THE PAYNE TARIFF BILL

History of the Measure and a Summary of Its Principal Provisions—The New Free List.

What the People Will Pay Less and More For—President Taft's Fight For Downward Revision.

After one of the bitterest and one of the most momentous legislative duels in the history of the national capital the new tariff measure, the Payne bill, has been drafted, perfected, put through both houses and will be signed by President Taft.

The real battle was commenced when the bill (house report 1,438) was re-

HON. SERENO E. PAYNE.

ceived in the senate and referred to the committee on finance April 10. Senator Aldrich, of Rhode Island, the leader of the senate as chairman of the finance committee, subsequently became chairman of the conference committee, which was appointed to adjust the differences arising between senate and house and between both houses of congress and the president.

The report of the conference committee which determined what would be the provisions of the Payne bill in its final form was a victory for President Taft. He informed all of the conferees that hides must be placed on the free list, together with petroleum, crude and refined. They thereupon decided to cut the Dingley tariff on hides to 8 per cent. The president heard the news and sent word that he had meant what he had said about free hides. The figures were then lowered to 7 per cent. Now Chairman Serene E. Payne, of the ways and means committee, decided to demonstrate that his original bill, providing for free hides should no longer be subjected to the emasculatory operations of the majority of the conferees. He announced that not even a 5 per cent duty on hides would be accepted by either himself or the house. "Without free hides this tariff bill will not pass the house," he was quoted was saying.

Message to the Conferees.

The tariff came off hides instanter, and as quickly oil was put on the untaxed schedule, together with gasoline, benzine and naptha. The leather, rough lumber, print paper, coal and iron and glove schedules ranked next in importance during the closing days of the controversy.

If hides came in free, the important New England boot and shoe manufacturing interests would consent to a reduction of the tariff on their products, otherwise they would continue to fight. The solving of the hides problem left it a simple matter to agree to lower duties on boots and shoes, the Dingley rate being 25 per cent. Saddlery and harness were cut to 40 per cent, as against the Dingley rate of 45 per cent. The president resorted to the unusual method of sending a written message to the conference committee demanding lower rates on lumber and gloves than the Payne bill provided, and he secured them.

The president was subjected to severest pressure from both the upward and downward revisionists throughout. The upward revisionists told him that a reduction of duty on hides and leather manufactures would make the next congress Democratic, in which event they argued that Taft would not possibly be renominated for the presidency. The "Downwards" told him that Roosevelt surely would be the next Republican candidate for president if the campaign promises for a downward revision were not fulfilled.

Fight for Corporation Tax.

The president had a highly difficult task also in preserving his scheme for a corporation tax intact in the Payne bill. This feature is clearly the most unpopular one in the entire measure, so far as members of the senate and house were concerned. Many of the members argued to the president that the tax as provided for was unconstitutional. Resolutions will be introduced in the various state legislatures condemning the act and recommending its repeal, according to statements made by various congressmen in Washington.

The corporation tax of 1 per cent on the entire net income over and above $5,000 received by corporations from all sources, exclusive of certain items, must be paid on or before June 30 each year. Persons authorized to make returns or statements to the government and who make returns of statements of a fraudulent nature are subject to a fine of $1,000 and imprisonment for one year.

During the closing days of the tariff controversy, before the bill was voted on for final passage, over forty Republicans who had grievances of one sort or another against certain of the provisions of the bill stated that they would vote against it. They had it in their power to defeat the measure and force the president to call another special session in September or October. They had the party leaders plainly worried for a time, but the able peacemakers at the capital, including President Taft himself, succeeded in calming the ruffled waters.

ADMINISTRATIVE FEATURES.

The bill marks a distinct departure in that it provides for a corporation tax and a court of customs. The corporation tax, while yielding a large amount of revenue, is primarily designed for the purpose of governmental regulation of corporations, and it will have this effect.

The fact that the amount of the tax to be assessed was lowered from 2 per cent to 1 per cent is considered by the members of congress to evidence clearly that the bill has regulation for its object and not merely revenue.

The customs court of appeals will further centralize the national government, and it will place the intricate and technical cases as to the construction of the law and the facts respecting classification of merchandise and rate of duty under the jurisdiction of men who are specialists in this line. There is no appeal from this court, which will sit in Washington, and the members of which will be appointed by the president.

Continues Policy of Protection.

While many items in the bill show revision downward, it will as a whole provide for an increased revenue, continuing in general effect the Republican policy of protection.

Governmental measures of retaliation against countries which do not make tariff concessions to the United States are amply provided for. Maximum and minimum provisions enable a higher rate of tax to be imposed on the products of these countries than would ordinarily have been the case.

The creation of a commission to look into the question of the tariff from a nonpartisan viewpoint is an innovation that has been suggested for many years. It is generally looked on as a move toward "taking the tariff out of politics."

A policy long ago established by tariff makers in this country is retained in the new measure. It is the imposing of particularly heavy duties on luxuries.

Drawback Provisions Explained.

The "drawback" provisions are indicative of a more kind hearted governmental attitude than had been considered probable. In brief, a drawback is a refund of duty moneys paid on material imported into this country which is used in the manufacture of articles which are themselves exported from this country.

The guiding spirit in the formulation of the provisions of the new measure has been one to fix duties that do not necessarily encourage foreign importation, but that render it impossible for a combination of capital in any given line to raise prices above those that now exist and to prevent them in general from being further raised. President Taft has taken particular pains to point out this circumstance. Competition that existed when the Dingley bill was enacted has been wiped out by the consolidation of companies and the combination of interests. President Taft renders the opinion that the Payne tariff bill will in large measure restore the possibility of successful competition in the business fields so affected.

HISTORY OF THE BILL.

The new tariff law is on the statute books. Officially it will be known in history as the Payne bill, taking its name from the chairman of the house committee of ways and means, the Hon. Sereno E. Payne of New York, who also had a part in framing the McKinley and Dingley acts. Actually it should perhaps be called the Payne-Aldrich bill, as the chairman of the senate finance committee has had quite as much to do with dictating its final provisions as Mr. Payne. On this line of reasoning, however, there are those who insist that it should be called the Taft bill, as the hand of the president has been seen in all the moves that have shaped it from the days of the Republican national convention that nominated him and adopted a plank for tariff revision up until the hour of the final fight in conference committee, when the big man in the White House made his historic fight for free raw materials and for carrying out the promises of the party.

It is the first time there has been a change of the tariff laws in twelve years, the Dingley act having gone into effect in 1897. The inception of that law was strikingly like that of the present. In each case it was enacted by an extra session of congress, called as the first act of an incoming administration. More noteworthy still, each of these extra sessions was called to meet on March 15, the first one having been issued by William McKinley of Ohio, the last by William Howard Taft of Ohio.

Taft and the Chicago Platform.

The agitation within the Republican party for a revision of the Dingley act has gone on from the days of the "Iowa idea" until at last it culminated in the plank in the last Republican platform beginning:

"The Republican party declares unequivocally for a revision of the tariff by a special session of congress immediately following the inauguration of the next president."

In his campaign on that platform Mr. Taft construed this plank as meaning revision downward, a point that he insisted on in his speeches and finally clinched in his inaugural address when he said that conditions had so changed relative to the Dingley act that they "will permit the reduction of rates in certain schedules and will require the advancement of few, if any." That meant revision downward, which was recognized substantially by the house bill, but was changed to actual revision upward by the senate bill. It was at this point that the president quietly but firmly injected himself into the fight in the conference between the two houses, the house standing behind him and forcing the senate to yield. The Payne bill in its present form is the result.

Tariff an Historic Issue.

The first tariff bill enacted in the United States was that of the First congress. The opening section of that bill stated that, in addition to securing money for the support of the government, the tariff was adopted for "the encouragement and protection of manufactures."

In 1826 the tariff was jumped up a few pegs, and a year later it went higher, from 31 to 41 per cent.

When, in 1832, a bill establishing a protective tariff policy was passed, South Carolina refused to recognize the validity of the increased duties and threatened to secede. President Jackson had to dispatch a warship to South Carolinian waters.

A horizontal reduction of the tariff took place in 1833. Twelve years later, under Polk's administration, a bill drafted by Robert J. Walker, secretary of the treasury, was adopted, standing mildly for the protective policy. This bill lasted until 1857, when a reduction to 20½ per cent occurred on the average duties. Actually a free trade system, this low tariff proved adequate for all government needs until the outbreak of the civil war, when an increased income was necessitated.

The Morrill act of 1861 increased duties about one-third, and the tax was extended to include tea, coffee and sugar. Internal revenue was collected, beginning in 1862, and two years later the duties were raised 50 per cent for a period of ninety days.

Re-election of Cleveland.

After a succession of tariff measures to the war's close a cessation of this form of legislative activity occurred. But in 1870 and 1872 reductions were made down the list, some of which were restored in 1874, making the average duty 38½ per cent. A tariff commission was appointed in 1882 which prepared a bill that was put on the statute books, lasting six years. It was at this time that James G. Blaine took a most active part in tariff discussions. It was in the early eighties that William R. Morrison of Illinois,

SENATOR ALDRICH.

Democratic chairman of ways and means, prepared his well known horizontal reduction of 20 per cent on all taxed products, which was defeated.

During Cleveland's first administration the Mills bill was a powerful issue, and in 1888 the tariff fight resulted in the election of Benjamin Harrison to the presidency. He stood for a high protective tariff. As a result the McKinley bill was enacted, putting the duties over the marks reached during the civil war.

But the revulsion which followed resulted in the re-election of Cleveland in 1892, with a Democratic congress. Then resulted the Wilson bill, providing for wholesale reductions, particularly as regarding iron and steel manufactures. It should be noted that the Dingley bill in 1897 retained practically the iron and steel duties laid down in the Wilson measure.

Though William McKinley was elected on the financial issue in 1896, his first act after being sworn in as president was the calling of an extra session of congress to repeal the Wilson-Gorman tariff bill. The result of that session was the Dingley law, named for its author, Nelson Dingley, Jr., of Maine, which put the schedules practically back on the McKinley basis.

Following is a comparison between the old Dingley tariff rates and those of the new Payne bill:

LUXURIES.

	Dingley Law. Cents	Dingley Law. Per Cent	Payne Law. Cents	Payne Law. Per Cent
Cosmetics		50	60	60
Chinaware		60		55-60
Stained glass		45		60
Gold leaf, 500 leaves	$1.75		$1.75	
Laces, embroideries, etc., of tinsel		60	15	60
Candy, val. at 15c or less	4	15	4	15
Candy, over 15c per lb.		15-50		50
Snuff		55		55
Cigars and cigarettes, per lb.	$4.50		$4.50	25
Orchids		25		25
Flowering bulbs — Tulips, hyacinths, etc., per thous.	$1.00		$10.00	
Preserves		35		25
Jellies		35		35
Olives, gal.	25		15-25	
Oranges and lemons, lb.	1		½- 1	
Almonds, lb	4		4-6	
Brandy, gal.	$2.25		$2.60	
Bay rum, gal.	1.50		1.75	
Champagne and all sparkling wines, qts. per doz.	$3.00		$9.60	
In pint bottles, per doz.	4.00		4.08	
Still wines, gal.	40		45	
Ale, beer, etc., in bottles, gal.	40		45	
Laces		60		60
Silk manufactures		50		50-60
Fancy paper boxes		45		45
Playing cards, per pk.	10		10	20
Trimmed hats		50		35
Firecrackers, lb.	8		8	
Feathers, (dressed)		50		60
Furs, (dressed)		20		20
Human hair		10		20
Fans		50		50
Jewelry		50		60
Musical instruments		45		45
Paintings		20		15
Statuary		20		15
Cut glass		60		60

NECESSARIES OF LIFE.

	Dingley Law. Cents	Dingley Law. Per Cent	Payne Law. Cents	Payne Law. Per Cent
Costile Soap, lb.	1¼		1¼	
Common crockery		25		25
Glass jars, per lb.	1		1	
Common window glass, per lb.	1⅝-4⅝		1¼-4¼	
Scissors and shears, doz.	15	15	75	75
Table cutlery, each	16		14	
Cut Nails, lb.,	6 to 10		4 1/10	
Wire nails, lb.,	⅛c to 1		4/10-¾	
Needles, sewing and knitting, per thous.	$1.00 & 25		$1.00 & 25	
Crochet needles		25		25
Wood.				
Rough lumber, per thousand	$1.50		$1.25	
Sawed boards of white wood, planks, etc., per 1,000 ft. board measure	$1.00		50	
Other sawed wood, per per 1,000 ft. board measure	$2.00			15
Clapboards, per thous.	$1.50		$1.25	
Fence posts		10	Free	
Shingles, per thous.	30		35	
Chair cane or reds		10		10
Chair Cane or reeds		10		10
House or cabinet furniture of wood		35		35
Sugar.				
Sugar not above No. 16 Dutch standard, per lb.	95/100		95/100	
Sugar above No. 16 Dutch standard, per lb.	1 95/100		1 90/100	
Molasses testing from 40 to 56 deg., per gal.	3		3	
Molasses above 56 deg.	6		6	
Maple sirup and maple asugar, per lb.	4		4	
Agricultural Products.				
Cattle, less then 1 year old, per head	$2.00		$2.00	
Other cattle, val. under $14 per head	$3.75		$3.75	
Over $14, per head		27½		27½
Swine, per head	$1.50		$1.50	
Horses and mules, val. at $150 or less, per head	$30.00		$30.00	
Over that valu..e		25		25
Sheep, per head	$1.50		$1.50	
Breadstuffs.				
Barley, per bu.	30		30	
Corn, per bu.	15		15	
Oats, per bu.	15		15	
Oatmeal and rolled oats per lb.	1		1	
Rice, cleaned, per lb.	2		2	
Rye, per bu.	10		10	
Wheat, per bu.	25		25	
Wheat flour		25		25
Butter and substitutes, per lb.	6		6	
Cheese, per lb.	6		6	
Milk, per gal.	2		2	
Beans, per bu.	45		45	
Eggs, per doz.	5		5	
Hay, per ton	$4.00		$4.00	
Honey, per gal	20		20	
Hops, per lb.	12		16	
Onions, per bu.	40		40	
Peas, (green), per bu.	40		25	
Peas, (dried), per bu.	30		25	
Potatoes, per bu.	25		25	
Castor beans, per bu. of 50 lbs.	25		25	
Flaxseed or linseed, per bu.	25		25	
Straw, per ton	$1.50		$1.50	
Vegetables in natural state		25		25
Fish.				
Fish, dried, salted, smoked, pickled, frozen, per lb.	¾		¾	
Mackerel, halibut or salmon, fresh, salted or pickled, per lb.	1		1	
Fruits and Nuts.				
Apples, peaches and other small fruits, per bu.	25		25	
The same, dried, per lb.	2		2	
Berries, per qt.	1		1	
Chocolate and cocoa, per lb.	2½		2½	50
Salt, per 100 lbs.	12		11	
Salt in bulk	8		7	
Starch, per lb.	2		1½	
Vinegar, per gal.	7½		7½	
Cotton.				
Cotton thread and carded yarn up to and including No. 15, per lb.	3		2½	
Cotton from No. 15 to No. 30, per lb., increase per number	1/5		2½	
Cotton, exceeding No. 30, per lb., increase, per number	¼		1/16	
Cotton thread, colored, up to and including No. 20, per lb.	6		6	
Cotton thread, colored, No. 20 to No. 80, increase per No.	¼		¼	
Above 80, increase per No.	3/10		3/10	
Spool thread of cotton, including crochet, darning and embroidery, per doz. spools	6		6	
Cotton cloth, unbleached, less than 50 threads to sq. in., per sq. yd.	1		1	
Cotton clotr, unbleached, from 50 to 100 threads to sq. in., per sq. yd.	1¼		1¼	
Finer grades	1½ to 3½		1½-3½	
Cotton cloth, bleacheed, val., at over 8c per sq. yd.		25	3-7	
Cotton handkerchiefs or mufflers		45		45
Cotton clothing, ready made		50		50
Cotton corduroys, per sq yd.	18 & 25		9-18 & 25	
Cotton Stockings		30	70	15-55
Cotton stockings, seamless, per doz. pr.	50 to $2.00		70	15-55
Shirts and drawers, pants, vests, sweaters, etc., per doz.	60 & 15		60 & 15	
Same, higher grades	$1.10 to $2.25	15-50	$1.10-$15.00	
Cotton suspenders		45		45
Wool.				
All wools and hair of the first class, per lb.	11		11	
Second class, per lb.	12		12	
Third class whereof the value shall be 12c lb, or less, per lb.	4		4	
Third class, where value is over 12c lb. per lb.	7		7	
Top waste, per lb.	30		30	
Shoddy, per lb.	25		25	
Women's and children's dress goods, wool, per sq. yd.	7 to 11	& 50-55	11	& 50-55
Carpets, treble ingrain, 3-ply per sq. yd.	22 & 40		22 & 40	
Wool carpets, Dutch and 2-ply ingrain, per per sq. yd.	18 & 40		18 & 40	
Hats, bonnets and hoods, composed of straw, palm leaf, etc., not trimmed		35		35
Same, trimmed		50		50
Buttons, per gross	1/12c to	1½ & 15	1½ & 15	
Plows and other agricultural implements		20		15

RAW MATERIALS.

	Dingley Law. Cents	Dingley Law. Per Cent	Payne Law. Cents	Payne Law. Per Cent
Colodion, (in sheets) lb.	50		40	
Argols	1			5
Chalk, lb.	1		1	
Clays, per ton	$1.00		$1.00	
China clay (kaolin), per ton	$3.00		$2.50	
Coal, per ton	67		45	
Coal slack, per ton	15		15	
Coke		20		20
Asphalt, per ton	$1.50		50	
Marble, c. f.	65		65	
Building stone, c. f.	12			50
Iron ore, per ton	40		15	
Iron pigs, ton	$4.00		$2.50	
Aluminum, lb.	8		7	
Copper, (bottoms), lb.	2½		2½	
Lead ore, lb.	1¼		1½	
Mica, lb.	6 & 20		5	& 20
Nickel, lb.	6		6	
Quicksilver, lb.	7		7	
Zinc, (pigs), lb.	1⅛		1⅛	
Sugar cane		20		20
Tobacco, lb.:				
Unstemmed	$1.85		$1.85	
Stemmed	2.50		2.50	
Flax straw, ton	5.00		2.00	
Flax, not dressed, lb.	1		1	
Hemp, ton	$20.00		$22.50	
Silk, (carded or combed), lb.	40			35
Cork bark, lb.	8		8	
Feathers and downs (crude)		15		20
Opium, (crude), lb.	$1.00		$1.50	
Plaster, rock or gypsum, crude, ton	50		30	
Beauxite, ton	$1.00		$1.00	
Fuller's earth, ton	1.50		$1.50	
Argentine		25		25
Metallic mineral substances in crude state, not specially provided for		20		20
Timber, hewn, sided or squared (not less than 8 in. sq.), and round timber c. f.	1			⅙
Wood pulp, mechanically ground, lb.	1/12		⅙	
Wood pulp chemical, lb.	1/6		1/16-¼	
Hides		20	Free	

MANUFACTURED PRODUCTS.

	Dingley Law. Cents	Dingley Law. Per Cent	Payne Law. Cents	Payne Law. Per Cent
Brick and Glass.				
Fire brick, not glazed or ornamented, per ton	$1.25		$1.25	
Same, glazed or ornamented, per ton		45		35
Other brick, not glazed.		25		25
Other brick, glazed or ornamented		45		35
Tiles, unglazed, per sq. ft.	4		4	
Tiles, glazed, per sp. ft.	8		8	
Glass bottles, vials, jars green or colored, per lb.	1 to	1½	1-1½	
Plate glass, fluted, rolled or ribed, per sq. ft.	¾ to	1¾	¾-1¾	
Cast polished plate glass, sq. ft.		10	10-22½	
Spectacles, eyeglasses, val. at not over 40c, per doz.		20 & 15		20 & 15
Same. val. at 40c and not over $1.50		45 & 20		45 & 20
Same, val, at over $1.50.		50		50
Glass lenses, ground, pebbled or polished		45		45
Telescopes, microscopes and field glasses		45		45
Mosaic cubes of marble, onyx or stone, per lb.		1 & 20		1¼ & 20
Manufactures of marble, etc.		50		50
Mill stones		15		15
Grind stones, per ton	$1.75		$1.75	
Roofing slates		20		20
Iron and Steel.				
Iron beams, joists, girders, per lb.	5/10		3/10	
Boiler or other plate, iron or steel, per lb.	5/10		3/10	
Same, val. at over 4c per lb.		25		20
Iron or steeel anchors, per lb.	1½		1	
Iron and steel forgings.		35		30
Anti-fraction ball forgings		45		45
Hoop, band or scroll iron or steel, per lb.	5/10		3/10	
Steel bands, (tempered), for making band saws		6 & 20		35
Railway bars, T-rails and flat rails, per lb.	7/20		3/10	
Railway fish plates, per lb.	4/10		3/10	
Iron or steel sheets	7/10 to 1 2/10		5/10-9/10	
Sheets of iron or steel, polished, per lb.	2		1½	
Rivet, screw, fence or other iron or steel wire, per lb.	4/10	2	3/10-6/10	
Other Iron or steel wire		45	1	up
Anvils, iron or steel, per lb.	1¾		⅝	
Axles, per lb.	1		¾	
Hammers, sledges, crowbars, etc., per, lb.	1⅛		⅝	
Bolts, nuts, hinges, ets., per lb.	1½		⅛	
Cast iron pipe, per lb.	4/10		¼	
Cast iron vesels, and irons, etc., per lb.	8/10		8/10	
Chains, per lb.	1⅛ to	3	⅞-3	
Boiler tubes not thinner than No. 16 wire				
Other tubes		35		30
gauge, per lb.		2	⅛	
Penknives		40		40
Same, when val, at 40c or more per doz, have additional duty per pieces of	1c to	20	1-20	
Sword blades and side arms		35		30
Files, per doz.	30 to $1.00		25-77½	
Horseshoe nails, per lb.	2¼		1½	
Tacks, brads etc., per lb.		1½	⅞-3¼	
Stereotype and electrotype plates		25		20
Crosscut saws, per linear ft.	6		5	
Mill saws, per lineal ft.	10		8	
Circular saws		25		20
Steel band saws, per lb.	10 & 20		5	& 20
All other saws		30		25
Screws, according to length, per lb.	4c to	12	3-10	
Umbrela and parasol ribs		50		50
Wheels for railways, per lb	1½		1¼	
Hooks and eys, per lb.	5½ &	15	4½	& 15
New types		25		25
Firearms.				
Muskets, muzzle loading shotguns		25		25
Double barreled breechloading shotguns val, at not more than $5,00 each	$1.50 &	15	$1.50	
Same, val, at more than $5 and less than $10.	$4.00 &	15	$4.00	15
Same, val, at more than $10	$6.00 &	25	$6.00	
Pistols and revolvers.	75 &	25	75	25
Watch Movements.				
With less. than 7 jewels	35 &	25	70	
With 7 to 11 jewels.	50 &	25	$1.25	
With 11 to 15 jewels.	75 &	25	$1.25	
With 15 to 17 jewels.	$1.25 &	25	$1.25	& 25
With more than 17 jewels	$3.00 &	25	$3.00	& 25
Watch cases, clocks etc.		40		40
Pens, metallic, except gold pens, per gross		12	12	
Penholders and gold pens		25	5	25
Hemp, Jute, Etc.				
Cables and cordage made of hemp, per lb.	2		2	
Single yarns of flax hemp or ramie, per lb.	7		10	
Floor mattings, per sq. yd.	3c to 7 &	25	3⅛	
Paper.				
Sheathing and roofing paper		10		10
Printing paper, val. at from 2c to 5c per lb.	2/10 to	8/10	2/10-8/10	
Same, val, above 5c per lb.		15		15
Copying paper, tissue paper, etc., per lb.	6 &	15	5-6	15
Crepe paper, per lb.	5 &	15	5	15
Surface coated papers, per lb.	2½ &	15	5	
Photographic papers, per lb.	3	10	3	10-20
Paper envelopes, plain		25		20
Letter and note paper, per lb.	2	10	2	15
Same, weighing more than 15 lbs., per ream, per lb.	3½ &	15	3	15
Books and pamphlets		25		25
Gunpowder and other explosives, per lb.	4-6		2-4	
Matches, per gross	8		6	
Percussion caps		30		30
Cartridges		35		30
Haircloth, per sq. yd.	20		20	
Hats, Bonnets, Etc.				
Crinoline, per sq. yd.	10		8	
Fur hats, bonnets and hoods val. at not over $5 per dozen, tax per doz	$2.00 &	20	$1.50	20
Same, val, between $5 and $10 per doz, tax per doz.	$3.00 &	20	$3.00	20
Same. val., between $10 and $20 per doz, tax per doz.	$6.00 &	20	$6.00	20
Same, val. at more than $20 per doz, tax per doz.	$7.00 &	20	$7.00	20
Leather.				
Belting and sole leather, etc.		20		15
Sheepskins, dressed, per doz.	$1.50			15
Goatskins, dressed, per doz.	$2.00			15
Patent and japanned leather, per lb.	30 &	20	27	15
Same, weighing over 25 lbs. per doz, per lb.	20 &	10	20	10
Gloves.				
Women's or children's glace finish, per doz, prs.	$1.75 to	$2.75	$1.25-$2.75	
Men's gloves, same finish, per doz. prs.	$3.00		$3.00	
Women's or children's lamb or sheep, per doz. pairs	$2.50 to	$4.50	$2.50-$4.50	
Men's same. kind, per doz. prs.	$4.00		$4.00	
Women's or children's goat or other leather per doz, prs.	$3.00 to	$4.75	$3.00-$4.50	
Men's goat or other leather, per doz. prs.	$4.00		$4.00	
Manufactuhes of catgut, amber wax, asbestus etc.		25		25
Manufoctures of bone, India rubber, horn, whalebone, etc.		30		25
Manufactures of plaster of Paris		30		25
Manufactures of ivory, gelatin, shell, etc.		35		25
Matting made of cocoa fiber, per sq. yd.	6		6	
Lead pencils, per gross.	45 &	25	45	25
Slate pencils, per 100	3		3	
Photographic films		25		25
Pipes and smokers' articles, val. at not more than 40c per gross, taxed per gross	15		15	
Clay pipes, per gross.	50 &	25	15	25
Other pipes, pipe bowls and other smokers' articles		60		60
Plush for men's hats		10		10

FREE LIST.

Free list—Petroleum, crude and refined, was continued on the free list, though considerable opposition to this procedure developed.

Hides were put on the list after prolonged and bitter controversies. Senator Aldrich and various of the older members of the upper house led the campaign against free hides. The Dingley bill placed a duty of 15 per cent ad valorem on hides.

The new free list, while very similar to that of the Dingley bill, contains the following articles that, among others, were not on the Dingley list:

Hides, fenceposts, sulphate of ammonia, platinum combinations with palladium, osmium and rhodium, kindling wood, radium, works of art, paintings, pastels, etchings and sculptures that have been in existence more than twenty years prior to date of importation, other works of art, of bronze, marble, terra-cotta, pottery, porcelain and antiques produced more than 100 years prior to date of importation.