half of 1 cent per pound in addition to the rate imposed on the wire of which it is made; on iron wire-rope and wire-strand, 1 cent per pound in addition to the rate imposed on the wire of which it is made; on steel wire-rope and wire-strand, 2 cents per pound in addition to the rates imposed on the wire of which it is made: *Provided further*, That all iron or steel wire valued at more than 10 cents per pound shall pay a duty of not less than 45 per cent. ad valorem.

152. Files, file-banks, rasps, and floats, of all cuts and kinds: Four inches in length and under, 35 cents per dozen; over 4 inches in length and under 9 inches, 75 cents per dozen; 9 inches in length and under 14 inches, \$1.30 per dozen; 14 inches in length and over, \$2 per dozen.

153. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crane pins; connecting rods and piston rods; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry land, loam, or iron-molded steel castings; sheets and plates not specially enumerated or provided for in this act; steel in all forms and shapes not specially enumerated or provided for in this act; all of the above valued at 1 cent per pound or less, five-tenths of 1 cent per pound; valued above 1 cent and not above 1.4 cents per pound, six-tenths of 1 cent per pound; valued above 1.4 cents and not above 1.8 cents per pound, eight-tenths of 1 cent per pound; valued above 1.8 cents and not above 2.2 cents per pound, nine-tenths of 1 cent per pound; valued above 2.2 cents and not above 3 cents per pound, 1.2 cents per pound; valued above 3 cents and not above 4 cents per pound, 1.6 cents per pound; valued above 4 cents and not above 7 cents per pound, 2 cents per pound; valued above 7 cents and not above 10 cents per pound, 2.8 cents per pound; valued above 10 cents and not above 13 cents per pound, 3½ cents per pound; valued above 13 cents per pound, 45 per cent. ad valorem.

154. Plates.—Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved or lithographed, for printing, 25 per cent. ad valorem.

155. Saws.—Cross-cut saws, 6 cents per linear foot; mill, pit, and drag saws, not over 9 inches wide, 8 cents per linear foot; over 9 inches wide, 13 cents per linear foot; circular saws, 30 per cent. ad valorem; hand, back, and all other saws, not especially enumerated or provided for in this act, 40 per cent. ad valorem.

GENERAL PROVISIONS.

156. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any partly manufactured article of iron or steel, or upon any manufacture of iron and steel.

157. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffiths, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

158. All articles not specially enumerated or provided for in this act, wholly or partly manufactured, made from sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall not pay a lower rate of duty than that imposed on the sheet, plate, hoop, band or scroll iron or steel from which they are made, or which shall be the material of chief value.

159. On all iron or steel bars, rods, strips, or steel sheets, of whatever shape, other than the polished, planished, or glazed sheet-iron or sheet-steel hereinbefore provided for, and on all iron or steel bars of irregular shape or section, which are cold rolled, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-fourth of 1 cent per pound in addition to the rates provided in this act; and on steel circular saw plates there shall be paid 1 cent per pound in addition to the rate provided in this act.

Miscellaneous:

160. Antimony, as regulus or metal, three-fourths of 1 cent per pound.

161. Argentine, albata, or German silver, unmanufactured, 25 per cent. ad valorem.

162. Brass, in bars or pigs, old brass, clippings from brass or Dutch-metal, and old sheathing, or yellow metal, fit only for remanufacture, 1.4 cents per pound.

163. Bronze powder, 15 cents per pound; bronze or Dutch metal, in leaf, 10 per cent. ad valorem.

164. Bouillons, or cannelle, metal thread, filé or gespinst, and epaulets, galloons, laces, knots, stars, tassels, and wings of gold, silver, or other metal, 25 per cent. ad valorem.

165. Chromate of iron, or chromic ore, 15 per cent. ad valorem.

166. Copper.—Copper imported in the form of ores, 1½ cents per pound on each pound of fine copper contained therein.

167. Regulus of copper and black or coarse copper and copper cement, 1.4 cents per pound on each pound of fine copper contained therein.

168. Old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value, not specially enumerated or provided for in this act, 1.4 cents per pound.

169. Copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, not specially enumerated or provided for in this act, 2 cents per pound.

170. Copper in rolled plates called braziers' copper, sheets, rods, pipes, and copper bottoms, and all manufactures of which copper shall be the component material of chief value, not specially enumerated or provided for in this act, also sheathing or yellow metal of which copper is not the component material of chief value, and not composed wholly or in part of iron ungalvanized, 35 per cent. ad valorem.

171. Cutlery.—Swords, sword-blades, and side-arms, 35 per cent. ad valorem.
172. Table knives, forks, steels, and all carving, butchers', cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives of all sizes, finished or unfinished, valued at not more than \$1 per dozen pieces, 20 cents per dozen; valued at more than \$1 and not more than \$3, 50 cents per dozen; valued at more than \$3 and not more than \$8, \$1 per dozen; valued at more than \$8, \$2 per dozen; and in addition upon all the above named articles 30 per cent. ad valorem.

173. Penknives or pocket-knives of all kinds, knife-blades, razors, and razor-blades, 60 cents per dozen blades, and 25 per cent. ad valorem.

174. Gold-leaf, \$2 per package of 500 leaves.

175. Hollow-ware, coated, glazed, or tinned, 2½ cents per pound.

176. Lead.—Lead ore and lead dross, 1½ cents per pound: *Provided*, That lead ore containing silver or silver ore containing lead shall pay a duty of 1½ cents per pound.

177. Lead in pigs and bars, glazier's lead, lead wire, molten and old refuse lead run into blocks and bars, and old scrap-lead fit only to be remanufactured, 2 cents per pound.

178. Lead in sheets, pipes, or shot, 2½ cents per pound.

179. Metallic mineral substances in a crude state and metals unwrought, not specially enumerated or provided for in this act, 20 per cent. ad valorem.

180. Muskets and sporting rifles, 25 per cent. ad valorem.

181. All double-boreeled, sporting, breech-loading shot guns, \$10 each, and 25 per cent. ad valorem.

182. Needles for knitting or sewing machines, and tape-needles and bodkins of metal, 35 per cent. ad valorem.

183. Needles, sewing, darning, knitting, and all other not specially enumerated or provided for in this act, 25 per cent. ad valorem.

184. Nickel.—Nickel ore, 5 cents per pound for the nickel contained therein; 185. Nickel in matte, or other crude form not ready for consumption in the arts, 10 cents per pound on the nickel contained therein;

186. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, 15 cents per pound.

187. Pens, metallic, except gold pens, 12 cents per gross.

188. Pen-holder tips, pen-holders or parts thereof, and gold pens, 30 per cent. ad valorem.

189. Pins, metallic, solid-head or other, including hair-pins, safety-pins, and hat, bonnet, shawl, and belt pins, 30 per cent. ad valorem.

190. Quicksilver, 6 cents per pound.

191. Screws, commonly called wood-screws, more than 2 inches in length, 5 cents per pound; over 1 inch and not more than 2 inches in length, 7 cents per pound; over one-half inch and not more than 1 inch in length, 10 cents per pound; one-half inch and less in length, 14 cents per pound.

192. Silver-leaf, 75 cents per package of five hundred leaves.

193. Cut tacks, brads, or sprigs, not exceeding 16 ounces to the thousand, 2½ cents per thousand; exceeding 16 ounces to the thousand, 2½ cents per pound.

194. Type-metal, 1½ cents per pound for the lead contained therein; new types, 25 per cent. ad valorem.

195. Zinc or spelter.—Zinc in blocks or pigs, 14 cents per pound.

196. Zinc in sheets, 2½ cents per pound.

197. Zinc, old and worn out, fit only to be remanufactured, 14 cents per pound.

198. Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, and whether partly or wholly manufactured, 45 per cent. ad valorem.

SCHEDULE D.—WOOD AND WOODEN WARES.

199. Timber, hewn and sawed, and timber used for spars and in building wharves, 20 per cent. ad valorem.

200. Timber, squared or sanded, not specially enumerated or provided for in this act, 1 cent per cubic foot.

201. Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, \$1 per thousand feet board measure; sawed lumber, not specially enumerated or provided for in this act, \$2 per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished 50 cents per thousand feet board measure; and if planed on one side and tongued and grooved, \$1 per thousand feet board measure; and if planed on two sides, and tongued and grooved, \$1.50 per thousand feet, board measure.

202. Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, 20 per cent. ad valorem.

203. Staves of wood of all kinds, 10 per cent. ad valorem.

204. Pickets and palings, 20 per cent. ad valorem.

205. Laths, 15 cents per 1,000 pieces.

206. Shingles, 35 cents per 1,000.

207. Pine clapboards, \$2 per 1,000.

208. Spruce clapboards, \$1.50 per 1,000.

209. House or cabinet furniture, of wood, in piece or rough, and not finished, 30 per cent. ad valorem.

210. Cabinet ware and house furniture, of wood, finished, 35 per cent. ad valorem.

211. Casks and barrels (empty), sugar-box shooks, and packing-boxes, and packing-box shooks, of wood, not specially enumerated or provided for in this act, 30 per cent. ad valorem.

212. Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin-wood, 35 per cent. ad valorem.

213. Manufactures of wood, or of which wood is the component material of chief value, not specially enumerated or provided for in this act, 35 per cent. ad valorem.

214. Wood, unmanufactured, not specially enumerated or provided for in this act, 20 per cent. ad valorem.

215. Sawed boards, plank, deals, and blocks, or posts of mahogany, rosewood, satin-wood, granadilla, or other cabinet wood, 15 per cent. ad valorem.

216. Veneering, and briar-root or briar-wood, and similar wood, unmanufactured, or not further manufactured than cut into forms or shapes suitable for the articles into which they are intended to be converted, 20 per cent. ad valorem.

SCHEDULE E.—SUGAR.

All sugars not above No. 13 Dutch standard in color shall pay duty on their polariscope test as follows, namely:

217. All sugars not above No. 13 Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concretes and concentrated molasses, testing by the polariscope not above 75 degrees, sevenths of 1 cent per pound; and for every additional degree or fraction of a degree shown by the polariscope test, two-hundredths of 1 cent per pound additional.

218. All sugars above No. 13 Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely: All sugar above No. 13 and not above No. 16 Dutch standard of color, 1½ cents per pound.

219. All sugar above No. 16 and not above No. 20 Dutch standard of color, 1½ cents per pound.

220. All sugars above No. 20 Dutch standard of color, 2 cents per pound.

221. Molasses testing above 56 degrees, 4 cents per gallon: *Provided*, That if an export duty shall hereafter be laid upon sugar or molasses by any country from whence the same may be imported, such sugar or molasses so imported shall be subject to duty as provided by law prior to the passage of this act.

222. Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscope test.

223. Sugar candy and all confectionery, including chocolate confectionery, made wholly or in part of sugar, valued at 12 cents or less per pound, and on sugars after being refined, when tintured, colored, or in any way adulterated, 5 cents per pound.

224. All other confectionery, including chocolate confectionery, not specially enumerated or provided for in this act, 50 per cent. ad valorem.

225. Glucose, or grape sugar, three-fourths of 1 cent per pound.

SCHEDULE F.—TOBACCO, CIGARS, ETC.

226. Cigars, cigarettes, and cheroots of all kinds, \$3.50 per pound; but paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

227. Leaf-tobacco suitable for wrappers: If not stemmed, 75 cents per pound; if stemmed, \$1 per pound: *Provided*, That if any portion of any tobacco imported in any package or in bulk shall be suitable for wrappers, the entire quantity of tobacco contained in such importation shall be dutiable; if not stemmed, at 75 cents per pound; if stemmed, at \$1 per pound.

228. All other tobacco in leaf, unmanufactured and not stemmed, 20 cents per pound; if stemmed, 25 cents per pound.

229. Tobacco stems, 15 cents per pound.

230. Tobacco, manufactured, of all descriptions, not specially enumerated or provided for in this act, 40 cents per pound.

231. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, 50 cents per pound.

SCHEDULE G.—PROVISIONS, ETC.

232. Animals, live.—Horses and mules, \$30 per head.

233. Cattle, more than one year old, \$5 per head.

234. Hogs, 50 cents per head.

235. Sheep, 50 cents per head.

236. All other live animals, not specially enumerated or provided for in this act, 20 per cent. ad valorem.

237. Bacon and hams, 2 cents per pound.

238. Barley and rye, 10 cents per bushel.

239. Barley-malt, per bushel of 34 pounds, 20 cents.

240. Barley, pearled, patent, or hulled, one-half of 1 cent per pound.

241. Beans, per bushel of 60 pounds, 25 cents.

242. Beans, pea, and mushrooms, prepared or preserved, in tins, jars, bottles, or otherwise, 25 cents per gallon.

243. Beef, mutton, and pork, 1 cent per pound.

244. Butter, and substitutes thereof, 4 cents per pound.

245. Cabbages, 1 cent each.

246. Cheese, 4 cents per pound.

247. Chicory-root.—Burnt or roasted, 1 cent per pound; ground or granulated, or in rolls, or otherwise prepared, and not specially enumerated or provided for in this act, 2 cents per pound.

248. Chocolate, other than chocolate confectionery, 2 cents per pound.

249. Cocoas, prepared or manufactured, not specially enumerated or provided for in this act, 2 cents per pound.

250. Cocoa-butter or cocoa-buttering, 3½ cents per pound.

251. Comfits, sweetmeats, or fruits preserved in sugar, sirup, molasses, or spirits, not specially enumerated or provided for in this act, and jellies of all kinds, 35 per cent. ad valorem.

252. Corn-meal, per bushel of 48 pounds, 10 cents.

253. Dandelion-root and acorns, prepared, and other articles used as coffee, or as substitutes for coffee, not specially enumerated or provided for in this act, 1½ cents per pound.

254. Extract of meat, all not specially provided for in this act, 35 cents per pound; fluid extract of meat, 15 cents per pound; but the dutiable weight shall include the extract and the tins, jars, bottles, or other articles containing the same, and no separate or additional duty shall be collected on such coverings unless as such they are suitable and apparently designed for use other than in the importation of meat extracts.

255. Fruits.—Dates, grapes, plums, and prunes, 1 cent per pound.

256. Figs, 2 cents per pound.

257. Oranges, lemons, or limes, in packages of capacity of 1½ cubic feet or less, 10 cents per package; in packages of capacity exceeding 1½ cubic feet and not exceeding 2½ cubic feet, 20 cents per package; in packages of capacity exceeding 2½ cubic feet and not exceeding 5 cubic feet, 40 cents per package; in packages of capacity exceeding 5 cubic feet, for every additional cubic foot or fractional part thereof, 8 cents; in bulk, \$1.50 per one thousand.

258. Raisins, 2 cents per pound.

259. Fruits preserved in their own juices, 20 per cent. ad valorem.

260. Ginger or ginger-root, preserved in sugar or otherwise, and citron preserved or candied, 4 cents per pound.

261. Orange-peel and lemon-peel, preserved or candied, 2 cents per pound.

262. Fish.—Mackerel, pickled, or salted, 1 cent per pound.

263. Herrings, pickled or salted, one-half of 1 cent per pound.

264. Salmon, pickled, 1 cent per pound.

265. Other fish, pickled, in barrels, 1 cent per pound.

266. Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than 5 inches long, 4 inches wide, and 3½ inches deep, 10 cents per whole box; in half-boxes, measuring not more than 5 inches long, 4 inches wide, and 1½ inches deep, 5 cents each; in quarter-boxes, measuring not more than 4½ inches long, 3½ inches wide, and 1½ inches deep, 2½ cents each; when imported in any other form, 40 per cent. ad valorem.

267. Foreign-caught fish (imported otherwise than in barrels or half-barrels), smoked, dried, pickled, frozen, packed in ice, or otherwise prepared for preservation, not specially enumerated or provided for in this act, one-half of 1 cent per pound.

268. Fish preserved in oil, except anchovies and sardines, 30 per cent. ad valorem.

269. Salmon and all other fish, prepared or preserved, and prepared meats of all kinds, not specially enumerated or provided for in this act, 25 per cent. ad valorem.

270. Cans or packages made of tin or other material containing fish or other kind admitted free of duty under any existing law or treaty, not exceeding 1 quart in contents, shall be subject to a duty on each can or package of 1½ cents; and when exceeding 1 quart, shall be subject to an additional duty, for each additional quart or fractional part thereof, of 1½ cents.

271. Hay, \$2 per ton.

272. Honey, 20 cents per gallon.

273. Hops, 10 cents per pound.

274. Indian corn or maize, 10 cents per bushel.

275. Lard, 2 cents per pound.

276. Macaroni, vermicelli, and all similar preparations, 2 cents per pound.

277. Milk, preserved or condensed, including weight of packages, 3 cents per pound.

278. Mustard, ground or preserved, in bottles or otherwise, 10 cents per pound.

279. Spices, ground or powdered, not specially enumerated or provided for in this act, 4 cents per pound.

280. Nuts.—Almonds, not shelled, 5 cents per pound; clear almonds, shelled, 7½ cents per pound.

281. Filberts and walnuts of all kinds, 2 cents per pound.

282. Peanuts or ground beans, unshelled, 1 cent per pound; shelled, 1½ cents per pound.

283. Nuts of all kinds, shelled or unshelled, not specially enumerated or provided for in this act, 1½ cents per pound.

284. Oats, 10 cents per bushel.

285. Oatmeal, one-half of 1 cent per pound.

286. Pease, green or dried, in bulk or in barrels, sacks, or similar packages, per bushel of 60 pounds, 10 cents; split pease, per bushel of 60 pounds, 20 cents; pease in cartons, papers, or other small packages, one-half of 1 cent per pound.

287. Rice.—Cleaned, 1 cent per pound; uncleansed rice and rice flour and meal, one-half of 1 cent per pound; rice, broken, which will pass through a sieve known commercially as No. 12 wire sieve, and paddy, one-fourth of 1 cent per pound.

288. Rye-flour, one-half of 1 cent per pound.

289. Salt.—Salt in bags, sacks, barrels, or other packages, 12 cents per 100 pounds; in bulk, 8 cents per 100 pounds: *Provided*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than \$100: *And provided further*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted.

290. Seeds.—Castor beans or seeds, 25 cents per bushel of 50 pounds.

291. Garden-seeds, agricultural seeds, and other seeds, not specially enumerated or provided for in this act, 20 per cent. ad valorem.

292. Flaxseed or linseed, and other oil seeds, not specially enumerated or provided for in this act, 20 cents per bushel of 50 pounds; but no drawback shall be allowed on oil-cake made from imported seed.

293. Starch, including all preparations, from whatever substance produced, fit for use as starch, 2 cents per pound.

294. Tallow, 1 cent per pound.

295. Vegetables of all kinds, prepared or preserved, including pickles and sauces of all kinds, not specially enumerated or provided for in this act, 35 per cent. ad valorem.

296. Vegetables in their natural state, not specially enumerated or provided for in this act, 10 per cent. ad valorem.

297. Potatoes, per bushel of 60 pounds, 15 cents.

298. Vinegar, 7½ cents per gallon. The standard for vinegar shall be taken to be that strength which requires 35 grains of bicarbonate of potash to neutralize 1 ounce Troy of vinegar.

299. Wheat, 20 cents per bushel.

300. Wheat-flour, 20 per cent. ad valorem.

SCHEDULE H.—WINES, LIQUORS, ETC.

301. Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and more than 1 pint, \$7 per dozen; containing not more than 1 pint each and more than one-half pint, \$3.50 per dozen; containing one-half pint each or less, \$1.75 per dozen; in bottles or other vessels containing more than 1 quart each, in addition to \$7 per dozen bottles, on the quantity in excess of 1 quart, at the rate of \$2.25 per gallon.

302. Still wines, including ginger wine or ginger cordial and vermouth, in casks, 60 cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, \$1.60 per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of 5 cents per pint or fractional part thereof: *Provided*, That any wines, ginger cordial, or vermouth imported containing more than 24 per cent. of alcohol shall be forfeited to the United States: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package; and all such bottles or jugs shall pay an additional duty of 3 cents for each bottle or jug.

303. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially enumerated or provided for in this act, \$2 per proof gallon.

304. Each and every gauge or wine-gallon of measurement shall be counted as at least one proof gallon, and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors imported in casks of less capacity than 14 gallons or in bottles of less capacity than 1 quart shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in case where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

305. On all compounds or preparations of which distilled spirits are a component part of chief value not specially enumerated or provided for in this act there shall be levied a duty not less than that imposed upon distilled spirits.

306. Cordials, liquors, arrack, absinthe, kirchwasser, ratafia, and other similar spirituous beverages or bitters containing spirits, and not specially enumerated or provided for in this act, \$2 per proof gallon.

307. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than \$1 per gallon.

308. Bay-rum or bay-water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, \$1 per gallon.

309. Ale, porter, and beer, in bottles or jugs, 35 cents per gallon; otherwise than in bottles or jugs, 20 cents per gallon.

310. Malt extract.—Fluid, in casks, 20 cents per gallon; in bottles or jugs, 40 cents per gallon; solid or condensed, 40 per cent. ad valorem.

311. Cherry juice and prune juice, or prune wine, and other fruit juice, not specially enumerated or provided for in this act, containing not more than 24 per cent. of alcohol, 60 cents per gallon; if containing more than 24 per cent. of alcohol, \$2 per gallon.

312. Ginger-ale, ginger-beer, lemonade, soda-water, and other aerated waters in plain green or colored molded or pressed glass bottles, containing each not more than three-fourths of a pint, 25 cents per dozen; containing more than

three-fourths of a pint each and not more than 1½ pints, 50 cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored molded or pressed glass bottles, or in such bottles containing more than 1½ pints each, 50 cents per gallon; and in addition thereto, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.

SCHEDULE I.—COTTON MANUFACTURES.

313. Cotton thread, yarn, warps, or warp-yarn (not wound upon spools), whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on bems or in bundles, skeins, or cops, or in any other form, valued at not exceeding 25 cents per pound, 10 cents per pound; valued at over 25 cents per pound and not exceeding 40 cents per pound, 18 cents per pound; valued at over 40 cents per pound and not exceeding 50 cents per pound, 23 cents per pound; valued at over 50 cents per pound and not exceeding 60 cents per pound, 28 cents per pound; valued at over 60 cents per pound and not exceeding 70 cents per pound, 33 cents per pound; valued at over 70 cents per pound and not exceeding 80 cents per pound, 38 cents per pound; valued at over 80 cents per pound and not exceeding \$1 per pound, 43 cents per pound; valued at over \$1 per pound, 50 per cent. ad valorem.

314. Spool-thread of cotton, containing on each spool not exceeding 100 yards of thread, 7 cents per dozen. Exceeding 100 yards on each spool, for every additional 100 yards of thread or fractional part thereof in excess of 100 yards, 7 cents per dozen spools.

315. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, 2 cents per square yard; if bleached, 2½ cents per square yard; if dyed, colored, stained, painted, or printed, 4 cents per square yard.

316. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, 2½ cents per square yard; if bleached, 3 cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over 6½ cents per yard; bleached, valued at over 9 cents per square yard; and dyed, colored, stained, painted, or printed, valued at over 12 cents per square yard, there shall be levied, collected, and paid a duty of 35 per cent. ad valorem.

317. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, 3 cents per square yard; if bleached, 4 cents per square yard; if dyed, colored, stained, painted, or printed, 5 cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over 7½ cents per square yard; bleached, valued at over 10 cents per square yard; dyed, colored, stained, painted, or printed, valued at over 12½ cents per square yard, there shall be levied, collected, and paid a duty of 40 per cent. ad valorem.

318. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, 3½ cents per square yard; if bleached, 4½ cents per square yard; if dyed, colored, stained, painted, or printed, 5½ cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over 8 cents per square yard; bleached, valued at over 10 cents per square yard; dyed, colored, stained, painted, or printed, valued at over 12 cents per square yard, there shall be levied, collected, and paid a duty of 45 per cent. ad valorem.

319. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, 4½ cents per square yard; if bleached, 5½ cents per square yard; if dyed, colored, stained, painted, or printed, 6½ cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over 10 cents per square yard; bleached, valued at over 12 cents per square yard, and dyed, colored, stained, painted, or printed, valued at over 15 cents per yard, there shall be levied, collected, and paid a duty of 45 per cent. ad valorem.

320. On stockings, hose, half-hose, gloves, shirts, drawers, and other goods made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially enumerated or provided for in this act, 35 per cent. ad valorem.

321. On stockings, hose, and half-hose, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and composed of cotton or other vegetable fiber, valued at not exceeding \$3 per dozen pairs, 60 cents per dozen pairs and 20 per cent. ad valorem; valued above \$3 per dozen pairs, and on all shirts, drawers, gloves, and other articles composed of like materials, and made and fashioned in like manner, 40 per cent. ad valorem.

322. On cotton damask and on clothing ready made, and articles of wearing apparel of every description, composed of cotton or other vegetable fiber, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, including hemmed handkerchiefs, and not specially enumerated or provided for in this act, 40 per cent. ad valorem.

323. On goods heretofore known commercially as Hamburg edgings, embroideries, or insertings, and as Egyptian and Oriental laces, composed of cotton, and stitched or otherwise wrought by machines worked by hand or other power, 45 cents per pound and 15 per cent. ad valorem.

324. Plushes, velvets, velveteens, and all pile fabrics composed of cotton, or other vegetable fiber, 10 cents per square yard and 20 per cent. ad valorem.

325. Cotton cords, braids, gimp, galloons, webbing, goring, suspenders, and braces, any of the foregoing which are elastic or non-elastic, 35 per cent. ad valorem.

326. All manufactures of cotton not specially enumerated or provided for in this act, 35 per cent. ad valorem.

SCHEDULE J.—FLAX, HEMP, AND JUTE.

327. Flax straw, \$5 per ton.

328. Flax, not hackled or dressed, \$20 per ton.

329. Flax, hackled, known as "dressed line," \$10 per ton.

330. Tow, of flax or hemp, \$10 per ton.

331. Hemp, \$20 per ton.

332. Cables or cordage, and twine, including binding twine, composed wholly of manila, or sisal grass, 1½ cents per pound.

333. All manufactures of flax, hemp, jute, or other vegetable fiber, except cotton, or of which flax, hemp, jute, or other vegetable fiber, except cotton, is the component material of chief value, not specially enumerated or provided for in this act, valued at 5 cents per pound or less, 2 cents per pound; valued above 5 cents per pound, 40 per cent. ad valorem.

334. Burlaps, not exceeding 60 inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), 30 per cent. ad valorem.

335. Brown and bleached linen cloth containing not less than one hundred threads to the square inch, counting the warp and filling, 35 per cent. ad valorem.

336. On laces, embroideries, insertings, neck rufflings and ruchings, trim-

nings, lace window-curtains, and other completed articles of lace, and tamboured window-curtains and other similar tamboured articles, composed of flax, jute, cotton, or other vegetable fiber, not specially enumerated or provided for in this act, 50 per cent. ad valorem.

337. On collars and cuffs for men's wear, composed entirely of cotton, 15 cents per dozen pieces and 35 per cent. ad valorem; composed in whole or in part of linen, 30 cents per dozen pieces and 35 per cent. ad valorem.

338. Hemp or jute carpeting, 6 cents per square yard.

339. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, jute, or jute butts valued at not more than 3 cents per pound, three-fourths of 1 cent per pound.

340. Oil-cloth for floors, stamped, painted, or printed, including linoleum, coticene, cork-carpets, figured or plain, and on all other oil-cloth (except silk oil-cloth), and on water-proof cloth not specially enumerated or provided for in this act, 10 cents per square yard and 15 per cent. ad valorem.

SCHEDULE K.—WOOL AND MANUFACTURES OF WOOL.

All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

341. Class 1, clothing wools; that is to say, merino, mestiza, metiz, or metis wools or other wools of merino blood, immediate or remote, Down clothing wools and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes 2 and 3.

342. Class 2, combing wools; that is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also all hair of the alpaca, goat, and other like animals.

343. Class 3, carpet wools and other similar wools: Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

344. The duty on wools of the first class which shall be imported washed shall be twice the amount of duty to which they would be subjected if imported unwashed; and the duty on wools of all classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed.

345. The duty upon wool of the sheep or hair of the alpaca, goat, and other like animals, which shall be imported in any other than ordinary condition, as now and heretofore practiced, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

346. Wools of the first and second class and all hair of the alpaca, goat, and other like animals, 11 cents per pound.

347. Wools of the third class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be 12 cents or less per pound, 2½ cents per pound.

348. Wools of the same class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall exceed 12 cents per pound, 6 cents per pound.

349. Wools on the skin, the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

350. Top waste, stubbing waste, roving waste, ring waste, yarn waste, garnetted waste, and all other wastes similar to them in character or description, composed wholly or in part of wool or worsted, 30 cents per pound.

351. Woolen rags, shoddy, mungo, flocks, and wool waste not otherwise provided for in this act, 10 cents per pound.

352. Noils shall pay the same rate of duty as the washed wools or hair from which they are made.

353. All wools and hair of the alpaca, goat, or other animals, which have been advanced by any process of manufacture beyond the washed or scoured condition, not otherwise enumerated or provided for in this act, shall be subject to the same duties as are imposed upon manufactures of wool not specially enumerated or provided for in this act.

354. Woolen cloths, woolen shawls, and all manufactures of wool of every description, made wholly or in part of wool, worsted, the hair of the goat, alpaca, or other animals, not specially enumerated or provided for in this act, valued at not exceeding 40 cents per pound, 35 cents per pound, and in addition thereto 35 per cent. ad valorem; valued at above 40 cents per pound, and not exceeding 60 cents per pound, 35 cents per pound and 40 per cent. ad valorem; valued at above 60 cents per pound, 40 cents per pound and in addition thereto 40 per cent. ad valorem.

355. Flannels, blankets, and hats of wool, composed wholly or in part of wool, worsted, the hair of the goat, alpaca, or other animals, valued at not exceeding 30 cents per pound, 10 cents per pound; valued at above 30 cents per pound, and not exceeding 40 cents per pound, 12 cents per pound; valued at above 40 cents per pound, and not exceeding 60 cents per pound, 18 cents per pound; and in addition thereto, upon all the above-named articles, 33 per cent. ad valorem; valued at above 60 cents per pound, 40 cents per pound and in addition thereto 40 per cent. ad valorem.

356. Women's and children's dress goods, coat-linings, Italian cloths, and goods of similar character or description, composed in part of wool, worsted, the hair of the goat, alpaca, or other animals, valued at not exceeding 15 cents per square yard, 6 cents per square yard, and in addition thereto 40 per cent. ad valorem; on all the above-named goods, valued at above 15 cents per square yard, 7 cents per square yard, and in addition thereto 40 per cent. ad valorem; but such goods as are composed in part of silk, or which contain an admixture of silk, and in which silk is not the component material of chief value, and not otherwise provided for in this act, shall be dutiable at 11 cents per square yard, and in addition thereto 40 per cent. ad valorem: *Provided*, That all goods of the character enumerated or described in this paragraph, weighing over 4 ounces per square yard, shall pay a duty of 40 cents per pound and in addition thereto 40 per cent. ad valorem.

357. Women's and children's dress goods, coat-linings, Italian cloths, bunting, and goods of like description, composed wholly of wool, worsted, the hair of the goat, alpaca, or other animals, or of a mixture of them, 11 cents per square yard and in addition thereto 40 per cent. ad valorem; and all such goods with selvages made wholly or in part of other materials, and all such goods in which threads made wholly or in part of other materials have been introduced either in the warp or in the filling for the purpose of changing the classification for duty, shall be dutiable at 11 cents per square yard and in addition thereto 40 per cent. ad valorem: *Provided*, That all such goods weighing over 4 ounces per square yard shall pay a duty of 40 cents per pound and in addition thereto 40 per cent. ad valorem.

358. Clothing ready-made, and wearing apparel of every description, not specially enumerated or provided for in this act, balmoral skirts, and skirting, and goods of similar description, or used for like purposes, knit goods, all goods made on knitting-frames, and pluses, and all pile fabrics, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up

or manufactured wholly or in part by the tailor, seamstress, or manufacturer, 40 cents per pound and in addition thereto 45 per cent. ad valorem.

359. Cloaks, dolmans, jack ts, talmas, ulsters, or other outside garments for ladies' and children's apparel and goods of similar description, or used for like purposes (except knit goods), composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, 45 cents per pound and in addition thereto 45 per cent. ad valorem.

360. Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimpes, cords, cords and tassels, dress trimmings, head-nets, any of the foregoing which are elastic or non-elastic, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand, or braided by machinery, made of wool, worsted, the hair of the goat, alpaca, or other animals, or of which wool, worsted, the hair of the goat, alpaca, or other animals is a component material, 30 cents per pound and in addition thereto 50 per cent. ad valorem.

361. Aubusson, Axminster, Moquette, and chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, 45 cents per square yard and in addition thereto 50 per cent. ad valorem.

362. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, 45 cents per square yard and in addition thereto 50 per cent. ad valorem.

363. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, 30 cents per square yard and in addition thereto 50 per cent. ad valorem.

364. Patent velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, 25 cents per square yard, and in addition thereto 30 per cent. ad valorem.

365. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, 20 cents per square yard, and in addition thereto 30 per cent. ad valorem.

366. Treble ingrain, three-ply, and worsted chain Venetian carpets, 12 cents per square yard, and in addition thereto 30 per cent. ad valorem.

367. Yarn Venetian, and two-ply ingrain carpets, 8 cents per square yard, and in addition thereto 30 per cent. ad valorem.

368. Druggets and bockings, printed, colored, or otherwise, 15 cents per square yard, and in addition thereto 30 per cent. ad valorem.

369. Carpets and carpetings of wool, flax, or cotton, or parts of either, or other materials not otherwise specially enumerated or provided for in this act, 40 per cent. ad valorem.

370. And mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description. And the duty on all other mats not exclusively of vegetable material, screens, hassocks, and rugs shall be 40 per cent. ad valorem.

371. Endless belts or felts for paper or printing-machines, 20 cents per pound and 30 per cent. ad valorem.

SCHEDULE L.—SILK AND SILK GOODS.

372. Silk partially manufactured from cocoons or from waste-silk, and not further advanced or manufactured than carded or combed silk, 50 cents per pound.

373. Thrown silk, not more advanced than singles, tram, organdie, sewing-silk, twill, floss, spun silk, and silk threads or yarns of every description, 30 per cent. ad valorem.

374. Goods in the piece, including ribbons, not otherwise specially provided for in this act, weighing not less than 1 ounce nor more than 8 ounces per square yard, containing less than 25 per cent. and not less than 10 per cent. in weight of silk, 75 cents per pound and 15 per cent. ad valorem; the same containing less than 50 per cent. and not less than 25 per cent. in weight of silk, \$1.25 per pound and 15 per cent. ad valorem; the same, containing 50 per cent. or more in weight of silk, if black, \$1.60 per pound and 15 per cent. ad valorem; if white or colored, or partly black or partly colored, \$2.25 per pound and 15 per cent. ad valorem.

375. Velvets, plushes, or other pile fabrics in the piece (including ribbons), not otherwise specially provided for in this act, weighing not less than 1 ounce nor more than 8 ounces per square yard, containing less than 25 per cent. and not less than 10 per cent. in weight of silk, \$1 per pound and 15 per cent. ad valorem; the same, containing less than 50 per cent. and not less than 25 per cent. in weight of silk, \$1.50 per pound and 15 per cent. ad valorem; the same, containing 50 per cent. or more in weight of silk, \$3.50 per pound and 15 per cent. ad valorem. In ascertaining the percentage of silk under this act the weight of silk shall be taken as found in the goods.

376. Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords, and tassels, any of the foregoing which are elastic or non-elastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, 50 per cent. ad valorem.

377. Laces and embroideries, neck-rufflings and ruchings, clothing ready made, and articles of wear and apparel of every description, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, not specially enumerated or provided for in this act, 60 per cent. ad valorem.

378. All manufactures of silk, of which silk is the component material of chief value, not specially enumerated or provided for in this act, 50 per cent. ad valorem.

SCHEDULE M.—BOOKS, PAPERS, ETC.

379. Books, including blank-books of all kinds, pamphlets and engravings, bound or unbound, photographs, etchings, maps, charts, and all printed matter, not specially enumerated or provided for in this act, 25 per cent. ad valorem.

380. Paper envelopes, 25 cents per thousand.

381. Manufactures of paper, or of which paper is the component material of chief value, not specially enumerated or provided for in this act, 25 per cent. ad valorem.

382. Papers known commercially as surface-coated papers, and manufactures thereof, card-boards, albumenized and sensitized papers, lithographic prints from either stone or zinc, bound or unbound (except illustrations in printed books), and all articles produced either in whole or in part by lithographic process, 35 per cent. ad valorem.

383. Paper-hangings and paper for screens or fire-boards, writing paper, drawing paper, filtering-paper, letter-press copying paper, and all other paper not specially enumerated or provided for in this act, 25 per cent. ad valorem.

384. Printing paper, unsized, used for books and newspapers exclusively, 15 per cent. ad valorem.

385. Paper, sized or glued, suitable only for printing paper, 20 per cent. ad valorem.

386. Sheathing paper, 10 per cent. ad valorem.

387. Playing cards, 50 cents per pack.

388. Pulp, dried, for paper-makers' use, 10 per cent. ad valorem.

SCHEDULE N.—SUNDRIES.

389. Brushes, and brooms of all kinds, including feather dusters, 30 per cent. ad valorem; broom-corn, \$4 per ton.

390. Button forms: Lastings, mohair cloth, silk twist, or other manufacture

of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, 10 per cent. ad valorem.

391. Card-clothing: Manufactured from tempered steel wire, 45 cents per square foot; all other, 25 cents per square foot.

392. Chronometers, box or ship's, and parts thereof, 10 per cent. ad valorem.

393. Coal, bituminous, and shale, 75 cents per ton of 28 bushels, 80 pounds to the bushel.

394. Coke, 20 per cent. ad valorem.

395. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, 50 per cent. ad valorem.

396. Dolls, 35 per cent. ad valorem.

397. Emery grains, and emery manufactured, ground, pulverized, or refined, 1 cent per pound.

398. Feathers and down of all kinds, when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not specially enumerated or provided for in this act, 40 per cent. ad valorem.

399. Fire-crackers of all kinds, 8 cents per pound, but no allowance shall be made for tare or damage thereon.

400. Fulminates, fulminating powders, and like articles, not specially enumerated or provided for in this act, 30 per cent. ad valorem.

401. Furs, dressed on the skin but not made up into articles, and furs not on the skin, prepared for hatters' use, 25 per cent. ad valorem.

402. Gloves, kid or leather, of all descriptions, wholly or partially manufactured, 50 per cent. ad valorem.

403. Gunpowder, an all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at 20 cents or less per pound, 5 cents per pound, valued above 20 cents per pound, 8 cents per pound.

404. Gun-wads of all descriptions, 35 per cent. ad valorem.

405. Hair, human, if clean or drawn but not manufactured, 20 per cent. ad valorem.

406. Hair-cloth, known as "crinoline-cloth," and hair pencils, 30 per cent. ad valorem.

407. Hair-cloth, known as "hair-seating," 30 cents per square yard.

408. Hair, curled, suitable for beds or mattresses, 15 per cent. ad valorem.

409. Hats, for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, 50 per cent. ad valorem.

410. Jewelry: All articles, not elsewhere specially provided for in this act, composed of precious metals or imitations thereof, whether set with coral, jet, or pearls, or with diamonds, rubies, cameos, or other precious stones, or imitations thereof, or otherwise, and which shall be known commercially as "jewelry," 25 per cent. ad valorem.

411. Leather.—Bend or belting leather and sole-leather, and leather not specially enumerated or provided for in this act, 15 per cent. ad valorem.

412. Calf-skins, tanned, or tanned and dressed, dressed upper-leather, including patent enameled and Jappanned leather, and skins of all kinds not specially enumerated or provided for in this act, and chamois-skins, dressed or undressed and finished, 25 cents per pound; sheep and goat skins, including lamb and kid skins, dressed and finished, 20 per cent. ad valorem; skins for morocco, tanned but unfinished, 10 per cent. ad valorem.

413. But leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, shall be classified as manufactures of leather, and pay duty accordingly.

414. Lime, 5 cents per 100 pounds.

415. Manufactures of alabaster, amber, asbestos, bladders, coral, cork or cork bark, cat-gut or whip-gut or worm-gut, jet, paste, spar, or wax, or of which these substances or either of them is the component material of chief value, not specially enumerated or provided for in this act, 25 per cent. ad valorem.

416. Manufactures of bone, chip, fur, grass, horn, india-rubber, palm-leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially enumerated or provided for in this act, 30 per cent. ad valorem.

417. Manufactures of leather, gutta-percha, human hair, and papier-maché, or of which these substances or either of them is the component material of chief value, not specially enumerated or provided for in this act, 35 per cent. ad valorem.

418. Manufactures of ivory, vegetable ivory, mother-of-pearl, and shell, or of which these substances or either of them is the component material of chief value, not specially enumerated or provided for in this act, 40 per cent. ad valorem.

419. Marble of all kinds.—In block, rough or squared, 65 cents per cubic foot.

420. Veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, \$1.10 per cubic foot (but in measurement no slab shall be computed at less than 1 inch in thickness).

421. Manufactures of marble not specially enumerated or provided for in this act, 50 per cent. ad valorem.

422. Matches.—Friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, 10 cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, 1 cent per one thousand matches.

423. Cocoa matting and mats.—Matting, 10 cents per square yard; mats, 5 cents per square foot.

424. Paintings, in oil or water colors, and statuary, not otherwise provided for in this act, 40 per cent. ad valorem; but the term "statuary" as herein used shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as is the professional production of a statuary or sculptor only.

425. Pearls, 25 per cent. ad valorem.

426. Pencils of wood filled with lead or other material, and pencils of lead, 50 cents per gross and 30 per cent. ad valorem.

427. Pencil-leads not in wood, 10 per cent. ad valorem.

428. Percussion-caps, 40 per cent. ad valorem.

429. Pipes, pipe-bowls, and cigar-holders of wood, one-half of 1 cent each and 70 per cent. ad valorem.

430. All smokers' articles whatsoever, not specially enumerated or provided for in this act, including cigarette-books, cigarette-book covers, and cigarette-paper in all forms, 70 per cent. ad valorem.

431. All common tobacco-pipes of clay, 35 per cent. ad valorem.

432. Pearl and shell buttons, 2 cents per line button measure of one-fortieth of 1 inch per gross and in addition thereto 25 per cent. ad valorem.

433. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats, 10 per cent. ad valorem.

434. Precious stones of all kinds, cut but not set, 10 per cent. ad valorem; if set, and not specially enumerated or provided for in this act, 25 per cent. ad valorem.

435. Stone.—Freestone, granite, sandstone, and all building or monumental stone, except marble, unmanufactured or undressed, not specially enumerated or provided for in this act, 14 cents per cubic foot.

436. Freestone, granite, sandstone, and other building or monumental stone, except marble, not specially enumerated or provided for in this act, hewn,

dressed, or polished, and burr-stones manufactured or bound up into millstones, 25 per cent. ad valorem.

437. Grindstones, finished or unfinished, \$1.75 per ton.

438. Umbrellas, parasols, and sun-shades: Covered with silk, alpaca, or similar material, 50 per cent. ad valorem; if covered with other material, 40 per cent. ad valorem.

439. Waste, not specially enumerated or provided for in this act, 10 per cent. ad valorem.

440. Watches, watch-cases, watch-movements, parts of watches, watch-glasses, and watch-keys, whether separately packed or otherwise, 25 per cent. ad valorem.

FREE LIST.

SEC. 2503. The following articles when imported shall be exempt from duty:

441. Acids used for medicinal, chemical, or manufacturing purposes, not specially enumerated or provided for in this act.

442. Aconite.

443. Acorns, raw, dried or undried, but unground.

444. Agates, unmanufactured.

445. Albumen.

446. Alizarine, natural.

447. Alizarine, artificial.

448. Amber, unmanufactured, or crude gum.

449. Ambergris.

450. Aniline salts.

451. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, under such regulations as the Secretary of the Treasury may prescribe.

452. Annatto, roucou, rocoa, or orleans, and all extract of.

453. Antimony ore, crude sulphide of.

454. Apatite.

455. Argol, or argol, or crude tartar.

456. Arrow-root, raw or unmanufactured.

457. Arsenic and sulphide of, or orpiment.

458. Arseniate of aniline.

459. Articles in a crude state used in dyeing or tanning not specially enumerated or provided for in this act.

460. Articles specially imported for the use of the United States, provided that the price of the same did not include the duty.

461. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury; and if any such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimbursemnt of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed.

462. Asbestos, unmanufactured.

463. Ashes, wood and lye of, and beet-root ashes.

464. Asphaltum and bitumen, crude.

465. Asafetida.

466. Balm of Gilead.

467. Barks, cinchona or other.

468. Baryta, carbonite or witherite.

469. Baryta, sulphate of, or barytes, unmanufactured.

470. Bauxite, or beauxite.

471. Beeswax.

472. Bells, broken, and bell-metal, broken, and fit only to be remanufactured.

473. Birds, stuffed, not suitable for millinery ornaments.

474. Birds and land and water fowls.

475. Bismuth.

476. Bladders, including fish-bladders or fish-sounds, crude, and all integuments of animals not specially enumerated or provided for in this act.

477. Blood, dried.

478. Bologna sausages.

479. Bolting-cloths.

480. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone-dust or animal carbon, and bone-ash, fit only for fertilizing purposes.

481. Books, engravings, photographs, bound or unbound etchings, maps, and charts; which shall have been printed and bound or manufactured more than twenty years at the date of importation.

482. Books and pamphlets printed exclusively in languages other than English.

483. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress; but the duty shall not have been included in the contract or price paid.

484. Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States.

485. Books, or libraries, or parts of libraries, and other household effects of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

486. Brazil paste.

487. Braids, plaits, flats, laces, and similar manufactures suitable for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, osier or rattan.

488. Brazilian pebbles, rough or unmanufactured.

489. Breecia, in blocks or slabs.

490. Bristles, raw or manufactured.

491. Bromine.

492. Bullion, gold or silver.

493. Bulbs and bulbous roots, not edible.

494. Burgundy pitch.

495. Cabinets of old coins and medals, and other collections of antiquities; but the term "antiquities" as used in this act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the seventeenth century.

496. Cadmium.

497. Calamine.

498. Camphor, crude.

499. Castor or castoreum.

500. Cassia, cassia vera, and cassia-buds, unground.
 501. Catgut, whip-gut, or worm-gut, unmanufactured, or not further manufactured than in strings or cord.
 502. Cerium.
 503. Chalk, unmanufactured.
 504. Charcoal.
 505. Chioery-root, raw, dried, or undried, but unground.
 506. Cinnamon, and chips of, unground.
 507. Civet, crude.
 508. Cloves and clove-stems, unground.
 509. Coal, anthracite.
 510. Coal slack or culm, such as will pass through a half-inch screen.
 511. Coal stores of American vessels; but none shall be unloaded.
 512. Coal-tar, crude.
 513. Cobalt and cobalt ore.
 514. Coeculus indicus.
 515. Cochineal.
 516. Cocoa, or cacao, crude, and fiber, leaves and shells of.
 517. Coffee.
 518. Coins, gold, silver, and copper.
 519. Coir, and coir yarn.
 520. Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.
 521. Copper, when imported for the United States Mint.
 522. Coral, marine, uncut, and unmanufactured.
 523. Cork-wood, or cork-bark, unmanufactured.
 524. Cotton, and cotton-waste or flocks.
 525. Cryolite, or kryolith.
 526. Cubeb.
 527. Curling-stones, or quoits, and curling-stone handles.
 528. Currents, Zante, or other dried.
 529. Curry and curry-powder.
 530. Cutch.
 531. Cuttle-fish bone.
 532. Dandelion roots, raw, dried, or undried, but unground.
 533. Diamonds and other precious stones, rough or uncut (not including pearls), and diamond dust or bort.
 534. Diamonds set for glaziers' use, and diamonds set as pencils or drills for engravers' use.
 535. Divi-divi.
 536. Dragon's blood.
 537. Drugs, such as: barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences such as nut-galls, fruits, flowers, dried fibers, and dried insects, grains, gums, and gum-resin, herbs, leaves, lichens, mosses, nuts, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing—any of the foregoing which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act.
 538. Eggs of birds and fowls, and of fish and insects, and egg-yelks, unmanufactured.
 539. Emery ore.
 540. Ergot.
 541. Fans, common palm-leaf, and palm-leaf, unmanufactured.
 542. Farina.
 543. Fashion-plates, engraved on steel or copper or on wood, colored or plain.
 544. Feathers and down of all kinds, crude and unmanufactured.
 545. Feldspar.
 546. Felt, adhesive, for sheathing vessels.
 547. Fibrin, in all forms.
 548. Fibers and grasses: China-grass.
 549. Istle or Tampico fiber.
 550. Jute.
 551. Jute-butts.
 552. Manila.
 553. Ramie.
 554. Sisal-grass.
 555. Sunn.
 556. And all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially enumerated or provided for in this act.
 557. Fish, fresh, except when frozen or packed in ice, or otherwise prepared by any process for preservation.
 558. Fish for bait.
 559. Fish-skins.
 560. Flint, flints, and ground flint stones.
 561. Floor-matting manufactured from round or split straw, including what is commercially known as Chinese matting.
 562. Fossils.
 563. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.
 564. Fruits, green, ripe, or dried, not specially enumerated or provided for in this act.
 565. Furs, undressed.
 566. Fur-skins of all kinds not dressed in any manner.
 567. Gambier.
 568. Ginger-root, unground, and not preserved or candied.
 569. Glass, broken pieces, and old glass, which can not be cut for use, and fit only to be remanufactured.
 570. Glass plates or disks, rough-cut and unwrought, for use in the manufacture of optical instruments, spectacles, and eye-glasses, and suitable only for such use.
 571. Gold-beaters' molds and gold-beaters' skins.
 572. Grease and oils, such as are commonly used in soap-making or in wire-drawing or for stuffing or dressing leather, and as are fit only for such uses, not specially enumerated or provided for in this act.
 573. Guano, manures, and all substances expressly used for manure.
 574. Gummy bags and gummy cloths, old or refuse, fit only for remanufacture.
 575. Guts, salted.
 576. Gutta-percha, crude.
 577. Hair of horse, cattle, and other animals, cleaned or uncleansed, drawn or undrawn, but unmanufactured, not specially enumerated or provided for in this act; and human hair, raw, uncleansed, and not drawn.
 578. Hide-cuttings, raw, with or without hair, and all other glue-stock.
 579. Hide rope.
 580. Hides, raw or uncured, whether dry, salted, or pickled, and skins of all kinds, raw or dried, salted, or pickled, but unmanufactured, except sheep-skins with dutiable wool on.
 581. Hones and whetstones.
 582. Hoofs, unmanufactured.
 583. Hop roots for cultivation.
 584. Horns and parts of, including horn strips and tips, unmanufactured.
 585. Ice.
 586. India rubber, crude, and milk of, and old scrap or refuse India rubber which has been worn out by use and is fit only for remanufacture.
 587. Indigo.
 588. Iodine, crude.

589. Ipecac.
 590. Iridium.
 591. Ivory and vegetable ivory, not sawed, cut, or otherwise manufactured.
 592. Jalap.
 593. Jet, unmanufactured.
 594. Joss-stick, or Joss-light.
 595. Junk, old.
 596. Kelp.
 597. Kieserite.
 598. Kyanite, or cyanite, and kainite.
 599. Lac-dye, crude, seed, button, stick, and shell.
 600. Lac spirits.
 601. Lactarine.
 602. Lava, unmanufactured.
 603. Leather, old scraps.
 604. Leeches.
 605. Lemon-juice, lime-juice, and sour-orange juice.
 606. Licorice-root, unground.
 607. Life-boats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
 608. Lime, citrate of.
 609. Lime, chloride of, or bleaching-powder.
 610. Lithographic stones not engraved.
 611. Litmus, prepared or not prepared.
 612. Loadstones.
 613. Mace.
 614. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
 615. Magnesite, or native mineral carbonate of magnesia.
 616. Magnesium.
 617. Magnets.
 618. Manganese, oxide and ore of.
 619. Manna.
 620. Manuscripts.
 621. Marrow, crude.
 622. Marshmallows.
 623. Medals of gold.
 624. Medals of silver or copper.
 625. Meerschaum, crude or unmanufactured.
 626. Mica and mica waste.
 627. Mineral waters, all not otherwise specially provided for in this act.
 628. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act.
 629. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.
 630. Molasses testing not above fifty-six degrees by the polariscope: *Provided*, That if an export duty shall hereafter be laid upon molasses by any country from whence the same may be imported, it shall be subject to duty as provided by law at the date of the passage of this act.
 631. Moss, sea-weeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this act.
 632. Musk, crude, in natural pods.
 633. Myrobalan.
 634. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.
 635. Nutmegs.
 636. Nuts.—Cocoa.
 637. Brazil.
 638. Cream.
 639. Palm.
 640. Palm-nut kernels.
 641. Nux vomica.
 642. Oakum.
 643. Oil-cake.
 644. Oils.—Almond.
 645. Amber, crude and rectified.
 646. Ambergris.
 647. Anise, or anise-seed.
 648. Aniline.
 649. Aspic, or spike-lavender.
 650. Bergamot.
 651. Cajeput.
 652. Caraway.
 653. Cassia and cinnamon.
 654. Cedrat.
 655. Chamomile.
 656. Citronella, or lemon-grass.
 657. Civet.
 658. Fennel.
 659. Jasmine, or jasimine.
 660. Juglandium.
 661. Juniper.
 662. Lavender.
 663. Lemon.
 664. Limes.
 665. Mace.
 666. Neroli, or orange flower.
 667. Nut oil, or oil of nuts not otherwise specially provided for in this act.
 668. Orange.
 669. Olive oil, for manufacturing or mechanical purposes, unfit for eating and not otherwise provided for in this act.
 670. Ottar of roses.
 671. Palm and cocoanut.
 672. Rosemary or anthos.
 673. Sesame or sesamum-seed, or bean.
 674. Thyme organum, red or white.
 675. Valerian.
 676. Spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.
 677. Olives, green or prepared.
 678. Opium, crude or unmanufactured, and not adulterated, containing 9 per cent. and over of morphia.
 679. Orange and lemon peel, not preserved, candied, or otherwise prepared.
 680. Orchil, or orchil liquid.
 681. Ores, of gold and silver.
 682. Osmium.
 683. Palladium.
 684. Paper stock, crude, of every description, including all grasses and pulp of grasses, fibers, rags (other than wool), waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gummy bags or gummy cloth, and poplar or other woods, fit only to be converted into paper.
 685. Paraffine.

686 Parchment and vellum.
 687 Pearl, mother of, not sawed, cut, polished, or otherwise manufactured.
 688 Peltries and other proper goods and effects of Indians passing or repassing the boundary line of the Territories of the United States: *Provided*, That this exemption shall not apply to goods in bales or other large packages unusual among Indians.
 689 Pepper of all kinds, unground.
 690 Personal and household effects, not merchandise, of citizens of the United States dying in foreign countries.
 691 Pewter and britannia metal, old, and fit only to be remanufactured.
 692 Philosophical and scientific apparatus, instruments, and preparations; statuary, casts of marbles, bronze, alabaster, or plaster of Paris; painting, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.
 693 Phosphates, crude or native.
 694 Pimento, unground.
 695 Plants, trees, shrubs, and vines, of all kinds, not otherwise specially provided for in this act; and plants, trees, shrubs, roots, seed-cane, and seeds, imported by the Department of Agriculture or the United States Botanic Garden.
 696 Plaster of Paris and sulphate of lime, unground.
 697 Platina, in ingots, bars, sheets, and wire.
 698 Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses.
 699 Plumbago.
 700 Polishing-stones.
 701 Potash.—Crude, carbonate of, or "black salts," or fused.
 702 Caustic, or hydrate of, not including refined in sticks or rolls.
 703 Nitrate of, or saltpeter, crude.
 704 Sulphate of, crude or unrefined.
 705 Chlorate of.
 706 Muriate of.
 707 Professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale.
 708 Pulu.
 709 Pumice.
 710 Quills, prepared or unprepared, but not made up into complete articles.
 711 Quinia, sulphate of, and all alkaloids or salts of cinchona-bark.
 712 Rags, all not otherwise specially enumerated or provided for in this act.
 713 Regalia and gems, statuary, and specimens of sculpture, where specially imported in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, seminary of learning or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office, or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.
 714 Rennets, raw or prepared.
 715 Saffron and safflower, and extract of, and saffron cake.
 716 Sago, crude, and sago flower, not in condition suitable for use as starch.
 717 Salacine.
 718 Sauer-kraut.
 719 Sausage skins.
 720 Seeds.—Anise.
 721 Canary.
 722 Caraway.
 723 Cardamom.
 724 Coriander.
 725 Cotton.
 726 Cummin.
 727 Fennel.
 728 Fenugreek.
 729 Hemp.
 730 Hoarhound.
 731 Mangel-wurzel.
 732 Melon.
 733 Mustard.
 734 Poppy.
 735 Pumpkin.
 736 Rape.
 737 St. John's bread or bean.
 738 Sugar-beet.
 739 Squash.
 740 Turnip.
 741 And all flower and grass seeds not otherwise specially provided for in this act.
 742 Selep, or saloup.
 743 Shells of all kinds, not cut, ground, or otherwise manufactured.
 744 Shrimps, and other shell-fish.
 745 Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.
 746 Silk cocoons and silk-waste.
 747 Silk-worms' eggs.
 748 Skeletons and other preparations of anatomy.
 749 Snails.
 750 Soda, nitrate of, or cubic nitrate, and chlorate of.
 751 Sodium.
 752 Sparterre, suitable for making or ornamenting hats.
 753 Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.
 754 Sponges.
 755 Spunk.
 756 Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.
 757 Stone and sand: Burr-stone in blocks, rough or unmanufactured, and not bound up into millstones; cliff-stone, unmanufactured; pumice-stone, rotten-stone, and sand, crude or unmanufactured.
 758 Storax, or styrax.
 759 Straw, unmanufactured.
 760 Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.
 761 Sugar of milk.
 762 Sulphur, lac or precipitated, and sulphur or brimstone, not specially enumerated or provided for in this act.
 763 Sweepings of silver and gold.
 764 Tamarinds.
 765 Tapioca, cassava or cassada, provided the same is not fit for use as starch.
 766 Tar and pitch of wood.
 767 Tea and tea-plants.

768 Teasels.
 769 Teeth, natural or unmanufactured.
 770 Terra alba.
 771 Terra japonica.
 772 Tin ore, and tin in bars, blocks, pigs, or grain or granulated.
 773 Tonquin, tonqua, or tonka beans.
 774 Tripoli.
 775 Turmeric.
 776 Turpentine, Venice.
 777 Turpentine, spirits of.
 778 Turtles.
 779 Types, old, and fit only to be remanufactured.
 780 Uranium, oxide and salts of.
 781 Vaccine virus.
 782 Valonia.
 783 Verdigris, or subacetate of copper.
 784 Wafers, unmedicated.
 785 Wax, vegetable or mineral.
 786 Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States; but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale: *Provided*, however, That all such wearing apparel and other personal effects as may have been once imported into the United States and subjected to the payment of duty, and which may have been actually used and taken or exported to foreign countries by the persons returning therewith to the United States, shall, if not advanced in value or improved in condition by any means since their exportation from the United States, be entitled to exemption from duty, upon their identity being established, under such rules and regulations as may be prescribed by the Secretary of the Treasury.
 787 Whalebone, unmanufactured.
 788 Wood.—Logs.
 789 Fire-wood, handle-bolts, heading-bolts, or stave-bolts, and shingle-bolts, hop-poles, railroad ties, ship-timber, and ship-planking.
 790 Cedar, lignum-vite, lancewood, ebony, box, granadilla, mahogany, rose-wood, satinwood, and all other cabinet-woods, unmanufactured, not otherwise specially provided for in this act; bamboo, rattan, reeds, and osier or willow, unmanufactured; bamboo, reeds, and sticks of partridge, hairwood, pimento, orange, myrtle, and other woods, not otherwise specially provided for in this act, in the rough, or not further manufactured than cut into lengths suitable for umbrella, parasol, sun-shade, or whip-sticks, or walking-canes; and India malaica joints, not further manufactured than cut into suitable lengths for the manufacture into which they are intended to be converted.
 791 Works of art, paintings, statuary, and other works of art the production of American artists residing temporarily abroad, and paintings, statuary, fountains, and other works of art, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.
 792 Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and paintings, statuary, and photographic pictures imported for exhibition by any association duly authorized under the laws of the United States or of any State, for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be exported within six months after such importation: *Provided*, however, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.
 793 Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but the parties importing such articles shall give bonds, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be so sold, transferred, or used contrary to this provision; and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs.
 794 Yams.
 795 Zaffer.
 SEC. 2491. All persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.
 SEC. 2492. Whoever, being an officer, agent, or employé of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than \$5,000, or by imprisonment at hard labor for not more than ten years, or both.
 SEC. 2493. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 2494. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

SEC. 2495. Any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding \$500, or imprisoned not exceeding one year, or both, in the discretion of the court.

SEC. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, or any other articles of foreign manufacture, which shall copy or simulate the name or trade-mark of any domestic manufacturer or manufacturer, shall be admitted to entry at the custom-house of the United States, unless such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac-similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

SEC. 2498. The preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 2499. Each and every imported article, not enumerated in this act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

SEC. 2500. Upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles.

SEC. 2501. A discriminating duty of 10 per cent. ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

SEC. 2504. Whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 2505. The produce of the forests of the State of Maine upon the St. John River and its tributaries, owned by American citizens, and sawed or hewed in the province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall from time to time prescribe.

SEC. 2506. The produce of the forests of the State of Maine upon the St. Croix River and its tributaries, owned by American citizens, and sawed in the province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

SEC. 2507. Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

SEC. 2508. That the importation of all articles of foreign manufacture, or of boxes or packages containing the same, when stamped, marked, branded, or labeled to represent that such articles were manufactured in the United States, is hereby prohibited, and all such articles shall be forfeited to the United States.

SEC. 2509. That the importation of opium, containing less than 9 per cent. of morphia, and of opium prepared for smoking be, and the same is hereby prohibited: and all such opium shall, upon importation, be seized and proceeded

against for forfeiture and condemnation. All opium containing less than 9 per cent. of morphia, and all opium prepared for smoking, wherever found in the United States, shall be subject to seizure, and shall be condemned and destroyed unless the claimant thereto shall show to the satisfaction of the court that the same was lawfully imported or was prepared from opium lawfully imported: *Provided*, That officers of the United States, by whom opium may be seized under the provisions of this section, and persons giving information leading to such seizure, shall receive such compensation, upon the condemnation of the opium so seized, as the Secretary of the Treasury may direct, to be paid from the appropriation for the prevention and detection of frauds upon the customs revenue. The whole amount of such compensation shall not, however, exceed, in any case, one-half of the appraised value of the opium seized and condemned: *Provided further*, That the Secretary of the Treasury may prescribe suitable regulations for the enforcement of this section.

SEC. 2510. All lumber, timber, hemp, manila, wire rope, and iron and steel rods, bars, spikes, nails, plates, angles, bars, and bolts, and copper, and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, after the passage of this act, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

SEC. 2511. All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 2512. That no duty shall be levied or collected on the importation of peltries brought into the Territories of the United States by Indians, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid.

SEC. 2513. There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this title, a duty of 10 per cent. ad valorem; and all articles manufactured, in whole or in part, not enumerated or provided for in this title, a duty of 20 per cent. ad valorem.

COLLECTION OF DUTIES ON IMPORTS.

SEC. 13. All merchandise imported into the United States shall, for the purpose of this act, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and properly indorsed shall be deemed the consignee thereof, and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

SEC. 14. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or if purchased, in the currency actually paid therefor, shall contain a correct description of such merchandise, and shall be made in triplicate and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

SEC. 15. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district from which the merchandise is exported to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets; and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade, and if subject to specific duty the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced, has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser.

SEC. 16. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding \$100 in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value of wholesale price thereof at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account, in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof; and in default of such production when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement, for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly-certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof.

SEC. 17. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port, at the time of entry, by the owner, importer, consignee, or agent; which declaration so filed shall be duly signed by the owner, importer, consignee, or agent, before the collector, or be-

fore a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them; and every officer so designated shall file with the collector of the port a copy of his official signature and seal: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

Declaration of consignee, importer, or agent.

I, ——, do solemnly and truly declare that the invoice and bill of lading now presented by me to the collector of —— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ——, whereof —— is master, from ——, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief [insert the name and residence of the owner or owners] is [or are] the owner [or owners] of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost [if purchased] or the actual market value or wholesale price [if otherwise obtained] at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and merchandise, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

Declaration of owner in cases where merchandise has been actually purchased.

I, ——, do solemnly and truly declare that the entry now delivered by me to the collector of —— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the ——, whereof —— is master, from ——; that the invoice and entry which I now produce contain a just and faithful account of the actual cost of the said goods, wares, and merchandise, including the value of all cartons, cases, crates, boxes, sacks, and coverings, of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Declaration of manufacturer or owner in cases where merchandise has not been actually purchased.

I, ——, do solemnly and truly declare that the entry now delivered by me to the collector of —— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the ——, whereof —— is master, from ——; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States in the principal markets of the country from whence imported for my account [or for account of myself or partners]; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs and charges incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of the district.

SEC. 18. That any person who shall knowingly make any false or untrue statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding \$5,000, or by imprisonment at hard labor not more than two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture for any cause elsewhere provided by law.

SEC. 19. That the owner, consignee, or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice, or *pro forma* invoice, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered,

whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise shall exceed by more than 5 per cent., and not more than 20 per cent., the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, a further sum equal to 2 per cent. of the total appraised value, for each 1 per cent. of the increased valuation as ascertained by the appraiser in excess of 5 per cent. above the entered value; and the additional duties shall only apply to the particular article or articles in each invoice which are undervalued; and if such appraised value shall exceed the value declared in the entry more than 20 per cent., such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in cases of forfeiture for violations of the customs laws; and in any legal proceedings which may result from such seizure the fact of such undervaluation shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut said presumption of fraudulent intent by sufficient evidence: *Provided*, That the forfeitures provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *And provided further*, That all additional duties, penalties, or forfeitures, applicable to merchandise entered by a duly certified invoice shall be alike applicable to goods entered by a *pro forma* invoice or statement in form of an invoice. The duty shall not, however, be assessed upon an amount less than the invoice or entered value.

SEC. 20. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in section 10 of this act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

SEC. 21. That if any owner, importer, consignee, agent, or other person shall make or attempt to make any entry of imported merchandise by means of any fraudulent or false invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from the person making the entry, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and such person shall, upon conviction for each offense a sum not exceeding \$5,000, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

SEC. 22. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or the collector and naval officer, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

SEC. 23. That when the actual market value, as herein defined, of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, and to assist in the ascertainment of such value, the appraiser or appraisers shall use all available means to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to include cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and a profit of not less than 5 per cent. upon the total cost as thus ascertained; and in no such case shall the said actual market value of such merchandise be appraised upon original appraisal or reappraisal at less than the total cost of production as thus ascertained.

SEC. 24. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise, each of whom shall receive a salary of \$5,000 a year. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, vocation, or employment, and may be removed from office at any time by the President for inefficiency, neglect of duty, or malfeasance in office. They shall be employed at such ports and within such territorial limits as the Secretary of the Treasury may from time to time prescribe, and are hereby authorized to exercise the powers and duties devolved upon them by this act and to exercise, under the general direction of the Secretary of the Treasury, such other supervision over appraisements, classifications, and rates of duty of imported merchandise as may be needful to secure lawful and uniform appraisements, classifications, and rates of duty at the several ports. Three of the general appraisers shall be on duty as a board of general appraisers daily during each day of the year (except Sunday and legal holidays) at least from 10 o'clock in the morning until 4 o'clock in the afternoon, at the port of New York, at which port a place for samples shall be provided, under such rules and regulations as the Secretary of the Treasury may from time to time prescribe, which shall include rules as to the classes of articles to be deposited, the time of their retention, and as to their disposition, which place of samples shall be under the immediate control and direction of the general appraisers.

SEC. 25. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. If the collector shall deem

the appraisement of the merchandise by such appraiser too low, he may order a reappraisement, which shall be made by one of the general appraisers, or, if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may forthwith give notice to the collector, in writing, of such dissatisfaction, on the receipt of which the collector shall at once direct a reappraisement of such merchandise by one of the general appraisers. The decision of the appraiser, or the person acting as such (in cases where no objection is made thereto, as above authorized, either by the collector or by the importer, owner, consignee, or agent), or of the general appraiser in cases of reappraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall forthwith give notice to the collector, in writing, of such dissatisfaction, or unless the collector shall deem the appraisement of the merchandise too low; in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of general appraisers which shall be on duty at the port of New York, or of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, and the collector shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.

SEC. 26. The decision of the collector as to the classification of imported merchandise, and as to the rate and amount of duties chargeable thereon, including all dutiable costs and charges, and as to all fees, charges, and exactions of whatever character (excepting duties on the tonnage of vessels), shall be final and conclusive against all persons interested therein unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, not before, but within ten days after such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within ten days after the payment of such fees, charges, and exactions, if dissatisfied with such decision, give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the entry and all the papers and exhibits connected therewith to the board of general appraisers which shall be on duty at the port of New York, or of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive upon all persons interested therein (except in cases where an application shall be filed in the circuit court within the time and in the manner provided for in section 14 of this act), and the entry thereof shall be liquidated accordingly, including all dutiable costs and charges thereon, and all fees, charges, or exactions shall be paid in accordance with their decision.

SEC. 27. If the owner, importer, consignee, or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers, as provided for in section 13 of this act, as to the construction of the law respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they, or either of them, may, within thirty days next after such decision and not afterwards, apply to the circuit court of the United States, within the district in which the matter arises, for a review of the questions of law involved in such decision. Such application shall be made by filing in the office of the clerk of said circuit court a concise statement of the errors of law complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall order the board of appraisers to transmit to said circuit court a certified statement of their findings of the facts involved in the case and their decision thereon; and the facts so found and certified shall be final and conclusive upon the court; which statement and certificate of the board of appraisers shall constitute the record in the circuit court, and said circuit court shall proceed to hear and determine the question of law involved in such decision, and the decision of such court shall be final, unless such court shall be of opinion that the question involved is of such importance as to require a review of such decision by the Supreme Court of the United States, in which case said circuit court, or the judge making the decision may, within thirty days thereafter, allow an appeal to said Supreme Court; but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within thirty days after the rendition of such decision. On such original application, and on any such appeal, security for damages and costs shall be given as in the case of other appeals in cases in which the United States is a party. Said Supreme Court shall have jurisdiction and power to review such decision, and may affirm, modify, or reverse such decision of such circuit court, and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly. For the purposes of this section the circuit courts of the United States shall be deemed always open, and said circuit courts, respectively, may establish, and from time to time alter, rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper.

SEC. 28. The general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, and boards of general appraisers, and collectors, as the case may be, may call before them, and examine upon oath, any owner, importer, agent, consignee, or other person, touching any matter or thing which they, or either of them, may deem material respecting any entry of imported merchandise in ascertaining the value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.

SEC. 29. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers in New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question and of the value and rates of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

SEC. 30. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale

price of such merchandise, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United States, or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition packed ready for shipment to the United States, to which shall be added the cost of transportation, shipment, and transhipment, with all the expenses thereof from the place of manufacture or production to the vessel in which shipment is made to the United States; and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual material, article, or form, designated for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would have been subject if separately imported. That the words "value" or "actual market value" whenever used in this act or in any law relating to the appraisement of imported merchandise shall be construed to mean the actual market value or wholesale price as defined in this section.

SEC. 31. That in all suits or information brought, where any seizure has been made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

SEC. 32. That all fees exacted and oaths administered by officers of the customs, except as provided in this act, under or by virtue of existing laws of the United States, upon the entry of imported goods, and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties provided in the fifth section of this act for false statements in such declaration shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year.

SEC. 33. That no allowance for damage to goods, wares, and merchandise imported into the United States shall hereafter be made in the estimation and liquidation of duties thereon; but the importer thereof may, within ten days after entry, abandon to the Government all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from the payment of the duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to 10 per cent, or over of the total value or quantity of the invoice.

SEC. 34. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, more money has been paid to or deposited with a collector of customs than as has been ascertained by final liquidation thereof the law required to be paid or deposited, the Secretary of the Treasury shall direct the treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation, whether for or against the Government, at any time within one year of the date of such entry, but not afterwards.

SEC. 35. That from and after the taking effect of this act, no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this act.

SEC. 36. That any person who shall give, or offer to give, or promise to give any money or thing of value, directly or indirectly, to any customs officer, in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage, or of the liquidation of the entry thereof, shall, on conviction thereof, be fined not exceeding \$2,000, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent, and not done with an unlawful intention.

SEC. 37. That any officer or servant of the customs or of the United States who shall, excepting for lawful duties or fees, demand, exact, or receive from any person, directly or indirectly, any money or thing of value, in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage, or liquidation of the entry thereof, on conviction thereof, shall be fined not exceeding \$5,000, or be imprisoned at hard labor not more than two years, or both, in the discretion of the court. And evidence of such demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence that such demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

SEC. 38. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe.

DRAWBACKS ON EXPORTED MERCHANDISE.

SEC. 39. That on all articles exported manufactured of materials upon which duty has been paid, and entitled to drawback under any provision of law, there shall be allowed a drawback equal to the duty paid on such materials without retention of any part thereof, but such drawback shall be paid only to the manufacturer or actual owner of such merchandise, and in cases only where the identity of the articles exported with the imported materials upon which drawback is claimed shall be established under regulations to be prescribed by the Secretary of the Treasury: *Provided*, however, That where the amount of drawback is less than \$100, the fees of the United States consuls for certifying the foreign-landing certificate shall not exceed 50 cents: *And provided further*, That the duties refunded by way of drawback on imported sugar and molasses, or manufactures thereof, shall be ascertained by the same tests as are provided by law to be applied to sugar and molasses when imported.

SEC. 40. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year when this act shall go into effect, except as otherwise provided in this act, shall be subjected to no other duty upon the entry thereof for consumption than if the same were

imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.

SEC. 41. That sections 2970 and 2983 of the Revised Statutes of the United States are hereby amended so that the same shall be, respectively, as follows:

"Sec. 2970. Any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

"2983. In no case shall there be any abatement of the duties or allowance made for any injury, damage, or deterioration by any merchandise while deposited in any public or private bonded warehouse: *Provided*, That the duty assessed on merchandise withdrawn from any such warehouse shall be assessed on the quantity withdrawn therefrom at the time of such withdrawal; but no allowance for leakage or evaporation of wines, liquors, and distilled spirits shall be made: *And provided further*, That nothing in this section as amended shall restrict or in any way affect the liability of the proprietors of bonded warehouses on their bonds: *And provided further*, That nothing herein shall restrain or limit the exercise of the authority conferred on the Secretary of the Treasury by section 2984 of the Revised Statutes."

SEC. 42. That nothing in this act shall in any way change or impair the force or effect of any treaty between the United States and any other Government, or any laws passed in pursuance of or for the execution of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this act; but whenever any such treaty, so far as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this act shall be in force in all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof.

SEC. 43. That sections 2808, 2838, 2839, 2841, 2843, 2845, 2853, 2854, 2856, 2858, 2860, 2900, 2902, 2905, 2907, 2908, 2909, 2929, 2930, 2931, 2932, 2943, 2945, 2952, 3011, 3012, 3012, 3013, 3050 of the Revised Statutes of the United States; and sections 9, 10, 11, 12, 14, and 16 of an act entitled "An act to amend the customs-revenue laws and to repeal moities," approved June 22, 1874; all of the act entitled "An act restricting the refunding of customs duties and prescribing certain regulations of the Treasury Department," approved March 3, 1875; and sections 7, 8, and 9 of the act entitled "An act to reduce internal-revenue taxation, and for other purposes," approved March 3, 1883, and all other acts and parts of acts inconsistent with the provisions of this act are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause, before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made, nor shall said repeal or modifications in any manner affect the right to any office, or change the term or tenure thereof. Any offense committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

Mr. HARRIS. Before the Senator from Iowa proceeds, I desire to ask him, and if he shall agree with me in opinion or desire, I then wish to ask the unanimous consent of the Senate to fix a time, and the shorter the time the better it will suit me, upon which general debate upon this bill shall be closed. I shall be glad, if such an agreement can be reached, that we then also agree to consider amendments under Rule VIII, or under the principles of Rule VIII; but I will first put the general proposition: Does it meet the approval of the Senator from Iowa to fix a reasonably short time within which general debate shall be closed upon the proposition?

Mr. ALLISON. What is called general debate in the Senate I think is a very different thing from general debate in any other body. It is impossible for me to say now when gentlemen will cease to desire to speak upon this subject. It is an important subject, as the Senator from Tennessee knows, affecting every interest and every industry and taking in the entire range of our domestic manufactures and products and our importations. So it would seem to me that I ought not to take any responsibility at this time respecting the closing of general debate.

I concur with the Senator from Tennessee in a desire that we shall go on with as much rapidity as possible in the consideration of the bill, and that we shall reach a vote as soon as it is practicable to reach it.

Mr. HARRIS. I quite agree with the Senator from Iowa in the fact that there is no more important question which addresses itself to the legislative department of the Government than the one which the bill proposes, but believing as I do that there is not a Senator upon this floor who has not well-defined and fixed opinions as to the principle that will control his vote in respect to every phase and feature of it, I think it is more important to the country that we come to a vote and have action upon it than to have extended debate upon the general principle.

If the Senator from Iowa agrees, I shall ascertain whether we can, by unanimous consent, fix a reasonable time at which the general debate shall close and we proceed, then, to have the bill read for amendment.

Mr. ALLISON. I do not know how it is possible for us at this time to agree that the debate shall close upon the bill as respects the independence of gentlemen who desire to speak on the subject. Therefore, for myself I would not be willing at this moment to fix any time when a Senator should be deprived of the right of expressing his views upon the bill.

Mr. HARRIS. Of course the Senator from Iowa knows that if it is done at all, it is an agreement that must be made by unanimous consent.

Mr. ALLISON. I understand that.

Mr. HARRIS. Every Senator will commit himself to it if the agreement can be reached at all. I simply desired to know what the wish of the Senator from Iowa was, and he agreeing with me, then I desired to consult the wishes of the Senate and see if we can fix a time at which we shall commence reading the bill paragraph by paragraph for amendment.

Mr. ALLISON. My own idea would be that at some time in the discussion it would be a wise thing to limit the debate on the details of the bill to five or ten minutes on amendments, but I will state, if the Senator will allow me, that it is rather premature to make any suggestion to-day, at any rate, upon that question.

Mr. HARRIS. Does the Senator think that ten days or two weeks would be sufficient for general debate?

Mr. ALLISON. I hope so.

Mr. HARRIS. Then, if the Senator will allow me, I will ask the unanimous consent of the Senate that we agree to close the general debate upon the bill in ten days from to-day, when the reading of the bill for amendment shall proceed.

Mr. ALLISON. I should not like to consent to that at the very beginning. It may be that we shall want eleven days, or we may want twelve.

Mr. PLATT. If I may, as a very humble member of the Senate, say a word, since this consent has been asked, it is quite possible, perhaps probable, that the general debate upon the bill may not consume ten days, but at the same time I think it is a little premature when the bill is first called up for discussion to attempt to fix any time when the debate shall cease. As a very humble member of the Senate I may want to say something myself after those who are more familiar with the subject shall have spoken upon it, and I do not want any agreement which will exclude myself or other humble members of the Senate from expressing their opinion.

Mr. VEST. I should like to ask the Senator from Iowa in regard to a matter which may much facilitate the discussion of the bill. I want to ask him if it is proposed that the clerk of the Committee on Finance or of the subcommittee shall prepare a comparative statement between the Mills bill, as it is called, and the amendment proposed? That has been the custom in the other branch of Congress and also in the Senate. The substitute is so long, so intricate, that in the brief time we have now for debate it is almost impossible to ascertain exactly the difference between the House bill and the substitute. Also, as suggested by the Senator from Texas [Mr. REAGAN], the ad valorem rates should be shown. For one who is not an expert and who has not devoted his life to the tariff question, it is almost impossible in the course of a few days to ascertain what are really the salient points of difference between these measures.

Mr. ALLISON. In response to the suggestion of the Senator from Missouri I will say that the clerk of the Committee on Finance, others aiding him, has already prepared what I think is a very valuable contribution in the direction indicated by the Senator from Missouri. It is a print of the bill with the ad valorem rates of the Mills bill and the present law, the quantity of importations for the year 1887, which is the last available fiscal year, the unit of value, the amount of duty collected, etc. The Senator by sending to the Finance Committee room or the document-room either, I think, can be furnished with a copy of it. It was printed on Saturday.

Mr. VEST. Do I understand the Senator to state that that is a comparative statement between the House bill and the substitute? Does it give the ad valorem rates in each bill?

Mr. ALLISON. It does not give the ad valorem rates of the substitute, because, of course, the substitute was only presented a few days ago, but it gives all other ad valorem rates.

Mr. VEST. I should be very glad if the Senator from Iowa, who is at the head of the committee, would have such a table prepared, as it would facilitate the matter very much with many of us.

Mr. ALLISON. I will state to the Senator that it is not an easy thing to do that.

Mr. REAGAN. If the Senator will allow me, I will suggest that it is the table which he says was prepared yesterday was supplemented simply by stating the rates proposed in the Senate bill and the specific rates reduced to ad valorem, we should then have the information sought by the Senator from Missouri. Without that, if we take the mixed rates, specific and ad valorem, no one but an expert can understand what the real rates are. By giving the information asked for by the Senator from Missouri, we shall have before us the exact facts, so as to know what we are doing. I trust the Senator will allow the table to be supplemented by adding to it the rates under the Senate amendment, reducing them also to ad valorem.

Mr. ALDRICH. If the Senator from Iowa will allow me a moment, I will state that the table now printed and before the Senate, or which will be put in the hands of Senators in the course of the day, contains, wherever it is possible to obtain the information, the unit of value of present importations, and each Senator can make the application of

the rate for himself to that unit of value. It is of course to some extent a matter of estimate; it must be so; and a table prepared by one man perhaps would not meet the views of another man or another Senator as to what was a proper application. We give all the data which are obtainable in regard to the matter by printing the unit of value and the rates which we propose to fix upon importations.

Mr. REAGAN. If we are to take the mixed rates of duty of the Senate substitute, then I suggest that no one but an expert after making the calculations can know the difference of rate between the two bills. Certainly by adding to the table the rates under the Senate bill and reducing them to the ad valorem basis, it would give the whole information, and it would enable us to proceed without the trouble of undertaking to make the calculations and acting as experts, which very few Senators are qualified to do. It would facilitate matters if that course should be taken.

Mr. ALLISON. That matter can be looked into and prepared, if practicable, at an early day.

Mr. REAGAN. I hope it will be done.

Mr. ALLISON. Mr. President, in presenting this bill for consideration at this time it is perhaps unnecessary for me to go into any great detail. Especially is this true after the exhaustive report in explanation of the measure made to the Senate some days ago, and prepared largely, I will say, by the Senator from Rhode Island [Mr. ALDRICH], and also after the brief explanation made by the Senator from Ohio [Mr. SHERMAN]. But there are some things outside of the report that I think ought to be made clear in the very beginning of this discussion; and therefore I wish to refer to a few salient points which may come up in the debate.

The Senate bill proposes to reduce the revenue an amount ranging from \$65,000,000 to \$73,000,000.

I think I ought to state that this is the first opportunity the Senate has had to consider this great question of the reduction of the revenues since the revision of 1883. The first opportunity came to the Committee on Finance on the 25th day of July of this year, after the usual time of the adjournment of a long session of Congress, and at a time when, under the ordinary and customary proceedings of Congress, especially in a Presidential year, the two Houses should have adjourned. It came to this body after the House of Representatives had been in session upon and respecting this question for within a fraction of eight months. Within a period of a little over sixty days the Senate Committee on Finance prepared the pending substitute, and now present it to you for your consideration.

If the Senate had had an opportunity, it would have considered such a bill as this and the question of the surplus during the last Congress; but the House of Representatives, where these bills must originate under the Constitution, failed during that Congress to send us a bill looking to a reduction of the revenue.

It has been said that the Senate has delayed the consideration of this bill in committee. I speak for myself as well as for my colleagues on the committee when I say we have not had the time we should have had to carefully consider the bill in all its details. The House of Representatives took eight months to prepare a bill, not having the effect to invigorate and strengthen the industries of our country, but I will not say for the purpose, but having the effect, and in an irregular way, to greatly disturb those industries. It is an easy thing to tear down, but it is not so easy to build up. So the Senate Committee on Finance had one object in view, and the Committee on Ways and Means of the House and the House of Representatives, if we are to judge from the effect of their bill sent to us, intended another.

The first question that met the Committee on Finance at the threshold was how much revenue could be taken off safely with reference to all the obligations of the Government. We agreed that from \$60,000,000 to \$70,000,000 reduction would be safe. I think myself, and I only speak for myself now, that that is the highest possible sum we ought to go in the reduction of the revenue; and therefore whatever amendments may be proposed to this bill hereafter, I trust will not look to a greater reduction of the revenue than is proposed by the substitute.

I had occasion to say on the 28th of August in the discussion on the sundry civil bill, before all the great appropriation bills of the year had finally passed, that the revenues for this year would only exceed the appropriations about \$19,000,000. I am able to say that that estimate then made with four appropriation bills undisposed of, has been verified now that they have all practically passed both Houses, with a variation of but \$26,000; so that for the current year upon the estimate made by the Secretary of the Treasury, in his annual report of the revenues of this current fiscal year, and the appropriations made by the bills already passed for this current fiscal year, there will be a surplus of but \$19,000,000 in round numbers. But the estimate of the Secretary of the Treasury, it must be borne in mind, was made last December. He estimated then that the revenues for this year from customs would be \$228,000,000. As he estimated, the revenue from customs last year, the year ending June 30, 1888, would be \$228,000,000. The actual revenues from customs during the fiscal year 1888 was \$219,000,000—I am only speaking in round numbers, of course, in these statements—instead of \$228,000,000 as estimated by him.

I have before me a statement for the first three months of this fiscal year of the revenues and from customs, and they fall behind the revenues from customs of last year for the first quarter, in round numbers, \$2,000,000. If this should continue for the entire four quarters of the year, there will be a reduction of revenue from customs to the extent of \$8,000,000; and instead of receiving \$219,000,000, as we received last year, we shall only receive \$211,000,000, making the receipts from customs this year \$17,000,000 less than the estimate made by the Secretary of the Treasury in his annual report; and if we take into consideration all the revenues of the Government for the three months composing the first quarter of this year they have fallen off \$5,000,000 as compared with the revenues for the same period last year, which, if continued through the year, would make the revenues for the year \$20,000,000 less than the estimates of the Secretary and leave no surplus.

I make these statements for the purpose of showing that the enormous surplus which now remains in the Treasury is not likely to be accelerated or increased by anything that is to occur during the present fiscal year, if we take the appropriations as the basis of expenditure and the revenues as disclosed by the receipts of the first three months of this fiscal year. By the provisions of the pending bill there will be no surplus from these revenues unless we put out of consideration entirely the sinking fund of this year. Therefore it is that our Senate substitute contemplates—and we may as well understand it in the beginning of this debate—that for the current fiscal year, this being an exceptional one, as we have made appropriations this year which ought to have been made last year to the extent of \$30,000,000 at least. We are not likely to have a surplus for the sinking fund beyond the amount necessary to retire the 4½ per cent. bonds due on the 1st day of October, 1891, including the accumulated surplus now in the Treasury, of \$96,000,000, as shown by the Treasury statement on the 1st of October.

Having said this much as respects our current revenues, I wish, before I pass from this subject, to say a word as to the amount of money now in the Treasury, because that should be considered separate and apart from any question of the revenues that are to be derived from this bill or the current revenues from year to year.

We are not making a law here that is intended to in any manner affect the accumulated surplus of the Government. We are making provision for the permanent support of the Government, including every obligation that we are under. According to the report of the Secretary of the Treasury, on the 1st day of October, there were \$96,000,000 of surplus in the Treasury—no, not in the Treasury; there were \$57,000,000 of this money deposited in national banks throughout the country, as shown by the statement of the 1st day of October. So there are really but \$39,000,000 of this \$96,000,000 in the Treasury.

In this debate I do not wish to refer to the management of the Treasury as respects this accumulated surplus; but for the life of me, I can not understand why it is that this \$96,000,000 is not used to retire the 4½ per cent. bonds that are presently to be paid off by the Government. There is no man here or in the country who does not know that every dollar of that surplus which now lies in the Treasury will be used for the purpose of paying off these 4½ per cent. bonds, and that it will lie in the Treasury or in the hands of the banks who hold it until the 1st day of October, 1891, unless in the mean time the Secretary of the Treasury shall purchase and cancel these bonds as he has ample authority to do. There has not been a time in the history of this surplus when the Government could not have purchased these bonds so as to have made more than 2 per cent. per annum interest upon the money invested.

By what process of financing is it that this Administration, instead of purchasing the 4½ per cent. bonds due presently with the money that must be used for the purpose of redeeming them in 1891, allows certain national banks to take \$57,000,000 without interest, the banks loaning it in turn to their customers at whatever the current rate of interest may be? This Government to-day is, therefore, losing 2 per cent. per annum at least on every dollar of the \$96,000,000 that are in the Treasury and in the banks, as shown by the report of the Secretary of the Treasury, because there has not been a time, I repeat, since not only the 4½ percents of the Government but the 4 per cent. bonds could not have been bought by the Government so as to realize a higher rate of interest than 2 per cent. * Can the Administration justify the management of the Treasury in its policy of refraining from the purchase of the bonds which are presently payable, and loans the money to national banks without interest, with an understanding or expectation that these deposits shall be held there for an indefinite length of time? Is there any possible defense that can be made of this disposition of the public money? Can any one say that this \$96,000,000 could not be presently employed by the saving of 2 per cent. per annum for three years or 6 per cent. on the amount.

Now, Mr. President, having said thus much respecting the situation of the Treasury at the present time, I wish to speak as briefly as I can in a general way respecting the features of the measure before us.

In the first place the substitute differs from the House bill in respect to the fact that it proposes to deal with all the schedules in the tariff. The House bill did not deal with the tobacco schedule, with the silk schedule, with the wines and liquors schedule, and dealt lightly with the sugar schedule. We have incorporated in this substitute every

schedule in the existing tariff law, including those I have named and including those also provided for in the House bill. This measure has been made up by the Committee on Finance upon an entirely different principle from that found in the House bill. It has been made up on the principle of protecting American labor and American industry. That is its aim and purpose. If that has not been accomplished in the details of the schedules which we propose the Committee on Finance will be glad to have any Senator point out this defect and propose amendments which will accomplish that purpose. We have sought to care for every industry in our country where we have the same facilities and opportunities of providing for the wants of our people that are enjoyed by other nations engaged in similar industries.

That is the principle of this scheme.

It may be and it is true that in almost every schedule we have increased here and there existing rates of duty. It was the purpose of the framers of this measure to examine with as much care as was possible in the limited time we had the various industries of our country, and if we found that a foreign producer had an advantage over a citizen of the United States, under the circumstances I have just indicated, we sought to put our own producer and manufacturer upon terms of equality with those who are producing the same things abroad. Therefore this measure is open to the criticism that we have advanced here and there rates of duty, but we have also in the aggregate largely reduced rates of duty. I will speak of these details later on. That is, the effect of the substitute is to reduce the revenue from customs on many of the schedules, and in the aggregate reduces the revenue from customs more than \$30,000,000 on the basis of any computation that can be made.

But, before entering into such details I wish to say one or two things that ought to be said in response to the minority report, which I find printed with the majority report, or rather with one of the minority reports, because singularly enough the minority composed of five Senators found it necessary to make three reports upon this substitute.

Why it was that the three Senators who united in one report were not willing to adopt the report prepared with so much care apparently, and with so much diligence by the Senator from Kentucky [Mr. BECK], why they were not willing to put their names to his report, I do not know; but they seem to have used especial care that not one syllable uttered by the Senator from Kentucky should receive the *imprimatur* of their indorsement, therefore they left him in his solitude to make a report which would suit him upon this bill. The Senator from Tennessee [Mr. HARRIS] and the Senator from North Carolina [Mr. VANCE] and the Senator from Indiana [Mr. VOORHEES], it seems, were able to agree in their views upon this substitute, and therefore they make a separate and independent report, not very long, it is true, but containing a great deal of valuable misinformation, if such a thing is possible.

The Senator from New Jersey [Mr. MCPHERSON] it seems, also, like the Senator from Kentucky, stands in a situation of absolute isolation. He does not agree with the Senator from North Carolina and the Senator from Tennessee, nor with the Senator from Indiana. He stands alone also, not even with the Senator from Kentucky, because he submits also a separate and independent report, and as this is more brief than the others I will take the liberty of reading it to the Senate in full:

I concur in the above report, indorsing the House bill in respect to articles placed upon the free-list, but desire some modifications in the dutiable-list.

J. R. MCPHERSON.

So my friend from New Jersey finds that the only thing he can do with these minority reports is to indorse them so far as they place certain articles on the free-list, not an inch beyond, but so far as the dutiable articles are concerned in the House bill he wants to make amendments.

So, Mr. President, we are in the attitude here of finding a divided constituency as respects this great bill that comes to us from the House. Only three of the minority are able to agree to formulate a report which is satisfactory to a majority of the minority of the committee.

I am not surprised that the Senator from New Jersey, whom I do not see in his seat, should be satisfied with the free-list of the House bill. By some process five leading industries in New Jersey were put upon the dutiable-list in the House that were upon the free-list when the bill was originally reported to the House of Representatives. So it seems that the interests of New Jersey have been cared for in the House to a satisfactory degree so far as the free-list is concerned. I may have occasion later on to dwell somewhat upon the changes made in the bill in the House of Representatives, but it is enough for me to explain in the absence of the Senator from New Jersey that he finds the free-list satisfactory now, the provision as to New Jersey interests having been changed during the progress of the debate in the House of Representatives. But that is aside from the point to which I desired to call attention at this moment.

The minority—because of course the views of these three gentlemen constituting a majority of the minority of the Committee on Finance must be regarded as the views of the minority—say in the beginning of their report:

In the preparation of this substitute no member of the minority of the com-

mittee was consulted or informed as to its provisions until it was reported to the full committee, on the 25th day of September, 1888.

That is true in a sense, but it is also true that this minority did not seek that information, and I deem the explanation I am about to make necessary and essential in view of the implication in that report. They notified the majority of the Committee on Finance the day this bill appeared in the Finance Committee that the minority of the committee intended to stand upon the Mills bill without the dotting of an "i" or the crossing of a "t," and that so far as any attitude of theirs was concerned they would agree upon no bill—I state the substance of their contention, which was that they would stand substantially by the House bill. It was, therefore, perfectly apparent in the very beginning that whatever bill was prepared by the committee and submitted to this body for consideration must be prepared by the Republican members of the Committee on Finance, and we proceeded with that understanding from the beginning of the preparation of the bill until the date given in this report, the 25th of September, when the subcommittee of the Committee on Finance having it under consideration reported it to the full Committee on Finance.

Mr. HARRIS. Will the Senator from Iowa allow me to ask him to state what member of the minority gave the assurance to which he refers?

Mr. ALLISON. I will answer the Senator by saying that the senior member of the minority stated that to every member of the majority over and over again, and I am very much mistaken if that statement of his was not concurred in by the Senator from Tennessee; at least I never heard anything from him to the reverse of the statement made by the one who had a right to speak for the minority.

Mr. HARRIS. I, of course, do not question the statement made by the Senator from Iowa, but I desire to say that I had no knowledge of any such declaration. Surely the Senator will not say that I ever informed the majority of the committee that I was going to stand unalterably upon the House bill. I have given utterance to such principles as would control my action.

Mr. ALLISON. That statement may have been made too broadly by me, but the substance was, "We intend to stand by the House bill, and you may make such a bill as you choose to make;" and I might go further as respects what was said in various ways relating to this bill, from which we all understood that the minority not only did not wish to take part in the preparation of a substitute, but that they did not even wish to see it until it was a finished production for their inspection. That was as I understood it. As the Senator from Tennessee perfectly well knows, we never withheld the testimony. The opportunity was given for every member to have copies of the testimony taken by the subcommittee as we progressed, and they were present, of course, most of the time, and had the opportunity of being present all the time.

Mr. FRYE. Will the Senator allow me to ask a question? Were the minority of the Committee on Finance at any time excluded from any hearings before the committee?

Mr. ALLISON. Never. Not only were they not excluded, but they always had an opportunity of being present, as the Senators will bear me out in saying.

Mr. VANCE. Will the Senator allow me to ask him if the minority were ever invited to those hearings?

Mr. ALLISON. Why, Mr. President, "invited?" There never was that formal invitation which is sent for one to come to an evening entertainment; but the Senator from Tennessee well knows that many times I have searched for him in the committee-rooms of this Chamber to notify him of hearings.

Mr. HARRIS. Will the Senator allow me? There ought not to be any misunderstanding about the matter of hearing.

Mr. ALLISON. Certainly not.

Mr. HARRIS. In May a subcommittee was appointed, of which the Senator from Iowa was chairman, for the purpose of hearing such persons as desired to be heard upon the revenue question. The Senator from Kentucky and the Senator from Indiana and myself were members of that subcommittee. So far as I know, the Democratic members of the subcommittee were notified of hearings, had the right, as they had the opportunity, to be present, and almost invariably, if not invariably, some one of them was present at the examination of all the persons who were examined by the subcommittee.

Mr. ALLISON. I am obliged to the Senator from Tennessee for making that statement. I am also able to state that the Senator from Tennessee was one of the most faithful and constant in his attendance at the sittings of the subcommittee, and gave diligent attention to every question connected with the hearings—I am glad to say that for him—as was also the Senator from Kentucky; and I am not seeking to exclude others by mentioning these two gentlemen. Of course the Senator from Indiana [Mr. VOORHEES], who was also a member of the subcommittee, was present from time to time, but often had engagements elsewhere which prevented him from appearing as frequently, perhaps, as he desired, but the Senator from Kentucky [Mr. BECK] and the Senator from Tennessee [Mr. HARRIS] were in constant attendance until the Senator from Kentucky unfortunately was obliged to leave the city on account of illness.

Mr. President, there is another thing which I ought to call attention to in this minority report so as to clear away the field. This minority report takes occasion not only to express its own views in the matter I have described, but to express the views of the House of Representatives by incorporating bodily and integrally the report of the House Committee on Ways and Means in their report, and in doing so they have made blunders, which I suppose were unintentional. This House report was made in April, if I remember aright.

Mr. HARRIS. The 2d of April.

Mr. ALLISON. Submitted on the 2d day of April, 1888. In that report is a statement of the results of the House bill as reported. They state how much the revenue would be reduced from customs and how much from internal revenue. I do not go into the question of the accuracy of their calculations at this moment, but they show—and this is now, according to the rules of the Senate, made a part of its archives—that they made a reduction by the House bill of \$78,000,000, \$24,000,000 on internal revenue and \$54,000,000 by reduction of duties on imports, including the free-list; whereas this House bill was so changed in the course of its passage through the House of Representatives that instead of the reductions on the dutiable-list amounting to over \$53,000,000 they amount only to a little over \$49,000,000. New Jersey industries were taken care of. Some other industries that I might describe and mention were taken care of and removed from the free-list, thereby not only reducing the dutiable and free-lists to \$49,000,000, but reducing the free-list to \$19,000,000. The internal revenue part of the bill was made up on an estimate made by the Committee on Ways and Means in March. That estimate has not been verified by the report of the Commissioner of Internal Revenue made since the close of the fiscal year.

The internal revenue reduction as proposed in the bill is more than \$2,000,000 less than that stated in what is found to be the minority report with this bill. Thus, instead of the House bill reducing the total revenues by \$78,000,000 as is alleged by this minority report, the House bill reduces them by but \$71,000,000 on its own calculations, making a difference of over \$6,000,000.

That is a general statement as respects the reduction. The House bill on its face then, as it stands here, only reduces the revenues practically \$71,000,000 in round numbers.

Now, Mr. President, I wish to say a few words as to the measure we have reported. Perhaps I ought to say in the beginning, that upon one computation made by experts the reduction of the revenue made by it will be \$73,000,000. That computation is made up on the idea that where we have increased the duty there will be a corresponding or at least a partial reduction in the importations, and thus the revenue will be reduced in that way. That is the basis upon which this table is made up. But if the computation were made upon the basis of the House bill it would be different. It can not be made upon the basis of the House bill, for in no case have we reduced the duty, in my judgment, to such a point as to lead to an increase of importations, whilst the manifest purpose, or at least the manifest effect, of the House bill is to increase importations not only of the articles that are put upon the free-list but also of the articles where the duties are reduced. That being the manifest effect of the bill, of course it is a question merely of estimate whether or not the increased importation will not amount to a sufficient sum to prevent any reduction of revenue under the House bill. I believe in many instances that will be the absolute result. I have no doubt that where large reductions have been made upon certain imported articles the importations will increase so much that the revenue will not be reduced at all from those particular articles, and the general effect of the House bill will be, not to reduce the revenue at all, or if at all, to a very limited amount, so far as customs revenue is concerned.

But we believe that the increased duties which we propose will reduce importations in most cases of increase, but if we are mistaken in that, if the importations should be what they were in 1887, our bill will still reduce the revenues \$61,000,000, so that there is no question but that the effect of the Senate substitute will be to reduce the revenue from \$61,000,000 to \$73,000,000, and in my judgment it is likely to be midway or substantially midway between those two points. That is the purpose and intent of the Senate amendment. But we have not only reduced the revenue from imports; we have also reduced the internal revenue as well; and I wish to make an observation or two upon the internal-revenue taxation in view of the minority report.

We have put provisions in this substitute very similar to the House bill on tobacco; and why the Senator from North Carolina [Mr. VANCE] could bring his mind to the point of criticising the tobacco provisions of this substitute I can not quite comprehend. The minority say that "practically the substitute offers to the people free whisky and free tobacco." I can not understand why the Senator from North Carolina should censure the majority of the Finance Committee for proposing a diminution of the internal revenue upon tobacco. I do not understand why it is that we should be criticised in one breath for reducing the tobacco tax, and the Mills bills, so called, extolled into the upper heavens for doing the same thing. In other words, they condemn us for dealing with the internal revenue upon tobacco, and then they indorse the Mills bill, which does practically the same thing.

Why did we put free tobacco in this bill? I will say frankly for myself that I have not been very vigorous and urgent as respects the reduction or repeal of the internal-revenue tax upon tobacco, but I have supposed that there was practically a universal sentiment in favor of taking off the tax on tobacco in both Houses of Congress. This certainly is true as shown by the votes in the two Houses. It has been reduced and reduced from year to year from 32 cents a pound until the last reduction was to 8 cents a pound. It is said to be an onerous imposition upon many of the agricultural States of the Union that produce tobacco, and I supposed that there was a general sentiment in favor of that reduction, and I yielded to it, and the Committee on Finance yielded to it; that is, wherever they were not originally in favor of taking off that tax.

The only difference between the House bill and the Senate bill in that respect is that we have made a reduction upon manufactured cigars of \$1.50 a thousand, and we have also taken off the tax upon retail dealers in tobacco, which is retained in the House bill at \$1 for each dealer. We did not believe that it was wise to have an army of revenue officers going in every cross-road and hamlet and village in our country collecting a dollar tax from every man who may sell a cigar. Therefore we wiped out that tax in our provision, which is retained in the Mills bill, so called, at \$1 for each dealer.

Another provision of this substitute is a provision exempting from tax alcohol used in the arts. The minority say, speaking of this subject:

But in view of the impossibility of preventing frauds upon the revenue that should be derived from distilled spirits used for purposes other than the arts, the loss of revenue may be safely estimated at many times \$7,000,000.

Is there any Senator who would say that alcohol, if it can be safely allowed to be so used without disturbing the tax upon spirits used as beverages, should not be made free of tax? Why is it that all the men who are obliged to use alcohol as a solvent in the thousand varied chemical productions should not have that privilege, thereby cheapening their products, if it can be done safely? Who will say that all those who make varnishes or are engaged in similar mechanical industries, should not have the benefit of this solvent, alcohol, which is the best known for all these purposes, if it can be furnished free of tax safely without impairing the revenue?

Therefore, as a starting point, there is not any one that I know of who will say that the industries of our country should be burdened with a tax upon alcohol of 90 cents a gallon, unless it is absolutely necessary that that burden should come for the purpose of collecting the revenue which we derive now and which we are likely to derive for some time to come from distilled spirits used as a beverage. I take it, then, that the only possible objection to this is that it will disturb the revenue. Now, will it? I say in the beginning that if any Senator here, any of the lawyers of this body or those accustomed to draught or construe or criticise statutes, will declare that we have not put into this substitute provisions sufficiently stringent to prevent frauds upon the revenue as respects the use of alcohol in the arts, the Committee on Finance will accept any amendments he may propose to secure the safety of the revenue.

We intended to make, and have, I believe, made provision here that will absolutely make it impossible to defraud the revenue as respects alcohol used in the arts. I know that the Senator from Ohio [Mr. SHERMAN], in his brief debate the other day, expressed some doubt about these provisions. I am afraid the Senator from Ohio had not given these provisions that careful consideration which he generally gives to the subject he discusses, or else he would have modified that expression. There has been, I know, a prevailing opinion for several years that the ingenuity of chemistry would be so great under temptation as to provide some method whereby spirits infused and impregnated with wood alcohol could have that alcohol withdrawn and the spirits then used as a beverage. I have examined this question with care, and there is no part of the bill to which I have given more personal attention than to this question, and I want to say here and now that I have no hesitation in expressing the opinion that we can, under the provisions of this substitute, prevent fraud just as certainly as we can prevent fraud in the original distillation of spirits.

It is stated over and over again by chemists who have examined this subject that the only method whereby methylated spirits or wood alcohol can be entirely removed from alcohol proper is by distillation, and not by any crude method of distillation, but by the finer process of redistillation. Therefore it is that if we have machinery and power under existing law to prevent fraudulent distillation of alcohol, the same stringent and restrictive provisions which are here embodied will prevent the redistillation of methylated alcohol into alcohol suitable for beverages.

But we are not without absolute information upon this subject. Great Britain has had this principle in her statute system since 1854, and it is a part of her system to-day, and she has a tax upon spirits more than double, twice and a half, the tax upon spirits in this country. She raises \$70,000,000 per annum now by her taxation upon distilled spirits, a greater amount in the aggregate than we raise, and yet methylated alcohol is permitted to be used in Great Britain free of tax.

Germany having double the tax upon distilled spirits that we have, also has a system of bonding and methylization which is perfect in its working.

Here, then, are two countries taxing distilled spirits much higher than we tax them, and yet having machinery in their laws whereby spirits can be withdrawn for industrial purposes without injury to the revenue. Therefore, it will not do to make a mere *ad capandum* statement that this can not be done. It has been done; it is being done under laws no more stringent than we propose here; and therefore there is no question of fraud involved in these provisions as respects alcohol used in the arts. I say this from absolute conviction that it can be done and will be done. My friend from Kentucky in his minority report virtually admits that, because he says that the effect of it will be to give the whisky ring an opportunity of securing an advance upon untaxed alcohol.

But this is only one method. As the Senator from Rhode Island [Mr. ALDRICH] very well reminds me—although I intended to speak of it before passing from the subject—we have in this measure a provision whereby chemists and other manufacturers may withdraw spirits in bond without the payment of the tax, and they may use these spirits in the production of such chemicals as the Secretary of the Treasury may from time to time authorize them to produce, without the payment of the tax, and they may do this in bonded warehouses. We have provided a system of bonding for domestic productions. It has been done in this way since 1866 by chemists for export, and I can see no reason why it can not as well be done for domestic consumption.

It may be noted, as I pass, that at every internal revenue revision we have liberalized the law as respects the authority of chemists to manufacture articles for export. So, taking these provisions together, I regard them as wise provisions, and surely if they can be executed they are necessary provisions, for our producers come in competition at every turn with the great chemists of Germany, who have free alcohol, and with the chemists of Great Britain, the producers of a thousand articles in which alcohol is an essential element in these great countries, who are contesting severely with us for the industrial markets of the world, and particularly for the markets of our own country. So, proclaiming as both sides of this Chamber proclaim practically, that we do not intend to reduce the internal-revenue tax upon distilled spirits at this time, and with the indications at least that this tax is likely to remain for some time to come, are we to put yokes upon our wrists as respects our own great industries and allow Germany and Great Britain to have this enormous advantage of us in all these particulars, and are we to be intimidated in this effort to grant relief by the mere assertion, without a particle of proof to sustain it, that possibly there may be frauds committed under provisions we propose?

Mr. President, this is in curious contrast with the provisions of the bill which the minority of the committee indorse; and I want to say a word respecting that, although it is discussed in the report of the majority. The minority of the committee propose in reality to disturb, if not destroy, our internal-revenue system as respects the collection of the tax upon distilled spirits. What do they do? They open up to free distillation practically all distilleries having a capacity of less than 25 bushels of grain per diem. I will not discuss that question; it is discussed in the report in detail, and I invite criticism of the statements in that report as respects this free distillation proposed in this bill. Everybody knows that with the great temptation of 400 per cent. upon this article of distilled spirits, there are inducements to fraud, and this House bill proposes to open wide every avenue and every door leading in that direction.

But there is another thing that is curious in view of the criticism of the minority as respects the tobacco tax, and as respects the tax upon alcohol used in the arts, that this Mills bill, which they indorse, removes all taxes from retail dealers in spirituous liquors and retail dealers in malt liquors. I would like to have some Senator on the other side of the Chamber disclose why it is that they propose to withdraw from the revenue on whisky \$5,000,000, or about one-fourteenth part of all the revenue, by allowing retail dealers to go scot-free throughout the country. A tax yielding over four and a half million dollars is swept down by that provision, and yet the minority seem to think that we have opened wide this door and interfered with the collection of the tax on spirits by removing the internal tax from alcohol used in the arts.

So much, Mr. President, for the first two provisions found in the committee's bill. Now I come to the tariff schedules. The first schedule is the chemical schedule. I will say in respect to this schedule, which is a long one, that the committee gave it such attention and care as they were able.

Upon many articles we have reduced the rates below the provisions of the House bill, because wherever alcohol is used as a solvent or in the manufacture of chemical productions we have reduced the duty.

I may say that in the chemical schedule I do not know or remember now a single increase; there may be here and there an increase in that schedule, but certainly none of any prominence.

Then we come to the earthenware and glass schedule. There is practically no increase in the earthenware and glass schedule, but there

is a diminution upon some articles, and perhaps I ought to say here—because I mean so far as I discuss these questions to discuss them as frankly as I can—we have provided for the inclusion of the dutiable value of packages and covers; so that under that provision there will necessarily be an increase of duty, as compared with the provisions of existing law. To cover that we have reduced the earthenware and glass schedule wherever there is an ad valorem duty to the extent of 5 per cent.; but with that exception, I think it can not be safely said that there is a reduction in the earthenware schedule.

Now we come to metals, and that seems to be a schedule that has troubled our friends in their minority report. Of course that is practically the most important schedule in the bill. It covers the entire range of our iron and steel and other metallic productions. We have increased the duty in some cases. We have made in this schedule duties specific that were formerly ad valorem, which will operate undoubtedly in some instances as an increase, but not in very many.

This metal schedule is based upon the idea that we should encourage the manufactures of iron and steel in our own country. If there is any one thing that this nation ought to do more than another, it is to build up every industry that is involved in the metals of our country. For every defensive purpose, as well as for every industrial purpose, this should be so. We have 150,000 miles of railway, more railway than there is in all Europe, and I do not know but in all the world beside. Are we to be dependent upon a hostile government possibly for the materials which are so essential to us in both war and peace? Our friends on the other side knew something of the difficulties in that particular twenty-five years ago. If the iron of Birmingham had been developed a quarter of a century ago, instead of under the beneficent laws which are now on our statute book, the tale might have been a very different one so far as the prolongation of the civil struggle in which we were engaged is concerned.

Therefore, aside from any question of our industries, it seems to me it is our duty to see to it that we so encourage the production of the metals in this country as to make us absolutely independent of all the nations of the world. In the minority report I find this metal schedule particularly criticized. It says:

In no single instance is the policy upon which the substitute was framed more clearly demonstrated than in that of railway iron.

They give some illustrations and I want to accept the illustrations given by them.

The cost to produce rails at a leading mill in the United States in 1887 was less than \$27 per ton, of which less than \$4.25 per ton was paid in wages.

I read now from the minority report:

The present rate of duty on steel rails is \$17, and by the substitute it is reduced to \$15.68 per ton. The question arises whether this will reduce the wages of the operatives \$1.32, or whether \$11.43 bounty above the whole cost paid for labor will satisfy the manufacturers.

The labor cost in a ton of steel rails being \$4.25, on the pretense that this is so much higher than the former wages, the burden of \$15.68 is thus laid upon every ton of steel rails imported into the United States, and thus governing the prices here in order to equalize the difference in domestic and foreign wages.

Is that a frank statement? If it is, is it an intelligent statement? Why, Mr. President, by a curious association of circumstances the Senator from Rhode Island [Mr. ALDRICH] and the Senators of the minority seem to have had the same illustrations in their minds. I would have supposed, if I did not know it to be otherwise, that they had met socially or in some other way and agreed upon what illustrations they should put in their reports respectively. The Senator from Rhode Island has absolutely annihilated this statement as respects the cost of producing steel rails. The testimony is so eminent that I desire to call the attention of the Senate to it expressly, although I have no doubt they have read it over and over again. I read now from page 31 of the majority report, in which appears a statement of Mr. Abram S. Hewitt. I need not state who Mr. Hewitt is. He was a distinguished member of the House of Representatives for many years. He is known to be a man of the highest intelligence as respects these very questions and of the highest integrity. He is now the Democratic candidate for mayor of the city of New York.

Mr. ALDRICH. One of the candidates.

Mr. ALLISON. I mean one of them. This is his statement as quoted by the Senator from Rhode Island in the majority report.

Mr. Hewitt said:

The percentage of labor involved in the production of any given article depends upon where you begin to estimate the percentage. If you begin with a steel-rail mill, which uses pig-iron, the labor will be from 25 to 30 per cent. The actual wages paid by a wire-mill will amount to about 29 per cent. of the cost. If you include labor in the blast-furnace that would make it 60 per cent. But if you go on back to the ore bed, and put in everything which was paid out from the ore bed, the percentage of labor would have been about 90 per cent. I say this because the gentleman (Mr. Thomas G. Shearman, of Brooklyn, N. Y.) proposes to overthrow facts within my knowledge, and for which I pay. I say the amount which I pay out for labor, when I include every particle of raw material beginning at the ground—and I am a miner both of ore and coal—I have never, with all my anxiety to get it down, got it below 90 per cent. on the value of the finished product.

Mr. MILLS. What is the finished product?

Mr. HEWITT. Any-iron product. I make bar-iron.

Mr. MILLS. Is pig-iron a finished product?

Mr. HEWITT. The labor in pig-iron will be 90 per cent. of the cost. It actually takes 90 per cent. of the cost of the article for labor, when you include everything from the beginning to the end.

Mr. Hewitt shows in this statement that 90 per cent. of the cost of manufacturing a steel rail is labor. We have in the committee-room abundant evidence of the same fact. I will not stop to illustrate from the testimony before the committee, but I will only add to Mr. Hewitt's complete and accurate statement a statement made by the Cleveland Rolling Mill Company, of Cleveland, Ohio, furnished by the honorable Senator from Ohio, who now sits opposite to me [Mr. PAYNE], at the request of the committee, in order that we might have accurate and intelligent information as to the actual labor cost of producing a ton of steel rails. The committee asked him to procure this information for us, and I have it here before me, and it will be embodied in our testimony taken from the books of the Cleveland Rolling Mill Company, and vouched for as to its accuracy by the Senator from Ohio.

STEEL RAILS.—STATEMENT OF CLEVELAND ROLLING-MILL COMPANY, OF CLEVELAND, OHIO.

[Presented by Senator H. B. PAYNE, of Ohio.]

Statement showing the cost of producing one ton of steel rails from Lake Superior iron ores, taken from the pay-rolls and expense account.

Paid for labor in mining one ton of ore.	\$2.32
Paid for labor in transportation of one ton of ore.	1.15
Paid for labor in producing one ton of pig-iron from ore	8.85
Paid for labor in producing one ton of steel rails from pig-iron.	9.51
Total amount for labor in the production of one ton of steel rails from Lake Superior ore	
	\$21.83

The minority in its report states to us that it costs \$4.25. This statement proceeds—

Paid for materials and transportation on same (less the cost of labor), such as ore, spiegel, coke, coal, oil, gas, ganister, clay, brick, etc. \$7.67

And as the Senator from Nevada [Mr. JONES] very properly says, that is mostly labor, and it is.

Total cost of 1 ton of steel rails manufactured from Lake Superior ores, \$20.50.

And yet the minority of the committee instruct the people of the United States that the labor cost of a ton of steel rails is only \$4.25.

Now let me take another illustration—

Mr. HAWLEY. I beg the Senator to allow me. Perhaps they mean producing from pig-iron laid in the pig in their own grounds in Ohio.

Mr. ALLISON. They do not say so. You mean the minority report?

Mr. HAWLEY. Yes. If they do, I understand you to say the cost was \$9.

Mr. ALLISON. I see the point of the Senator's interruption, and I thank him for it, and I will read again:

Paid for labor in producing 1 ton of steel rails from pig-iron, \$9.51— as against \$4.25, according to the minority report. It is a valuable thing for the Senate to know that it only costs \$4.25 to produce a ton of steel rails in our country, which sells now for \$31.50. That is valuable information to impart to those whose duty it is and whose business it is to supply steel rails, because if the difference between \$4.25, the cost of labor, and the price at which steel rails sell for now in the market, is what would thus appear, I want to invite my associates on the Finance Committee to join me in building a steel-rail mill, and we can sell our steel rails at a good deal less than \$31.50 a ton.

Now, then, another illustration:

The rods—

Listen to this criticism of our bill by the minority of the committee—

The rods out of which the farmers' wire fence is made are not apparently changed in rate, but by various changes in classification actual and important additional burdens are imposed. A reduction in dutiable value from $3\frac{1}{2}$ to 3 cents per pound weight accomplishes this. An additional size, No. 6, added without an apparent change of rate does adroitly increase the rate paid on wire rods of this size from 45 per cent. to about 54 per cent., and is an increased tax on this one size of wire rods of nearly \$300,000, upon the basis of the importations of 1887,

therefore increasing the cost of wire fence to the farmers of the country. So says impliedly this minority report. In connection with this statement there are a few facts which I think should be placed on record. In the first place, this report states that we have reduced the unit of value or rather the dutiable value of rods from $3\frac{1}{2}$ to 3 cents per pound upon this class of wire rods. That is to say, we have provided that this class of rods valued at 3 cents a pound, instead of $3\frac{1}{2}$ cents per pound, shall come in at the lower rate of duty, which, under existing law, is six-tenths of a cent per pound.

When the law of 1883 was enacted we provided that all rods not less than No. 5, wire gauge, should pay six-tenths of a cent per pound when valued at $3\frac{1}{2}$ cents a pound or less. At that time no wire rod was rolled thinner than No. 5, wire gauge. Then we provided that all wire thinner than No. 5 should pay another and a higher rate. That is, it was the intention of the law that all thinner than No. 5, wire gauge, should pay duty as wire; but it was held by the Treasury Department that all rolled iron or steel should be classed as rods, and drawn iron or steel should be classed as wire. The foreign manufacturers then rolled their rods thinner than No. 5 down to No. 6, and imported them under the blanket clause at 45 per cent. ad valorem, a plain and palpable evasion of the intent of the law.

I think there is no better illustration than this, and I will say to my friends on the other side, that I want to point a moral here as respects

ad valorem duties. Taking the importations of 1887, the duties on steel rods not lighter than No. 5 wire gauge, the unit of dutiable value was 1.6 cents a pound. No. 6 is a finer rod, and came in at 45 per cent. ad valorem, under this Treasury decision, and 201,000,000 pounds of No. 6 came in valued at 1.1 cents per pound.

There is not a man but knows that wire No. 6, being a thinner rod, costs more than a No. 5 wire rod, and yet under this system of ad valorem duties, which has been so often denounced by so many Secretaries of the Treasury, these men bring in these rods at a valuation of 1.1 cents per pound, or at a nominal value on the other side of \$24.64 a ton. Does any man believe that they can manufacture wire rods of No. 6 wire gauge at the rate of \$24.64 per ton? It is a clear and palpable undervaluation; and all the committee did in this regard was to put this one wire gauge in at the specific duty of six-tenths of a cent per pound, the rate provided for by existing law. It may be that the duties will be somewhat increased, but if they were now valued as they ought to be valued and as the true valuation is, there will be no increase of duty, but really a decrease of the ad valorem rate on a true valuation, as No. 5 wire rods now come in at 36 per cent. ad valorem, or a duty of six-tenths of a cent per pound.

In this connection, Mr. President, I want to call attention to some information that was before the Committee on Finance as respects these wire rods. It was shown before the Committee on Finance that up to the specific duty of 1883 no wire rods were manufactured in this country; but by the development of this wire-rod industry and the use of wire for fences there has been an enormous increase in the use of wire rods. Last year there were imported 149,000 tons, and the year before importations largely in excess of that, but last year we manufactured in the United States 188,000 tons of wire rods, and we shall probably in two years from this time manufacture every wire rod consumed in this country; and the price of wire rods has been greatly reduced from year to year.

When we commenced the manufacture of wire rods in this country two years ago the men who manufactured them in Germany sought to break the market, and they reduced the price to \$35 a ton free in New York, duty paid, but when they found they could not induce our people to buy their rods and that our people manufactured their own, they made a close combination in Germany, a trust, whereby they put the price of wire rods up to \$40.50 per ton, duty paid in New York, and they have remained there and have staid practically there for the last nine months. I will not read the testimony, but merely state the facts. It will be seen, therefore, that wire rods are being produced now in this country cheaper than they were ever produced before anywhere.

But our friends of the minority seem to think that fence-wire is a wire-rod. Fence-wire is a different thing. These wire-rods are the raw material for fence-wire. These rods are drawn out to No. 11 to 12 wire gauge, and thus become fence-wire. We have reduced the duty on fence-wire in our substitute a quarter of a cent a pound. The Mills bill does not touch it. So the criticism as applied to this particular thing shows itself to be absolutely an error of fact. Taking our bill as it stands and comparing it with the bill that these gentlemen say they are willing to support, we have done more for the purpose of reducing the duty on fence-wire than has the House bill.

Wire for fencing is now so cheap that a man with \$90 can fence a 160-acre field. I know of no boon to our people so great as that boon which has furnished them fence-wire at $2\frac{1}{2}$ cents a pound, and which affords an opportunity to fence a farm for \$90.50, as shown by the present price of fence-wire in this country, at the place of manufacture, or 56 cents per acre. I see the Senator from Missouri shakes his head. That is the wholesale price of fence-wire to-day at every mill where wire for fencing is made. Mr. Oliver, of Pittsburgh, states the present cost of wire fencing under existing conditions which are not changed by the substitute.

The consumer certainly has no right to complain that his wire is costing too much under existing conditions. Barbed wire, which five years ago (with rods coming in at 30 per cent. duty) was worth 8 cents per pound, is to-day selling as low as 24 cents per pound at the factory. Allowing half of 1 cent per pound for middle-men's profits and freights (a very liberal estimate) the price to the consumer would be 3 cents per pound. At this price it would cost just \$90.72, or a little over 56 cents an acre, to fence a farm of 160 acres with barbed-wire four strands high. Wire nails are sold at \$2.30 per keg at the factory, which is less than the cost of rods in 1882. These two articles form the great outlet for the wire-rods that are manufactured and imported into this country—barbed-wire fence and wire nails. No better evidence is required of the fact that protection cheapens the protected article than the constant reduction in the price of wire and wire-rods since 1883 in the face of an advance of 50 per cent. in the rate of duty.

Prior to 1883 the duty on wire-rods was 30 per cent. ad valorem.

Mr. President, I have spent perhaps longer time on the subject of wire than I ought to have done. I do not know but that I should say something more as respects the metal schedule. I will simply add that we have reduced copper one-half, and there is no better refutation of what is said by many people, that the duty is added to the price, than what is disclosed in respect to the question of copper. The duty is a high duty now. We have reduced it one-half. Why? Because we have for the last two or three years exported largely of copper, so that the duty does not affect the price of copper one way or the other in this country. The testimony was clear before the Committee on

Finance that copper is cheaper in this country now than it is in Europe; and a further statement was made before us that a French trust has absolute control of the copper of the world, and they buy all the copper of the world as they have bought and are buying the copper from all the copper mines in the United States; they therefore control the price not only in this country but in Europe, and the duty has no effect upon the price, as the price is now less here or no more than in London, where it is free of duty.

Therefore I say for present purposes or at this time it is not necessary that we should retain the duty on copper for the protection of our own producers, and yet conditions may change. At the present time it is the enormous production of copper and its foreign control that controls the price of copper and not the duty.

The next schedule is wood and wooden-ware. I suppose I need not explain to the Senate that we have made no practical change in the wood schedule. We have corrected one or two incongruities in that schedule, or rather one or two difficulties that arise in the administration of that schedule under the present law. I have been in the past myself rather disposed to think that we ought to reduce the duty upon sawed lumber, but I think it is clear from what has been disclosed recently that any reduction of the duties upon sawed lumber would injure not to our people, but injure to the benefit of the Dominion of Canada; and I am not ready at this moment to pick out and select things which shall especially benefit the Dominion of Canada. We have many unsettled questions with that Government, and lumber should not now be excepted from any arrangements we may in the future make with them. Upon this point I beg to present what has been stated recently by Consul Hotchkiss upon this subject, which is found in the majority report:

I have been thus explicit in describing the systems of the two countries, for, to my mind, they are the key by which the situation and effect may be safely prejudged in case free lumber becomes a reality.

There is no dispute that the American manufacturer controls the making of prices. In doing this he is not influenced by the Canadian supply in any degree. If the duty of \$2 is removed it will not affect the American price, because it has never been a factor, and will still be unfelt. No lower price will prevail in the United States than heretofore, and no different net results will be experienced by the manufacturer.

The Canadian, on the contrary, will lay his lumber down in the American market at \$2 less per thousand, and will obtain for it the same as the American does, so that the net result to the Canadian manufacturer will be a clear gain of the \$2 which the American Government has remitted. This additional net result to the Canadian manufacturer will, however, be of very brief duration.

Having shown how the governments in Canada continue their control of the timber land and their disposition to tax them to the utmost, I am confident that not a May pay-day will pass before a public notice will issue in effect that a further increase in annual and timber dues has been made an order in council, in sums sufficient to absorb the \$2 per thousand into the provincial treasuries.

We know, in confirmation of this statement, that when we removed the duty of \$1 a thousand on logs Canada straightway put an export duty of \$2 a thousand on the same article.

I also wish to incorporate in the RECORD, in order that it may be convenient, a statement made by the Department of Agriculture respecting the effect of the tariff duty upon lumber:

At the present stage of development, however, it seems, so far as the saving of standing supplies is concerned, there need be no fear nor hope from foreign competition, for "the quantity of standing pine in the United States and Canada is reduced to a condition of absolute control; it is held in strong hands on both sides and will not be lightly trifled away." The stumpage price, which has lately advanced as never before, will necessitate the upholding of present values for manufactured lumber, and an advance of prices is as certain as a decrease of supplies.

The discussions of the tariff question in the "lumberman's" papers is naturally tinged by diverse personal interests, according as the manufacturer owns stumpage or relies upon supplied material. There are a number of American lumbermen who have invested millions of dollars and hold large timber-limits in Canada, and their interest would lead them to desire the removal of the encumbrance of \$2, which the Canadian Government places on the unmanufactured, and the home Government on the manufactured article. The establishments on this side of the line do not wish to lose the margin of \$2, although, as a lumber dealer expressed himself, "they can well afford it, for they control supplies, production, and price."

It is argued that whatever may be the temporary effects of a local or personal character that might result from the abolition of the tariff, such effects would not immediately be felt; they would not be great, and only short-lived. The range in which Canadian lumber, which has never been kept out by the duty, can compete with our own will be extended by so much as the amount of the present duty, if removed, would pay for extended transportation; meanwhile the Canadian stumpage will increase in value, and the distance from which Canadian supplies must be brought will increase so as to offset any temporary advantage.

An unbiased weighing of the arguments advanced on both sides leads to the conclusion that the removal of the tariff on lumber would have no appreciable effect upon the price to the consumer, nor be detrimental to the lumberman's or saw-mill business, nor in the least affect the laboring man; but at the same time no appreciable benefit towards preservation of forests and forest supplies need be expected at this date from such removal. Possibly positive local advantages may be gained, if by such competition local manufactures were encouraged and the shipping of raw material made less profitable.

With these statements, by officials now in office and familiar with the subject, and the additional statement that, in my judgment and belief, after as full an examination as I could make of the subject, the taking off of the duty on a particular article of lumber involved in the House bill would simply be so much of a bonus to the Dominion of Canada rather than a benefit to our own people, I leave the matter, only adding that the framers of the House bill do not touch but one or two classes in the lumber schedule. They do not reduce the duties upon the advanced manufactured lumber; they leave those open, and therefore it is that the effect of the House provision will be simply to

put into the treasury of the Dominion of Canada \$2 a thousand which it is proposed to take off lumber. That is all I have to say on the lumber question at this time.

Then we come to sugar, which is the next schedule. I want to run over these schedules briefly and state what are the salient points of them.

The House bill reduces the sugar duty 18 per cent.; our substitute reduces it 50 per cent., and with that reduction the ad valorem duty on sugar is higher than the duty upon any other article of a similar nature in the schedules, if we except perhaps a few classes of wool. The sugar duty remains at 41 per cent. and a little more ad valorem under the substitute. It was not an easy thing for the committee to deal with this sugar question as respects the different grades of sugar. I think we have reached a fair solution as between the consumers and refiners of sugar. There was a disposition to make such a readjustment of the duty as would carry the polariscope test to No. 16, Dutch standard, but the majority of the committee thought it unwise, without further information at least, to make that radical change in the law, and therefore we have left the polariscope test in the substitute as it is now, at No. 13, Dutch standard, and as is proposed in the House bill.

Sugar is as essential to every family in the United States as is bread. It enters as much into the consumption of every household, wherever that household may be, as does flour; and if there is any necessary of life that should have a low rate of duty it is sugar, as this duty is paid by the consumer, because we do not now, and can not under the most favorable circumstances for many years to come, produce one-half of what we consume, and I believe—I speak for myself—that reasonable encouragement is given in the substitute to test our power of producing sugar either from sorghum or beets, and also reasonable protection to those now engaged in this production from cane.

The consumption of sugar in our country is enormous. In 1850 we produced as much sugar as we imported. It was not until the decade between 1850 and 1860, I believe, that we reached a point where we imported more sugar than we produced. There was a large production of sugar between these years, and we produced about 384,000,000 pounds on an average, and we imported very little more than we produced. Each year after 1865 there was a gradual increase in the consumption of sugar not only in the aggregate but per capita. We have trebled the consumption of sugar in twenty years, and now consume in the United States more than 3,150,000,000 pounds of foreign sugar, whereas we only consumed twenty years ago 1,110,000,000 pounds; so that in twenty years the people of the United States have nearly trebled their consumption of sugar.

Is there any law of political economy which should require every family in the United States to pay the present high duty of 2 cents a pound upon sugar consumed in that family and in addition the cost paid to refiners of sugar? There is not a family in the United States but what pays more for sugar than it does for bread because of this enormous duty, and yet this House bill comes here to us reducing the duty upon sugar only 18 per cent., making it a nominal reduction, and why? It has been the boast of the Democratic party that they wanted to reduce the duties upon the necessities of life. What necessary of life is greater than that of sugar? And yet, although it bears the highest rate of duty of any article upon the dutiable-list, liquors and wines not excepted—

Mr. DAWES. Rice.

Mr. ALLISON. Rice should be excepted. It pays the highest ad valorem rate of duty of any article upon the dutiable list, distilled spirits and wines not excepted, and yet this House bill reduces sugar only 18 per cent. Is it to be claimed here that we propose to reduce the duties upon the necessities of life, and yet keep up this enormous duty upon this essential necessary?

Unless we can utilize beets and sorghum in the production of sugar in the future it is not probable that we shall ever produce one-tenth of the sugar that we consume in this country, and we are consuming year by year a greater number of pounds per capita. So if this measure shall become a law, and thereby reduce the cost of sugar to the consumers of the United States from 1 to 1 $\frac{1}{2}$ cents a pound or \$42,000,000 per annum to our people, the effect of this reduction will be undoubtedly to increase the consumption of sugar in our country from year to year. And hence I should say that, as respects this sugar duty, it is probable the revenue will be increased at the rate of \$1,000,000 or \$2,000,000 a year beyond one-half the amount we have received, and to that extent there will be an addition to the revenue.

Our sugar-producing territory, except of sorghum, is limited, and cane-sugar is produced under unfavorable conditions as compared with the great amount of the production of sugar throughout the world from cane. The Senator from Kentucky takes especial pains to criticise our action on the sugar question in his report, whereby he not only criticises this reduction severely, but he goes back to the legislation of 1883 and states that in the conference committee the duty on sugar between Nos. 13 and 16, Dutch standard, was raised from 2 $\frac{1}{2}$ cents to 2 $\frac{1}{2}$ cents a pound, and he says in his report that the Senate, by a yea-and-nay vote, had fixed the relation between what is known as raw sugars and sugars between 13 and 16 at 40 cents per hundred pounds or four-tenths of a cent per pound. He states, then, that after a further examination

we yielded finally to a difference of half a cent a pound between unrefined and sugars between 13 and 16 Dutch standard, and then he says the Republicans in the conference committee increased that difference to three-fourths of a cent per pound.

I do not see how it is possible for him to indorse this House bill after making that statement, because this House bill makes the distinction between sugars below 13 Dutch standard and sugars between 13 and 16 Dutch standard of fifty-seven one-hundredths per cent., or nearly the amount provided for in the existing law of which he complains.

The dividing line by this House bill, which we are considering here, provides as respects sugar that all sugars above No. 13 Dutch standard shall pay fifty-seven one-hundredths of a cent beyond the average of the sugar that comes in under the polariscope test. This substitute, as proposed by your Senate committee, proposes a difference of three-eighths of a cent per pound or a difference of one-fifth of a cent a pound in favor of the substitute and the consumer of sugar and against the refiner as compared with the House bill, and yet the Senator from Kentucky criticises this substitute which reduces twenty one-hundredths of a cent below the bill which he supports between 13 and 16 Dutch standard, and says he is in favor of the House bill. This House bill makes a greater difference in favor of the refiner than the highest point he was willing to concede in 1883.

The difference between the substitute which we propose and the House bill as respects sugar is a difference of \$6,000,000 in the aggregate per annum to the consumer. By the House bill the tax upon the people of the United States is \$6,000,000 per annum more than the Senate substitute, as the duty is paid by the people who consume the sugar, and, in my judgment, it is practically the only case in all these dutiable-lists where the consumer pays the duty; and, as the Senator from Massachusetts [Mr. HOAR] very justly and very properly observes, it bears heavily upon the poor and upon those who have large families. Six million dollars to whom? Where will it go? It is between 13 and 16. Why is it that the refining interest insists all the time upon that relation of 13 and 16? It is that the centrifugal sugars can not come in between 13 and 16, and thus go into consumption without the intervention of the refiner. Therefore it is that they want to make the line of demarkation strongest between 13 and 16, in order that all sugars that come in may be raw sugars, and thus pass through the processes of refining in our country; and I repeat that the Senate substitute makes a difference of one-fifth of a cent, or \$6,000,000 per annum in favor of the consumers of sugar.

What is the effect of that? According to the census of 1880, there was twenty-seven and a half millions of capital invested in sugar refining in the United States. I have not been able to procure the accurate statistics between then and now, but I assume that there is certainly not more than \$50,000,000 of capital engaged in that industry now. So this concession made to sugar refiners in the House bill as compared with the Senate bill is 12 per cent. upon all the capital of all the sugar refineries in the United States; and yet the Senators who have made the minority report upon this bill, including the separate and distinct report of the Senator from Kentucky, indorse these House provisions as respects the question of sugar, and then they denounce all trusts. They legislate by the provisions of this House bill \$6,000,000 into the pockets of the sugar trust, 12 per cent. per annum upon their capital, and take it out of the pockets of the people of the United States and denounce the Republican party and this substitute for administering to and fostering trusts! Consistency is a jewel that is not found in this minority report any more than it is in the report of the Senator from Kentucky.

The next schedule is tobacco and cigars. We propose in this bill to somewhat modify the duties upon tobacco and cigars. I am not clear that the provisions as introduced are exactly what they ought to be. I say that for the benefit of all those who may be interested in this manufacture we have done the best we could with the information at hand; but, I repeat, in the great hurry of getting this bill with all its schedules properly before the Senate, we have had to report some provisions without the careful examination which should have been made.

We have changed the duty upon imported cigars from two and one-half dollars a thousand and 25 per cent. ad valorem to a specific duty of three and one-half dollars. The effect of that may be, I think, to increase the duty upon some kinds of imported cigars; but as they are a luxury I do not think that increase will be very much felt.

We have also made a change in the law as respects wrappers. We have taxed tobacco suitable for wrappers 75 cents a pound, unstemmed, and if stemmed, \$1. In order to compensate for that increase on the wrappers we have reduced the duty on Cuban tobacco for fillers, which is the only tobacco practically imported, from 35 to 40 respectively to 25 and 20 cents. I do not know that this adjustment is just what it should be, and the committee desires the information that always comes from an open discussion of the details of a bill in the Senate and such further information as we can acquire from the trade before the details are finally adjusted.

The next schedule is provisions. We have made some changes in the provision schedule. So far as we could we have provided specific duties in lieu of the ad valorem duties.

There are some things that the committee have in contemplation

that we have not yet done as respects the provisions schedule. The committee are considering the question of providing some rate of duty upon eggs imported into our country for the benefit of our own producers and farmers and for the protection of this great industry, which, as Edward Atkinson said, is equal to the iron industry; but we have not yet perfected that provision.

The flax, hemp, and jute schedule has been changed somewhat. It has been changed, first, by the removal of all duty upon the raw material. It has been changed, next, by making specific rates instead of ad valorem rates in many cases. We have reduced certain products of the manufacture of these grasses and fibers and we have increased some others. Notably we have reduced one-half the duty on binding-twine. I will mention that in the interest of farmers and for the benefit of those who joined in the minority report, so that there may be no mistake about it. The reduction is from 2½ to 3 cents a pound to 1½ cents a pound. We have reduced also the duty on cotton-bagging one-half. The duty on cotton-bagging is now 1½ to 2 cents a pound. All under 7 cents a pound is 1½, and all above is 2 cents. We have reduced that to three-fourths of a cent a pound, as our sympathies ran out somewhat with the extraordinary arrangement made by those who use cotton-bagging for consumption during the present year.

The next schedule is silk and silk goods. I will say, for the benefit of those who have not examined with care these schedules, that we have adopted specific duties in lieu of ad valorem duties as applied to this schedule because of the great undervaluations in it. Indeed, a great portion of the difficulty in the New York custom-house arises from the importation of silks, and we have adopted specific rates instead of ad valorem rates. We have done that upon the request of the Secretary of the Treasury, so that we can not, of course, be charged with anything extraordinary in that respect. Secretary Manning—I have his request before me—prepared a silk schedule, which we have adopted in the main, providing specific duties upon silk goods in lieu of ad valorem duties, and I believe the effect will be to increase somewhat the rate of duty upon silks as compared with the duty now collected, or which ought to be collected. It was the intention of the committee and the intention of the Secretary of the Treasury, as we understood it, to make these specific duties correspond exactly with the ad valorem duties, when honestly collected, now on the statute-book.

We have made no great changes in the three other schedules, sundries, books, and the free-list.

Thus, Mr. President, I have gone over the details of this bill, not with the expectation or intention of discussing the merits or demerits of protection or free trade. I did not intend and do not propose to do that in this debate at this moment. I intend to refrain from discussing the abstract question of free trade and protection. I only mean to say that from my examination of these bills—the House bill and the substitute—the one is a clear and distinct measure of protection to American industry and American producers, and the other is a step, and I may say a long step, in the direction of what is commonly known as free trade.

I am reminded by the Senator from Rhode Island [Mr. ALDRICH] that I have not touched upon wool and woolens. I have not, nor have I upon cotton. These are two of the great schedules in this bill. The woolen schedule is changed very much and the cotton schedule is considerably changed; but in the cotton schedule there has been only an increase of duty upon two or three items of rates upon the finer grades and an equal number of items of the lower grades have been reduced.

We have increased duties in the woolen schedule somewhat, but only in the higher classes of woolen goods. We have not touched the lower classes of woolen goods, except to correct what has been understood in the Treasury Department and by both Houses of Congress to be an injustice in respect to worsted goods. We have made that correction and classified worsted goods with woolen goods in every case, and in that sense, perhaps, the lower classes of worsted goods will be required to pay a somewhat increased duty. But with that exception every increase in the woolen schedule comes from an increase in the higher and finer grades of woolen manufactures, and they were made necessary because we increased the duty by 1 cent a pound upon the finer grades of wool.

I ought to say one word as respects the duty on wool, because, in my judgment, it is probable there will be a small increase of revenue arising from that.

Last year—I have not the exact figures before me, but will state them in general—there were imported last year of carpet wools about 63,000,000 pounds of the lower grades, which are now taxed at 2½ cents a pound, which we do not change. There were imported 21,000,000 pounds of the finer grades of carpet wools at a dutiable value of about 18 cents a pound. Upon that higher grade the bill as reported proposes to increase the duty 1 cent a pound upon clothing wool, of which there were imported over 20,000,000 pounds last year and re-exported, I believe, about 6,000,000 pounds; so that the total importation of clothing wool last year probably would not be more than 15,000,000 pounds that would pay duty; we add 1 cent, so that on these two classes there will be an increase of revenue. In the woolen schedule, taken as a whole, upon the basis that there will be as large importations under the new rates as under existing rates, there will be an increase; but I ven-

ture the statement that with this worsted provision corrected woolen manufactures will not be so largely imported in the future as they have been in the past. It is because of the injustice that has been done to the worsted manufactures that we have had such large importations.

Mr. President, I only desire to say in conclusion upon this bill, that it is my purpose, as I am glad to see it is the purpose of the Senator from Tennessee [MR. HARRIS], and as I understand it to be the purpose of this side of the Chamber, to proceed as rapidly as we may with the discussion of the bill. At some future time I may have occasion to make some further observations respecting it, but I only desired this morning to state the general provisions and plan of the measure in order that it might be understood by Senators who have not had an opportunity of examining it carefully.

Mr. VANCE. Mr. President, during the excitement of civil war there was a class of our fellow-citizens whose thoughts were directed to the main chance. Whilst others fought and sacrificed to maintain the integrity of the Union this class improved the opportunity to secure a system of Federal taxation which made them participants in all of its results. During all the turmoil and confusion which followed in the wake of war they steadily improved the shining hours to enlarge their share in this taxation, whilst the attention of men more impulsive or patriotic was directed toward other things. In this way they finally succeeded in establishing a partnership with the Government in the great and lucrative business of taxing the people.

Unlike most modern business firms the amount of its capital was not fixed, being all that they could get; nor was its terms limited, being permitted to embrace every possible article known to human want. The terms of the partners *inter se* were that the Government should enact the law subjecting the products in use by the people to a certain rate of taxation which come into our ports from foreign countries, and the other partners were to levy their taxes upon all domestic products of like character under the "protection" of the Government tax. By this means the Government mulcted everything that came from abroad and the other partners everything made at home, so that nothing escaped.

Inasmuch as the home products exceeded the foreign by at least six to one, these partners of the Government received in taxes about five dollars where the Government received but one. And it is noticeable that the zeal of the partners has from time to time stimulated the Government to increase the taxes upon all articles which contributed most to swell their gains, with little or no regard to the gains of the public Treasury. To such an extent was this carried that they and their friends came in time to forget altogether that there was a Government to be supported, and to regard the taxing power as having been created expressly for the purpose of contributing to their wealth. Their literature spoke of nothing else, remembered nothing else, strove for nothing else.

"But the best-laid schemes of mice and men" at length go astray. As the country emerged slowly and laboriously from the extravagance and corrupt expenditure of a state of war, and economy and public virtue once more came back under the auspices of a Democratic administration; and as, in spite of all, the wealth of the people continued to grow with returning peace it finally appeared that the one-sixth dollar of this taxation became too much, and the Government found itself in possession of more money than it could properly and wisely use. The President of the United States announced this fact to the country, showing the injury which it did by locking up so great a sum of the people's money, thus withholding it from the necessities of trade and commerce, and portraying vividly the dangers which it threatened, not only to all financial interests, but to the public morals as well. So irresistible was the logic of the situation that the Republican party, the authors and advocates of this unholy and iniquitous system of taxation of the many for the benefit of the few, reluctantly admitted the necessity for reducing the taxes which produced this surplus.

Both parties then being agreed as to the necessity of reduction, the question arose how and upon what things that reduction should be made. Common sense and common honesty suggested that it should be made upon those things where the inequalities were greatest and where the relief to the people would be greatest, to wit, upon the necessities of life in greatest use by the most people. To understand the situation it is necessary to consider, first, the chief sources of our federal taxation, and the proportion of revenue yielded by each. This revenue is derived as follows:

Custom duties (estimated for 1888).....	\$228,000,000
Internal taxes (estimated for 1888).....	120,000,000
Miscellaneous sources.....	35,000,000

Total 333,000,000

Now let us analyze the first two. The internal taxes yield pure revenue to the Government minus about 3 per cent., the cost of collection. Of the customs taxes the greatest single item is that of sugar and molasses. The duty derived from these in the last fiscal year was in round numbers \$58,000,000. As nine out of every ten pounds consumed in the United States comes from abroad, the duty received therefrom was nineteen-tenths pure revenue. That is to say that the Government received \$9, whilst its partners in the taxing business received only \$1. So it may be said of tin-plate, yielding \$5,706,000, and of the few unimportant

items which yet remain upon the dutiable-list, as Zante currants, mafila, jute, and other textile substances, which are the exclusive growth or production of foreign countries. The duty on them is pure revenue.

On the contrary, the duty on the remaining portion of the customs schedules are for the greater part protection, the average being about \$5 tax for the manufacturers and \$1 revenue for the Government. Indeed, on many leading articles of common necessity the duty is pure protection, and all goes to the manufacturer and none or next to none to the Government. Now, in reducing the taxes which yield revenue to the Government, a decent regard for either the Government or the people who consume the articles and pay the tax would require that, to say the very least, one part of the reduction should come from those things which yield pure or nearly pure revenue, and the other part from those things which yield pure or nearly pure protection. Equity would everywhere prescribe that the contribution levied upon a firm should be upon each of the partners in proportion to his interest or the amount of his stock, as the case may be. No court of conscience upon earth would decree otherwise.

Therefore in accordance with this just and equitable principle the House of Representatives framed its bill, No. 9051, passed it, and sent it to us for our concurrence. It provides for a total reduction of \$78,000,000, \$24,500,000 of which comes from internal-revenue taxation, which is pure revenue, and \$5,700,000 from the customs duty upon tin-plate, which is also pure revenue. When to this is added the remission of duty upon various unimportant articles wholly grown or produced abroad it will be seen that as near one-half as may be of the proposed reductions were made upon those things which exclusively yield revenue, and the other half upon the things which principally yield protection. In short, the Mills bill gave up half of the proposed reduction to come from the Government and called upon the beneficiaries of tariff taxation to give up the other half, whereas in justice it could have called upon these beneficiaries to surrender in proportion to their interest in the taxation, which, as I have before said, was about \$5 to one.

To this fair and generous proposition how did this favored class respond? With the exception of three every Republican voted against its passage. When it arrived in the Senate and was acted upon in the Finance Committee it was rejected by the entire Republican vote and the substitute adopted in its place. Now, how does that substitute divide that reduction between the Government and the people on the one side and the favored classes on the other? In the first place, it takes from—

Internal taxes on tobacco, which is pure revenue.....	\$24,371,000
By reduction on alcohol used in the arts.....	7,000,000
By additions to the free-list of articles which yield pure revenue.....	6,428,000
By reduction of sugar duties, nine-tenths pure revenue.....	27,759,000
Total:	65,559,000

(Excluding fractions.)

They claim a total reduction of \$73,668,000, and to make up the remainder they claim that they have reduced duties on manufactured goods proper to the extent of \$8,109,000. So that if their statement of the effects of their bill be correct it shows that they propose to reduce revenue by very generously giving up \$9 of the Government revenues and \$1 of their own. But even this is not true. Selfishness necessarily takes refuge in fraud. The favored classes, at whose suggestion this substitute was framed, were enabled by their technical knowledge of their own business to impose, no doubt, upon the members of the Finance Committee, and to largely increase the duties in several schedules. By the best information which the Democratic members of the Finance Committee could obtain in the short time allowed them to examine the substitute this increase will amount to fully \$10,000,000. In my own opinion its practical effect would far exceed this. So that it all amounts to this, that for the privilege of reducing its own revenues, those in which no favored manufacturer whosoever, is interested, the Government would be compelled by this bill to pay these pampered paupers a bonus of more than \$2,000,000.

The method by which this increase is effected is not new. It was resorted to in the so-called revision of 1883. That, too, was heralded with the declaration that the country demanded reduction and that the bill proposed by the commission would effect a reduction of at least 25 per cent. Yet when that bill had passed the ordeal of this Chamber and through the dark mysterious manipulations of the conference committee, where no voice was heard but that of the friends of high duties, it was found that the alleged reduction of 25 per cent. had by this same process been converted into an increase of 12½ per cent., making the duties which were 42 per cent., 47 per cent. On this occasion that plan, which has been again tried, consists, first, in changing ad valorem to specific duties; to both specific and ad valorem duties; to specific duties based upon values and ad valorem duties added. And where this could not be conveniently done, or done with sufficient mystification to conceal it, changes of classification have been made.

It is almost impossible for any but an expert importer to ascertain precisely what these changes mean, but the intention is plain enough to the humblest understanding. Is not this the acme of pampered insolence; the very incarnation of human selfishness? I do not wonder at their thus using the power which they have acquired over the legislation of

their country; it is quite natural that they should go quite to the end of their tether, if there be any end to it, in their unhallowed pursuit of wealth; but I do wonder that any intelligent Christian man, outside of the favored circle, can be induced to support by his vote and influence this shameless iniquity.

These changes of classification and of rates of duty are justified, and always have been, under the pretense of simplification and of preventing fraud against the Government by importers. This is the old cry of "Stop thief," and must cause a broad smile on the faces of manufacturers when they mention it to each other. How a plain ad valorem duty could possibly be simplified by the addition of a specific duty thereto is one of the mysteries of the trade. And how it could be further simplified by basing a specific duty on a valuation of the article and adding both to the ad valorem is a still greater mystery; but when you add a half dozen different classifications of the same article, distinguishable only by an imperceptible shade of difference in material, fineness, or coarseness, and affix a different value, a different specific, and a different ad valorem rate of duty to each classification, the simplification to be found therein becomes the greatest mystery of all.

The same argument applies with even greater force to questions of fraudulent valuation.

Take the woolen schedule—paragraph 354—"cloth shawls," etc., valued at not exceeding 40 cents per pound, 35 cents per pound, and 35 per cent. ad valorem; valued at above 40 cents per pound and not exceeding 60 cents, 35 cents per pound, and 40 per cent. ad valorem; valued above 60 cents per pound, 40 cents per pound, and 40 per cent. ad valorem. Here there are three different estimations of value in the first place—three different specific duties and three different ad valorem duties on the same article. Surely this is simplification with a vengeance. The next section, 355, "flannel, blankets, and hats," is still worse, comprising four different estimates of value, four specific rates of duty, and four ad valorem rates of duty. The next paragraph, No. 356, "women's and children's dress goods," etc., is, if possible, still more complicated. So it is through the whole of the woolen and the cotton schedules. Proof of this is found in sections 316, 318, 319, 321, 323, and 324. In the metal schedule these tricks abound, and wherever it was practicable to do so specific duties have been added to or substituted for ad valorem, and classifications changed. In their view ad valorem duties, plain and simple as they are, are objectionable, because they will reduce the tax as the price is reduced, whereas specific duties tax the cheapest articles as much as the dearest, and maintain the duties at one figure, although the price goes down until, as often happens, the tax becomes more than the price of the goods.

The Senator from Ohio [Mr. SHERMAN] claims that the whole schedule is divided into 795 paragraphs, each one relating to a single article.

There are fifteen different schedules, each of which is separate and distinct. Besides that it divides the whole into 795 paragraphs, each paragraph relating to a single article, thus dissipating the idea, which is so common in this country, that the tariff affects three thousand or four thousand articles, because 795 paragraphs describe every article, not only on the dutiable, but on the free list as well.

Let us see if this is true. See section 358, woolen schedule, where are enumerated seven different articles; section 359 enumerated five different articles of three different materials in two different states of manufacture; section 360, where are enumerated fifteen different articles made of three different materials; section 370, where are enumerated six kind of articles made of two different kinds of material. Paragraphs 375, 376, and 377 of the silk schedule, 395, 412, 416, 417, 415, each embracing many articles. In addition to which, necessarily, each schedule has a comprehensive and residuary clause erected to the unknown, "not specially enumerated and provided for."

The report very frankly tells us how careful the majority was to consult all the parties interested in the money to be received from this taxation, and how very tender they had been in dealing with any item wherein their profits might be touched. They say "the time which has elapsed since the House bill reached the Senate has been diligently employed by your committee in a careful investigation of the diverse and important questions involved in a general tariff revision, and in hearing such representatives of the vast number of interests affected by changes in the tariff schedules as could be heard in the limited time at their disposal. Other interested parties are desirous of being heard, and it is the intention of the committee, with the approval of the Senate, to give such time to further hearings as shall be possible during the period the bill may be under discussion, with a view of eliciting the fullest information in order that the provisions of the substitute and of such amendments as shall be suggested may be acted upon with the greatest degree of intelligence."

And with this view they reserve the privilege of suggesting further amendments. By this we are to understand that while the Senate of the United States sits in this Chamber in discharge of its high functions to legislate for the interest of the whole people, the congress of the "interested parties" who are to benefit by public taxation is sitting in the lobby to supervise our work and see that it conforms to their wishes. They are to be consulted whenever any Senator shall suggest an amendment. Surely the power of these protected classes could not be more humbly acknowledged than is done by this statement. With all the care which has been taken of their interests, with all the sub-

servancy which American Senators have thus manifested to these "Barons of the exchequer" it is to be supposed, if not hoped, that their diligence in the guardianship of their own interests, even down to the consideration of the very last amendment which may be proposed, will meet with its reward.

People reading the report of the majority would naturally feel curious to know if that subcommittee "heard" anybody beside the interested manufacturers. Was there any consumer there? Was any complaint made by those who simply pay the taxes, and were there any suggestions made for their relief or to prevent their "injury" and their "disturbance?" Indeed in the difficult task of framing a bill "to secure the proper relation between the rates imposed upon the numerous articles produced in our related and interdependent industries, the most difficult problem of tariff adjustment," did it ever occur to those able financiers to try their hands upon a problem much more simple and important, the revenue duties which should best promote the interest of 60,000,000 people and equalize the burdens of the support of their Government on principles of justice and equality?

It seems to me they should have tried the simple problem first and secured the greatest good for the greatest number before they tested their great genius in solving the problem of how to divide an untold mass of plunder so as to give satisfaction to all the robbers and fry any quantity of fat out of their spoils. I wonder, too, did the indecency of the spectacle ever occur to them, of permitting these "interested parties" to dictate the laws which were to tax their countrymen? A reputable citizen would not be permitted to sit upon a jury for the trial of a cause in which he had the least interest, directly or indirectly, or any of his kindred, by consanguinity or affinity. A decent judge would not sit in the trial of a cause in which he had once been retained or consulted nor in a suit for or against a corporation in which he had a single share of stock.

Yet in this great cause, wherein they petition the Government to levy taxes upon the people which are to go into their own pockets, they are permitted to control the method and the amount! They are summoned here for that purpose, they are retained in the lobbies until the last moment for that purpose, and the committee gravely tell us that should any amendment be suggested they reserve the right to consult the plaintiffs. *Curia advisari vult.*

I commend their care, but opine their fears are groundless. Judging by this report there would seem to be no danger whatever that the majority of the Finance Committee should at any time forget the welfare of the manufacturers and act as though they had a Government to support and sixty millions of countrymen to legislate for.

Their free-list is a fair indication of their regard for those neglected sixty millions. Acorns, baryta, bees-wax, braids, bristles, chickory, culm, coal-tar, curling-stone handles, Zante currants, Chinese matting, human hair, mineral waters, opium for smoking, rags, rape-seed, sponges, and sand show their respect for the comfort of the million. Books printed in foreign tongues, which our little children can not read, are also free. This, with free opium, is intended doubtless as a bonus to that peculiar American labor for which protection is invoked. With the exception of jute and jute-butts and textile grasses and cheap adulterated molasses there is little upon it worth anything to anybody except the manufacturers. Compare it with the blessings conferred on the poor by the free-list of the House bill—free wool, lumber, salt, cottons, and tin-plates.

The proposed abolition of all taxes on spirits used in the arts is expressly announced to be for the benefit of the manufacturers. The report says "that this tax is attended with no corresponding benefit except the resulting revenue which is not unnecessary." The report says (on page 10127) that "tariff schedules have been thoroughly revised, rearranged, and greatly simplified. Reductions have been made wherever they have seemed desirable, and we have increased rates wherever it seemed necessary to preserve the workingmen engaged in any American industry requiring protection from ruinous or unequal competition."

You will observe that the usual phraseology is here changed. Up to this report it has usually been called the "American labor in our factories." Now it is "the workingmen engaged in any American industry"—that is to say, any Canadian, Hungarian, Italian, Chinaman, or what not who has taken the place of an American citizen and works for less wages must be protected from ruinous or unequal competition; that is to say, his employer must have more money.

The duty on tin-plates as at present existing is declared to be "anomalous and inadequate." There being no tin-plate produced in America which could be protected, "the inadequacy" of the present tax would be hard to determine; but the anomaly is easily understood. It is certainly rather anomalous, in the opinion of the committee, that this article of prime necessity should be permitted to the people with only a tax paid to the Government instead of the rightful owners, and the committee think that by offering a sufficient reward these distributees of public taxation might be induced to materialize and claim their share. At all events, they think that the pre-natal garments should be prepared and in readiness for the baby which may possibly be born, even though the children who are already in existence go naked and hungry.

In stating the object and intentions of the committee in framing the substitute it was admitted virtually that everything was considered except the interests of the public revenues. They say:

The substitute is based upon the idea that tariff revision implies an equitable readjustment of duties in the interest and for the benefit of the people of the United States, and in the distribution of rates its framers have not hesitated to erect or to maintain defensive barriers which would carry confidence and comfort into American homes.

Into some of them it will carry this "confidence and comfort," no doubt. The committee did not venture to say all American homes. Into the home of Mr. Carnegie, Mr. Havemeyer, Mr. Ammidown, and every great manufacturer and every member of a trust it will no doubt be warmly received. These homes are found in the palaces.

But in the homes of the cabin and the cottage, in the farmsteads amid the blooming orchards, in the humble habitation of the widow and the orphan the continued tax on their salt, their childrens' books and slate pencils, their tin-cups and water-pails, the increased tax upon their woolen and cotton clothing, their table cutlery, plates, cups and saucers, their blankets and wool hats will carry neither confidence nor comfort. It will rather make the thoughtful among them wonder why in the name of a merciful Creator a free Christian government will thus lade them with this weight of taxation and scrimp their narrow means still more for the benefit of those who are already rich.

The fact that in order to maintain their unnatural profits the manufacturers should urge arguments and make protestations in the very face of human nature and of instinctive moral laws is not so strange as that anybody should be found to believe them. They constantly tell us that their desire for high tariffs is dictated solely by the wish to continue or increase the amount of wages paid to their workmen, and that as for themselves and their own interests it would do them no good, for high duties produce domestic competition and invariably cheapen their products to a point lower than they would be if open to the competition of the world. This is the constant theme of every protection orator, every subsidized paper, and of all the manufacturers themselves, or the great bulk of them, who from time to time for twenty years past have swarmed before committees of Congress eager to swear to these facts in proof of their disinterestedness. Yet all men know that when a man makes anything for sale he naturally and instinctively seeks to obtain the very highest price for it and to obtain the very cheapest material and lowest rate of wages in the manufacture of it.

For between the minimum of cost and the maximum of price lies all the profit there is in the transaction. The nearer these approach the less there is of profit. Therefore when manufacturers or their advocates tell us that they wish such laws passed as will increase the cost of manufacture and lessen the price of their products they simply pervert the truth, and so outrageously that if one did not see it and hear it every day it could scarcely be believed that men in their senses would venture it. In fact, we know that whilst they enhance the price of their products by procuring high duties to be levied on those of their foreign competitors they purchase their labor in the unrestricted labor markets of the world.

It is claimed that the average of American wages are 50 per cent. higher than English wages and 100 per cent. higher than those of the continent of Europe generally. That being so, the average labor cost of all American manufactured products, being about 20 per cent. of the entire cost, covers the difference between American wages and European.

The average rate of tariff duties on all imported products being 47 per cent. of the entire value of the product, there remains 27 per cent. on all goods imported into this country to be added to the cost of all similar goods manufactured in this country over and above the equalization of foreign and domestic labor. To this must be added that large but undefined sum arising from the superior machinery of American manufacturers and the superior skill, strength, and intelligence of the American worker as is evidenced by the output of his products. Now, where does this excess beyond 20 per cent. go? There is but one receptacle for it—the pockets of the manufacturers. If any proof of this were wanting it will be found in the reports of the census of 1880, compiled under high protection auspices, which show conclusively that the profits of manufacturing are greater than those of any other American industry and far exceed many times over that sum which would equalize labor between America and Europe.

So far does this excess go that the people of the United States could well afford to pay themselves through the public Treasury the wages of every workingman in every protected factory in the country and strike off the excess in the tariff on foreign goods which is put there in the workingman's name. Let me illustrate: The cost of making a ton of steel rails in the United States was last year \$27, of which \$4.25 was paid in wages. This sum covered the difference between American and English labor. The duty on that ton of rails was \$17, leaving \$12.75 for the manufacturer's profit. Now, suppose that the people of the United States through their treasury should pay that \$4.25 themselves and by law abolish the duty on steel rails, that would enable them to buy a ton of English rails laid down in New York for \$20.50. Now, as the manufacturer only claims the duty for the sake of his workingman, and as the workman has already been paid for making the ton of rails he could afford to sell the people a ton for the same price, or at most, just

enough more duty to exclude his foreign competitor. The rails would then cost the people \$24.75, whereas they now cost \$31.50.

Again, let me illustrate with pig-iron. The price of American pig for the last several months has averaged about \$16.69; the labor cost in that ton was \$2.46, which compensates the American maker for his higher labor. The price of a ton of Scotch pig within the same period has averaged about \$11.25 laid down in New York, making a difference between the foreign and domestic pig \$5.44 with the difference in labor already equalized. Then comes the duty of \$6.72 on the Scotch pig which brings it up to \$17.97.

This shows that the American maker gets the whole amount of duty on his iron minus \$1.28, or \$5.44. Now, suppose, as with the steel rails, that we pay the workman his \$2.46 from the Treasury for making the ton of pig-iron and repeal the duty, the people would make \$5.44 on every ton that they consumed. And if they tell us the truth, that they ask for a tariff on pig-iron solely or mainly to enable them to pay these higher wages to their workmen, of course our manufacturers could compete successfully with the British. But I fancy that they prefer to hold on to that \$5.44, which they say they collect as trustees for their workmen. In short, after the manufacturer is compensated for the high wages he is obliged to pay the tariff then becomes simply a question as to how much the public will agree to give him for his own profit. The question of American labor and its protection is then absolutely disposed of. Beyond that the tax is simple and unmitigated plunder.

The fallacies which cluster about this question of labor are numerous. They are so absurd that I doubt if there be an intelligent and impartial thinker in the world who believes them. It is an entire error in the first place to assume that tariffs were ever intended in former times, when our fathers instituted customs duties, to increase wages. High wages were here first, as they always are in new and sparsely settled countries, and when manufactures were beginning with us they asked for tariffs to enable them to compete with foreign manufactures because wages were so much higher in this country than in the Old World, not to make them so. Recognizing the reasonableness of this request, moderate duties were placed by the legislators of that day upon nearly all European products for the purpose of raising revenue and to afford incidental protection to our young manufactures.

There were those then and for many years afterwards who regarded this as a dangerous precedent, and who predicted that the infants would never be satisfied with the small aid afforded them in their struggling days, but would acquire from time to time the wealth and power which would enable them to increase taxation in their benefit to an extent ruinous to consumers and the general public. Henry Clay, who was the illustrious friend of these infant manufactures, met these charges by a positive denial. In his letter to S. F. Bronson, of Georgia, in September, 1843, he said:

The sum and substance of what I conceive to be the true policy of the United States in respect to a tariff may be briefly stated. In conformity with the principle announced in the compromise act, I think that whatever revenue is necessary to an economical and honest administration of the General Government ought to be derived from duties imposed on foreign imports. And I believe that in establishing a tariff of those duties such a discrimination ought to be made as will incidentally afford reasonable protection to our national interests. I think there is no danger of a high tariff being ever established; that of 1828 was eminently deserving that denunciation. I was not in Congress when it passed, and did not vote for it; but with its history and with the circumstances which gave it birth I am well acquainted. They were highly discreditable to American legislation, and I hope, for its honor, will never be repeated.

My opinion that there is no danger hereafter of a high tariff is founded on the gratifying fact that our manufactures have now taken a deep root. In their infancy they needed a greater measure of protection; but as they grow and advance they acquire strength and stability, and consequently will require less protection. Even now some branches of them are able to maintain in distant markets successful competition with rival foreign manufactures.

Yet the tariff of 1828, which he says was "highly discreditable to American legislation," was only 39 per cent., whilst our tariff is 47 per cent.

There can be no doubt, if he spoke his honest sentiments, but that if he were alive to-day he would bitterly oppose this substitute of the Finance Committee, and denounce it with all the force of his impetuous eloquence. But he was mistaken when he supposed that our manufactures having taken deep root would be satisfied, and there was no longer danger of high tariffs becoming the rule in this country. Still his honored name is to this day invoked in behalf of every tariff steal which is laid upon the American people.

To attribute our prosperity as a people and the maintenance of the wages of labor to the fact that we have imposed heavy taxes upon ourselves, is a statement utterly destitute of truth or logic. Not only common sense, but the history of the world refutes it. It is a fact well known that in Europe, whose civilization being similar to our own is a country to which we always look for comparison and precedent, the rate of wages is found to be in the inverse ratio to the amount of tariff taxes. Russia, which is the most highly protected country of Europe, pays the very lowest wages in her industries.

Through Austria, Italy, Germany, Belgium, and France you will find a gradually reducing tariff to be accompanied by a gradually increasing wage rate, until England is reached. There you find no protective tariff at all and you find the highest rate of wages in Europe,

equaling in some of their industries the wages paid our own people. It is therefore sheer nonsense or worse on the part of those who know better, to assert it to be an economic law that high tariffs produce high wages. If it were so of course the operation of the law would be the same everywhere under approximately the same circumstances.

If it be said that the different institutions and material situation of the nations of Europe would make a difference, then let us turn to our own country where the same laws and institutions, and practically the same physical conditions attend each State in the Union. We shall find on examination, as has been shown again and again in this Chamber and elsewhere, that wages vary in every State, in various parts of the same State, and often in the same county or city.

But perhaps the most absurd, not to say idiotic, of all assertions is that free trade (which is now understood to be any duty below 47 per cent.) is correct in theory but false in fact. By this is meant that though the theory of a proposition is absolutely correct, all the processes by which it is worked out and demonstrated to be a theory show that the theory is false. But so long as the manufacturers of our country can force people by law to buy all things which they use from them, at prices fixed by them in the absence of competition, whilst they themselves buy their labor and their food in markets cheapened by the competition of the whole world, they may be expected to continue to make and adhere to these assertions in the face of truth and experience.

The committee in their report dissent altogether from the estimates of the labor cost of a product adopted by the great bulk of political economists all the world over. That is, to take the wages paid to the laborer who converted the product from what was raw material for that process of manufacture, and ascertain what proportion those wages bear to the entire cost of the product. They contend that the labor cost proper of a finished product in its last form ready for consumption should be estimated by the wages paid all the way through the entire processes, from the time when the raw material was taken in the state that nature originally furnished it, and should be compensated by tariff duties embracing the whole.

In one sense this is true, but the committee in making their argument for the purpose of showing that the real labor cost of a finished article is about 90 per cent. of its total value, instead of 20, fail to remember or omit to mention the fact that every sale of the article includes the price of all labor previously expended upon it, and that the final sale of the finished article includes all the labor in all the previous forms of the material of which the article is composed. If the labor of digging a ton of ore from the earth was paid protective wages sufficient to equalize the difference between American and English labor in ore digging, when that ore was sold to the man who smelts it those wages were included in the price and paid for.

When the ton of pig-iron was finished, if the workman who smelted it was paid protective wages sufficient to maintain the natural difference between his wages and those of the English smelter, the sale of that ton of pig-iron to the man who rolls it into bars includes those wages, and they can not require to be compensated by another tariff. When the man who rolls it into bars sells to another artificer to be converted into still another form the high protective wages which he paid to his workmen are again included in the price; and so on to the last form in which it is consumed. And therefore, if the manufacturer of the ultimate form of the iron gets a protection which equalizes the difference between the wages he pays and those which are paid to the English workman who makes the same article, it is all that in reason or logic he could ask. But according to the theory of the committee, it would seem that he ought to be compensated by a duty which would cover the cost of every stroke of human labor which had been expended upon the product in all its history, not remembering that this had all been paid for and that every sale of the article, at every stage of its manufacture, had extinguished the question of labor.

Perhaps, however, there is no greater error connected with this subject or one more persistently urged than that concerning the advantages of the home market. It is very true that if a man could sell readily at home for remunerative prices all that he could produce, it would be a happy and a prosperous state of things. Especially would this be so if it could be done naturally and without a violation of the established laws of economy; in other words, if the home market invites him by offering the best prices. But when he desires to go somewhere else to sell his products and to buy his supplies he does so because that other place invites him by offering him the best market. His interest prompts him to accept it.

Then when the law steps in and forbids him to follow the dictates of his interest and tells him that he shall both buy and sell in the home market, that law is in violation of all good economy and of the highest and dearest rights of the people. And when it is found that all these praises of the home market emanate from the home producer whose wares are for sale, and that the law which forbids a man from seeking the best market is instigated likewise by the home producer, then both the praises and the law become the proper objects of suspicion to every honest mind. The farmers of this country are the victims of this selfish and illogical policy, more perhaps than any other class of the community. If protective tariffs operated to raise the price of his prod-

ucts as it does those of the manufacturer, then the restraint upon his rights would not be any worse than upon other people.

But unfortunately for him, whilst the price of all his supplies is increased by tariffs, the price of all his productions is lowered by the free-trade markets of the world. For him the great maxim of political economy that men should be permitted to sell in the highest market and buy in the cheapest is precisely reversed, and he is compelled to sell in the cheapest market and buy in the dearest. This is not true alone of his surplus products but of all; for the price which he obtains in the home market is fixed by the price of his surplus which he sells abroad. The manufacturer takes advantage of this; forces the farmer to pay him protected prices for his cloth, blankets, and all implements of husbandry, and then buys the farmer's flour, meat, and cotton at free-trade prices. A Southern farmer makes cotton for sale. The price which he obtains for it is that for which it would sell in Liverpool, minus freight, insurance, and commissions.

That Liverpool price is cheapened by the competition of the cotton grown in every quarter of the globe. Being compelled then to take that price, common fairness should permit him to buy his supplies in a market cheapened likewise by the prices of the world. In Liverpool or London he could thus buy the bagging and the iron ties to envelope his new crop, but protection says no—you can not do that unless you pay 50 per cent. duty on your bagging and 35 per cent. on your ties—the House bill proposes to make these ties free and reduce the bagging to 15 per cent. But this protection substitute does worse than even the present law, for whilst it does reduce the duty on bagging to 25 per cent. it increases the duty on the cotton-ties to 75 or 100 per cent. And the history of the Southern farmer's cotton is the history of the Western farmer's wheat.

The reasonable amount of prosperity which the country has enjoyed since the war has not been participated in by the agricultural classes, and little wonder when we consider how they are fleeced on all sides for the benefit of the others. The records of mortgages, of declining prices, amply testify to this. Nowhere has the decay of agriculture been more marked and lamentable than in several of the New England States where manufactures most abound. The statistics of these States completely refute the idea that manufactures furnish a home market which enriches the farmer. An intelligent and painstaking gentleman of this city has carefully collaborated the figures which illustrate this subject, and show beyond all question that whilst the cities and towns of New England have grown and become wealthy by the protective policy it has been at the expense and decay of the country at large. Here are his figures and conclusions:

"The protective policy has built up a number of considerable towns in Massachusetts, Connecticut, and Rhode Island; and these towns have doubtless given encouragement to gardening in their immediate vicinities. But it is manifest that the incidental good has not reached beyond their immediate neighborhoods. It has been shown that the system, while enriching the capitalists and building the towns in these favored States, has at the same time depopulated and impoverished their northern neighbors. And not only are Maine, New Hampshire, and Vermont injured by the artificial stimulant given by protection to manufacturing in the three more southern New England States, but it appears from the census returns that it serves to rob the country in the favored States themselves of population, and thus to ruin agriculture, which fosters the best citizenship, for the purpose of enriching the towns.

"The tendency of population in all our Northern country to rush to the cities is one of the social evils of the times, which legislation should do nothing to encourage if it can do nothing to check. This tendency in New England is particularly noticeable. Massachusetts, the richest and most populous of those States, is undergoing this process of popular congestion—this rushing of the social blood to the head—at a galloping rate. The population of that State in 1870 was 1,457,351, and in 1880 it had risen to 1,783,085. The increase was, therefore, 326,734. A table of the census report of 1880 shows the population of cities and towns in the United States of 4,000 inhabitants and upwards. From this table it appears that in 1870 the towns and cities of Massachusetts, of this description, contained 1,004,000, or not far from three-fourths of the population of the State, and that in 1880 the towns and cities of the State had gained 356,000, or 29,000 more than the State at large. In other words, that the population of the country had diminished to that extent, besides having been stripped of its natural increase.

"The population of Connecticut in 1870 was 537,454, and in 1880 it was 622,700. The increase was, therefore, 85,246. During the same years the population of the towns and cities of Connecticut rose from 289,801 to 370,057. The increase of the city population was therefore 80,255, or only 5,000 less than the gain of the whole State. In other words, the cities absorbed all the natural increase of the country population, except the 5,000, together with what they drew from Maine, New Hampshire, and Vermont, and other sources.

"Rhode Island in 1870 contained 217,353 inhabitants, and in 1880 the population was 276,531. The increase was, therefore, 59,178. The city and town population of Rhode Island increased between those years from 159,900 to 236,200, or 76,300. The cities therefore gained

27,000 inhabitants more than the whole State, or, in other words, the fields and farms lost population to that extent. Instead of fostering agriculture and increasing the number of independent yeomanry, the effect of the protective system is to convert independent yeomanry into dependent factory operatives, liable to be 'locked out' at any moment from the factories and ejected from the tenements occupied by them.

'The depleting effect of protection upon the factory-hand breeding States,' is capable of further illustration. Thus the population of Maine in 1870 was 626,915, and in 1880 it was 648,936. The increase was therefore 22,021. The city and town population of Maine in 1870 was 150,630, and in 1880 it was 171,528. The increase was therefore 18,898. These figures show that the aggregate gain of the State was a trifle greater than that of the cities, but the proportionate gain was thirty-fold in favor of the cities. Indeed, if we deduct the increase of city population from that of the State at large the balance in favor of the country will be only 3,123.

"The natural increase of the country alone would be something like 100,000. The population of New Hampshire in 1870 was 318,300, and in 1880 it was 346,991. The increase therefore was 28,691. During the same period the towns and cities of New Hampshire increased from 83,456 to 104,105. The gain therefore was 20,649. This was 8,000 less than the aggregate increase of the State. But it must be remembered that the 8,000 represents the gain of the country, and that proportionate gain is vastly in favor of the cities.

"Vermont in 1870 had a population of 330,551, and in 1880 it was 332,286, showing a gain of 1,735 inhabitants. The towns and cities of Vermont increased in that period from 50,504 to 53,141. The gains of the towns was therefore 2,637, or 900 more than the State, and shows that the agricultural interests had been robbed by the protective policy of that number of citizens over and above the natural increase. The natural increase of population in America is at the rate of 25 per cent. in ten years, and the healthy vigorous population of Vermont at this rate would turn out 80,000 new-born Green Mountaineers in that time."

It thus appears that while protection does protect, and make nabobs of the capitalists engaged in manufacturing, it is destructive of agriculture, and that of all the people in America who support the protective policy, the last to give it aid should be the masses—that is to say, ninety-nine in a hundred of the people in New England—and especially the agricultural population.

These statistical statements, taken from the dry reports of the census, and the inferences necessarily deducible from them are amply illustrated in a lively, descriptive magazine article of recent date. It is to be found in the April number of the American Magazine, and is entitled "The decay of rural New England." The article is both entertaining and instructive as well, although the light which it throws upon the effects of tariff legislation was doubtless never seen or thought of by the writer.

He begins as follows:

The cultivation of the soil, we have been taught to believe, is the true foundation of national prosperity. If this theory is correct, the fact is, to say the least, startling that the population of the hill towns of New England is steadily declining, and its farming lands are gradually becoming unkempt wildernesses. Vast areas in Connecticut and Massachusetts, formerly covered with fruitful meadows and grain fields, are now "unprofitably gay" with tenacious sumac and odorous fern. The once-cultivated land is occupied by brush and brake, and the woodman plies his ax where seventy-five years ago were heard the ring of the scythe and the rustle of the sickle.

The writer describes many scenes of desolation where a few generations ago were fruitful fields and happy homes.

For instance, there is a rural town in Connecticut, not 60 miles from New York by rail, and barely 12 from the busy sites of industry that dot the coast line of the Sound. From the windows of an old farm-house there on a June morning one may look down on a square mile of bush and forest, the rye and clover fields of a former generation. * * * The most casual observer must be impressed by the number of empty houses along the way. Count them. One on the corner where the road leaves the highway, another beneath the big elm on the hill, a third under the hill, a fourth on the next slope, four houses in five minutes' walk, and only one is inhabited. Opposite the occupied house is a deserted cellar with crumbling walls, and in the rear are rows of scrawny currant bushes and beds of tansy and peppermint, defining what once was a garden plot. Octogenarians tell that in their day a little brown homestead was here, under whose roof Farmer Morgan and his wife reared a brood of ten children on the produce of the farm that stretched back yonder into what is now a waste. Walking further we count three similar ruins in adjoining fields, and across the brook a fourth, four vanished homes in a distance of a quarter of a mile.

There is much more of this melancholy description, but it must be passed over.

Assuming that it is not money, but lands, houses, and all kinds of personal property which constitute wealth, it is plain enough that whilst people are producing for their own supply that they are increasing in wealth. But when their powers of production become equal to their own supply, and a large surplus over and beyond that, then one of three things must happen: First, the production must stop at the home demand, in which case there is an enforced idleness to that extent which results in a loss of wealth; second, if the production continue, it can not result in an increase of wealth, because the excess or surplus of supply will reduce the value of all that is sold and no advance in wealth can be made; or, third, that surplus must be sold abroad to foreign nations. The protective policy forbids this selling abroad.

Its leaders openly proclaim that they intend to reserve the home mar-

ket for their own people if they have to build a Chinese wall around the United States to exclude all foreign products. They have very nearly done so. The tariff reformers say that we must so modify our laws as to enable our producers to sell their surplus products in the markets of the world, and this can only be done by cheapening as much as possible all the material of production and by lowering the duties upon foreign products to a point that will reasonably permit foreigners to sell them in our markets. For one thing is certain, absolutely certain, we can not sell to them unless they can sell to us. Foreign trade is simply exchange. The idea that we can rigidly shut out the manufactured products of all the world and expect all the world to buy our surplus products is utterly absurd. Being out of our jurisdiction our laws can not force them to do it. Heretofore our vast area of public lands have brought to us annually a great concourse of immigrants constantly swelling our population and thereby enlarging the market for our productions. This to a great extent accounts for our past prosperity, but it is nearly at an end. Our public lands are rapidly passing into private hands—nearly all of the most desirable of them have been occupied. Naturally this vast swarm of immigrants will diminish, whilst the powers of production, constantly increasing, will make the surplus, day by day, far greater than the home demand. It is largely ahead of it now.

The South raises 7,000,000 bales of cotton per annum, 5,000,000 of which is surplus. What would she do with it in the home market? The surplus wheat of the West is rarely less than 150,000,000 bushels. Must it rot in the home market alongside of her vast surplus of meat and corn?

Then what will be done with it? Practically the manufacturers are answering the question every day. Whenever they find themselves with more on their hands than they can sell in the home market they shut down their works and turn their laborers into the streets. They stop production. To enable them to do this effectively all those engaged in the manufacture of the same article enter into combinations which they call "trusts," by which each one agrees under penalties to obey the orders of the "trust," to sell only at certain prescribed prices, to produce only so much or to stop production altogether, as may be decreed.

Meantime the consumer, finding prices at home put up on him, is not permitted to buy abroad by the tariff, must pay whatever prices are demanded of him for his supplies, and must sell his own productions in glutted markets at home. Thus is the American farmer situated by the beauties of this home-market theory which he is invited to support. Before him stands that high Chinese wall which excludes him from the outer world; behind him stand the trusts armed with corporate powers to inflict penalties upon any treacherous member who shall offer to sell him anything below the regulation price! The fact that any of them still hold the title deeds to their farms, still have decent clothing for their families and sufficient implements for their business, designate them as being special favorites of the gods, who have stamped them with the unmistakable marks of immortality.

In the matter of reduction of tax upon distilled spirits the tender mercies of the majority have only been awakened, as usual, for the benefit of the manufacturers. Alcohol used in the arts, as it is euphoniously expressed, is to be relieved of all tax. These "arts" are principally practiced by quacks, medical pretenders, and compounders of cosmetics, hair dyes, tinctures, and what are known to the world, especially undertakers, as patent medicines. The door for the entrance of fraud which is here opened is as much wider than that which they claim is opened by ad valorem duties on imports as is the Gulf of St. Lawrence than the Gut of Canoe.

But it makes all the difference in the world who benefits by the fraud and who loses. Ad valorem frauds were supposed to benefit the importer to the loss of the home manufacturer, but when these were changed to compound duties and multiform classifications, by which the fraud was shifted and inured to the profit of the home manufacturer, the situation is pronounced satisfactory. So in this case the possibility of fraud is admitted, but inasmuch as it inures to the benefit of those "interested parties" who are waiting now to judge of our amendments, it was thought wise to remove the tax and risk the consequences. As to the provisions of the House bill which were intended to mitigate in some degree the harsh features of our internal-revenue laws, which are so much complained of by the small operators in distillation in many parts of our country, the stern regard of the majority for the rights of the Treasury has proven incorruptible.

Section 36 of the House bill provided that the Secretary of the Treasury might permit every farmer to distill his apples, peaches, and grapes free from all the regulations and exactions of the law except simply the payment of the tax. The substitute says no, let him comply with all the manifold and expensive red-tape of the law or let his fruit rot upon the ground, which it mostly does to his loss and that of the Government. The same section provides that the Secretary of the Treasury and the Commissioner of Internal Revenue may in their discretion permit all small distillers of grain, consuming less than 25 bushels per day, to operate free from all restrictions except the payment of the tax which shall be assessed on the capacity of their distilleries.

The substitute refuses to allow this, on the ground that it opens the

door to fraud. Between the lines, it is not intended for the benefit of manufacturers. Section 37 of the House bill provides that fruit brandy may be placed in warehouses, and the tax paid thereon when taken out for removal just the same as other spirits. Why not? But the substitute says no—the farmer who distills his fruit shall pay the tax as the brandy comes from the worm. The professional distillers alone shall have the privileges of a Government warehouse. Section 38 of House bill provides that when the distillery apparatus of a small distiller is seized for any violation of law it shall not be destroyed, but shall be sold as provided by existing law. The substitute says No! The property shall be destroyed whenever seized, though there may have been no legal adjudication of the guilt of its owner.

Section 39 of House bill provides that whenever it shall be made to appear to the satisfaction of the judge having jurisdiction that the health or life of any person confined in prison for any offense against these laws is endangered by such close confinement, the judge may release him upon bail or make any order necessary for his comfort and well-being. The substitute says No, let him suffer or die.

In sections 29, 30, and 31 of House bill, it is humanely provided, respectively, that the minimum of punishments provided by statute for offenses shall be repealed, leaving it to the discretion of the judge who acquaints himself with all the circumstances to say what punishment shall be inflicted; and that no warrants of arrest shall be issued upon affidavit of charges upon mere information and belief except by the regular officers of the law, and further provide that no fees shall be paid except where the defendant is convicted or the prosecution shall have been approved by the district attorney of the United States. And further, that all warrants of arrest for offenses against the United States laws shall be returnable before some judicial officer residing in the county of arrest, or if there be none such in that county, then in the county nearest the place of arrest. And lastly it is provided by section 33 (House bill) that the Commissioner of Internal Revenue and the Secretary of the Treasury may compromise cases and reduce or remit any fines, penalties, forfeitures, or assessments under internal-revenue laws. All of which moderate and reasonable provisions in behalf of the small distillers and farmers of the country, the majority indignantly reject. They are too small and humble to secure the attention of those intellects who have been so long struggling to—

Secure the proper relation between the rates imposed upon the numerous articles produced in our related and interdependent industries.

But as they had no time to give to the poor and the humble in the solving of this great problem in customs duties, of course they had none to bestow upon the farmer who distills 100 bushels of apples, or to consult the interest of any of the small fry who are affected by internal-revenue laws. It is a pity; but let us hope there is still justice abroad in the land which will some day be felt.

The attempt to characterize the House bill as sectional in its character because more articles of Northern production are affected by its reductions than of Southern production, is, to say the least, ridiculous. A table is furnished by the committee to show this. Of course nine-tenths of the manufactured products of the United States being made in the northern portion, the duties on which are complained of, necessarily the reductions affected the North more than the South. How could it be otherwise? If it were possible to reduce tariff duties with any show of justice or propriety *sectionally*, it could still be shown that the House bill does not reduce upon articles of Northern production disproportionately. The very reverse would be the fact, and is the fact. Largely over one-half of the proposed reduction by the substitute is made upon sugar, which is a purely Southern product; and rice, also grown in the South, and tobacco, which is mainly a Southern product. And it will not be pretended for a moment that of the productions which are subjects of Federal taxation the South makes anything like near one-half.

I have an abiding hope and belief that our countrymen will not be deceived by any of these proceedings with reference to reducing taxes. For the last ten years the Democratic party has made an honest and persistent effort to reduce them to the necessities of the Government, at every step of which they have been thwarted by the Republican party. They have never at any time had the power to reduce these taxes, for they have not had the possession at any one time of both branches of the legislature and the Executive.

The committee acknowledge in their report the imperious necessity of this reduction, but blame first the President of the United States for the existence of the surplus. They say he could have spent it in paying premiums of \$30 on the hundred to their friends the bondholders. It is very true he could, and so he could have squandered it as countless millions have been squandered under the administration of his predecessors, but he did not. They say in the second place that the responsibility rests upon the party in control of the House of Representatives, and that this is the first bill which the House has sent them for reducing revenue in five years.

Nobody will be deceived by this. It is as well known to the country as it is to those Senators who make this assertion, that almost the entire body of the Republican minority in the House have resisted every bill which the Democrats have tried to pass within that period, and that they were able by the help of a handful of Democrats to defeat every bill for reducing taxes, and they know further that these few

Democrats who aided them to defeat tariff reduction were applauded to the skies by them and made brevet patriots and moral heroes. They know further, and so does the country, that for ten years past no Republican in the House of Representatives, certainly no considerable number of them, has so much as proposed a bill to reduce tariff taxes.

Many of them have indeed, there as well as here, admitted the necessity of reduction; there is no complaint of the liberality of their admissions in this respect, but during the time which I have been a member of this body I can safely say that no Republican in either House, so far as my recollection goes, has made a bona fide movement to reduce any taxes in the maintenance of which the manufacturers of this country were interested. I challenge a contradiction of this. The result of every step or movement toward a change in the schedules has been an increase, and if anything was lowered it was by accident or oversight.

Now, the moderate propositions of the House bill—which could become a law in twenty-four hours if this Senate would agree to it—are met by a counter proposition which, it is admitted, can not become a law at this session of Congress, which is intended for delay, and which, if adopted, would leave most of the taxes which are complained of in full force and increase many of them. The House bill, on the contrary, is framed not only to relieve the Treasury, but to relieve the people, whilst this substitute is framed so as to relieve the Treasury and increase the burdens of the people. That is the difference between the two.

Mr. ALDRICH. I do not intend to try to answer any portion of the argument of the Senator from North Carolina, but I wish merely to call his attention to a misstatement in regard to the provisions of the substitute reported by the Finance Committee, which he was inadvertently led into, I imagine, by misprint in the list of articles placed on the free-list. He stated that we had placed opium for smoking upon the free-list. If he will examine the measure as printed, he will find that we have not only not placed it upon the free-list but we have absolutely prohibited its importation. We have not placed it upon the free-list.

Mr. VANCE. Was that in the draught as it was first submitted to the committee?

Mr. ALDRICH. Never has it been in the bill in any other form except as an absolute prohibition of its importation.

Mr. VANCE. It is possible I may have been mistaken.

Mr. ALDRICH. I just want to call attention to that one error of fact at the present moment.

Mr. VANCE. I do not believe it is an error. I shall look into it, and if I find I have made an error I shall correct it. I believe it is so placed on the free-list by omission.

Mr. HISCOCK obtained the floor.

MESSAGE FROM THE HOUSE.

A message from the House of Representatives, by Mr. T. O. TOWLES, its Chief Clerk, announced that the House had passed the following bills; in which it requested the concurrence of the Senate:

A bill (H. R. 7788) to establish a new land district in the State of Mississippi; and

A bill (H. R. 11042) for the relief of Motier Howe.

The message also announced that the House had passed the bill (S. 2110) granting the right of way for the construction of a railroad through the Hot Springs reservation, State of Arkansas.

ENROLLED BILLS SIGNED.

The message also announced that the Speaker of the House had signed the following enrolled bills; and they were thereupon signed by the President *pro tempore*:

A bill (S. 869) for the relief of the sufferers by the wrecks of the United States steamer Tallapoosa;

A bill (S. 1856) to establish a life-saving station on the Atlantic coast between Indian River Inlet, Delaware, and Ocean City, Md.;

A bill (S. 3234) to abolish circuit court powers of certain district courts of the United States, and for other purposes;

A bill (S. 3390) to create the Lincoln land district in the Territory of New Mexico;

A bill (S. 3573) granting the right of way to the Pensacola and Memphis Railroad Company over and through the public lands of the United States in the States of Florida, Alabama, Mississippi, and Tennessee, and granting the right of way to said railroad company over and through the United States naval and military reservations near Pensacola, in the State of Florida; and

A bill (H. R. 7516) to increase the pension of Sylvester Stearns.

MRS. MARY M. ORD.

The SPEAKER *pro tempore* laid before the Senate the amendment of the House of Representative to the bill (S. 2663) granting an increase of pension to Mrs. Mary M. Ord.

The amendment of the House of Representatives was in line 5, before the word "dollars," to strike out "one hundred" and insert "seventy-five."

Mr. DAVIS. I move that the Senate concur in the amendment of the House of Representatives.

The amendment was concurred in.

JOSEPH FENNO, DECEASED.

The PRESIDENT *pro tempore* laid before the Senate the amendment of the House of Representatives to the bill (S. 1190) for the relief of Joseph Fenno, deceased.

The amendment of the House of Representatives was, in line 9, to strike out "Busby" and insert "Fenno."

Mr. JONES, of Arkansas. I move that the Senate concur in the amendment of the House of Representatives.

The amendment was concurred in.

RAILROAD THROUGH HOT SPRINGS RESERVATION.

The PRESIDENT *pro tempore* laid before the Senate the amendments of the House of Representatives to the bill (S. 2110) granting the right of way for the construction of a railroad through the Hot Springs reservation, State of Arkansas.

The amendments of the House of Representatives were on page 2, line 26, before the word "years," to strike out "two" and insert "three;" and in page 2, line 27, after the word "act," to add:

Provided, That this condition as to construction within three years shall be construed as a condition precedent to the grant herein made, and in case of failure to so complete said road as provided, such failure shall of itself work a forfeiture of all rights hereunder.

Mr. BERRY. I move that the Senate concur in the amendments of the House of Representatives.

The amendments were concurred in.

HOUSE BILLS REFERRED.

The following bills, received from the House of Representatives, were severally read twice by their titles, and referred to the Committee on Pensions:

A bill (H. R. 2236) granting a pension to Eli J. Yamgheim; A bill (H. R. 2702) granting a pension to Mary Ann Shook; A bill (H. R. 2707) granting a pension to Baker Saine; A bill (H. R. 3608) to grant an increase of pension to William E. Prince;

A bill (H. R. 4648) granting a pension to Jemima Sterling; A bill (H. R. 4887) granting a pension to Charles E. Scott; A bill (H. R. 5751) for the relief of Margaret M. Hatch; A bill (H. R. 7887) granting an increase of pension to Jonathan C. Harrison;

A bill (H. R. 8521) for the relief of William A. Mathes; A bill (H. R. 8549) granting a pension to Louisa Rogers; A bill (H. R. 10199) for the relief of William E. Springstein; and A bill (H. R. 10515) to increase the pension of William Gallagher.

The following bills were severally read twice by their titles, and referred to the Committee on Claims:

A bill (H. R. 1156) for the relief of Miles F. West; A bill (H. R. 2896) for the relief of the heirs of John R. Treutlen; A bill (H. R. 3765) for the relief of James Devine; A bill (H. R. 5480) for the relief of John Iredell Meares; A bill (H. R. 7151) for the relief of A. N. Kimball and sureties on his official bond as receiver of public moneys; A bill (H. R. 9211) for the relief of Jesse Durnell; A bill (H. R. 9297) for the relief of James Sims; and A bill (H. R. 10099) for the relief of Melchisedec Robinson.

The following bills were severally read twice by their titles, and referred to the Committee on Military Affairs:

A bill (H. R. 338) to clear the military record of J. George Ruckstuhl;

A bill (H. R. 2025) to place William J. Lowell on the rolls of the Arkansas Volunteers;

A bill (H. R. 3721) authorizing the President to appoint William English an officer in the regular Army of the United States; and

A bill (H. R. 11165) for the relief of John Gray.

The following bills were severally read twice by their titles, and referred to the Committee on Indian Affairs:

A bill (H. R. 4489) for the relief of J. M. Hogan; and

A bill (H. R. 5043) for the relief of the Stockbridge and Munsee tribe of Indians, in the State of Wisconsin.

The following bills were severally read twice by their titles, and referred to the Committee on Public Lands:

A bill (H. R. 7788) to establish a new land district in the State of Mississippi; and

A bill (H. R. 11042) for the relief of Motier Howe.

The bill (H. R. 10606) to constitute Lincoln, Nebr., a port of delivery, and to extend the provisions of the act of June 10, 1880, entitled "An act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," to the said port of Lincoln, was read twice by its title, and referred to the Committee on Commerce.

The bill (H. R. 246) for the relief of J. W. Patterson, was read twice by its title, and referred to the Committee on Post-Offices and Post-Roads.

J. W. PARISH & CO.

The bill (H. R. 9718) for the relief of J. W. Parish & Co. was read twice by its title.

Mr. MITCHELL. There is a similar Senate bill which was reported

from the Committee on Claims. Unless there is objection, I suggest that the House bill lie on the table.

The PRESIDENT *pro tempore*. It will be so ordered, if there be no objection. The bill will lie on the table.

EXECUTIVE SESSION.

Mr. HISCOCK. Mr. President—

Mr. PLATT. I wish to inquire whether the Senator from New York desires to go on this evening?

Mr. HISCOCK. I should prefer to go on in the morning.

Mr. COKE. The Senator from New York having the floor, I ask him to yield to me for a motion to go into executive session.

Mr. HISCOCK. I yield for that purpose.

Mr. COKE. I move that the Senate proceed to the consideration of executive business.

The motion was agreed to; and the Senate proceeded to the consideration of executive business. After 12 minutes spent in executive session the doors were reopened, and (at 4 o'clock and 47 minutes p. m.) the Senate adjourned until to-morrow, Tuesday, October 9, 1888, at 12 o'clock m.

CONFIRMATIONS.

Executive nominations confirmed by the Senate October 8, 1888.

TERRITORIAL JUDGES.

Louis W. Crofoot, of Dakota Territory, to be associate justice of the supreme court of the Territory of Dakota for the seventh judicial district.

Charles F. Templeton, of Dakota Territory, to be associate justice of the supreme court of the Territory of Dakota for the eighth judicial district.

COMMISSIONER OF INDIAN AFFAIRS.

John H. Oberly to be Commissioner of Indian Affairs.

COLLECTOR OF CUSTOMS.

Edward D. Linn, of Texas, to be collector of customs for the district of Saluria, in the State of Texas.

HOUSE OF REPRESENTATIVES.

MONDAY, October 8, 1888.

The House met at 12 o'clock m. Prayer by Rev. J. H. CUTIBERT, D. D.

The Journal of Friday's proceedings was read and approved.

FORT WALLACE RESERVATION.

The SPEAKER laid before the House the bill (S. 3597) to provide for the disposal of the Fort Wallace military reservation in Kansas.

Mr. TURNER, of Kansas. I ask unanimous consent for the present consideration of the bill. If the House will hear me but a moment I do not think there will be any objection to its passage. A bill passed the House after consideration some time ago, passed the Senate also, and was indorsed at that time by the Secretary of the Interior, and went to the President. The President, however, found that the survey of a certain 40 acres that is provided for in this bill conflicted with the surveys that had been made, and therefore vetoed the bill. In consultation with the Secretary of the Interior he informed me that they were willing, in fact in favor of the passage of the bill, but wanted the second section amended, so as to allow the Secretary of the Interior to cause a resurvey of that 40 acres in order to overcome the difficulty that presented itself in the original bill. For that reason I ask for the present consideration of the bill. It has already passed the Senate without objection.

The bill was read at length.

The SPEAKER. Is there objection to the present consideration of the bill? The Chair hears none.

The bill was ordered to a third reading, and it was accordingly read the third time, and passed.

Mr. TURNER, of Kansas, moved to reconsider the vote by which the bill was passed; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

LEAVE OF ABSENCE.

By unanimous consent, leave of absence was granted as follows:

To Mr. LAFFOON, indefinitely, on account of important business.

To Mr. McCCLAMMY, on account of important business.

To Mr. SMITH, of Wisconsin, on account of important business.

To Mr. BAYNE, for Monday and Tuesday, October 8 and 9.

To Mr. MORGAN, on account of important business.

To Mr. NEWTON, an indefinite extension of his leave.

To Mr. CLARK, indefinitely, on account of important business.

WAREHOUSING FRUIT BRANDY.

Mr. McMILLIN. I ask unanimous consent to discharge the Committee on Ways and Means from the further consideration of the bill (S. 70) to provide for warehousing fruit brandy, and in doing so I will

make a statement concerning the subject. It is a bill, the substance of which is included in the bill that was passed by the House, and I believe that that portion of it is recommended by the Senate, granting authority for the bonding of spirits distilled from fruits, and it is approved by the Treasury Department. My reason for calling it up now is because if it is not passed now it will be of no benefit to those engaged in that industry this year, because there is no hope that general legislation on that subject can be passed in time to afford relief this year. I will state also that I submitted the proposition to the gentleman from Pennsylvania, Judge KELLEY, and the gentleman from Indiana, General BROWNE, who were the only members of the committee on the other side of the House in the city. I also have the authority of the Democratic members, and I think there is no objection to it from any source. It is but a matter of justice.

Mr. MCKENNA. I did not hear the gentleman's explanation.

Mr. MASON. I would like to ask what is the purport of the bill?

Mr. McMILLIN. The bill is to extend the act entitled "An act relating to the production of fruit brandy and to punish frauds connected with the same."

Mr. MASON. I simply state that I will not raise any technical objection, but simply wish to reserve the right to vote and speak against the measure.

The bill was read, as follows:

Be it enacted, etc., That the provisions of an act entitled "An act relating to the production of fruit brandy, and to punish frauds in connection with the same," approved March 8, 1877, be extended and made applicable to brandy distilled from apples or peaches, or from any other fruit the brandy distilled from which is not now required or hereafter shall not be required to be deposited in a distillery warehouse: *Provided*, That each of the warehouses established under said act, or which may hereafter be established, shall be in charge either of a storekeeper or of a storekeeper and gauger, at the discretion of the Commissioner of Internal Revenue.

The SPEAKER. Is there objection to the Committee on Ways and Means being discharged from the further consideration of the bill, and to its consideration at this time? The Chair hears none.

Mr. HITT. I ask to have the bill reported again.

The bill was again reported.

Mr. MASON. It is a Senate bill.

Mr. McMILLIN. It is a Senate bill and passed the Senate unanimously, I am informed.

The bill was ordered to a third reading; and it was accordingly read the third time, and passed.

Mr. McMILLIN moved to reconsider the vote by which the bill was passed; and also moved that the motion to reconsider be laid on the table.

Mr. McMILLIN. I ask to have printed in the RECORD the Senate report, which sets out more fully the reasons for the passage of the bill than I did in my statement.

There was no objection.

The report (by Mr. VANCE) is as follows:

The Committee on Finance, to whom was referred the bill (S. 70) to provide for warehousing fruit brandy, have had the same under consideration, and report:

The law relating to the warehousing of grape brandies was passed in order to grant privileges to producers whose necessities were identical at that time with those of the producers of brandies now derived from other fruits. The object of this law originally was to enable distillers of grape spirits to keep in bond, without paying tax, for three years, their products until they should be sufficiently matured for the market. Prior to the passage of this law the distillers of grape spirits were required to pay the internal-revenue tax on the same at the time of distillation. This requirement of law imposed such onerous duties upon producers that many were prevented from utilizing wines which were useful only for distillation, or which constituted surplausage in the market on account of the heavy burden imposed upon them. Only a few who commanded sufficient capital were able to pay this tax at that time, as they were compelled to hold such goods sometimes for a considerable period in order to mature them for consumption.

At that time vine-growers, especially in California, were much disheartened, and in some cases were uprooting their vines and in many cases also were throwing away or destroying their wine products which could not be otherwise utilized. The practical value of the law which was passed to enable them to place their brandies in special bonded warehouses was speedily demonstrated; the interests of vine-growers immediately revived; instead of uprooting vines more were planted; many distilleries were established, and the market now is well supplied with choice and well-matured products. Distillation of brandies from fruit enables the producer to utilize material which may fail to find profitable markets otherwise. It enables the vine-grower to obtain profit from inferior goods which are not equal in quality to standard articles, and also to derive some benefit from such waste substances as are left over after expressing grape juice from skins, seeds, and other residuum of the wine-press.

Practically the same necessities now prevail in all fruit-growing districts. Large quantities of many kinds of fruit, more especially apples and peaches, are being utilized through distillation, but owing to the fact that no bonding privileges are extended to this class of products there is not only great hardship experienced from the levying of the internal-revenue tax upon the same, but also great incentive to fraud. It has been observed also that where the tax on spirits intended for consumption is levied and collected at the time the goods are first produced, the excessive cost of the same, owing to the imposition of the tax, causes holders to force them upon the market long before they are matured and fit for use as beverages. It is therefore greatly to the interest, not only of the producer and the Government, but also of the consumer, that this bill extending these bonding privileges to the producers of fruit brandies should be enacted into law. As a means to prevent fraud it would certainly result in an increase of public revenue, and is therefore, properly speaking, a revenue measure.

This measure passed the Senate in the last Congress (Forty-ninth), and your committee again recommend its passage.

COL. JAMES C. DUANE.

Mr. HERMANN. I ask unanimous consent for the present consideration of the bill (S. 45) for the relief of James C. Duane.

The bill was read, as follows:

Be it enacted, etc., That the sum of \$648, lawful money, be, and is hereby appropriated, out of any moneys in the Treasury not otherwise appropriated, to reimburse Col. James C. Duane, brevet brigadier-general, United States Army, for losses incurred in his office as engineer of the third light-house district through the forgeries committed by a clerk in his office, Henry J. Buetel (who has fled the country), in raising his official checks to amounts greater than those for which they were drawn and signed, between the 1st day of January and the 23d day of June, 1879, without any negligence or fault on the part of said Col. James C. Duane.

There was no objection.

Mr. HERMANN. Mr. Speaker, this is a most worthy claim. It has been long delayed, but at last, I hope, justice will be done to one of the most conscientious, gallant, and laborious officers of the Army. The amount involved is only \$648, and I call up this claim now, as I have frequently endeavored to do many times before, although the general is not a constituent of mine; and to do this I lay aside claims of my own constituents in order that this bill may be considered. As the report so fully shows, General Duane was detailed as engineer for the third light-house district on Staten Island, New York, in 1879, and during that service a clerk in his employ, with most systematic and remarkable cunning, forged and raised certain checks and vouchers for small amounts for laborers and material men's accounts for light-houses, and through which increased sums were fraudulently inserted, and General Duane was held responsible and actually paid the fraudulent sums in the settlement of his accounts. The Light-House Board recommended to the Treasury Department its repayment, and the Secretary of the Treasury recommended its payment to Congress, or rather submits the first recommendation to us, and I can assure gentlemen that, after a most careful and thorough examination, no blame attaches to the general; but every consideration of justice and equity warrants a return payment to him, and I trust the bill will pass.

The bill was ordered to a third reading; and it was accordingly read the third time, and passed.

Mr. HERMANN moved to reconsider the vote by which the bill was passed; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

LINCOLN, NEBR., A PORT OF DELIVERY.

Mr. RICE. I ask unanimous consent to take from the House Calendar and put on its passage now the bill (H. R. 10806) to constitute Lincoln, Nebr., a port of delivery, and to extend the provisions of the act of June 10, 1880, entitled "An act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," to the said port of Lincoln.

The bill was read, as follows:

Be it enacted, etc., That Lincoln, in the State of Nebraska, be, and is hereby constituted a port of delivery in the customs collection district of New Orleans, and that the privileges of the seventh section of the act approved June 10, 1880, entitled "An act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," be, and the same are hereby, extended to said port. And that there shall be appointed at said port a surveyor with compensation at \$250 per annum and the usual fees.

There being no objection, the House proceeded to the consideration of the bill, which was ordered to be engrossed and read a third time; and being engrossed, it was accordingly read the third time, and passed.

Mr. RICE moved to reconsider the vote by which the bill was passed; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

ADAM L. EPLEY.

Mr. EZRA B. TAYLOR. I ask unanimous consent that the Committee on Claims be discharged from the further consideration of the bill (S. 1137) for the relief of Adam L. Epley, and that the bill be now considered.

The bill was read, as follows:

Be it enacted, etc., That the Secretary of the Interior be, and he is hereby authorized and directed to pay to Adam L. Epley, the son and only heir of John D. Epley, deceased, late a private in Company F, One hundred and fifty-third Regiment Ohio Volunteers, the arrears of pension due or allowable at the time of his death, and heretofore authorized to be paid the said John D. Epley, now deceased, under pension certificate No. 206437.

There being no objection, the Committee on Claims was discharged from the further consideration of the bill, and the House proceeded to its consideration.

The bill was ordered to a third reading; and it was accordingly read the third time, and passed.

Mr. EZRA B. TAYLOR moved to reconsider the vote by which the bill was passed; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

HENRY LECOMTE.

Mr. TILLMAN. On behalf of the Committee on Military Affairs, I ask unanimous consent that the committee be discharged from the further consideration of joint resolution S. R. 112, and that the resolution be now taken up for immediate consideration.

The resolution was read, as follows:

Joint resolution (S. R. 112) authorizing the Secretary of War to receive for instruction at the Military Academy at West Point Henry Lecomte, of Switzerland.

Resolved by the Senate and House of Representatives of the United States of America

in Congress assembled. That the Secretary of War be, and he hereby is, authorized to permit Henry Lecomte, of Switzerland, to receive instruction at the Military Academy at West Point: *Provided*, That no expense shall be caused to the United States thereby: *And provided further*, That in the case of the said Lecomte the provisions of sections 1320 and 1321 of the Revised Statutes shall be suspended.

The SPEAKER. Is there objection to the present consideration of this joint resolution?

Mr. ROGERS. Reserving the right to object, I would like to hear some explanation of the matter.

Mr. TILLMAN. This is simply a matter of international courtesy which has been often practiced by our Government toward foreign countries, and by them toward us. The object of the resolution is simply to allow the son of a distinguished Swiss officer, who served with honor in our Federal Army during the civil war, and who is now a colonel in the Swiss army, to educate his son at the West Point Academy at his own expense.

Mr. ROGERS. That explanation is all that I care for.

Mr. FULLER. One word. What does the gentleman mean when he says, "at his own expense?" Will this young man pay for his own rations, clothing, and everything of that sort?

Mr. TILLMAN. Yes, sir. I hold in my hand a letter from the Secretary of State, transmitting a letter from the representative of the Swiss Government to this country asking this courtesy. Several times American youths have graduated at the great military academy of France, at St. Cyr; and only a short time ago an American cadet graduated with the highest honors at the English military academy at Woolwich. The granting of international courtesy in this way is, as I have remarked, a very common thing; but in order to satisfy gentlemen I will ask that the letter of the Secretary of State and that of the Swiss minister be read.

Mr. FULLER. All I wish to say is this: If there is to be any expense to the Government connected with this matter, I desire to object; for we have scores of American youths who would be very glad to receive education at the Military Academy.

Mr. TILLMAN. There will be no expense except the little that may arise from the fact of one more student receiving tuition and quarters, which amounts to practically nothing.

Mr. HITT. I will ask the gentleman whether there are not at West Point to-day several students from foreign countries whose admission has been authorized in this manner?

Mr. TILLMAN. Certainly; and I am astonished that any member should intimate an objection. These evidences of international courtesy are extended, I believe, by all civilized nations to each other; and there certainly should be no hesitation when it is proposed that the United States grant such a courtesy to the sister Republic of Switzerland, which has no military academy of its own.

There being no objection, the Committee on Military Affairs was discharged from the further consideration of the joint resolution, and the House proceeded to its consideration.

The joint resolution was ordered to a third reading, and it was accordingly read the third time, and passed.

Mr. TILLMAN moved to reconsider the vote by which the joint resolution was passed; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

The SPEAKER. The gentleman from South Carolina [Mr. TILLMAN] will please obtain from the committee-room and furnish to the Clerks the original engrossed copy of the Senate bill.

Mr. TILLMAN. Certainly I will do so, Mr. Speaker, and would have sent it to your desk instead of the printed copy, but I had just entered the Hall when I heard a motion for the regular order called, and I resolved to push the consideration of even a printed copy of the resolution to-day, because I have been waiting patiently and begging for a week to bring this matter up and I determined to beg no longer, but to object to everything and call a quorum till I succeeded in passing it, as I have long since become convinced that while the best method of getting anything out of a woman is to beg, the best way to obtain a favor or even justice from a man is to fight. [Laughter.]

J. W. PATTERSON.

Mr. PETERS. I ask unanimous consent to discharge the Committee of the Whole House from the further consideration of the bill (H. R. 246) for the relief of J. W. Patterson, and put it upon its passage.

The bill was read, as follows:

Be it enacted, etc., That the proper accounting officers of the Treasury be, and they are hereby, authorized and required to pay to J. W. Patterson, late postmaster at Humboldt, Kans., the sum of \$2,634.23, of which said Patterson was robbed on or about September 20, 1870, and which he has accounted for to the Government; said robbery having occurred without neglect or other fault on the part of said Patterson.

The committee recommend the adoption of the following amendment: Strike out "\$2,634.23" and insert "\$817.73."

There being no objection the bill was considered, the amendment adopted, and the bill as amended ordered to be engrossed and read a third time; and being engrossed, it was accordingly read the third time, and passed.

Mr. PETERS moved to reconsider the vote by which the bill was

passed; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

NICKOLAS LEUSCHEN AND OTHERS.

Mr. BRECKINRIDGE, of Kentucky. I demand the regular order.

Mr. SCOTT. I hope the gentleman will yield to me for a moment to ask consent to pass a bill.

Mr. BRECKINRIDGE, of Kentucky. I will hear the gentleman's request.

Mr. HAUGEN. I demand the regular order.

Mr. SCOTT. This bill is in the interest of a poor sailor; it carries no appropriation. The man served four years during the war—

Mr. HAUGEN. I withdraw the objection.

Mr. SCOTT. Then, Mr. Speaker, I ask unanimous consent to concur in the Senate amendments to the bill (H. R. 4601) to amend the naval record of Nickolas Leuschen, Peter Leuschen, and Loth Possum.

I will state that this bill passed the House of Representatives in this session by unanimous consent. It went to the Senate and was there verbally amended, which did not affect the bill. It passed the Senate with the amendment, and is now on the Speaker's table. I merely ask to concur in the Senate amendment.

There being no objection, the Senate amendment was considered and concurred in.

ANTHONY L. WOODSON.

Mr. STONE, of Kentucky, submitted the following report:

The committee of conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H. R. 5962) for the relief of Anthony L. Woodson, of Woodsonville, Ky., having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

That the Senate recede from its amendment to said bill and agree to the same with an amendment as follows: Strike out the amount "\$3,666.20" and insert "\$4,130.40." Strike out all after the word "use," in line 9, the following words: "And the further sum of \$2,300, being the value of engineer stores taken in the same way for the construction of forts, stockades, etc., at or near Mumfordsville, Ky.," to which the Senate agree.

W. J. STONE,
J. M. BROWER,
T. R. STOCKDALE,
Managers on the part of the House.

JOHN C. SPOONER,
JAMES K. JONES,
JOHN H. MITCHELL,
Managers on the part of the Senate.

The following statement by the House conferees accompanied the conference report:

The bill as it passed the House appropriated \$3,666.20 for quartermaster's stores and \$2,300 for material used in building fortifications. The Senate struck out the \$2,300, thus declining to pay for the engineer stores. The committee of conference find that in addition to the amount allowed for quartermaster stores, fencing was used for fires by the troops to the amount of \$434.20 in value, thus making \$4,130.40 agreed on by the committee.

The report was agreed to.

Mr. STONE, of Kentucky, moved to reconsider the vote by which the report was agreed to; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

WILLIAM H. CAYCE.

Mr. WHEELER. I submit the following privileged report from the Committee on Public Lands. I am instructed to report back this resolution, and recommend its adoption.

The Clerk read as follows:

Resolved, That the Secretary of the Interior is hereby requested to transmit to this Congress all the papers and records in the case of St. Louis, Iron Mountain and Southern Railroad vs. William H. Cayce, in contest concerning 120 acres of land in Miller County, Arkansas, to the end that the action taken by the Forty-fifth Congress June, 1878, be called up and be reviewed by this Congress, wherein said land was declared to be public land of the United States and subject to pre-emption entry, and that pending said review by Congress the Secretary of the Interior be requested to take no further action in the case of said lands.

The SPEAKER. The gentleman from Alabama sends up the printed resolution. He will please furnish the clerks with the original engrossed resolution during the day.

Mr. WHEELER. I will do so.

The resolution was adopted.

Mr. WHEELER moved to reconsider the vote by which the resolution was adopted; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

BRIG. GEN. ABSALOM BAIRD.

Mr. HITT. I ask unanimous consent to discharge the Committee of the Whole House from the further consideration of the joint resolution (S. R. 59) authorizing Brig. Gen. Absalom Baird, United States Army, to accept from the President of the French Republic a diploma conferring the decoration of Commander of the National Order of the Legion of Honor.

The SPEAKER. The joint resolution will be read, subject to objection.

The joint resolution is as follows:

Resolved, etc., That Brig. Gen. Absalom Baird, of the United States Army, is hereby authorized to accept from the President of the French Republic a diploma conferring upon him the decoration of Commander of the National Order of the Legion of Honor.

The report (by Mr. HITT) is as follows:

The Committee on Foreign Affairs, to whom was referred the joint resolution (S.R. 59) authorizing General Baird to accept from the President of the French Republic a diploma conferring the decoration of Commander of the Legion of Honor, beg leave to submit the following report, and recommend its adoption:

Last year the French Government invited the President of the United States to send two officers of our Army to France to witness certain maneuvers, on a grand scale, of the French army, to take place in the following September.

Similar invitations have been extended annually by France to this Government as to those in Europe; and it has been the custom of the great European powers to always send officers of distinguished reputation and ability, and also high rank, whose name and position naturally designated them as fit representatives of powerful countries.

With us the custom has been different, and our Government has restricted its selections to officers, without much regard to their rank, who happened to be on leave of absence in France at the time appointed for the grand maneuvers.

Our Government has therefore been represented by officers much inferior in age and rank to those representing other countries, which has sometimes caused embarrassment to the French Government in its desire to pay us the compliments that our position among nations warrants and the friendly disposition of the French Republic made it most willing to offer.

To remove this source of embarrassment, General Sheridan recommended the selection of officers of high rank, and the President appointed for this duty of representing our Army at the grand maneuvers in France, Brig. Gen. A. Baird, Inspector-General, and Maj. Henry C. Hasbrouck, Fourth Artillery, commandant Military Academy.

The gratification of the French Government at the action of our own, in designating a general officer of the rank and reputation of General Baird, was shown in many ways; by the marked and formal courtesy with which he was received and treated, and the facilities afforded him during the maneuvers, which were witnessed by about sixty representatives of different governments, eight of whom were general officers.

To a number of these representative officers, including General Baird, of high rank and distinguished personal history, the French Government gave the diploma of a Commander of the Legion of Honor, as an expression of the friendly feeling of the French Government for our Republic, and its action in sending a general officer of such reputation and experience, and as a recognition of the achievements and character of General Baird.

This diploma is usually given by the French Government to encourage high endeavor in every honorable pursuit, but chiefly military. It is given to the man who writes a great book, or discovers a great invention, but especially to one who is distinguished as a soldier.

Your committee see no reason why this expression of friendship for the United States and its representative by the French Government should be refused by this Republic alone among all those governments to whose representatives similar diplomas were accorded, and therefore recommend that the resolution granting permission to General Baird to accept the diploma be adopted.

HEADQUARTERS ARMY OF THE UNITED STATES,
Washington, D. C., June 9, 1887.

SIR: In response to the polite and gratifying invitation of the French Government, conveyed by their minister in this country through the Secretary of State, for our Government to send two Army officers to witness certain maneuvers on a grand scale of the French Army, which are to take place in September next, I have the honor to recommend to the President that Brig. Gen. A. Baird, Inspector-General, and Maj. Henry C. Hasbrouck, Fourth Artillery, commandant of cadets at the Military Academy, be selected to represent our Army and sent to France for this purpose.

General Baird was not long ago appointed as Inspector-General of the Army in consequence of his eminent merit and the distinguished services he has rendered, both in the field during the war and in the more routine matters pertaining to his profession, and his worth as a man and efficiency as a soldier mark him as a fit representative of our Army.

Major Hasbrouck has also a fine record in the field, and for the past five years has rendered valued service as commandant of cadets at the Military Academy, and by virtue of that position and his professional abilities has been the officer to whom all questions upon tactics have been submitted and whose decisions have been adopted as the ruling for the Army. It is ultimately my intention to appoint him as president of a board to revise the tactics for our service, and the experience which he can, if detailed, now gain abroad in witnessing the maneuvers of very much larger bodies of men than can be brought together in this country would be of inestimable value in this connection.

The French Government has annually extended these invitations to this nation and to those of Europe. From the foreign countries it has always been the custom to send officers of distinguished reputation and ability and also of high rank, whose name and position naturally designated them as fit representatives of powerful countries.

With us the custom has been different, and, influenced by what has all the appearance of the melancholy attending great poverty, we have restricted our selections to some of those officers, without very much regard to their rank, who happened to be on leave of absence in France at the appointed time. This has resulted in causing our Government to be represented by officers much inferior in age and rank to those going from other countries, and the French Government, in its desire to pay to us the compliments that our position among nations warrants, has been much embarrassed in the entertainment of our chosen representatives. It is within our power to remove this source of embarrassment, and I think that courtesy to the French nation requires such action on our part, and we can reach this end by selecting officers of the rank I have recommended.

Our Army, it is true, numbers but 25,000 men, but it is the army of a nation of 60,000,000 people, and as good an army for its numbers as that of any other country on the globe, and its officers are especially distinguished for their ability and integrity.

The limited strength of our military force forms one of the most potent reasons for furthering every measure which will promote its efficiency, and in a time of peace I know no better method of reaching this object than is now offered us in the invitation of the French Government, provided we designate men whose rank, position, training, and powers of observation will enable them to obtain opportunities for the examination of the improved methods abroad and the ability to absorb and explain what they see.

With this object in view no better officers could be chosen than those I have recommended, and I strongly urge that their detail may be ordered.

Very respectfully, your obedient servant,

P. H. SHERIDAN,
Lieutenant-General, Commanding.

HON. WILLIAM C. ENDICOTT,
Secretary of War.

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,

Washington, June 27, 1887.

SIR: I have the honor to transmit herewith an order designating you, under an invitation extended by the Government of France, as one of the officers of the United States Army to witness the maneuvers of the French army in September next.

The object in designating officers for this duty is not only to recognize an international compliment, but also to obtain information that will be useful to our own Army.

The Secretary of War desires you to give particular attention to such matters as are not usually given in text-books, and that, as soon as practicable after your return, you prepare and transmit to this office a report of your observations, embodying whatever may, in your judgment, be of value or interest to the military service of the United States.

Very respectfully, your obedient servant,

R. C. DRUM, Adjutant-General.

Brig. Gen. ABSALOM BAIRD,
Inspector-General United States Army, Washington, D. C.

There being no objection, the joint resolution was ordered to a third reading; and it was accordingly read the third time, and passed.

Mr. HITT moved to reconsider the vote by which the joint resolution was passed; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

CANCELLATION OF CERTAIN INDIAN PATENTS.

Mr. PEEL, by unanimous consent, from the Committee on Indian Affairs, reported back favorably the bill (S. 3433) authorizing the Secretary of the Interior to accept the surrender of and cancel land patents to Indians in certain cases.

Mr. PEEL. I ask unanimous consent that this report may be now considered, instead of being referred to the Calendar. It is a bill the Secretary feels much interest in.

The SPEAKER. The bill will be read, subject to the right of objection.

The bill was read at length.

There being no objection, the bill was considered, ordered to a third reading; and it was accordingly read the third time, and passed.

Mr. PEEL moved to reconsider the vote by which the bill was passed; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

ORDER OF BUSINESS.

Mr. BRECKINRIDGE, of Kentucky. I demand the regular order.

The SPEAKER. This being Monday, the regular order is the call of States and Territories for the introduction of bills and joint resolutions for reference.

BRIDGES ACROSS THE KENTUCKY RIVER.

Mr. BRECKINRIDGE, of Kentucky, introduced a bill (H. R. 11573) to authorize the construction of bridges across the Kentucky River; which was read a first and second time, referred to the Committee on Commerce, and ordered to be printed.

SUPPRESSION OF INFECTION IN UNITED STATES.

Mr. DOUGHERTY introduced a joint resolution (H. Res. 230) to suppress infection in the interstate commerce of the United States; which was read a first and second time, referred to the Committee on Commerce, and ordered to be printed.

INVESTIGATION OF CERTAIN NATIONAL BANKS.

Mr. MASON. Mr. Speaker, I desire to submit what I believe to be a question of privilege.

The SPEAKER. The gentleman will state it.

Mr. MASON. On the 27th day of August I introduced the following resolution.

Whereas a large sum of money belonging to the United States of America has been loaned to the national banks of this country by direction of the present Administration; and

Whereas said large sums of money have been so loaned to the said banks without interest, thereby giving advantage to such banks over other banks and private individuals not having the use of public funds without interest; and

Whereas, also, it is charged in the public press, upon information and belief, that those national banks are being called upon and requested to contribute to the campaign funds of the national Democratic committee representing the present Administration; and

Whereas it is also charged, upon information and belief, that said banks are contributing large sums of money to said committee in consideration of such deposits without interest, which said contributions should go to the United States Treasury instead of the national Democratic committee; and

Whereas such conduct, if true, on the part of the present Administration and the banks is detrimental to the best interests of the people of the United States and a dangerous practice to establish for the use of public moneys: Therefore,

Resolved. That a special committee of five members be appointed with full and complete power to send for persons and papers, and to investigate the subject-matter herein fully and completely, and ascertain and report to this House, first, the amount of money belonging to the Government of the United States held on special deposit by the different banks of the country; second, the amount of interest, if any, paid by said banks; third, at whose instance such deposits are made and by what authority of law the same was done; and, fourth, what, if any, contributions have been asked, demanded, or received by the national committee representing the present Administration from the said banks, their agents, officers, directors, stockholders, or employees; the amount asked and received; by whom and to whom paid in each case, and to report the same as early as practicable to this House.

Without caring particularly to discuss it, unless it is desired, I wish to state that under the rules of the House, as I understand it, this resolution should have been reported back within ten days. It was re-

ferred to the Committee on Banking and Currency on the day mentioned. I desire now—

The SPEAKER. Is it a resolution of inquiry?

Mr. MASON. It is a resolution of inquiry, and also asks the appointment of a special committee to investigate the subject-matter therein specified.

The SPEAKER. Under the rules of the House, resolutions of that character are not privileged. The only privileged resolutions are those calling upon the heads of Departments for information.

Mr. McMILLIN. And I make the further point that the resolution embracing one subject-matter which is privileged and another that is not privileged loses its privileged character by reason of embodying the non privileged matter.

The SPEAKER. The Chair has so decided. If the gentleman desires to have a privileged resolution on the subject, he had better introduce one calling for information simply upon the head of the Department, and not asking an investigation by a special committee of the House.

The rule of the House is explicit upon the subject.

Mr. MASON. If the Chair will permit me a moment, I will state that when I introduced this resolution charging the deposit, for instance of \$60,000,000 in national banks without interest, and charging upon information and belief that by reason of these deposits certain sums are being solicited to aid a certain campaign committee, as I understand the rule, I asked for information from the department, and at the same time asked for the appointment of a special committee to ascertain what, if any, contributions or solicitations are being made by the national banks by reason of these deposits. Now, if it is not a question of privilege, I desire to move that the committee be discharged from the further consideration of the resolution, and that it be put upon its passage.

Mr. McMILLIN. That motion is not in order.

The SPEAKER. That can only be done by unanimous consent. The Chair thought the gentleman's motion was of a privileged character when he asked for recognition.

Mr. MASON. I understood so from other and older members of the House. I now ask unanimous consent [cries of "Regular order!"] that the committee be discharged from the further consideration of the resolution, and that the same be put upon its passage.

Mr. HEARD. Will the gentleman from Illinois yield for a question?

Mr. MASON. Certainly.

Mr. HEARD. Will the gentleman permit an amendment to his resolution in the same line of inquiry.

Mr. MASON. I will permit it.

Mr. McMILLIN. I demand the regular order.

The SPEAKER. The regular order is demanded, which cuts off amendments and all debate.

Mr. MASON. I desire to know who objects?

The SPEAKER. The gentleman from Tennessee [Mr. McMILLIN] demands the regular order. This being Monday—

CHANGE OF REFERENCE.

Mr. DOUGHERTY. Mr. Speaker, I desire to make a parliamentary inquiry.

The SPEAKER. The gentleman will state it.

Mr. DOUGHERTY. A few moments since I introduced a resolution appropriating \$200,000 for the suppression of yellow fever in the interstate commerce and the Chair referred that resolution to the Committee on Commerce; should it not be referred to the Committee on Appropriations?

The SPEAKER. The Committee on Appropriations is not authorized to consider any bills except those making appropriations for the support of the Government, and this resolution by its title proposes to suppress infection in the interstate commerce. But if the gentleman desires to refer it to the Committee on Appropriations the Chair will submit the motion to the House.

Mr. DOUGHERTY. I would state that this resolution, except in the amount to be appropriated, is identical with the one that had been referred to the Committee on Appropriations and reported to the House. Therefore I make the motion.

The SPEAKER. The gentleman from Florida moves to refer the resolution, which he introduced a moment ago to the Committee on Appropriations. If there be no objection, it will be so referred.

There was no objection, and it was so ordered.

ORDER OF BUSINESS.

The SPEAKER. This being the second Monday of the month, the remainder of the day is set apart for the consideration of business from the Committee on the District of Columbia if claimed by that Committee.

Mr. WHEELER. I ask unanimous consent that gentlemen having reports to make be permitted to file them with the Clerk.

There was no objection, and it was so ordered.

FILING OF REPORTS.

The following report was filed by being handed in at the Clerk's desk:

CAMPS FOR YELLOW-FEVER REFUGEES.

Mr. WHEELER, from the Committee on Expenditures in the Treasury Department, reported back favorably the bill (H. R. 11530) to provide camps for yellow-fever refugees; which was referred to the Committee of the Whole House on the state of the Union, and, with the accompanying report, ordered to be printed.

DISTRICT BUSINESS.

Mr. HEMPHILL. I will state, Mr. Speaker, that the only business the Committee on the District of Columbia have is such as will invoke some opposition, and in view of the fact that the House is so thin the committee has determined not to ask for the consideration of that business.

ORDER OF BUSINESS.

The SPEAKER. The next business in order is the call of committees, but unanimous consent has just been given that gentlemen having reports to make can file them with the Clerk for reference to the appropriate calendars.

Mr. NELSON. I ask if the resolution of the gentleman from Maine [Mr. MILLIKEN] is not now the unfinished business.

The SPEAKER. There is an hour for the consideration of bills and resolutions. The hour begins at 2 minutes to 1 o'clock.

RAILROAD AT HOT SPRINGS, ARK.

Mr. MCRAE. I call up for consideration the bill (S. 2110) granting the right of way for the construction of a railroad through the Hot Springs reservations in the State of Arkansas.

The SPEAKER. The Chair is informed that bill is in Committee of the Whole.

Mr. MCRAE. I move the House resolve itself into Committee of the Whole for the purpose of considering the bill.

The SPEAKER. Is this a private bill?

Mr. MCRAE. It is.

The SPEAKER. Then it is not in order. The rule confines the hour to the consideration of public bills which have been reported by committees on previous days.

YELLOWSTONE PARK.

Mr. MCRAE. Then I call up Senate bill 283.

The SPEAKER. That bill is in Committee of the Whole.

Mr. MCRAE. I move that the House resolve itself into Committee of the Whole for the purpose of considering this bill.

The motion was agreed to; and the House accordingly resolved itself into Committee of the Whole, Mr. RICHARDSON in the chair.

The CHAIRMAN. The House is in Committee of the Whole for the purpose of considering the bill the title of which the Clerk will read.

The Clerk read the title of the bill, as follows:

To amend sections 2474 and 2475 of the Revised Statutes of the United States, setting apart a certain tract of land lying near the headwaters of the Yellowstone River as a public park.

Mr. MCRAE. I move to dispense with the first reading of the bill and that it be now considered by sections.

Mr. EZRA B. TAYLOR. I object. I want to know what the bill is.

The question was put on dispensing with the first reading of the bill; and the Chair announced that the "noes" seemed to have it.

Mr. WHEELER. The bill is very long, and there is but little change from existing law.

Mr. EZRA B. TAYLOR. I want to know what the bill is.

The CHAIRMAN. The Chair will announce that the gentleman has the right to have the bill read, and inasmuch as it is not waived by unanimous consent, the bill will have to be read.

The Clerk proceeded to read the bill.

Mr. EZRA B. TAYLOR (before the reading of the first section was concluded). Mr. Chairman, I wanted to know what change was made by this bill in the boundaries; and having learned that, I withdraw the demand for the further reading.

The CHAIRMAN. Does any member demand the further reading of the bill?

Mr. NELSON. I wish to inquire whether this bill has been before the Committee on Public Lands of the House?

Mr. MCRAE. It has been.

Mr. NELSON. Is it a unanimous report?

Mr. MCRAE. I think it is. There is no minority report; and I think the bill meets the approval of all the members of the committee.

Mr. NELSON. I wish the gentleman would state to what extent the bill changes the boundaries of the reservation.

Mr. MCRAE. It enlarges the reservation. I yield to the gentleman from Alabama [Mr. WHEELER], who will explain the matter.

Mr. WHEELER. This bill makes an enlargement in the reservation to the extent of about 1,600 square miles. It takes off a little strip in Montana Territory and another little strip in Idaho Territory—

Mr. NELSON. Does it enlarge or diminish the reservation?

Mr. WHEELER. It enlarges it, as I have said, about 1,600 square miles.

Mr. NELSON. Is it recommended by any of the Departments of the Government?

Mr. WHEELER. I think that the Department recommended the Senate bill; we have made some amendments in it, but nothing material in the way of additions, except the proviso regarding the railroad; with that exception this is substantially the bill as recommended by the Department.

The CHAIRMAN. The Clerk will finish the reading of the first section.

Mr. HATCH. Before the Clerk proceeds I desire to occupy the floor a few minutes. The gentleman from Arkansas [Mr. MCRAE] yields to me.

Mr. MCRAE. For a few minutes.

Mr. HATCH. I hope the gentleman will not limit me. I shall not occupy any more time than may be necessary.

The CHAIRMAN. The Clerk has not concluded the reading of the first section of the bill.

Mr. HATCH. I desire to occupy time in general debate before the reading of the bill by sections is begun.

The CHAIRMAN. The gentleman will proceed.

Mr. HATCH said: Mr. Chairman, I am sure that under the circumstances the Committee of the Whole will pardon me if I digress somewhat from a discussion of the features of this bill, as I have not had during the last few days an opportunity to be in the House to make a statement which I now desire to make.

A short time ago, in a speech which I delivered in my own district, in the State of Missouri, and repeated at Williams' Grove, Pennsylvania, I made the statement that farm implements and farm machinery manufactured in this country were exported and sold to foreign buyers, both in Canada, and in Mexico, as well as in Europe, at lower prices than they were sold to the American farmer. I said further that I had authority for the statement that the Oliver Chilled Plow Works, at South Bend, Ind., exported their plows to Canada and sold them there, or to Canadian dealers, at an average price \$4 less than they are sold to the American farmer. I send to the Clerk's desk to be read a letter addressed to a gentleman in my State by the establishment referred to.

The Clerk read as follows:

SOUTH BEND, IND., August 31, 1888.

DEAR SIR: Your favor of the 29th ultimo is at hand and carefully noted. We do not suppose that Hon. W. H. HATCH, Congressman from your district, would willfully misrepresent us, but the statements made in his speech at your place on the 28th instant have no foundation in fact whatever. The truth is, we have little or no trade in Canada, as the 35 per cent. duty most effectually shuts us out from that market. There may be imitations of our plows, produced by Canadian manufacturers, but we know nothing of them and are in no wise responsible for them. We do not favor foreign trade in the least, and all reports that we do are false. We export our plows largely to Europe, Mexico, South America, and elsewhere, but buyers for those countries pay us exactly the same price that American dealers do. As to the retail price, take your number 40, which is our standard plow. It is retailed in this country, complete with wheel and joister, for \$14, while the same plow is sold in Great Britain for several dollars more. It is gratifying to us to have our plows so well thought of abroad, but we can say without egotism that their popularity is due solely to their merit.

The United States is the home of the plow and its manufacture has been brought nearer to perfection in this country than elsewhere on the face of the globe. Competition is brisk; factories are plenty, and not only do Americans produce the best plows made, but they are sold cheaper to the user here than in any foreign land. The statements made by Mr. HATCH are not new, and each Presidential year "bob up serenely" as a factor in politics, but we are somewhat surprised that a gentleman of his reputation should make such charges without satisfying himself of their truth. What we have said to you is the truth, pure and simple, and we are prepared to substantiate the same on any or all occasions.

Mr. P. M. Smith, of your place, writes us in regard to this same subject, and we reply to him as we do to you. Thanking you both for calling our attention to the matter, and hoping that we may be set right in your community, we beg to remain,

Yours, truly,

OLIVER CHILLED PLOW WORKS.

H. F. MILLAN, Esq., Kirksville, Mo.

Mr. HATCH. I ask the Clerk now to read my reply to that letter, as a foundation for official documents which I shall submit in a few moments.

The Clerk read as follows:

HOUSE OF REPRESENTATIVES, UNITED STATES,
Washington, D. C., October 8, 1888.

GENTLEMEN: Your letter, addressed to H. F. Millan, esq., Kirksville, Mo., dated August 31, and subsequently published in the Kirksville Journal and other Republican papers in Northeast Missouri, has just been brought to my attention, the delay having been caused by my unavoidable absence from this city from September 13 until Saturday last.

In a speech delivered by me in Kirksville, Mo., August 28, I stated that farm implements and machinery manufactured in this country and sold to American farmers were exported to foreign countries, notably Canada and Mexico, and after paying a duty to such countries were retailed at a less price than in this country, and, instances the Oliver chilled plows, stated further that I was informed by good authority that these plows were shipped to Canada and sold at retail to the Canadian farmer at an average of \$4 less than the same plows could be bought by the American farmer.

I certainly had no intention of "misrepresenting" the facts or doing your works or any other company in the United States the slightest injustice; on the contrary, I had the highest authority for the statements made, and now have abundant evidence to sustain them.

At the great Interstate Grange meeting at Williams' Grove, Pennsylvania, August 30, I reiterated these statements, without mentioning individual instances, in the presence of one of the largest, most intelligent, and well-informed assemblages of American farmers that has congregated this year, and also in the presence of the largest display of farm implements and machinery to be seen on this continent, with their respective owners or representatives in charge.

I invited, pressed for, and challenged a denial from any such owner or representative present but in vain. Not one of them dared, in such a presence and with the facts at hand, to venture a denial of the truth of these statements.

You are the only manufacturing company in the United States, so far as I

know, whose goods have been, or are being, exported for sale, or sold to foreign buyers, that have ventured upon a denial of the facts stated.

In regard to the prices of sewing machines, reapers, mowers, and other high-priced farm machinery, in this country and Europe, as well as Canada and Mexico, no well informed person of respectability will question the oft-repeated and proven statement that such American manufactured articles are sold at greatly reduced prices abroad over those charged the American purchaser.

I am somewhat surprised at the character of your denial; it is evasive and unsatisfactory. You admit that you have some trade with Canada, but are careful to omit that country from the list of those enumerated to which you export your plows. But this will not avail you, nor will the insinuation that "imitations of our plows produced by Canadian manufacturers" may be sold for less money, or be the ones referred to, in the light of the facts so plainly stated in the official correspondence, copies of which I herewith submit to your careful consideration. My statements at Kirksville and elsewhere were made on the authority of Mr. Washington, and I now submit his own statement of the facts from which he derived his information.

I also invite your attention to the cumulative evidence contained in the accompanying correspondence, which fully explains itself without further comment. The statements made may not be "new" to the manufacturers, but they will prove "mighty interesting reading" to thousands of farmers throughout the United States.

Very respectfully, your obedient servant,

W. H. HATCH.

OLIVER CHILLED PLOW WORKS,
South Bend, Ind.

Mr. HATCH. I now ask the Clerk to read a letter from the Assistant Secretary of State, and the report accompanying it.

The Clerk read as follows:

DEPARTMENT OF STATE, Washington, September 18, 1888.

SIR: In pursuance of the verbal promise made to you by Assistant Secretary Rives a week or ten days ago, and confirmed by my personal note of last week, I have pleasure in transmitting to you herewith copy of a report by Mr. Washington, our commercial agent at London, Ontario, on the prices of American agricultural implements in his district.

I have the honor to be, sir, your obedient servant,

ALVEY A. ADEE,
Second Assistant Secretary.

Hon. WILLIAM H. HATCH, M. C.,
House of Representatives.

Inclosure: Consul Washington to Department of State, No. 67, London, Ontario, September 15, 1888.

Mr. Washington to Mr. Rives.

No. 67.] UNITED STATES CONSULAR AGENCY,
London, Ontario, September 15, 1888. (Received September 18.)

SIR: In reply to the circular of the Department of State, dated September 4, 1888, requesting information as to imports of agricultural machinery and tools from the United States into Canada, inquiry elicits the following facts:

I find that plows of American manufacture are among the most prominent of the imports in this line. The Oliver chilled plows (made at South Bend, Ind., and the one, I am told, that has the largest sale in the United States), the Syracuse plow, and the South Bend plow seem to be most in demand, and to have the largest sale. I have before me on my desk an offer from an Ontario dealer in the Oliver plows to sell same in f. o. b. at this city in Canada for \$10 each in quantities. The retail price here is \$12, and numerous transactions take place at that figure.

The same plows, I understand, are sold in quantities at the factory (not for export) at \$14 each, and cost the American farmer at retail \$16.

The Syracuse plow retails at \$11 or \$12 here, and, I am informed, sells for from \$14 to \$16 in the United States at retail, and the South Bend at \$11 here and at \$14 at home.

It is pleasing to observe how cheaply our manufacturers must be able to turn out these goods, from the fact that the Canadian duty on this class of goods is 35 per cent. ad valorem. Even admitting that the manufacturer makes no profit on his sales in Canada, these figures are of interest:

Price at which plow is sold in Canada	\$10.00	Per plow.
Duty at 35 per cent. ad valorem and freight	\$3.50	
Profit to Canadian dealer probably	1.50	
		5.00
Leaving actual cost to manufacturer		5.00
Retailed to American farmer at		16.00
Profit to manufacturer on all home sales		11.00
Price of plows at retail in United States		\$16.00
Price of same in Canada		\$12.00
Freight to return same to United States (duty is free on American goods returned)	1.00	13.00

Profit to American farmer by purchasing American-made plow in Canada.

Plows with tempered steel mold-boards and beams, which sell in the United States for \$17 and upwards, are manufactured in Canada (from Pittsburgh steel on which duty has to be paid, and the wages of the workmen are substantially the same as in the United States), and are sold for \$14 retail; thus showing excess of profit made by American manufacturing over Canadian manufacturing, \$3 on each plow. When it is considered that the Canadian manufacturer has to pay a duty on his materials and freight upon same to Canada from Pittsburgh, it will be readily seen at a glance that the excess of profits to the American over the Canadian manufacturer is much greater than the sum named, \$3.

I am credibly advised by a very prominent Canadian farmer that he has just bought an American self-binding reaper (Walter A. Woods) for \$110. Laid down in an American city near the lines the price of same machine in same place to an American farmer would be from \$150 to \$170.

In addition to the larger implements mentioned, farmers' or agricultural hardware imported from the United States consists of light shelf goods, dry paints, whilst agricultural hand-tools (such as spades, shovels, forks, etc.), on which articles the duty varies from 35 to 70 per cent., although the printed tariff reads only from 30 to 35 per cent. This Government has, however, instructed its customs officers to advance prices on invoices in certain lines which brings the duty up to a very high rate. Thus, on scythes, for instance, by means of a specific and ad valorem duty they have to pay from 60 to 70 per cent.

Notwithstanding these tremendous charges, a careful comparison of the wholesale and retail prices of the above tools shows that in all cases American goods

can be bought in Canada as cheap, and in many cases cheaper, than in the United States.

It is conclusively proven by these facts that the American farmers are not receiving the full benefit of the low prices at which these goods can be produced in the United States. These benefits are apparently reserved for the Canadians and other foreigners to whose markets we export goods; but existing conditions enable the American manufacturer to compel the purchase of his goods by the American farmer at exorbitant profits.

So great has been this discrimination by American manufacturers in favor of foreign purchasers that the Canadian customs authorities have come to regard with suspicion the prices on nearly all American invoices, as they can not understand why these goods should be sold to Canadians at such great reductions from the prices at which they are sold at home at the point of manufacture. As a consequence they have, during the past two years, largely adopted the plan of appraising these goods for duty at the home figures in preference to the prices stated in the invoices. For instance, an American manufacturer may be willing to sell a certain article for \$5 to the Canadian trade, the price for the same article at home being \$8. The valuation is placed at the latter figure, and even though he sells for the former the purchaser has to pay duty on \$3 more than the goods cost him. The result of this practice is that we are losing our export trade to this and probably other foreign countries.

The falling off of the American export trade to this port on dutiable articles in one year having been \$211,058.

The shortsightedness of our manufacturers in this respect, no less than the development of manufacturing in Canada, is closing this (as it does other outside markets to our goods), and is driving us back to trade only within ourselves, to the injury of our great agricultural interests, to the reduction of the wages of our workmen, and to the lessening of the products of our factories.

Replies thus to your circular by an enumeration of facts, I remain, sir,

Your obedient servant,

WM. DE H. WASHINGTON.
Commercial Agent.

HON. GEO. L. RIVES,
Assistant Secretary of State, Washington, D. C.

MR. HATCH. I have another letter which I would be glad to read and make a short comment upon it, but as I do not wish to take up further time I ask unanimous consent to print this letter, with additional remarks, in connection with the report which has just been read.

THE CHAIRMAN. The gentleman from Missouri [Mr. HATCH] asks unanimous consent to extend his remarks in the RECORD. If there be no objection, that leave will be granted. The Chair hears no objection.

HOW THE HIGH TARIFF WORKS—MANUFACTURERS SELLING GOODS CHEAPER TO FOREIGNERS THAN TO HOME CUSTOMERS.

The Hagerstown (Md.) Mail gives the following striking instance of the practical operation of the protective tariff, showing the enormous bonus obtained by the monopolists and their perfect ability to compete on equal terms with foreign manufacturers:

The people of the United States have voluntarily taxed themselves to an enormous amount for the benefit of the manufacturers, and in return for making them wealthy they discriminate against their benefactors and sell to foreigners at a much lower price than they will sell to citizens of the United States.

A gentleman told us recently that he went to New York to buy certain machines to sell in South America. The regular price to American dealers was \$12 apiece, but this foreigner, upon signing a pledge to sell none of them within the United States, got all he wanted at \$7 each.

After getting them beyond our borders they could not be brought back again without paying the tariff tax, and that tax added to the \$7 would bring the price up to \$12.

The reason of this is apparent. In selling to South America our manufacturer is brought into direct competition, upon entirely equal terms, with European manufacturers, without even the cost of crossing the ocean in their favor.

The fact that under these terms they can compete successfully with Europe should satisfy all that they will not go to ruin while they are protected in this country with a revenue tariff and the freight across the ocean.

The only difference will be that their profits will not be quite so enormous.

The letter given below is a striking illustration of this point. The firm of Ladner & Brother has two stores, one at Eagle Pass, Tex., and the other immediately across the Rio Grande at Piedras Negras, Mexico. He buys his goods for both stores, apparently, from the United States.

Our manufacturers, who are so excited about the interests of our American labor, will sell the Mexican Greaser his shovel for less than one-half what he charges the American workman.

The shovels referred to are the Ames shovels, manufactured in New England.

The letter is as follows:

"OFFICINA DE L. LADNER Y HNO.,
COMERCIANTES EN ESTUFAS, FERRETERIA Y OJALATERIA,
"Piedras Negras, Mexico, August 9, 1888.

"DEAR SIR: Yours of the 2d at hand. In reply take pleasure in giving you the figures asked for as nearly as possible. First, in regard to shovels. Our shovels bought for our Eagle Pass store cost us about \$6 per dozen, exclusive of freight. Our shovels of the same class and material cost us laid down in Piedras Negras \$2.50 per dozen. Another item: Agate ironware can not be bought for delivery anywhere in the United States at better than 35 per cent. discount. In Piedras Negras we can buy the same articles from the same houses at 60 per cent. discount. The list is the same in both cases. These are not the only articles. Dissen's saws can be bought with an additional 20 per cent. discount, showing that the manufacturers could sell in home markets in competition with the outside producers. These figures are only a partial list. Every article known to the hardware trade can be bought from the American manufacturers for export cheaper than they can for home consumption. Hoping this will answer your purpose, we remain,

"Very truly yours,

"A. J. LADNER & BRO.
"Per H.

"Mr. WALTER NEGLY, Hagerstown, Md."

Mr. Walter Negley, to whom this letter is addressed, is, as is well known to most of our readers, a son of the late Hon. Peter Negley, for many years United States subtreasurer at Baltimore and editor of the *Herald and Torchlight*. Mr. Walter Negley was raised a Republican, and for all we know may be one now, but is ardently in favor of reforming the present unequal and iniquitous tariff and of the Mills bill, notwithstanding the fact that he is an extensive wool-grower, having many thousand sheep in Texas, and is deeply interested in the wool industry, which Mr. Mills places on the free-list.

In a recent interview published in one of the Washington City papers, Mr. C. T. Campbell, of the city of Mexico, a native of Prince Edward Island, but a citizen of the State of New York, stated: "I have been in Mexico for twelve years. Mexico is forging ahead. Several new lines of railroad are being pushed

through. There are wonderful natural resources, but it needs a stronger stream of immigration to develop them. The native peons are a hopeless lot for effective work. The educated classes are, on the other hand, bright and alert. They have sense enough to hold on to a good thing. They know what a good mine is, and rarely will sell one. They are now importing the most improved mining machinery and developing the mines fast. The silver mines of Mexico are undoubtedly the richest in the world. Mining machinery comes in duty free, which gives Mexican miners considerable advantage over American. One thing they get from the States, however, cheaper than anywhere else—that is blasting powder. In fact, the American companies will sell for export cheaper than they will sell at home. There is a trust in that, I suppose, about as there is in everything else."

MR. HATCH. I have taken the opportunity to make this statement in the House of Representatives in order that it may go upon the record. In view of the fact that the company referred to has seen proper to call in question the truth of the statement made by me on several important public occasions, I have regarded it of importance to the agriculturists of the country that these statements should go upon record; and if any manufacturers of farm implements or machinery in the United States desire to furnish any additional testimony on this subject, I shall be glad to hear from them.

In reply to numerous inquiries I desire at this time to state officially, as chairman of the Committee on Agriculture, the present status of (H. R. 8191) a "bill to enlarge the powers and duties of the Department of Agriculture, and to create an executive department to be known as the Department of Agriculture."

Members interested in this bill will readily recall its history during the past ten years, but for the information of the people of the United States it may be well to repeat it:

In the third session of the Forty-sixth Congress, February 7, 1881, Mr. Aiken, from the Committee on Agriculture, moved to suspend the rules and pass House bill 4909, on which motion the yeas were 164, nays 83, not voting 45, failing by 1 vote to receive the necessary two-thirds.

Again in the first session of the Forty-seventh Congress, House bill 4429 was reported to the House by Mr. ANDERSON, from the Committee on Agriculture, made a special order, and after full consideration and discussion, on May 10, 1882, passed the House by the overwhelming vote of yeas 183, nays 7, not voting 101.

Again in the second session of the Forty-eighth Congress, December 15, 1884, Mr. Aiken, from the Committee on Agriculture, moved to suspend the rule and pass House bill 1457, which, after discussion under the rules, passed the House by the decisive vote of yeas 166, nays 69, not voting 88.

And again, in the Forty-ninth Congress, January 11, 1887, Mr. HATCH, from the Committee on Agriculture, having reported bill H. R. 5189, after mature deliberation and discussion by the House, the same was passed by the overwhelming vote of yeas 226, nays 26, not voting 67.

This bill passed the Senate February 23, 1887, with amendments, was returned to the House February 25, 1887, referred to the Committee on Agriculture, and, February 26, 1887, reported back to the House with the recommendation that said amendments be concurred in.

Owing to the short time intervening before the final adjournment of the Forty-ninth Congress, March 4, 1887, and the condition of the regular appropriation bills, it was impracticable to obtain consideration of the Senate amendments by the House, and this important measure again failed to become a law.

The principal amendment placed upon the bill by the Senate in the closing days of the Forty-ninth Congress, to wit, February 23, 1887, was an additional section, as follows:

SEC. 5. That the weather service of the United States Signal-Service Bureau is hereby transferred to the Department of Agriculture, to take effect July 1, 1888, and shall consist of one chief and such subordinate officers and employés as may be necessary to efficiently manage said bureau. Until otherwise provided by law, the present organization of the subordinate force of said bureau, including the second lieutenants now in service, shall continue as at present: *Provided*, That nothing in this act shall be construed as altering or affecting in any way the present status in the Army of the commissioned officers of the Signal Corps. The chief of said bureau shall receive an annual compensation of \$4,500, and be appointed by the President, by and with the advice and consent of the Senate: *Provided*, That the Chief Signal Officer of the Army, in addition to his strictly military duties, may be assigned to the charge of the Weather Bureau until a chief shall be appointed by the President and confirmed by the Senate; and the compensation now paid to the employés and enlisted men of said service shall continue as now; and the moneys appropriated for said service and hereafter appropriated shall be disbursed under the direction of the Secretary of the Department of Agriculture.

The Secretary of War is authorized and directed, within thirty days after the passage of this act, to appoint a board of three Army officers, of which the Chief Signal Officer shall be a member. The duty of said board shall be to make an inventory of all property now in the control and possession of the Signal Service Bureau, and shall separate and turn over to the Department of Agriculture such portions of the property as the said board may determine to be suitable for the work of the Signal-Service Weather Bureau. The remainder of the property shall remain in the control of the Secretary of War.

This amendment was warmly approved by the Committee on Agriculture of the House of Representatives, and they unanimously reported to the House in favor of concurring therein.

That no further delay might occur in perfecting the bill and sending it to the President for his action, the Committee on Agriculture at the present session of Congress, March 7, 1888, reported the bill to the House with this section intact and without alteration.

Without alteration or amendment the bill passed the House May 21, 1888, and was sent to the Senate.

Although it had been before that body for its action repeatedly, as heretofore stated, it was not finally acted upon until September 21, 1888, when it was returned to the House with amendments, the only one of any importance being an amendment to strike from the bill the fifth section, which had originated in the Senate and had been accepted by the House.

This was done at a time when it was notorious that no quorum was present in the House and in all probability would not be until the next session, and when a single objection under the rules would de-

feat any action upon the Senate amendments, and thus defeat the final passage of the bill at this session.

Having kept the bill four months, and finding no other pretext for emasculating it and preventing its passage at this session, the Senate deliberately struck out the only section of the bill which had originated in the Senate at the last session and which was deemed of value and importance by the farmers of America, who will not be slow to comprehend the animus of such action or to fix the responsibility of these repeated delays where it properly belongs.

The CHAIRMAN. The Clerk will now proceed with the reading of the bill.

Mr. HATCH. I ask unanimous consent that the hour of the Committee on Public Lands may be prolonged to the extent of the time that I have occupied.

The CHAIRMAN. The gentleman has occupied thirty minutes.

Mr. HATCH. I ask unanimous consent that the time of the committee be extended to make up for the time I have occupied.

Mr. HENDERSON, of Iowa. I must object to that request.

Mr. HATCH. There is so much time now at command—we have more time now than anything else—that I hope the gentleman will not object to a courtesy of this kind.

Mr. HENDERSON, of Iowa. I am very much opposed to this bill, and I do not feel like giving it another moment. That is my reason for the objection.

Mr. MCRAE. I will say to my friend from Iowa—

Mr. HATCH. As I have taken up the time of the Committee on Public Lands through the courtesy of that committee, I ask the gentleman from Indiana [Mr. HENDERSON], as a personal favor to me, to withdraw his objection to this request. The gentleman will have ample opportunity to oppose the bill.

Mr. HENDERSON, of Indiana. I never can withstand that sort of an appeal; I withdraw my objection.

The CHAIRMAN. Is there further objection to the request of the gentleman from Missouri? The Chair hears none.

Mr. MCRAE. Mr. Chairman, I desire to ask leave to withdraw this Senate bill and to consider a few private bills. It was the purpose of the committee to call up these bills first, but under the ruling of the Speaker we were not permitted to do so, except by unanimous consent. If I can first get unanimous consent to take up a few private bills for the relief of individual homestead settlers and also a right-of-way bill, I will withdraw this bill, in view of the fact that it meets with opposition. We can not hope to pass it, and with the knowledge of this fact I do not desire to consume further time talking about it if I can get the consent I have asked.

The CHAIRMAN. The gentleman from Arkansas asks unanimous consent to withdraw from further consideration the pending Senate bill. Is there objection?

Mr. HENDERSON, of Iowa. I think it just as well that that be done, for it will be impossible to pass the bill under the present circumstances.

The CHAIRMAN. The Chair hears no objection, and the bill is withdrawn.

RIGHT OF WAY THROUGH HOT SPRINGS RESERVATION, ARKANSAS.

Mr. MCRAE. Mr. Chairman, I now call up the bill (S. 2110) granting the right of way for the construction of a railroad through the Hot Springs reservation, State of Arkansas. I ask unanimous consent to dispense with the first reading of the bill.

The CHAIRMAN. The Chair desires to inform the gentleman from Arkansas that this bill is on the Private Calendar, and the gentleman must ask unanimous consent for its consideration.

Mr. MCRAE. I have asked consent; that was embodied in my request.

The CHAIRMAN. The Chair did not so understand the gentleman. The gentleman asks unanimous consent that this private bill be considered during the present hour. Is there objection?

Mr. KILGORE. I wish to know to what extent unanimous consent is proposed to be granted? My understanding was that the gentleman from Arkansas asked to withdraw the bill then pending before the Committee of the Whole House on the state of the Union.

Mr. MCRAE. In order to call up these private bills.

Mr. KILGORE. I understand whenever a private bill is submitted the Chair should ask for unanimous consent.

The CHAIRMAN. That is what the Chair is doing. Is there objection to the consideration of the bill which has been indicated?

Mr. EZRA B. TAYLOR. Let the bill be reported.

The CHAIRMAN. The bill will be reported, after which the Chair will ask for objection.

The Clerk read the title of the bill, as follows:

A bill (S. 2110) granting the right of way for the construction of a railroad through the Hot Springs reservation, State of Arkansas.

MESSAGE FROM THE SENATE.

The committee informally rose; and Mr. ROGERS having taken the chair as Speaker *pro tempore*, a message from the Senate, by Mr. McCook, its Secretary, announced that that body had passed without

amendment the bill (H. R. 9447) to restore certain money to the fund for erecting a public building at the city of Detroit.

It further announced that the Senate had agreed to the amendments of the House to the bill (S. 2742) to incorporate the Brightwood Railway Company of the District of Columbia.

It further announced that the Senate had directed its Secretary to furnish to the House, in compliance with its request, a duplicate engrossed copy of the bill (S. 577) for the relief of the American Grocer Association of the city of New York.

It further announced the passage of the bill (S. 577) for the relief of the American Grocer Association of the city of New York; in which concurrence was requested.

It further announced that the Senate had agreed to the House concurrent resolution providing for an investigation into the construction of the aqueduct tunnel, with an amendment in which concurrence was requested.

AQUEDUCT TUNNEL INVESTIGATION.

Mr. BURNES. Before the Committee resumes its session I desire to call up, by unanimous consent, the concurrent resolution just returned from the Senate with an amendment.

The SPEAKER *pro tempore*. The committee only rose informally to receive the message from the Senate.

Mr. BURNES. The amendment will not take a moment and the matter ought to be disposed of at once.

The SPEAKER *pro tempore*. If there is no objection, the resolution will be taken up for consideration.

There was no objection.

The Clerk read as follows:

IN THE SENATE OF THE UNITED STATES, October 8, 1888.

Resolved by the House of Representatives (the Senate concurring), That all work hereof performed upon the Washington Aqueduct tunnel, together with the provisions of any contract made for the same or any portion thereof, and all the facts and circumstances connected with the bidding for and letting and making of said contracts, and all expenditures of moneys heretofore appropriated for said work, together with the extent of any force employed in said work by the Government, the nature of the same and the compensation therefor, shall forthwith be fully investigated by a joint select committee of six members, of whom three shall be members of the Senate, to be appointed by the President of the Senate, and three shall be members of the House of Representatives, to be appointed by the Speaker. Said committee shall have authority to employ a clerk, a stenographer, and such experts as it may deem necessary for the investigation. It may sit during the sessions of Congress or in recess, and shall have full power, either in full committee or in subcommittee, to administer oaths and send for persons and papers, and to conduct its investigation either in Washington or in such places as may be deemed necessary, and shall make full report of its proceedings and the conclusions arrived at, with such recommendations as it may deem proper, to Congress on or before January 1, 1889.

The Senate agree to the foregoing resolution of the House of Representatives with the following amendment:

Page 1, line 8, after the word "contract," insert the words "and subcontracts."

Mr. BURNES. The amendment is agreed to by the conferees of the two Houses. I move it be concurred in.

The amendment of the Senate was agreed to.

Mr. BURNES moved to reconsider the vote by which the Senate amendment was agreed to; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

RIGHT OF WAY THROUGH HOT SPRINGS RESERVATION, ARK.

The committee resumed its session.

The CHAIRMAN. If there is no objection, the bill will be taken up for consideration.

Mr. EZRA B. TAYLOR. The reading of this bill was asked for, subject to objection after it was read. It has been read, however, only by its title, when the Speaker asked whether there was objection. I wish to reserve my right to object until the bill has been read in full.

The CHAIRMAN. The Chair directed the Clerk to proceed with the reading of the bill, when some other gentleman merely asked for the reading of the title, and the title was reported, when the Chair asked if there was objection to the consideration, and no objection was raised.

Mr. EZRA B. TAYLOR. I reserved the right to object until the bill was read in full, which has not yet been done.

The CHAIRMAN. If the gentleman says that he wished to reserve the right to object until the bill was read, of course the Chair will recognize him.

Mr. EZRA B. TAYLOR. My original request was to withdraw the other bill, and then to consider these private bills which have been reported from the Committee on the Public Lands.

The CHAIRMAN. The Chair will state that it will hardly be in order to ask unanimous consent for the consideration of bills without reporting them. The Chair did not submit that request to the committee.

Mr. MCRAE. That was the request I made to the House, and as I understand it that was what was agreed to. There is no doubt about that.

The CHAIRMAN. The Chair did not so understand it. The Clerk will proceed to report the bill and amendments of the Committee on the Public Lands to the House.

The bill was read, as follows:

Be it enacted, etc., That the right of way is hereby granted to the Mountain View Railway Company, of Hot Springs, Ark., incorporated under the laws of

the State of Arkansas, beginning at such point east of the line of the bath-houses, between the Army and Navy Hospital and the Arlington Hotel, as the Secretary of the Interior may approve; thence by the most eligible route to the east line of Hot Springs Mountain; thence westerly down North Mountain and West Mountain to the west line of reservation.

SEC. 2. That the right of way hereby granted shall not exceed 30 feet in width, and no part of the right of way herein granted shall in any way interfere with or obstruct the full flow of the hot waters or be so located as to cause the United States Government or any citizen thereof any expense of any kind or character, save and except the projectors of said road, its heirs and assigns.

SEC. 3. That it shall be the duty of the United States Government's superintendent of the Hot Springs reservation to see that said railway to be constructed under this act shall not obstruct or in any manner interfere with the springs, hot-water pipes, roads, or paths, now existing or contemplated to be located upon said reservation; but it shall be made safe and secure for the pleasure, comfort, and edification of the patrons of the same, and used for the conveyance of passengers only.

SEC. 4. That nothing in this act shall be so construed as to abridge the right of the city government of Hot Springs to control and regulate the privileges of the Mountain View Railway where the same may cross Central avenue in said city.

SEC. 5. That the Mountain View Railway Company shall have the right to construct observatories at different eligible locations in the vicinity of the right of way hereby granted, at such points as the Secretary of the Interior may approve.

SEC. 6. That said observatories shall not exceed 30 feet square at foundation, and to be built in good and safe manner, and that no timber shall be cut upon the mountain, or earth or rock blasted or removed, or the surface of the ground in any way defaced, except upon the actual road-bed of the said way, and no blasting shall be done on Hot Springs Mountain except as authorized by the Secretary of the Interior; and that the right of way hereby granted shall be used for the purposes herein mentioned and none other: *Provided*, That this grant shall not be construed to abridge the authority of the Secretary of the Interior over the portion of the reservation included in the right of way.

SEC. 7. That said company shall cause a map showing the proposed route of its line through the reservation to be filed in the office of the Secretary of the Interior, and said location shall be approved by the Secretary of the Interior before any grading or construction on any part of the line shall be begun, and the right of way shall be lost and forfeited unless the road is completed and in running order within two years after the passage of this act.

SEC. 8. That the company or its assignees to whom this right of way is granted, shall annually pay to the Government of the United States for the improvement of the permanent reservation at Hot Springs, Ark., 3 per cent. of its gross earnings. And Congress hereby reserves the right at any time to amend, add to, alter, or repeal this act.

The amendments of the committee were read, as follows:

In section 7, line 8, strike out "two" and insert "three," also in the same line, after the word "act," insert:

Provided, That this condition as to construction within three years shall be construed as a condition precedent to the grant herein made, and in case of failure to so complete said road as provided, such failure shall of itself work a forfeiture of all rights hereunder.

The CHAIRMAN. Is there objection to the consideration of this bill in the morning hour?

Mr. MC MILLIN. Let the Clerk again report the title of the bill.

The Clerk read as follows:

A bill granting the right of way for the construction of a railroad through the Hot Springs reservation, in the State of Arkansas.

Mr. MC MILLIN. Will it not suit the purpose of the gentleman from Arkansas to let this bill be considered in the House after the committee rises? I do not believe the rule which prohibits the consideration of private bills in this hour ought to be disregarded, as it is a good one and a wise one. If I did not so believe I would not ask the gentleman to let the bill go over.

The CHAIRMAN. The Chair will state that it requires unanimous consent to consider the bill in this hour, and the Chair has just asked if there is objection.

Mr. MC MILLIN. I am not going to make any objection to the consideration of the bill in this hour, but simply desired to call the attention of the gentleman to the fact that this rule is one that under no circumstances should be broken. For my part I am very much opposed to the consideration of private bills in this hour. It is certainly a rule that should be adhered to. I do not, however, object if the gentleman desires to consider the bill now.

The CHAIRMAN. The Chair hears no objection to the consideration of the bill.

Mr. WHEELER. I ask unanimous consent to be permitted to make some remarks now, which I had intended to submit on the deficiency bill, the time consumed not to be taken out of this hour.

Mr. MCRAE. Let us pass this bill first, and then the gentleman will have ample time afterwards. This is a good bill, but so far as the House is concerned and the general public it is of little importance. It is of importance, however, to the people there.

Mr. WHEELER. I know that when the deficiency bill comes up I can occupy the time then, but I ask unanimous consent now to be heard, the time not to be taken out of the morning hour.

Mr. EZRA B. TAYLOR. I demand the regular order.

The CHAIRMAN. There being no objection, the bill is before the committee for consideration, and the first question is on the amendment recommended by the committee.

The amendment was adopted.

The bill as amended was laid aside to be reported to the House with the recommendation that it do pass.

MOTIER HOWE.

Mr. MCRAE. I now ask consideration of the bill (H. R. 11042) for the relief of Motier Howe.

The CHAIRMAN. The Chair is informed that this bill is also on

the Private Calendar. Is there objection to its consideration in this hour?

There was no objection.

The bill is as follows:

Be it enacted, etc., That there be, and is hereby, granted, relinquished, and confirmed unto Motier Howe, of Oregon, his heirs and assigns, the interest of the United States in and to the west half of the northwest quarter and northeast quarter of the northwest quarter, and northwest quarter of the northeast quarter of section 22, in township 12 south, of range 23 east, of Willamette meridian, in the State of Oregon.

SEC. 2. That in accordance herewith the Secretary of the Interior is hereby directed and authorized to issue to said Motier Howe a patent in due form to said lands.

Mr. MC MILLIN. I understood the gentleman from Arkansas had withdrawn the preceding bill.

Mr. MCRAE. No; I withdrew the Yellowstone Park bill. I have asked unanimous consent to consider some of these private bills, to which I supposed there would be no objection. They have been reported by the committee favorably, are on the Calendar; they are meritorious, and I hope there will be no objection to our passing these little measures when we have the hour now at our disposal.

Mr. MC MILLIN. I do not feel like being captious in regard to these matters, but I hope my friend from Arkansas will not insist on overriding a rule which has operated so well heretofore and which will be entirely broken down if such action as he now proposes is taken with regard to private bills. Now, I am not going to obstruct this bill or make any objection to it. I should perhaps decline to offer objection to any bill the gentleman called up in this hour; but I hope, in view of the sentiment, as I believe, of the House, that he himself will see after this statement that the consideration of private bills in this hour will break down a rule that has the universal approbation of the House, and that he will not insist on asking consideration of private bills.

Mr. MCRAE. Well, I will only call up this and one other private bill. [Laughter.]

Mr. STONE, of Kentucky. It occurs to me that this is an exceedingly unfair proceeding. This privilege has been denied to all the other committees, and especially to the Committee on War Claims.

Mr. MC MILLIN. I agree with my friend from Kentucky fully.

Mr. STONE, of Kentucky. I represent a committee having bills upon the Calendar for eight months, a large number of them, and have not been able to get a day even set apart for their consideration. When the Committee on War Claims wanted to consider private bills we were informed that we could not do so under the rule.

Mr. MCRAE. Did you not have other bills to consider?

Mr. STONE, of Kentucky. No, sir; we lost our hour because we had none but private bills prepared at that time.

The CHAIRMAN. The question is on laying aside the bill to be reported to the House.

The bill was laid aside to be reported to the House with the recommendation that it do pass.

MARY ALICE WHITE.

Mr. MCRAE. I now call up the next bill, for the relief of Mary Alice White, House bill No. 10079.

The CHAIRMAN. The Chair is informed that this bill is also on the Private Calendar.

Is there objection to its consideration in this hour?

Mr. HERMANN. I ask unanimous consent that it may be now considered.

The CHAIRMAN. Is there objection?

Several MEMBERS. Regular order.

The CHAIRMAN. Objection is made.

LAND OFFICE, MISSISSIPPI.

Mr. MCRAE. Then I call up for present consideration the bill (H. R. 7788) to establish a new land district in the State of Mississippi. This is a public bill, and I presume there can be no objection to its consideration.

The bill was read, as follows:

Be it enacted, etc., That all that portion of the State of Mississippi comprised in the counties of Hancock, Harrison, Jackson, Green, Perry, Marion, Lawrence, Covington, Jones, Greene, and Wayne be, and is hereby, constituted a new district, to be called the Gulf land district, the land office for which shall be located at the town of Hattiesburgh, Perry County, State of Mississippi.

SEC. 2. That the President, by and with the advice and consent of the Senate, shall appoint one man register and receiver for said land district hereby created, who shall receive such compensation as shall be prescribed by the Secretary of the Interior, who is hereby authorized to fix the same upon the establishment of the office; and said district shall be subject, as other land districts, to be changed or consolidated, and the land office changed to any other place by order of the President.

The committee recommend the following amendment:

Strike out the word "Greene," in the fifth line.

Mr. FULLER. I ask for the reading of the report in that case.

The report (by Mr. STOCKDALE) was read, as follows:

The counties named in this bill lie in a compact body and contain a large majority of all the public lands in the State, and two counties will likely be added, leaving but little public land outside of the new district.

There is but one land office in the State now, and that is located at Jackson, Miss., the capital of the State. There is no railroad communication with the city of Jackson and these counties except by a circuitous route of from 150 to 300

miles, whereas, if this district be established, the same people can reach the new office at Battlesburgh at a distance of from 50 to 130 miles, and a very large number, perhaps a majority, can reach them by traveling less than 100 miles. The town of Hattiesburgh, the proposed site of the new land office, is on the New Orleans and Northeastern Railroad, nearly in the center of the new district.

This region is becoming settled rapidly, and settlers need homesteads, and ought to have facilities for entering them without going so great a distance. Your committee therefore report the bill back with the recommendation that it pass.

Mr. FULLER. I would like to ask if this is unanimously reported from the committee?

Mr. MCRAE. I do not think there is any minority report; but I am not so familiar with the subject as the gentleman from Mississippi, who made this report.

Mr. STOCKDALE. It is the unanimous report of the committee.

The amendment of the committee was agreed to.

The bill as amended was laid aside to be reported to the House with the recommendation that it do pass.

ORDER OF BUSINESS.

Mr. MCRAE. I move that the committee do now rise.

The motion was agreed to.

The committee accordingly rose; and the Speaker having resumed the chair, Mr. RICHARDSON reported that the Committee of the Whole, having had under consideration sundry bills, had directed him to report the same to the House with various recommendations.

BILLS PASSED.

The bill (S. 2110) granting the right of way for the construction of a railroad through the Hot Springs in the State of Arkansas, reported from the Committee of the Whole with an amendment, was considered, the amendment agreed to, and the bill as amended ordered to a third reading; and being read the third time was passed.

The bill (H. R. 11042) for the relief of Motier Howe, reported from the Committee of the Whole favorably, was considered, ordered to be engrossed and read the third time; and being engrossed, it was accordingly read the time, and passed.

The bill (H. R. 7788) to establish a new land district in the State of Mississippi, reported from the Committee of the Whole with an amendment, was considered, the amendment concurred in, and the bill as amended ordered to be engrossed and read a third time; and being engrossed, it was accordingly read the third time. The question being on the passage of the bill—

Mr. EZRA B. TAYLOR. I demand a division on that vote.

The House divided; and there were—ayes 15, noes 2.

Mr. EZRA B. TAYLOR. No quorum.

The SPEAKER. The point of order being made that no quorum has voted, the Chair will order tellers.

Mr. EZRA B. TAYLOR and Mr. STOCKDALE were appointed tellers.

Mr. EZRA B. TAYLOR (one of the tellers). I will not insist on the demand for a quorum.

So, no further count being demanded, the bill was passed.

Mr. MCRAE moved to reconsider the several votes just taken; and also moved that the motion to reconsider be laid on the table.

The latter motion was agreed to.

DANIEL T. WOOD.

The SPEAKER. The gentleman from Alabama [Mr. HERBERT] asks leave to withdraw from the files of the Forty-fourth Congress the papers in the case of Daniel T. Wood. If there is no objection, leave will be granted.

There was no objection.

YELLOWSTONE PARK.

Mr. MCRAE. I move that the House resolve itself into Committee of the Whole for the further consideration of the bill (S. 283) to amend sections 2474 and 2475 of the Revised Statutes of the United States, setting apart a certain tract of land lying near the headwaters of the Yellowstone River as a public park.

The motion was agreed to; and the House accordingly resolved itself into Committee of the Whole, Mr. RICHARDSON in the chair.

The CHAIRMAN. The House is now in Committee of the Whole for the consideration of the bill the title of which the Clerk will read.

The Clerk again reported the title of the bill.

Mr. HENDERSON, of Iowa. I would like to ask the gentleman from Arkansas [Mr. MCRAE] if that is not the bill we had up in the morning hour?

Mr. MCRAE. It is. How much of the time remains, Mr. Chairman?

The CHAIRMAN. There are twenty-eight minutes remaining.

Mr. MCRAE. I desire to yield twenty-five minutes to the gentleman from Alabama [Mr. WHEELER].

Mr. WHEELER. I would like to ask the gentleman from Iowa [Mr. HENDERSON] if he intends to make the point of no quorum on this bill?

Mr. HENDERSON, of Iowa. I shall make every point I can for its defeat.

Mr. WHEELER. Then it is useless for me to address the House any further this morning upon that measure. I have made a careful estimate of the members present, and it is quite clear there is less than

a quorum in the House. On our last vote but 98 members answered to their names, and it is doubtful if there is now a quorum of the House in the city.

The Committee on Public Lands have finished all the bills which that committee has ready for consideration, and as the gentleman from Iowa [Mr. HENDERSON] asserts that the Yellowstone Park bill shall not be considered, and as I may not be able to occupy the floor again for some days, I will take this opportunity to make a few observations regarding the substitute for our tariff bill which has just been reported by the Senate Committee on Finance.

Mr. EZRA B. TAYLOR. This bill has been called up for the purpose, I suppose, of allowing some one to make a speech on the tariff.

Mr. WHEELER. The gentleman is taking up a part of my time. I am always willing to yield for questions, but I can not yield time to be used in discussion.

Mr. EZRA B. TAYLOR. I give notice that that kind of business will not be permitted to be repeated.

Mr. WHEELER. I know that the gentlemen on the other side of the House do not like to hear debates on this subject, and I would much prefer to occupy the time in explaining the features of the bill which is on the Speaker's desk, if they would permit us to do so; but if that is refused I shall use my time as indicated.

Mr. HENDERSON, of Iowa. I suppose there is further need for making remarks on that subject on that side of the House.

Mr. WHEELER. During the consideration of the tariff bill much more time was accorded in its debate to gentlemen on the other than on this side of the House, and now that public opinion has forced the Republican party to produce a tariff measure I insist that they should not object to its discussion.

The first business laid before this Congress was the message of the President recommending a revision of the revenue laws. The necessity for such revision was clearly shown by the unanswerable logic of that remarkable state paper, and the Democrats of the House at once addressed themselves to the task. The Republicans, after a long and fruitless search for faults or defects in the present Administration, seized upon this demand for a revision of the laws and reduction of the surplus as the keynote of their campaign, and misrepresentations of Democratic purposes were relied upon as effective party ammunition.

Denunciations came with the force of an avalanche from Republicans in all stations and from all sections.

The uncrowned king, Mr. Blaine, dispatched his famous message from the imperial courts where for nearly a year he had been seeking statecraft inspiration, and the cry was echoed by leaders of all grades down to the newest-fledged aspirant for political preferment until the chorus resounded through the Republican camps from the Atlantic to the Pacific.

From the editor of the New York Tribune to the printer of the smallest and least-known Republican weekly, from Maine to Texas and from Oregon to Florida, there came but one sound, as it were the echo of the slogan from across the Atlantic.

Tinkering with the tariff, as they chose to describe our efforts, was specially denounced, and they demanded that the customs laws should be left untouched.

Every intelligent man in the United States knew that this position was taken by Republicans because they felt the necessity of aggressive antagonism.

These purely political stratagems were not concurred in by the real statesmen and sagacious business men in the Republican party.

The charge so often made by Republicans that Democrats could not unite upon a tariff measure was exploded and rebuked by the almost unanimous Democratic vote upon the excellent bill passed by the House in July last.

The most astute and far-seeing Republican politicians insisted that their best policy was to criticise all Democratic measures, and though taunted to produce something better, they, by non-action, admitted their inability to do so.

When our bill reached the Senate the party leaders, who engineer the political campaigns of the Republicans, determined that their party should not be placed upon the defensive by putting in print their partisan substitute for the House bill.

Their position was most embarrassing.

To go before the people in November admitting their inability to devise any means of relief to the tax-payers was equivalent to signing their own political death-warrant, and to submit to the country a bill consistent with their platform would drive from them every voter who thought that the material interests of the country were more important than party success.

After hesitating for three months as to which horn of the dilemma they would accept, these party magnates have decided that any action was better than none, and the long-looked-for Senate tariff bill has been laid before the public.

THE SENATE TARIFF BILL.

Yes, Mr. Speaker, the Republican tariff bill has finally been laid before the people, and a remarkable production it is. These persons, who claim to be zealous guardians of the poor man's interests, propose to bring about a reduction of \$73,750,000 in the revenues of the Govern-

ment, and of this amount \$52,250,000 are taken from the products of agriculture, \$7,000,000 from whisky, while the tariff tax is reduced by only \$14,500,000, and scarcely any of that reduction is made upon the necessities of life.

This Republican tariff bill distinctly violates the party platform. In that document they demanded—

Such a revision of the tariff laws as will tend to check imports of articles such as are produced by our people, the production of which gives employment to our labor.

Farmers are not associated together in combinations and trusts. Most of them are men who labor upon their own land. They are our best and most industrious citizens, and yet Republicans propose to make nearly all of this reduction at their expense, while these zealous partisans are careful to make scarcely any reduction upon those articles the manufacturers of which are combined in trusts that oppress the people. This unjust proposition of the Republican Senate is in strict conformity with much of that party's legislation against the interest of the mass of the people, and is the logical outcome of the pledge in their party platform which declares that the Republican party will—

Favor the entire repeal of the internal taxes rather than the surrender of any part of our protective system.

This shows that General Harrison was nominated upon a platform which the Republican Senate interprets to mean that none of the privileges of the wealthy monopolists of the Northeast are to be surrendered, but that all changes in the revenue laws are to be effected almost entirely at the expense of the hard-working farmers of the West and South.

The difference between the purposes and objects of the Democratic party and the Republican party is very clearly indicated by the characteristics of the bills, designed to reform our revenue laws, which the two parties have submitted to the country.

The effect of the bill prepared and passed by the Democratic House of Representatives will be to lighten the burdens and increase the prosperity and happiness of 20,000,000 people who earn their living by daily toil. The effect of the bill prepared by the Republican Senate will be to perpetuate the privileges whereby a few favored monopolists and corporations have gained enormous individual fortunes at the expense of the comfort and happiness of those by whose toil the wealth of the country is created.

REPUBLICANS SUSTAIN MR. CLEVELAND.

The Republican members of the Senate committee are compelled to admit the correctness of Mr. Cleveland's views, so forcibly expressed in his message.

The report submitted by Senator ALLISON, in behalf of his party allies, asserts:

The demand for a careful and thorough revision of our revenue laws is imperative. This revision is necessary:

1. To reduce the national revenues, which are now excessive.
2. To protect honest importers and domestic producers.
3. To remedy the defects, anomalies, and incongruities which have been from time to time discovered in the tariff schedules, or which have been created by erroneous decisions of the Treasury Department.
4. To secure the proper readjustment and equalization of tariff rates rendered necessary by modified business conditions, improvements in methods of production, radical changes in prices, or by new elements or sources of competition.

These are substantially the reasons given by President Cleveland in his message of last December in which revenue reform was demanded, which document has been so severely denounced by the Senator's party associates.

The Republican authors of the Senate bill give a fifth reason for the revision of the revenue laws, framed, I would suppose, to meet the party requirements of their platform and to induce money contributions from their carefully protected monopolistic pets. This reason is in the words I will now read:

5. To give relief and protection to many industries which are now suffering on account of the inadequate rates levied on competing products.

The bill submitted to the people by the Senate is the work of Republicans only.

It appears to have been prepared by the Republican members of the committee, and in conformity to the views and wishes of dominant members of their party, and that class of manufacturers who specially insist upon maintaining and if possible increasing the present exorbitant rates of taxation, and the Democratic members of the committee were not consulted or even informed as to the provisions of the Senate substitute bill until the subcommittee made a report of the measure to the full committee on the 25th of September.

Mr. O'NEILL, of Pennsylvania. The gentleman says they were not permitted to appear before that committee.

Mr. WHEELER. I say they did not appear, and I believe that they would have appeared had they been permitted to do so. It was certainly the wish of all advocates of that kind of revenue reform which would add to the prosperity of the country and lighten the burdens of the people to appear before that committee and endeavor to impress it

with their views, but as near as I can learn, no one who is known to be favorable to such a reform as is demanded by the Democratic party was either invited, and I might say permitted, to go before the subcommittee which framed the bill.

Mr. O'NEILL, of Pennsylvania. It is a notorious fact that the people of the whole country were informed that the Senate Finance Committee were in session ready to hear all persons interested upon questions relating to the revision of the tariff, and whoever did not appear did not appear upon their own motion, not because they were not welcomed by the Committee on Finance. [Applause on the Republican side.]

Mr. WHEELER. In reply to the gentleman from Pennsylvania [Mr. O'NEILL], I beg to state that I learn for the first time that the people of the whole country were informed that the Senate Finance Committee were in session ready to hear all persons interested. The papers very generally stated that the Finance Committee would not report a bill. This statement was repeated day after day in dispatches from Washington and in the leading papers of the United States, and I am certainly correct that the impression of the people at large was that no bill would be reported, and as weeks and months rolled on and no bill emanated from the committee this view was accepted as the correct solution of the probable action of the Senate; and, as far as I can learn, it seemed that the only persons who knew that a bill was to be reported were those manufacturers who demand high, if not prohibitory, protection, and others who have confidential relations with the Republican party.

Mr. O'NEILL, of Pennsylvania. The gentleman never heard an official statement emanating from the committee that they were not going to report a bill. Every one knew that they were.

Mr. WHEELER. It was openly and repeatedly asserted, and I never saw it denied, that Mr. Blaine urged that the best policy for the Republican party to pursue was not to report a bill, and it was also stated that very many of your great leaders concurred with Mr. Blaine, and before we get through with discussing the Senate bill you will find they were right. The Senate bill is framed to benefit the few at the expense of the many.

Mr. O'NEILL, of Pennsylvania. Many members of this House appeared before that committee and took their constituents before that committee. They were not heard before the Ways and Means Committee.

Mr. WHEELER. I yielded to the gentleman from Pennsylvania for a question; but not for a speech. My time is limited, and if the gentleman wishes to make statements in the nature of a speech he must do it in his own time.

Mr. MCKENNA. Do I understand the gentleman from Alabama to say that the Democratic Senators were excluded from the consideration of the bill?

Mr. WHEELER. Their report says so. Senator HARRIS says so in his report, that they were not consulted or informed by the subcommittee of the provisions of the bill.

Mr. MCKENNA. Let me tell the gentleman from Alabama that Senator HARRIS has just said in the Senate Chamber that there is no truth in that.

Mr. WHEELER. Senator HARRIS says:

In the preparation of this substitute no member of the minority of the committee was consulted or informed as to its provisions until it was reported on the 25th day of September to the full committee.

The gentleman from California misunderstood Senator HARRIS. It is very probable that Senator HARRIS and possibly other members of the minority were admitted to certain discussions, but it is quite clear that the bill was framed without consulting with them.

Mr. MCKENNA. He has just declared in the Senate Chamber that he was present, or some member of the minority of the committee was present, during the time the testimony was taken and had ample opportunity to question witnesses during that time.

Mr. WHEELER. I yielded to the gentleman for a question, and not for a speech. I assert that the Senate bill and report has been before the country for nearly a week. It has been published in the papers of the United States, and up to this morning there has not been any denial, so far as I can learn, of the accuracy of the allegations contained in the report signed by the Democratic Senators. No member of the press has expressed a doubt as to the verity of the statement that the Democratic members were excluded from any participation in the preparation of the bill or in the preparation of the report.

Mr. FARQUHAR. Will the gentleman yield to me?

Mr. WHEELER. I do not yield for a speech; I will yield for a question.

Mr. FARQUHAR. I do not suppose that the assertion will meet with a contradiction, but I want to say that possibly a score of the members of this House have been present and been heard before that committee. I have been in the Senate Finance Committee when hearings were being had by the subcommittee, when Senator HARRIS himself was present or some other Senator of the minority; sometimes Senator BECK. I know that in the hearings at that time all interested parties were heard—manufacturers and employés or workingmen.

MR. WHEELER. I have no doubt but that certain manufacturers and such workmen as they desired to go before the committee were given a full hearing. The interests of manufacturers of the South are not in all respects in harmony with those of the Northeast. I did not hear of Alabama manufacturers being invited before the committee, and certainly no one here heard of farmers being before the Republican members of the subcommittee.

MR. HENDERSON, of Iowa. I wish to say to the gentleman from Alabama that I know personally that the committee in the preparation of that bill has not only been open to the minority of the Finance Committee, but that the doors of the room have been open and free to every Senator without reference to party.

MR. WHEELER. I have not been in the Senate this morning and did not hear the discussion to which reference has been made, and I do not question the accuracy of the statement; they are not at all inconsistent with the position I have taken. No doubt Democratic Senators were permitted to be present at every open session of either the subcommittee or the full committee, but no gentleman will doubt but that the essential features of the bill were framed in a committee caucus to which no Democrats were invited. Of course there was no exclusion of members at the committee meetings, and I do not question but that they were open to all Senators.

MR. FARQUHAR. And the members of any other committee, independent of party.

MR. WHEELER. I have no doubt the doors were open at the time the evidence was taken. There is no dispute about that because that evidence was generally published in the papers; but the question is as to whether the doors were open during the consideration of the bill and preparation of the report. The minority say they were not, and the allegations of the minority report, which has been published throughout the country, has never been denied.

I will read the exact language of the minority of the committee. The report signed by the Democratic Senators says:

In the preparation of this substitute no member of the minority of the committee was consulted, or informed as to its provisions until it was reported to the full committee on the 25th day of September, 1888.

The report further informs us that the time of the Republican members of the committee was consumed in—

Arguments and appeals of manufacturers and others, who demand that the present high rate of tariff taxation shall be maintained, and in most instances increased, prompted not by any revenue necessities, but alone for the purpose of increasing their own profits at the expense of sixty millions of tax-payers.

It could hardly be expected that such a bill would be framed so as to merit the approval of the people, and a merely casual examination shows that the measure is designed to specially promote and protect the interests of capital, and against the interests of the people.

From the minority report of the Democratic Senators I read these words:

It is safe to say that all the interests benefited by a high protective tariff have been fully heard and have had much influence in shaping this substitute, while the great body of the people, the tax-payers and victims of this policy, have not appeared and have not been heard.

But let us examine the features of this remarkable production which the Senate Finance Committee has submitted.

THE TWO BILLS COMPARED.

It is difficult to conceive of two measures more clearly indicative of the characteristics of the opposing parties.

The Republicans represent and endeavor to serve the aristocratic elements of our people, and the Senate bill is framed specially in their interests, while the House bill is framed in the interest of the Government and of the people.

The report on the Senate substitute bill submitted by the Democratic Senators states that the essential differences between the House bill and the Senate substitute bill are very great.

The report says:

The one is framed in the interest of the public Treasury; the other in the interest of private pockets. The one is framed in the interest of the whole people; the other in the interest of a few thousand manufacturers. The one is designed to reduce both Government revenue and taxation, the taxation especially which bears heaviest on the necessities of life; the other is intended to raise public revenue indeed, but to maintain private revenues by increasing and retaining taxation on all the necessities of life.

From beginning to end the Senate bill seeks to cut down duties on sugar and other articles which produce revenue to the Government, but steadfastly declines to reduce duties on articles where the duty is now prohibitory, and therefore does not produce revenue to the Government, the only effect being to increase private fortunes. In their report the Democratic Senators say:

The advocates of the substitute freely propose to reduce duties or abolish them on those things which yield only Government revenue, but refuse to reduce or abolish duties on those things which produce private revenue.

The principal reductions in the customs duties, as proposed by the Senate bill, are on sugar and rice, the saving on sugar being estimated at \$27,759,783.95, while jute, jute-butts, currants, and molasses, and a few other articles which are not necessities are put on the free-list.

The House bill places iron ties on the free-list. The Senate bill increases the tax from 35 per cent. ad valorem to a specific tax, equivalent to about 118 per cent. ad valorem.

SENATE BILL MAKES NECESSARIES DEARER.

The Senate bill increases the duties upon nearly all articles manufactured from the four great staples, cotton, wool, steel, and iron. These are articles used by every one, and the largest increases in many cases are upon those articles which must be used by the poor and needy classes of our citizens.

In keeping with the dominant idea of Republicanism, salt, which of necessity is used by every one, is taxed 80 per cent. by the Republican Senate bill and made absolutely free by the bill which passed the Democratic House.

Where the Senate does not openly increase the tax on articles used by the farmer, it in some instances accomplishes that result by indirect means. For instance, a change in the dutiable value of the rods from which the wire fence used by the farmer is made increases the tariff tax on those rods. In addition to this, one size of wire, No. 6, is so changed in classification as to increase the tariff rate on wire rods of this size from 45 to about 54 per cent., making an increase of tax, according to the estimates of the Senate committee, of over \$300,000 on this one size of wire rods.

Again, a new proviso is added in the Senate bill by which rods smaller than No. 6 are classified as wire, thus effecting another increase in the tax upon an article used almost exclusively by the farmers.

The tariff tax on many articles is largely increased by changing the duties from an ad valorem to a specific duty, in every case the effect being to put the largest tax upon the cheapest articles, which are used by the poorer classes. For instance, knives and forks, which are found on the poor farmers' tables, are taxed from 200 to 300 per cent., and every article, with scarcely an exception, upon which a specific tax is imposed, is so arranged as to put the heaviest rate on the cheapest article.

Implements used by the farmer have also received the attention of the Senate committee, and in nearly every instance severely to his detriment.

Trace chains and all other chains less than three-eighths of an inch in thickness are raised equivalent to an ad valorem of from 10 to 20 per cent.

In fact, the entire bill is a strike at the farmer, and if it become the law would reduce his profits and increase his already onerous burdens.

The Senate bill takes off the internal-revenue tax from what is classed as non-necessary tobacco in all its forms except cigars, cheroots, and cigarettes.

The minority report, in referring to this part of the bill, says:

Practically, the substitute offers to the people free whisky and free tobacco, leaving all the expensive machinery for the collection of the revenue and enforcement of the law in full force, while it increases taxation upon the actual and indispensable necessities of life, and this, too, when there is a large surplus in the Treasury, and under existing laws that surplus is being increased at the rate of over \$10,000,000 per month; thus withdrawing and withholding from the channels of trade, commerce, and business of the country money absolutely necessary to their successful operations.

TRUE DEMOCRATIC PRINCIPLES.

The entire measure, taking it all in all, furnishes additional proof that the principles which govern the Republican party are not the kind upon which our forefathers sought to establish a free republican government, and it admonishes us that the prosperity and happiness of the great mass of the people can only be secured by a rigid adherence to the principles of Democracy. The recent decision of the Supreme Court which asserts that the distinctive principles of that great party are those upon which our system of government is founded, should be a rebuke to those who still insist that the power of the people should be lessened and the power of the General Government increased.

Democratic principles always have been and always will be dear to the hearts of the American people who believe in equal privileges and equal rights to all mankind.

It was devotion to these principles which prompted our forefathers to brave the dangers of a tempestuous ocean, and plant a new government in the unpruned forests of the American continent.

The principles of our party, as expounded by the illustrious men who have made our system of government the envy and the wonder of the world, provide the only base upon which freedom of thought, freedom of action, and equality of rights can be surely founded.

BENEFITS OF DEMOCRATIC GOVERNMENT.

That government is most democratic which is nearest to the people, most directly responsible to the people, and most rigidly administered in the interest of and for the highest good and happiness of the great mass of its citizens.

Such a government affords equal protection to all sorts and conditions of men, and its strong arm sternly forbids the encroachment of any upon the rights of all.

These benevolent principles must ever command the approval of a virtuous and intelligent people, and the strength with which they have impressed our citizens assures us that the political organization which has always been governed by them and by which they have been reduced to practice will be kept in power by the American people, and enables those who advocate such a system of government to rejoice in the fact that the prospects of their party, and therefore of the country, were never brighter or more promising than at this time.

Under the wise and fearless administration of President Cleveland all of the numerous and diversified interests of our active, energetic, and enterprising population have been vigilantly guarded and zealously promoted; the public expenditures have been reduced; the different Departments have been rendered more efficient, while being purified of fraud and corruption, and have been converted from reckless and extravagant party agencies into model business establishments.

Notwithstanding the increase in the population of the country, and the consequent greater expense of carrying on their affairs, the Democratic administration has cost less than the Republican administration which preceded it.

DEMOCRATIC ECONOMY.

On the 30th of June last the Democratic administration had been in power during three fiscal years, and a comparison with the three fiscal years preceding establishes this fact beyond doubt. This comparison will show that the cost of the Indian service has been, in round numbers, \$1,800,000 less under President Cleveland than under President Arthur. In the War Department the expenditures have been \$19,804,000 less, and in the Navy Department the expenditures have been \$2,622,000 less. And to this sum of \$24,026,000 there should be added \$5,300,000 which this Administration has had to pay for Alabama claims and expenses of commission, for refund of duties and drawbacks on exports, for the purchase of the Louisville and Portland Canal, and for the New Orleans Exposition, all of which were legacies from its predecessor.

In the Post-Office Department, comparing the fiscal years 1888 and 1885, there has been an increase of 6,124 in the number of post-offices established, an increase of 3,037 in the number of mail routes, and an increase of 15,128 miles in the length of routes on which mail service is performed. And yet, notwithstanding this increased service, there has been, relatively, a diminution in the expenditures of that Department. In 1885 the excess of expenditures over the receipts was \$7,221,775.26, while in 1888 the expenditures were only \$2,016,420.87 in excess of the receipts.

And then, too, the number of employés has been reduced in nearly all of the Departments and the interest on the public debt has been steadily diminished.

The admitted sectionalism which, during a period of twenty years, had disgraced the administration of every branch of the public service has disappeared, and the South now receives equal consideration with the North, the East, and the West; the constitutional duty of interposing the veto of the Executive to prevent improper legislation has been fearlessly exercised with the most salutary results; and the authority to prevent wrongful and injurious restrictions upon or discriminations against our citizens by Canada has been demanded from the Republican branch of the National Legislature, that the Executive may thereby effectually protect the honor and dignity of the Government and the interests of its citizens.

REDUCTION OF TAXATION.

The long-continued and steadily increasing oppressions of our present unequal and unjust tariff laws, under which the vast majority of our citizens are forced to pay tribute to a specially favored few, resulting in the accumulation of a large surplus in the Treasury to the detriment of every branch of industry and every character of enterprise, have been impressed upon the attention of the people more forcibly than ever before, with the result of the formulation and presentation to Congress of a careful, conservative, and judicious measure of tariff reform.

This wise and just effort to readjust our present iniquitous revenue laws is shown to be necessary by the President's terse and unanswerable statement, "unnecessary taxation is unjust taxation."

The tariff reforms insisted upon by the President and embodied in the measure submitted to the country by the House of Representatives are designed to relieve the great body of the people of oppressive and needless burdens, while carefully maintaining and preserving every interest of the manufacturer or capitalist, and promoting the welfare and prosperity of all of our citizens who must gain their livelihood by labor.

And it is gratifying to note that this necessary modification of our revenue laws is sought to be accomplished in a manner which will materially benefit all of our farming and most of the manufacturing industries of Alabama, while the method proposed to be adopted will not operate to the detriment of any of the great manufacturing or other interests of the country.

THE BENEFITS OF REVENUE REFORM.

If the experience of the past can be relied upon as a safe basis upon which to build expectations for the future, the reductions in the existing tariff now sought to be effected by the Democrats must inevitably result in giving more constant and more remunerative employment to those of our laborers who toil in the manufacturing industries, while the cost of their daily living will be materially lessened.

The tariff was lowered in 1846, and at the close of 1847 it was found that a larger number of operatives, mill-hands, etc., had been employed during the year than during any similar preceding period, and at higher

wages. And this was shown to be the fact in every branch of manufacturing industry.

Under the present laws it is impossible for us to compete with other peoples in the markets of the world for the manufactured products of American skill, ingenuity, and industry—one reason for this inability being that we impose a heavy tax upon the products of other countries and practically prohibit international trade.

During that period of our history when our home market was able to consume all the products of our factories the arguments then made in advocacy of prohibitory protection, non-intercourse, and restriction of commercial relations with other countries had a certain plausibility which is in no manner warranted by the conditions with which we are now confronted.

I have laboriously compiled and carefully compared the statistics, and find that under existing conditions the aggregate value of our agricultural and manufactured products exceeds by \$5,000,000,000 our capacity to purchase them. It is, therefore, as clear as any proposition can be that we must either find a foreign market for this surplus production or the producers must diminish the excessive production by reducing the hours of labor and the earnings of their laborers.

In his letter of acceptance President Cleveland refers to this important subject in this vigorous language:

We know that, confined to a home market, our manufacturing operations are curtailed, their demand for labor irregular, and the rate of wages paid uncertain.

And, explaining the effect of the contemplated changes in the law, he says:

We propose, too, by extending the markets for our manufacturers, to promote the steady employment of labor, while by cheapening the cost of the necessities of life we increase the purchasing power of the workingman's wages and add to the comforts of his home.

THE PARTY PRINCIPLES AT ISSUE.

In the campaign now being waged for supremacy the two great political parties are asking the confidence and support of sixty million Americans who, on the 6th of November, by the mighty force of the freeman's ballot, are to decide under which party and by what political principles they are to be governed.

It is not a question of men so much as it is a question of measures. To quote the pithy utterance of our fearless leader, "It is a condition which confronts us—not a theory."

Go through our broad land and we find the rank and file, and most of the leaders of both parties, honest and fearless men, who desire nothing so much as the welfare of their country.

I trust, therefore, I may be pardoned if I allude to the cardinal, underlying, and controlling principles of the two great political organizations.

The Republican party contends for the establishment of a strong, consolidated government, in which the greatest power possible shall be centralized in one head.

The Democratic party demands that the least necessary power be given to the central Government and the largest power be reserved to the people.

Centralization generates classes giving a favored few unequal, unconstitutional, and un-American privileges; privileged classes speedily become powerful and arrogant; power and arrogance infallibly tend to foster and encourage pretentious display and lavish expenditure; unbridled extravagance—be it public or private—inevitably lowers the standard of public morals, and in all governments corruption in classes, parties, and individuals has ever preceded the decline of liberty; and it has been this tendency of Republican theories and Republican legislation to generate fraud that has driven so many of the purest and best Republicans into the ranks of their party opponents.

Alexander Hamilton, the ablest advocate of a strong centralized government this country ever produced, and who had devoted his life to the study of the effects of different systems, boldly and frankly admitted that such a government must necessarily be corrupt, but still contended it was the best, because if too much power were given to the people the government would be unstable and could not be durable.

That Hamilton failed to comprehend the ability of the people to govern themselves the history of our country abundantly proves.

THE FRUITS OF A VICIOUS SYSTEM.

We therefore make no reflection upon men, but only point out the evils of the system which an experience of twenty-four years has proved to be subversive of free institutions.

I shall not dwell upon the many wrongs suffered by the people during this long period of Republican supremacy. They are passed, and have often been rebuked.

I will only briefly mention the stupendous Credit Mobilier fraud which once disgraced the American Congress, the Whisky-Ring frauds which stained, as with blood, the steps and doors and inner portals of the mansion once occupied by Washington, by Jefferson, by Jackson, by Lincoln, and now by Grover Cleveland—frauds committed by trusted officials so near the Executive that his integrity might have been suspected had not his open, frank, and honest character precluded the pos-

sibility that he could have been cognizant of the crimes of those who abused his confidence.

I shall barely refer to the Naval frauds, whereby at least \$100,000,000 were squandered to enrich a Secretary of the Navy and his favored friends. I shall only drop a tear over the atrocity by which the ermine of the Supreme Court was dragged from the lofty place it held in the estimation of Americans and the world when members of that tribunal consented to aid party purposes and deprived 45,000,000 people of their constitutionally and legally elected President, and placed in the Presidential chair a man who had no shadow of legal right or title to the position; and I shall revive for but a moment the unsavory memories of the post-tradepship scandals, the unparalleled rascalities of the star routes, and the wholesale robberies of the carpet-bag governments, whose officials "thrust their larcenous fingers into the pockets of posterity and mortgaged the labor of children yet unborn."

All these are things of the past, but they are a part—an important and inseparable part—of the history of the party that was swept from power by an indignant people in 1884.

DEMOCRATS REDRESS REPUBLICAN WRONGS.

I will, however, venture to remind you that, in the interest of banks and accumulated wealth, the Republican party enacted laws to retire or destroy all the greenback circulation, and demonetized silver as a circulating medium, thus confining our money circulation to gold and national-bank currency.

The Democratic party, in the interest of the people, repealed one of these laws and preserved for them \$346,000,000 of paper currency. That party also restored silver as money of exchange and required its continued coinage.

During the period from 1862 to 1866 the Republican party gave to corporations more than 185,000,000 acres of the public domain, nearly equal to the entire area of the original thirteen States of the Union.

The conditions upon which these lands were donated were not complied with, but nevertheless the donees were allowed to retain this empire of land until power was regained by the Democratic party.

During the last four years we have restored to the people 103,000,000 acres, and a Democratic House has enacted laws which restore 55,000,000 acres in addition, the total, 158,000,000, being an extent of territory exceeding the combined area of the twelve great States of New York, Pennsylvania, New Jersey, Maine, Ohio, Maryland, Delaware, Massachusetts, Rhode Island, Vermont, New Hampshire, and Connecticut; and in doing this we have declared that the public domain shall be retained as a sacred legacy for homesteads for the American people.

RUBLICAN LAWS TO CHEAPEN LABOR.

The fallacy of the pretensions of the Republican party that they are, and have ever been, peculiarly solicitous for the welfare of the workingmen, is shown by the general tenor of nearly all the laws enacted by them which affect labor, and notably by the fact that the first and only law sanctioning and legalizing the importation of cheap foreign labor under contract was enacted when the Republicans had more than two-thirds majority in both Houses of Congress. The passage of this law was urged by Senator SHERMAN upon the ground that "labor is too high in this country."

Democrats rebuked this insult to Americans, repealed the law, and made it an indictable offense to import cheap contract labor. In the face of this General HARRISON, the candidate of the Republican party, says the difference is little—

Whether the cheap laborer is across the street or over the sea.

If cheap contract labor is brought to America it enables Mr. Blaine and others who employ it to increase their gains by reducing the price of labor, while Democrats have demanded that cheap labor shall remain "over the sea," where it belongs.

The Republican party have built up, fostered, and encouraged all kinds of "combines," monopolies, and trusts, the exactions of which have developed great wealth and arrogance on the one side, and poverty, privation, and suffering on the other.

In a recent Washington paper I find a dispatch, which I will read:

BY ORDER OF THE SUGAR TRUST.

Pursuant to the order issued by President Havemeyer, of the sugar trust, the two large sugar refineries of the firm of DeCastro & Donner were closed down to-day at noon, and one thousand men were thrown out of work.

This illustrates the arbitrary manner in which the wrongly-acquired power of these trusts, created and protected by Republican legislation, is exercised to the great injury of the people. One thousand men are deprived of the opportunity of providing for themselves and families, and a necessity of life is made more costly. This is not an isolated case. Diminution of production, enforced idleness of working men and women are the natural, the inevitable, consequences of the partial Republican legislation, which the Democratic party is now striving to modify in the interest of the people.

For many months past orders of the same import as that of the sugar trust I have just read have appeared in the papers of the country almost daily.

UNJUST TAX LAWS.

The absolute falsity of the claim that the Republican party have pro-

tected the interests of the workingmen is further shown by the fact that while that party was in unrestricted control of the Government it abolished nearly every tax which fell upon the rich, but took no steps to lighten the burden of taxation laid upon the poor.

The tax on incomes, paid only by the wealthy or the comparatively well-to-do, was repealed; the railroad, express, and insurance companies were relieved of the taxes they had paid; the taxes on banks, bankers, bank circulation, bank deposits, and bank checks were abolished; and the Republican party, with an audacity almost inconceivable, claims credit for thus lightening the burdens of the people.

But the farmer, the mechanic, and the laboring man, whose "income" had been reduced by imported foreign cheap labor—imported because, as a prominent Republican leader asserted, "labor was too high in this country"—have still to pay exorbitant taxes on the implements he must use and on the tools he works with. They still pay taxes on plows, trace-chains, axes, hammers, files, nails, saws; on the shingles upon his roof, the panes of glass in his rooms, the wood in his infant's cradle, and on the shroud and coffin which cover his dead.

But, too, as I have before stated, the Republican party alone is responsible for the laws which have fostered and protected all the trusts and combinations of capital by which, with the aid of tariff laws in the interest of accumulated capital, the price of almost every necessary of life has been enhanced and the cost of living to the poor man greatly increased.

THE EVILS AND WRONGS OF TRUSTS.

One trust adds 2 cents a pound to the price of sugar; another adds 1 cent a pound to the price of salt; another adds 30 per cent. to the price of slate pencils; another adds 40 per cent. to the price of oil-cloth; another adds 80 cents a gallon to castor-oil; another adds 25 per cent. to paper envelopes; another 100 per cent. to cotton bagging; another rests upon a tariff tax of \$17 a ton on steel rails, and materially increases the cost of railroad travel and transportation; another adds 1½ cents per pound to the price of nails; another adds 2 cents per pound to the cost of iron nuts and washers; another adds more than one-half a cent per pound to the cost of barbed fence wire; another adds 2½ cents a pound to the price of copper; another adds 1½ cents a pound to the price of lead; another rests upon a tax of 15 cents a pound on nickel; another adds 30 per cent. to the price of cordage; another rests upon a 35 per cent. tax on gutta-percha; another adds 25 cents per gallon to the price of linseed-oil; another adds 5 cents a pound to the price of borax and boracic acid, 3 cents a pound to the price of crude borax and borate of lime, and 4 cents a pound to the price of commercial boracic acid; and still another adds 2½ cents a pound to the price of zinc.

Every one of these trusts and "combines" is hostile to the interests of those who labor, and they have therefore been attacked by the Democratic party, and this character of legalized extortion has been defended against these attacks by the most influential and most prominent Republican leader, Mr. Blaine, who declared in one of his speeches—

They (trusts) are largely private affairs, with which neither President Cleveland nor any private citizen has any particular right to interfere.

To this dogmatic and authoritative exposition of the Republican party's attitude toward trusts an honored and able leader of the Democracy very pertinently replied:

Larceny is a private affair—a very private affair—and yet it is not supposed to be improper to interfere with it by law. The highwayman who demands your money or your life is engaged in a private enterprise, but still the law takes cognizance of his act and punishes it as a crime.

PARTY ATTITUDES ON TRUSTS.

And these two utterances forcibly indicate the striking difference in the views entertained by the Democratic and Republican parties regarding these combinations which have for their object to exact tribute from the great body of the people to satisfy individual greed and rapacity.

The Republicans say they must not be interfered with, because they violate no law. Democrats insist that the welfare and safety of the people is the highest law, and demand that all laws which render oppression of the people possible must be promptly modified or repealed. Witness the following ringing declaration of our platform:

Judged by Democratic principles the interests of the people are betrayed when, by unnecessary taxation, trusts and combinations are permitted and fostered, which, while unduly enriching the few that combine, rob the body of our citizens by depriving them as purchasers of the benefits of natural competition.

And upon this explicit declaration of Democratic principles President Cleveland in his letter of acceptance comments in this vigorous and unequivocal language:

Such combinations have always been condemned by the Democratic party. The declaration of its national convention is sincerely made, and no member of our party will be found excusing the existence or belittling the pernicious results of these devices to wrong the people. Under various names they have been punished by the common law for hundreds of years, and they have lost none of their hateful features because they have assumed the name of trusts instead of conspiracies.

We believe that these trusts are the natural offspring of a market artificially restricted; that an inordinately high tariff, beside furnishing the temptation for their existence, enlarges the limit within which they may operate against the people and thus increase the extent of their power for wrongdoing.

With an unalterable hatred of all such schemes we count the checking of the baleful operations among the good results promised by revenue reform.

Mr. Cleveland is by no means alone in this assertion that these combinations and trusts have always been condemned by the Democratic party. Mr. Blaine, in the speech I have before referred to, said:

When President Cleveland delivered his message he had something to say to the American people about the danger of "trusts." I think there have been since no Democratic papers in the country, whether they understood the meaning of the word or not, that have not been constantly warning the people of the horrible danger of trusts.

And as if in anticipation of the inevitable results of this system of centralization, a prominent Republican, nearly a quarter of a century ago, made this remarkable prediction:

As a result of the war corporations have been enthroned and an era of corruption in high places will follow, and the money power of the country will endeavor to prolong its reign by working upon the prejudices of the people until all wealth is aggregated in a few hands and the Republic is destroyed. I feel at this moment more anxiety for the safety of my country than ever before, even in the midst of the war. God grant that my suspicions may prove groundless.

MISSION OF THE DEMOCRATIC PARTY.

These are some of the wrongs which it is our duty to correct, and they bring to my mind reflections which the pending contest between the two parties has forced upon my consideration, and which I think should properly be laid before the people. Can there be any doubt as to the result? Principles dear to American freemen on the one side, and those abhorred by them on the other.

The mission of the Democratic party is a grand and lofty one. It seeks to bring our country back to the golden days of honest purity, when all industrious and frugal men could acquire a competence, and when the upward march of the prosperous was not upon the blighted hopes and broken fortunes of their fellow beings. Can any one whose breast retains a spark of love for his country and for humanity hesitate when the prize to be sought involves the welfare and happiness of over 20,000,000 American citizens who toil for the support of themselves and their families.

Some gentlemen have demanded that we cease the struggle, at least for a time, promising that it shall be renewed at another session or another Congress. I have opposed and will continue my opposition to a moment's truce or the surrender of an inch of the vantage ground gained by our party. I insist, and I believe a large majority of the Democratic party will insist, that the fight should be continued until the battle is won. As our ancestors at Runnymede wrung from King John the "Magna Charta"—that priceless grant of liberty and constitutional government—so we will wring from the Senate of the United States a concession as valuable to the people of this land of freedom as was the Magna Charta to the down-trodden subjects of the proud English monarch. [Applause.]

The CHAIRMAN (before Mr. WHEELER had concluded his remarks). The time of the gentleman from Alabama has expired.

Mr. WHEELER. Will the consideration of this bill be resumed tomorrow?

The CHAIRMAN. The gentleman from Arkansas [Mr. McRAE] has three minutes remaining before the hour expires.

Mr. McRAE. My purpose is to withdraw this bill and call up another which I hope will not meet with such objection.

The CHAIRMAN. Does the gentleman withdraw the bill?

Mr. McRAE. Yes, sir.

The CHAIRMAN. The bill is withdrawn. There are two minutes of the hour remaining.

Mr. MCKENNA. Then the bill which was under consideration and to which the gentleman from Alabama addressed his remarks, is no longer before the House.

INDEMNIFICATION FOR SWAMP AND OVERFLOWED LANDS.

Mr. McRAE. I desire to call up the bill (S. 758) to relieve purchasers of, and to indemnify certain States for, swamp and overflowed lands disposed of, and for other purposes.

The Clerk proceeded to read the bill; but before the reading was concluded,

The CHAIRMAN said: The hour for the consideration of bills reported by committees has expired. The committee will rise.

The committee accordingly rose; and the Speaker having resumed the Chair, Mr. RICHARDSON reported that the Committee of the Whole on the state of the Union having had under consideration the bill (S. 758) to relieve purchasers of, and to indemnify certain States for, swamp and overflowed lands disposed of, and for other purposes, had come to no resolution thereon.

ENROLLED BILLS SIGNED.

Mr. KILGORE, from the Committee on Enrolled Bills, reported that the committee had examined and found duly enrolled bills of the following titles; when the Speaker signed the same:

A bill (S. 869) for the relief of the sufferers by the wreck of the United States steamer Tallapoosa;

A bill (S. 1856) to establish a life-saving station on the Atlantic coast between Indian River Inlet, Delaware, and Ocean City, Md.;

A bill (S. 3234) to abolish circuit-court powers of certain district courts of the United States and to provide for writs of error in capital cases, and for other purposes;

A bill (S. 3573) granting the right of way to the Pensacola and Memphis Railroad Company over and through the public lands of the United

States in the States of Florida, Alabama, Mississippi, and Tennessee, and granting the right of way to said railroad company over and through the United States naval and military reservation near Pensacola, in the State of Florida;

A bill (S. 3390) to create the Lincoln Land district in the Territory of New Mexico; and

A bill (H. R. 7516) to increase the pension of Sylvester Stearns.

LEAVE OF ABSENCE.

Mr. FRENCH, by unanimous consent, obtained indefinite leave of absence, on account of important business.

ORDER OF BUSINESS.

Mr. McMILLIN. I move that the House now adjourn.

Mr. HIESTAND. I ask the privilege of presenting a proposition to print a document.

Mr. McMILLIN. I believe, Mr. Speaker, that does not cut off the motion to adjourn.

The SPEAKER. It does not.

Mr. McMILLIN. The gentleman can bring up that matter to-morrow.

The SPEAKER. The gentleman from Tennessee declines to yield.

The question being taken on the motion to adjourn, it was agreed to—ayes 36, nays 14.

The House accordingly (at 2 o'clock and 30 minutes p. m.) adjourned.

PRIVATE BILLS INTRODUCED AND REFERRED.

Under the rule private bills of the following titles were introduced and referred as indicated below:

By Mr. BINGHAM: A bill (H. R. 11574) authorizing the Secretary of the Navy to donate certain condemned arms to the Naval Post No. 400, Department of Pennsylvania, Grand Army of the Republic, located at Philadelphia—to the Committee on Naval Affairs.

By Mr. W. C. P. BRECKINRIDGE: A bill (H. R. 11575) granting a pension to Judith M. Springate—to the Committee on Invalid Pensions.

By Mr. HEARD: A bill (H. R. 11576) granting a pension to Thomas J. Merriott—to the Committee on Invalid Pensions.

By Mr. RYAN: A bill (H. R. 11577) granting a pension to Andrew M. Jackson—to the Committee on Invalid Pensions.

By Mr. SAWYER: A bill (H. R. 11578) to increase the pension of Rowland Ward—to the Committee on Invalid Pensions.

By Mr. SENEY: A bill (H. R. 11579) granting a pension to George F. Orwick—to the Committee on Invalid Pensions.

By Mr. STOCKDALE: A bill (H. R. 11580) for the relief of Julia A. Nutt—to the Committee on War Claims.

PETITIONS, ETC.

The following petitions and papers were laid on the Clerk's desk, under the rule, and referred as follows:

By Mr. BINGHAM: Memorial and other papers of the Naval Post No. 400, Grand Army of the Republic, for the passage of a bill to authorize the Secretary of the Navy to donate to that post certain condemned arms—to the Committee on Naval Affairs.

By Mr. McCOMAS: Petition of Michael William Fout, for reference of his claim to the Court of Claims—to the Committee on War Claims.

By Mr. MARTIN: Petition of W. J. — and 86 other citizens of Anderson County, Texas, in favor of pure food and pure lard—to the Committee on Agriculture.

By Mr. MONTGOMERY: Petition of Elizabeth Landolt, of Joseph McDowell, of Silas Jourdan, of John Keith, of John A. Rains, of Anthony McElvay, of Harvey Slaughter, of S. W. D. Stone, of James S. Stull, of William D. Wood, and of Pius Boothe, of Kentucky, for reference of their claims to the Court of Claims—to the Committee on War Claims.

By Mr. OSBORNE: Nine petitions of sundry citizens of the Twenty-fifth district of Pennsylvania, in favor of pure food and pure lard—to the Committee on Agriculture.

By Mr. RICHARDSON: Petition of heir of Samuel Smith, of Franklin County, Tennessee, for reference of his claim to the Court of Claims—to the Committee on War Claims.

By Mr. ROGERS: Petition of citizens of Arkansas, for the passage of House bill No. 11027—to the Committee on Agriculture.

By Mr. SCULL: Petition of John Lorrick and 42 others, of Blair County, and of G. W. Osler and 24 others, of Osterburgh, Pa., in favor of pure food and pure lard—to the Committee on Agriculture.

By Mr. STONE, of Kentucky: Petition of Mary A. Baker, of Joseph Spencer, of Daniel Rings, of John C. Lummis, of Scott Noel, of Samuel Goodwin, of William W. Edwards, and of W. Carlisle, of Kentucky, for reference of their claims to the Court of Claims—to the Committee on War Claims.

By Mr. WASHINGTON: Petition of N. J. Bradley and 43 others, of Humphrey County, Tennessee, in favor of the lard bill and pure food bill—to the Committee on Agriculture.