PROVISIONS OF NEW TARIFF BILL

Measure Is Expected to Yield Large Revenue.

RATES LOWERED BY SENATE

As Prepared by the House the Average Duties Were About 30 Per Cent and as Finally Adopted the Average Is About 27 Per Cent—The Payne-Aldrich Bill Carried Average Duties of 35 Per Cent—Free List Is Increased.

PROGRESS OF THE NEW TARIFF BILL.

The following shows the chronological history of the Underwood-Simmons tariff bill:

Jan. 6 to Feb. 1—Hearings, house ways and means committee.

April 7—Bill introduced by Mr. Underwood and referred to the ways and means committee.

April 22—Bill reported by Mr. Underwood after Democratic caucus had approved it.

May 8—Passed house of representatives—yeas, 281; nays, 139.

May 9—Received by the senate and referred to finance committee.

June 20—Bill completed by senate finance committee and referred to Democratic caucus.

July 11—Bill reported to senate by Chairman Simmons with recommendation that it pass.

July 21—Made unfinished business of senate.

Sept. 9—Passed by senate—yeas, 44; nays, 37.

Sept. 11—House nonconcurs in senate amendments, and bill goes to conference.

Sept. 29—Conferees reach final adjustment.

After being under consideration in congress for nearly six months the new tariff bill is a law, and for the first time in nearly a quarter of a century the country has a tariff law originated by the Democratic party. The bill will doubtless be known as the Underwood-Simmons bill, taking the title from Chairman Underwood of the ways and means committee of the house and Chairman Simmons of the finance committee of the senate.

The sponsors for the bill say that it will raise ample revenue. Chairman Simmons has been advised that it will yield a surplus of at least $10,000,000 a year above current expenses. If it does not meet the expenses of running the government the expenses will be reduced.

One remarkable thing about the present tariff bill, a precedent, in fact, is that the senate cut the average rate of duty carried by the bill below that fixed by the house. Heretofore in the making of a tariff bill the house has slashed the rates, while the senate has then taken up the bill and readjusted the rates on a higher general average.

The house bill carried a general average rate slightly below 30 per cent. This the senate cut a little over 4 per cent. The conference committee has raised the general average duty but slightly. The average ad valorem duty carried by the bill as perfected is about 27 per cent. The average under the present law is about 35 per cent.

Many Changes Considered.

The conference committee had to deal with 1170 paragraphs on which there were disagreements. Some of these involved only the change of a word or a question of punctuation, but a majority of them represented differences in rates and a few were fundamental.

The house conferees also accepted the senate amendment fixing dates when the wool duties shall go into effect, which was one of the final stumbling blocks.

Raw wool will go on the free list on Dec. 1, and the reduced duties carried by the present bill will become effective on Jan. 1. The house bill proposed to make the wool duties effective immediately on the bill being signed by the president. The final action was an important concession to the manufacturers.

The senate won over the house also on controverted paragraphs in the schedule relating to cotton cloths and yarns. By this agreement slightly higher duties are given to certain coarser grades of cotton cloths and yarns by changing the classification.

Fur hats and frames, forms and other parts for the manufacture of such hats received a rate of 45 per cent. This matter affects the hat industry in Connecticut. The house fixed the rate at 40 per cent, the senate made it 45.

The silk schedule also was reopened, and the rate on silk partially manufactured from cocoons or wastes, not further advanced in manufacture than carded or combed silk, and silk noils, was reduced from 30 to 20 cents per pound.

The Metal Schedule.

Probably no single industry covered by the tariff bill suffered such reductions in duties as did the iron and steel industry. The house cut duties unsparingly, and then the senate followed by making still further reductions and increasing the free list.

The house, for example, placed a duty of 8 per cent on pig iron, spiegeleisen, scrap iron and scrap steel and like products and made ferro-manganese dutiable at 15 per cent. The senate free listed both of them, and the conference committee after a considerable deadlock yielded to the senate.

The senate also free listed slabs, blooms, loops and other products of iron more advanced than pig iron, which the house had made dutiable at 8 per cent. The conference agreed to this. The senate cut the duty on round iron or steel wire from 20 per cent in the house bill to 15 per cent, and the conference accepted the senate reduction.

Agricultural Schedule.

The conference committee agreed to the senate amendment, which struck out the 10 per cent duty on cattle provided by the house bill and the 10 per cent rate on sheep and transferring both to the free list. The conference committee also put wheat on the free list, where the senate had placed it, by striking out a duty of 10 cents a bushel provided by the house bill.

The house won a victory in the duty on lemons and other citrus fruit when the conference committee restored the classification based on the cubic feet of the containers in which such products are imported, which results in a slight decrease of the duty.

The senate also lost in the struggle over a proposed duty on bananas when the conference committee struck out the senate rate and restored bananas to the free list of the house bill.

Woolen Schedule.

Very few changes were made in the woolen schedule. The senate was sustained by the conference committee in its amendments fixing the dates when wool duties shall go into effect. Compromises were made by the conference committee between senate and house rates by which wool tops will bear a duty of 10 per cent and yarns a duty of 18 per cent.

The senate sought to reduce the duty on woolen blankets and to free list blankets valued at not more than 40 cents a pound, but the conference committee rejected the amendment, and all blankets will bear duty at 25 per cent ad valorem. The house rates of 50 per cent ad valorem on carpets and rugs were adopted by the conference.

A compromise was reached on the paragraphs relating to angora goat hair, alpaca, by which the hair will pay a duty of 15 per cent; tops from such hair, 25 per cent, and plushes, velvet and other fabrics, 45 per cent.

Sundries.

The conference committee adopted the action of the senate, placing fulminates and guppowder on the free list. There was a compromise on the paragraph relating to furs, but generally the house rates were restored.

The senate rates prevailed as to lace curtains and laces and the house won by having restored the paragraph in the house bill covering chamois skins and glove leathers, by which the former were made dutiable at 15 per cent, and the latter at 10 per cent. There was a compromise on the glove schedule between senate and house rates and the senate's action in free listing harness, saddles and saddlery parts was approved by the conference committee, although the house bill had made them dutiable at 20 per cent.

The only substantial victory won by the house in the free list was as to free art.

Here are rates of the new tariff compared with the Payne-Aldrich law:

LUXURIES.

	Payne law.	New law.
Diamonds, uncut	Free	10 p c
Diamonds, cut, but unset	10 p c	20 p c
Pearls, unset	10 p c	20 p c
Chinaware	55 to 60 p c	50 to 55 p c
Stained glass	45 p c	45 p c
Gold leaf, 500 leaves	$1.75	35 p c
Laces, embroideries, etc., of tinsel	15c and 60 p c	30 p c
Candy, val. at 15c. or less	4c and 15 p c	2c
Candy, over 15c. per lb	50 p c	25 p c
Snuff, lb	55 p c	55 p c
Cigars and cigarettes, lb	$4.50 and 25 p c	$4.50 and 25 p c
Orchids	25 p c	25 p c
Flowering bulbs—tulips, hyacinths, etc., per M	$1 to $10	50c to $10
Preserves, per lb	1c and 35 p c	20 p c
Jellies	35 p c	30 p c
Olives, gal	15c to 25c	15c
Brandy, gal	$2.60	$2.60
Bay rum, gal	$1.75	$1.75
Champagne and all sparkling wines, qts., per doz	$9.60	$9.60
In pint bottles, per doz	$4.80	$4.80
Still wines, gal	45c	45c
Ale, beer, etc., in bottles, gal	45c	45c
Laces	60 p c	60 p c
Silk manufactures	50 to 60 p c	45 p c
Fancy paper boxes	45 p c	40 p c
Playing cards, per pk	10c and 20 p c	60 p c
Trimmed hats	35 p c	40 p c
Dolls	35 p c	35 p c
Firecrackers, lb	8c	6c
Feathers (dressed)	60 p c	20 to 60 p c
Furs (dressed)	20 p c	30 p c
Human hair	20 p c	10 p c
Fans	50 p c	50 p c
Jewelry	60 p c	60 p c
Musical instruments	45 p c	35 p c
Paintings	15 p c	Free
Statuary	15 p c	Free
Cut glass	60 p c	45 p c

NECESSARIES OF LIFE.

Glass jars, per lb	1c	20 p c
Common window glass, per lb., from	1¼c to 4¼c	⅞c to 2c
Scissors and shears, doz	15c and 15 p c to 75c and 25 p c	30 p c
Table cutlery, each	14c	25 p c
Cut nails, lb	4-10c	Free
Wire nails, lb	4-10c to ⅝c	Free
Needles, sewing and knitting, per thousand	$1 and 25 p c	20 p c
Crochet needles	25 p c	20 p c

Wood.

Rough lumber, per 1,000 ft	$1.25	Free
Sawed boards of white wood, planks, etc., per 1,000 ft. board measure	50c	Free
Other sawed wood, per 1,000 ft. board measure	15 p c	Free
Clapboard, per thousand	$1.25	Free
Funceposts	Free	Free
Shingles, per thousand	50c	Free
Chair cane or reeds	10 p c	10 p c
House or cabinet furniture of wood	25 p c	15 p c
Laths, per thousand	20c	Free
Skewers, per thousand	40c	10c
Toothpicks, per thousand	2c and 15 p c	25 p c
Railroad ties	10 p c	10 p c
Telegraph poles	10 p c	10 p c

Sugar.

Sugar not above No. 16 Dutch standard, per lb	95-100c	71-100c
Molasses testing from 40 to 56 deg., per gal	3c	2½c
Molasses above 56 deg	6c	4½c
Maple sirup and maple sugar, per lb	4c	3c

Agricultural Products.

Cattle less than 1 yr. old, per head	2.00	Free
Other cattle, val. under $14, per head	$3.75	Free
Over $14, per head	27½ p c	
Swine, per head	$1.50	Free
Horses and mules val. at $150 or less, per head	$30.00	Free
Over that value	25 p c	Free
Sheep, per head	$1.50	Free
Poultry, live, per lb	3c	1c
Poultry, dead, per lb	6c	2c

Breadstuffs.

Barley, per bu	30c	15c
Corn, per bu	15c	Free
Oats, per bu	15c	4c
Oatmeal and rolled oats, per lb	1c	4-10c
Rice, cleaned, per lb	2c	1c
Rye, per bu	10c	Free
Wheat, per bu	25c	Free
Wheat flour	25 p c	Free
Butter and substitutes, per lb	6c	3c
Cheese, per lb	6c	20 p c
Milk, per gal	2c	Free
Beans, per bu	40c	25c
Eggs, per doz	5c	Free
Hay, per ton	$4.00	$2.50
Honey, per gal	20c	10c
Hops, per lb	15c	15c
Onions, per bu	40c	20c
Peas (green or dried), per bu	25c	10c
Potatoes, per bu	25c	Free
Castor beans, per bu. of 56 lbs	25c	15c
Flaxseed or linseed, per bu	25c	20c
Straw, per ton	$1.50	50c
Vegetables in natural state	25 p c	15 p c
Cider, per gal	5c	2c
Garlic, per lb	1c	1c
Beets	25 p c	5 p c
Sugar beets	10 p c	5 p c

Fish.

Fish, dried, salted, smoked, pickled, frozen, per lb	¾c	Free
Mackerel, halibut or salmon, fresh, salted or pickled, per lb	1c	Free
Packed in oil or canned	30 p c	25 p c
Fresh water fish, per lb	1-4	Free

Fruits and Nuts.

Apples, peaches and other small fruits, per bu	25c	10c
The same, dried, per lb	2c	1c
Berries, per qt	1c	½c
Chocolate and cocoa, per lb	21½c to 50 p c	2c to 25 p c
Figs, per lb	2½c	2c
Plums, prunes, per lb	2c	1c
Lemons, per lb	1½c	½c
Oranges, grapefruit, limes, per lb	1c	⅛c
Pineapples, per thousand	$3	$5
Orange and lemon peel, per lb	2c	1c
Citron, per lb	4c	2c
Peanuts, unshelled, per lb	½c	¾c
Peanuts, shelled, per lb	1c	¾c
Almonds, unshelled, per lb	4c	3c
Almonds, shelled, per lb	6c	4c
Filberts and walnuts, unshelled, per lb	3c	2c
Filberts and walnuts, shelled per lb	5c	4c
Pineapples, per thousand	$3	$5
Pineapples, preserved	25 p c	20 p c

Household Necessities.

Salt, per 100 lbs	11c	Free
Salt in bulk	7c	Free
Potato starch, per lb	1½c	1c
Other starch, per lb	1c	½c
Vinegar, per gal	7½c	4c
Mustard, per lb	10c	6c
Red pepper, per lb	2½c	1c
Nutmegs, cinnamon, per lb	3c	1c
Cloves, per lb	3c	2c
Brooms	40 p c	15 p c
Brushes	40 p c	35 p c
Buttons, per gross	1½c and 15 p c	45 p c
Perfumed toilet soaps	50 p c	30 p c
Castile soap, per lb	1¼c	10 p c
Medicated soap, per lb	30c	20 p c
All other soaps	20 p c	5 p c
Cosmetics containing alcohol, per lb	60c and 50 p c	40c and 60 p c
Cosmetics without alcohol	60 p c	60 p c
Plasters, all kinds	25 p c	15 p c
Saleratus, per lb	¾c	¼c
Sponges, raw	20 p c	10 p c
Sponges, manufactured	20 p c	15 p c
Common earthenware	25 p c	15 p c
Earthenware, ornamented	40 p c	20 p c
China and porcelain	60 p c	55 p c
Biscuit, bread, cakes, etc	35 to 50 p c	25 p c
Pickles and sauces	40 p c	25 p c
Beans, per bu	⅝c	25c
Gun wads	20 p c	10 p c
Silk ribbons	50 p c	40 p c
Mattress hair	10 p c	10 p c
Phonographs	45 p c	25 p c
Photographic dry plates	25 p c	15 p c
Films for motion pictures	25 p c	1c to 3c per ft
Manufactures of catgut, amber wax, asbestus, etc	25 p c	20 p c
Manufactures of bone, horn, whalebone, etc	35 p c	20 p c
Manufactures of india rubber	35 p c	10 p c
Manufactures of plaster of paris	35 p c	25 p c
Manufactures of ivory, gelatin, shell, etc	25 p c	20 p c
Matting made of cocoa fiber, per sq. yd	6c	5c
Clay pipes, per gross	50c and 25 p c	25 p c
Other pipes, pipe bowls and other smokers' articles	60 p c	50 p c
Harness, saddlery	35 p c	Free

Meat Products.

Lard, per lb	1½c	Free
Bacon and hams, per lb	4c	Free
Meat extract, per lb	35c	10c
Meat extract, fluid, per lb	15c	5c

MANUFACTURED PRODUCTS.

Cotton.

Cotton thread and carded yarn up to and including No. 15, per lb	2½c	
Cotton from No. 15 to No. 30, per lb., increase per number	1-16c	
Cotton, exceding No. 30, per lb., increase per No	1-5c	5 to 25 p c
Cotton thread, colored, up to and including No. 20, per lb	6c	
Cotton thread, colored, No. 20 to No. 80, increase per No	¼c	
Above 80, increase per No	3-10c	
Spool thread of cotton, including crochet, darning and embroidery, per doz. spools	6c	15 p c
Cotton cloth, unbleached, less than 65 threads to sq. in., per sq. yd	1c	7½ to 27½ p c
Cotton cloth, unbleached, from 50 to 100 threads to sq. in., per sq. yd	1¼c	
Finer grades	1c to 3½c	
Cotton handkerchiefs or mufflers	45 p c	30 p c
Cotton cloth, bleached, val. at over 5c per sq. yd	2 to 1 c per sq yd	2½ p c added
Cotton clothing, ready made	50 p c	30 p c
Cotton corduroys, per sq. yd.	9c	40 p c
Cotton stockings	25c and 25 p c to 15c and 25 p c	20 p c
Cotton stockings, seamless, per doz. pr	20c and 15 p c to 25 p c	30 to 50 p c
Shirts and drawers, pants, vests, sweaters, etc., per doz	40c and 15 p c	30 p c
Same, higher grades	$1.10 and 15 p c to $15.00 and 15 p c	30 p c
Towels	45 p c	25 p c
Table cloths	40 p c	35 p c
Cotton suspenders	45 p c	25 p c

Hats, Bonnets, Etc.

Fur hats, bonnets and hoods val. at not over $5.00 per doz., tax per doz	$1.50 and 20 p c	40 p c
Same, val. between $5.00 and $10 per doz., tax per doz	$3.00 and 20 p c	40 p c
Same, val. between $10.00 and $20.00 per doz., tax per doz	$5.00 and 20 p c	40 p c
Same, val. at more than $20.00 per doz., tax per doz	$7.00 and 20 p c	40 p c

Leather.

Belting and sole leather, etc	15 p c	Free
Sheepskins, dressed, per doz	17 p c	Free
Goatskins, dressed, per doz	15 p c	Free
Patent and japanned leather, per lb	27c and 15 p c	Free
Same, weighing over 25 lbs. per doz., per lb	10c and 10 p c	Free
Chamois skin	20 p c	15 p c
Glove leather	20 p c	10 p c

Gloves.

Women's or children's, glace finish, per doz. prs	$1.25 to $2.75	$1 and up
Men's gloves, same finish, per doz. prs	$3.00	$1 and up
Women's or children's, lamb or sheep, per doz. prs	$2.50 to $4.50	$2 and up
Men's, same kind, per doz. prs	$4.00	$2 and up
Women's or children's, goat or other leather, per doz. prs	$3.00 to $4.75	$2 and up
Men's goat or other leather, per doz. prs	$4.00	$2 and up
Cotton gloves	50 p c	35 p c

Firearms.

Muskets, muzzle loading shotguns	25 p c	15 p c
Double barreled breechloading shotguns val. at not more than $3.00 each	$1.50	35 p c
Same, val. at more than $3.00 and less than $10.00	$4.00 and 15 p c	35 p c
Same, val. at more than $10.00	$8.00	35 p c
Pistols and revolvers	40c and 25 p c	35 p c

Watch Movements.

With less than 7 jewels	70c	30 p c
With 7 to 11 jewels	$1.35	30 p c
With 11 to 15 jewels	$1.85	30 p c
With 15 to 17 jewels	$1.25 and 25 p c	30 p c
With more than 17 jewels	$3 and 25 p c	30 p c
Watch cases, clocks, etc	40 p c	30 p c
Pens, metallic, except gold pens, per gross	12c	8c
Penholders and gold pens	8c and 25 p c	25 p c
Plate glass, fluted, rolled or ribbed, per sq. ft	⅝c to 1¾c	¼c to 1c
Cast polished plate glass, per sq. ft	10c to 22½c	6c to 12c
Spectacles, eyeglasses, val. at not over 40c. per doz	50c and 15 p c	35 p c
Same, val. at 40c. and not over $1.50	45c and 20 p c	35 p c
Same, val. at over $1.50	50 p c	35 p c
Glass lenses, ground, pebbled or polished	45 p c	25 p c
Telescopes, microscopes and field glasses	45 p c	25 p c
Mosaic cubes of marble, onyx or stone, per lb	1¼c and 20 p c	20 p c
Manufactures of marble, etc.	50 p c	45 p c
Millstones	15 p c	Free
Grindstones, per ton	$1.75	$1.50
Roofing slate	20 p c	10 p c
Cement, per 100 lbs	7c	Free

Iron and Steel.

Iron beams, joists, girders, per lb	3-10c	12 p c
Boiler or other plate, iron or steel, per lb	3-10c	15 p c
Same, val. at over 4c. per lb	20 p c	15 p c
Iron or steel anchors, per lb	1c	15 p c
Iron and steel forgings	30 p c	
Anti-friction ball forgings	45 p c	35 p c
Hoop, band or scroll iron or steel, per lb	6-10c to 3-10c	10 p c
Steel bands (tempered) for making hand saws	35 p c	15 p c
Railway bars, T-rails and flat rails, per lb	3-10c	
Railway fish plates, per lb	3-10c	10 p c
Iron or steel sheets	5-10c to 9-10c	20 p c
Sheets of iron or steel, polished, per lb	1½c	20 p c
Rivet, screw, fence or other iron or steel wire, per lb	3-10c to 6-10c	10 p c
Other iron or steel wire	1c upward	15 to 30 p c
Anvils, iron or steel, per lb	⅝c	15 p c
Axles, per lb	¾c	10 p c
Hammers, sledges, crowbars, etc., per lb	⅝c	10 p c
Bolts, nuts, hinges, etc., per lb	⅛c	15 p c
Cast iron pipe, per lb	¼c	12 p c
Cast iron vessels, andirons, etc., per lb	8-10c	10 p c
Chains, per lb	⅜c to 3c	20 p c
Boiler tubes not thinner than No. 16 wire gauge, per lb	1c to 2c	20 p c
Other tubes	30 p c	20 p c
Penknives	40 p c	35 p c
Same when val. at 40c. or more per doz. have additional duty per piece of	1c to 20c	35 to 55 p c
Sword blades and side arms	50 p c	30 p c
Files, per doz	23c to 77½c	35 p c
Horseshoe nails, per lb	1½c	Free
Tacks, brads, etc., per lb	⅝c to 3¼c	Free
Stereotype and electrotype plates	30 p c	15 p c
Crosscut saws, per linear ft	5c	12 p c
Mill saws, per linear foot	8c	12 p c
Circular saws	20 p c	12 p c
Steel band saws, per lb	5c and 20 p c	12 p c
All other saws	25 p c	12 p c
Screws, according to length, per lb	3c to 10c	25 p c
Umbrella and parasol ribs	50 p c	35 p c
Wheels for railways, per lb	1¼c	30 p c
Hooks and eyes, per lb	4½c and 15 p c	15 p c
Plows and other agricultural implements	15 p c	Free
New types	25 p c	15 p c

Hemp, Jute, Etc.

Cables and cordage made of hemp, per lb	3c	1c
Single yarns of flax hemp or ramie, per lb	10c	10 to 25 p c
Floor mattings, per sq. yd	3½c	2½c
Linoleum, per sq. yd	8c to 12c and 15 p c	36 to 35 p c
Handkerchiefs	50 p c	35 p c
Handkerchiefs, hemstitched	55 p c	40 p c
Shirt collars and cuffs, linen, per doz	60c and 20 p c	30 p c
Shirt collars and cuffs, cotton, per doz	45c and 15 p c	30 p c

Paper.

Sheathing and roofing paper	10 p c	5 p c
Printing paper, val. at from 2c. to 5c. per lb	2-10c to 3-10c	12 p c
Same, val. above 5c. per lb	15 p c	12 p c
Copying paper, tissue paper, etc., per lb	5c to 6c and 15 p c	30 p c
Crape paper, per lb	5c and 15 p c	30 p c
Surface coated papers, per lb	5c	25 p c
Photographic papers, per lb.	3c and 10 p c to 30 p c	25 p c
Paper envelopes, plain	20 p c	15 p c
Letter and note paper, per lb	3c and 15 p c	25 p c
Same, weighing more than 15 lbs., per ream, per lb	2c and 15 p c	25 p c
Books and pamphlets	25 p c	15 p c

Sundries.

Gunpowder and other explosives, per lb	3c to 4c	Free
Matches, per gross	6c	3c
Percussion caps	30 p c	15 p c
Cartridges	30 p c	15 p c
Haircloth, per sq. yd	20c	15c
Crinoline, per sq. yd	8c	6c

Wool.

All wools and hair of the first class, per lb	11c	Free
Second class, per lb	12c	Free
Third class, whereof the value shall be 12c. lb. or less, per lb	4c	Free
Third class, where value is over 12c. lb., per lb	7c	Free
Top waste, per lb	8½c	Free
Shoddy, per lb	4c	Free
Clothing	44c per lb and 60 p c	35 p c
Women's and children's dress goods, wool, per sq. yd	11c and 50 p c to 11c and 55 p c	40 p c
Carpets, treble, ingrain, 3-ply, per sq. yd	22c and 40 p c	20 p c
Wool carpets, Dutch and 2-ply ingrain, per sq. yd	18c and 40 p c	20 p c
Hats, bonnets and hoods, composed of straw, palm leaf, etc., not trimmed	35 p c	25 p c
Same, trimmed	50 p c	40 p c

Brick and Glass.

Fire brick, not glazed or ornamented, per ton	$1.25	10 p c
Same, glazed or ornamented, per ton	35 p c	15 p c
Other brick, not glazed	25 p c	10 p c
Other brick, glazed or ornamented	35 p c	15 p c
Tiles, unglazed, per sq. ft	4c	1½c
Tiles, glazed, per sq. ft	8c	5c
Glass bottles, vials, jars, green or colored, per lb	1c to 1½c	30 p c
Automobiles and bodies	45 p c	30 to 45 p c
Automobile chassis	45 p c	30 p c
Finished parts except tires	45 p c	20 p c
Bicycles	45 p c	25 p c
Motorcycles	45 p c	25 p c
Steam engines	30 p c	15 p c
Cash registers	30 p c	Free
Typesetting machines	30 p c	Free
Typewriters	30 p c	Free
Printing presses	30 p c	15 p c
Embroidery and lacemaking machines	45 p c	25 p c
Sewing machines	30 p c	Free
Shoe machinery	45 p c	Free
Cream separators	45 p c	Free
Nippers and pliers, per lb	8c and 40 p c	30 p c
Glass bottles, plain	40 p c	30 p c
Glass bottles, fancy	60 p c	45 p c
Electric light bulbs	45 p c	30 p c
Lead pencils, per gross	45c and 25 p c	25 p c
Slate pencils covered with wood	35 p c	25 p c
Other slate pencils, per 100	3c	25 p c

RAW MATERIALS.

Collodion tin sheets), lb	40c	15 p c
Argols	5 p c	5 p c
Chalk, lb	1c	25 p c
Clays, per ton	$1.00	50c
China clay (kaolin) per ton	$7.50	$1.25
Coal, per ton	45c	Free
Coal slack, per ton	15c	Free
Coke	20 p c	Free
Asphalt, per ton	50c	Free
Marble, c. f	65c	50c
Building stone	50 p c	25 p c
Iron ore, per ton	15c	Free
Iron pigs, ton	$2.50	Free
Aluminium, lb	7c	2c
Copper (bottoms), lb	2½c	5 p c
Lead ore, lb	1½c	⅜c
Mica, lb	5c and 20 p c	4c to 25 p c
Nickel, lb	6c	10 p c
Quicksilver, lb	7c	10 p c
Zinc (pigs), lb	1⅜c	15 p c
Sugarcane	20 p c	15 p c
Tobacco, lb.—		
Unstemmed	$1.85	$1.85
Stemmed	$2.50	$2.50
Flax straw, ton	2.00	Free
Flax, not dressed, lb	1c	Free
Hemp, ton	$22.50	Free
Silk (carded or combed), lb.	35c	20c
Cork bark, lb	8c	4c
Feathers and downs (crude)	20 p c	20 p c
Opium (crude), lb	1.50	$3.00
Plaster, rock or gypsum, crude, ton	30c	10 p c
Bauxite, ton	$1.00	15 p c
Fuller's earth, ton	$1.50	75c
Argentine	25 p c	15 p c
Metallic mineral substances in crude state, not specially provided for	20 p c	10 p c
Timber, hewn, sided or squared (not less than 8 in. sq.), and round timber, c. f.	½ p c	Free
Wood pulp, mechanically ground, lb	⅛c	Free
Wood pulp, chemical, lb	1-16 to ¼c	Free
Hides	Free	Free

FEATURES OF THE INCOME TAX LAW

Minimum Exemption Is Placed at $3,000 Annually.

$1,000 MORE FOR FAMILIES

Additional Taxes For Incomes Above $20,000, Increasing Until the Maximum of 6 Per Cent Is Reached on the Excess Above $500,000—Penalties For Failing to Make Reports.

The income tax feature of the new tariff law, made possible by the adoption of an amendment to the federal constitution, marks a new feature in tariff legislation. It is expected to yield an annual revenue exceeding $100,000,000, which makes possible the reduction of tariff duties.

Under the terms of the new law a tax of 1 per cent will be levied on all incomes in excess of $3,000 with certain exemptions. The bill provides that there shall be "an additional tax of 1 per cent per annum upon the amount by which the total net income exceeds $20,000 and does not exceed $50,000, and 2 per cent per annum upon the amount by which the total net income exceeds $50,000 and does not exceed $75,000, 3 per cent per annum upon the amount by which the total net income exceeds $75,000 and does not exceed $100,000, 4 per cent per annum upon the amount by which the total net income exceeds $100,000 and does not exceed $250,000, 5 per cent per annum upon the amount by which the total net income exceeds $250,000 and does not exceed $500,000 and 6 per cent per annum upon the amount by which the total net income exceeds $500,000."

Individuals to Make Returns.

Every person subject to the income tax must make a report of his income to the collector of internal revenue in the district in which he lives or in which his business is carried on.

In defining what shall be considered income for taxation, the bill says:

"Subject only to such exemptions and deductions as are hereinafter allowed, the net income of a taxable person shall include gains, profits and income derived from salaries, wages or compensation for personal service of whatever kind and in whatever form paid, or from professions, vocations, businesses, trade, commerce or sales or dealings in property, whether real or personal, growing out of the ownership or use of or interest in real or personal property; also from interest, rent, dividends, securities or the transaction of any lawful business carried on for gain or profit or gains or profits and income derived from any source whatever, including the income from but not the value of property acquired by gift, bequest, devise or descent, provided that the proceeds of life insurance policies paid upon the death of the person insured or payments made by or credited to the insured on life insurance, endowment or annuity contracts upon the return thereof to the insured at the maturity of the term mentioned in the contract or upon surrender of the contract shall not be included as income."

The provisions of the bill for exemptions as finally agreed on are:

"There shall be deducted from the amount of the net income of each of said persons, ascertained as provided herein, the sum of $3,000 plus $1,000 additional if the person making the return be a married man with a wife, living with him and being herself not taxable under the income tax law, or plus the sum of $1,000 additional if the person making the return be a married woman with a husband living with her and being himself not taxable under the income tax law, but in no event shall this additional exemption of $1,000 be deducted by both a husband and a wife."

Foreign Residents to Be Taxed.

The bill contains provisions for the taxation of the incomes of citizens residing in foreign countries on incomes derived from property owned or business carried on in the United States. The bill also provides:

"That if any person, corporation, joint stock company, association or insurance company liable to make the return or pay the tax aforesaid shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, such person shall be liable to a penalty of not less than $20 nor more than $1,000. Any person or any officer of any corporation required by law to make, render, sign or verify any return who makes any false or fraudulent return or statement with intent to defeat or evade the assessment required by this section to be made shall be guilty of a misdemeanor and shall be fined not exceeding $2,000 or be imprisoned not exceeding one year, or both, at the discretion of the court, with the costs of prosecution."

The first tax is to be levied and collected on incomes from March 1, 1913, to Dec. 31, 1913. Thereafter the income shall be computed for calendar years ending with Dec. 31.

The bill also provides that the income of states, territories or political subdivisions shall not be taxed, and there shall be no tax levied on incomes derived by states and municipalities from the operation of public utilities, but this does not exempt the corporation operating the utilities from paying tax on the portion of the income due to the municipality.

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