

The United States Tariff Law of 1913

AN ACT:

To Reduce Tariff Duties and to Provide Revenue for the Government and for Other Purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that on and after the day following the passage of this act, except as otherwise specially provided for in this act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands and the Islands of Guam and Tutuila) the rates of duty which are by the schedules and paragraphs of the dutiable list of this section prescribed.

List of Duties Under New Law

Including Comparison With Duties Under Payne-Aldrich Tariff

Throughout the schedules of the new tariff the effort was made to base as many rates of duty as possible upon the ad valorem principle. Some exceptions will be found to the general application of this idea. These are cases where either the commodity in question was of a staple character, so that the question of value was not likely to be of importance in securing uniformity in the duties, or the commodity was of such nature that its value could not be ascertained without difficult analyses.

SCHEDULE A—CHEMICALS, OILS AND PAINTS.

[Note—Rates in both old and new laws are given as cents per lb. unless otherwise indicated; when % appears it means per cent. ad valorem.]

Paragraph of New Law.	Rates of Duty Under—	
	New Law.	Old Law.
1—ACIDS—		
Boracic	¾c. lb.	3c.
Citric	5c.	7c.
Formic	1½c.	25%
Gallic	6c.	8c.
Lactic	1½c.	2c. to 8%
Oxalic	1½c.	2c.
Pyrogallic	12c.	25%
Salicylic	2½c.	5c.
Tannic and tannin	5c.	35c.
Tartaric	3½c.	5c.
All other acids and acid anhydrides not specially provided for in this section.....	15%	25%
2—Acetic anhydrid	2½c.	2½c.
3—Acetone	1c.	
4—Albumin, dried egg	3c.	Free
5—Alkalies, Alkaloids and all chemical and medicinal compounds, preparations, mixtures and salts not specially provided for.....	15%	25% to 55c. lb.
6—Alizarin, natural or synthetic	Free	Free
7—Alumina, hydrate of, or refined bauxite, alum, alum cake, patent alum, sulphate or alumina, aluminous cake and all other manufactured compounds of alumina not specially provided for	15%	4-10c. to ¾c.
8—Ammonia, carbonate of	¾c.	1½c.
Ammonia, muriate of	¾c.	¾c.
Ammonia, phosphate of	1c.	
Ammonia, liquid anhydrous	2½c.	5c.
Ammoniacal gas liquor	10%	
9—Argols, or crude tartar or wine less crude, or partly refined, containing not more than 90 per centum of potassium bitartrate	5%	5% to 5c.
Containing more than 90 per centum, cream of tartar, and Rochelle salts or tartrate of soda and potassa	2½c.	
Calcium tartrate, crude	5%	
10—Balsams; copaiba, fir or Canada, Peru, tolu	10 to 15%	
11—Barium, chloride of	¾c.	
Barium, dioxide of	1½c.	
Barium, carbonate of precipitated.....	15%	
12—Blackening, polishing powders, all creams and preparations for cleaning or polishing, not containing alcohol	15%	25%
13—Bleaching powder, or chloride of lime.....	1-10c.	1-5c.
Blue vitriol	Free	

INCOME TAX

Provisions of the New Law Intended to Provide Revenue to Offset Losses to the Government Caused by the Reductions in the Tariff Schedules.

Included in the tariff revision law is an income tax section which requires every citizen of the United States whose income exceeds \$3,000 a year to pay a normal tax of 1 per cent. on his earnings in excess of the exemption.

In formulating this additional impost the attempt has been made to provide not only a source of revenue, but a means of redressing in some measure the unequal tax burdens which result from the practice of basing the Federal income entirely upon customs and internal revenue duties.

For twenty-five years a contest has been waged throughout the country in behalf of the adoption of a national income tax as permanent part of our fiscal system and the sentiment in favor of this movement finally became so strong that the people overturned a decision of the Supreme Court of the United States by writing into the Constitution the first amendment within forty years.

For the fiscal year ended June