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Court : US Supreme Court

Decided On : Apr-28-1890

Appeal No. : 135 U.S. 237

Appellant : Hartranft

Respondent : Meyer

Judgement :

Hartranft v. Meyer - 135 U.S. 237 (1890)
U.S. Supreme Court Hartranft v. Meyer, 135 U.S. 237 (1890)

Hartranft v. Meyer

No. 148

Argued April 18, 1890

Decided April 28, 1890

135 U.S. 237

ERROR TO THE CIRCUIT COURT OF THE UNITED STATES

FOR THE EASTERN DISTRICT OF PENNSYLVANIA

SYLLABUS

Cloth composed partly of silk, partly of cotton and partly of wool, silk being the component material of chief value, and the proportion in value of wool being less than twenty-five percent, is dutiable as a nonenumerated article under Schedule L, 2502 of the Revised Statutes as amended by the Act of March 3, 1883, 22 Stat. 510, and not as a similar article under Schedule K in that section, 22 Stat. 508.

The case is stated in the opinion.

MR. JUSTICE BREWER delivered the opinion of the Court.

In 1885, Meyer & Dickinson were merchants in the City of Philadelphia, and John F. Hartranft was collector of customs for that district. They imported various lots of matelasse cloth. This cloth was composed partly of silk, partly of cotton, and partly of wool, silk being the component material of chief value, and the proportion in value of wool being less than twenty-five percent. The question presented in this case is whether the goods were dutiable under Schedule K or Schedule L, section 2502, of the Act of March 3, 1883, 22 Stat. 508, 510.

Schedule K, which is entitled "Wool and Woolens," imposes a certain rate of duty upon

"woolen cloths, woolen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not specially enumerated or provided for in this act."

Schedule L, entitled "silk and Silk Goods," imposes a different duty on

"all goods, wares, and merchandise, not specially enumerated or provided for in

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this act, made of silk, or of which silk is the component material of chief value."

If either schedule stood alone in the statutes, obviously the goods would be dutiable under that schedule, for they were made in part of wool, as described in Schedule K, and they were goods of which silk is the component material of chief value, as described in Schedule L. Both schedules being found in the same statute, we must deduce from them, taken in connection with other provisions, the intent of Congress in reference to goods of this description, for it cannot be assumed that Congress intended two rates for the same goods, to be selected at the pleasure of either the collector or the importer. In each schedule are found the words "not specially enumerated or provided for in this act," so that neither description is absolute or exclusive. We place no stress on the position of the two schedules in the act or on the fact that Schedule L, coming after Schedule K, expresses the later thought and purpose of Congress, but we turn rather to the character of the descriptive language used in the one, it being more general than in the other. In Schedule K it is "made wholly or in part of wool," thereby reaching to all manufactured articles of which any portion is wool, while in Schedule L it is narrower, and more limited -- "made of silk, or of which silk is the component material of chief value." This is a special enumeration, rather than the other. This idea was presented in *Solomon v. Arthur,* 102 U. S. 208 , in which the descriptions compared were these: "manufactures composed of mixed materials, in part of cotton, silk," etc, and "manufactures of which silk is the component part of chief value." Both expressions were held to be merely descriptive, and the true interpretation to be given to them was thus clearly stated by MR. JUSTICE BRADLEY in the opinion of the Court:

"It is observable that the description of 'manufactures made of mixed materials, in part of cotton, silk,' etc., is more general than that of 'manufactures of which silk is the component part of chief value.' Logically the two phrases, standing together in the same act or system of laws, would be related as follows:"

"Goods made of mixed materials, cotton, silk, etc., shall pay a duty of thirty-five percent; but, if silk is

the component part of chief value, they shall pay a duty of fifty percent."

Applying the same rule of construction here, the circuit judge, in deciding this case, and holding that the goods were dutiable under Schedule L, 28 F. 358, well said that the statute was in substance to be read thus:

"All manufactures of wool, of every description, not especially enumerated or provided for in this act, shall be subject to a duty of thirty-five cents per pound and thirty-five percentum *ad valorem,* but if silk is the component material of chief value, they shall be subject to a duty of fifty percent *ad valorem.* "

We think this construction harmonizes the two sections better than any other, and gives force to the intent of Congress.

Another matter is also worthy of notice, and that is the change made in section 2499 of the Revised Statutes by the act of 1883. In the Revised Statutes, the section contained this provision:

"And on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable,"

while in the act of 1883, the provision is changed so as to read:

"And on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which the component material of chief value may be chargeable."

It is true that this section, at least in its main provisions, refers solely to nonenumerated articles, and these goods must be considered as enumerated. *Arthur's Executors v. Butterfield,* 125 U. S. 70 . And yet, though this clause may apply solely to nonenumerated articles, it shows the intent of Congress in reference to a question of the kind presented. Instead of making the duty depend on the highest rate at which any component part is chargeable, it is made to depend on the highest rate at which the component material of chief value is chargeable. Applying that idea here, and the rate would be that chargeable under

Schedule L, for silk, as appears from the findings, was the component material of chief value.

The judgment of the circuit court was correct, and it is

Affirmed.