

Latimer Vs. United States

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Court : US Supreme Court

Decided On : Feb-19-1912

Appeal No. : 223 U.S. 501

Appellant : Latimer

Respondent : United States

Judgement :

Latimer v. United States - 223 U.S. 501 (1912)

U.S. Supreme Court Latimer v. United States, 223 U.S. 501 (1912)

Latimer v. United States

No. 151

Submitted January 15, 1912

Decided February 19, 1912

223 U.S. 501

*APPEAL FROM THE DISTRICT COURT OF THE
UNITED STATES FOR PORTO RICO*

SYLLABUS

Congress, in framing a tariff law, will be presumed to use word of a former tariff law a having the same meaning which this Court has already given to them.

This court, having held that "unmanufactured tobacco," as used in the Tariff Act of 1883, included sweepings of factories and warehouses used after importation in manufacturing cigarettes and stogies, the same meaning will be given to the same words as used in the Tariff Act of 1897. *Seeberg v. Castro*, [153 U. S. 32](#) .

"Waste," as used in a tariff acts generally refers to remnants and byproducts of small value that have not the quality or utility either of the finished product or of the raw material. "Scrap" does retain the name and quality. *Patton v. United States*, [159 U. S. 503](#) .

5 P.R.F. 138 affirmed.

The facts, which involve the classification of tobacco scraps under the Tariff Act of 1897, are stated in the opinion.

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MR. JUSTICE LAMAR delivered the opinion of the Court.

In the process of manufacturing and handling tobacco, small pieces are broken from the brittle leaves and fall to the floor of the warehouse or factory. These scraps are not treated as worthless, but are swept up, and, when cleaned, are used in the manufacture of a cheap grade of cigarettes and stogies.

The appellant shipped to Porto Rico a quantity of these sweepings, and the question arose as to whether the shipment was dutiable at 10 percent *ad valorem* as "waste not specially provided for in this act," under 463 of the Tariff Act of 1897, or at 55 cents a pound, as "tobacco, manufactured or unmanufactured," under 215 of the same statute. 30 Stat. 194, 169. The customs officer classed it as "unmanufactured tobacco," and required the payment of a duty of 55 cents a

pound. The importer protested, and a case was made to test the question. On appeal, the General Board sustained the collector. It was affirmed by the District Court of Porto Rico, and to reverse that judgment, the importer has brought the case here.

There has been some difference of opinion as to the proper classification of scrap tobacco under the various tariff acts. In *United States v. Schroeder*, 93 F. 448, a higher grade of scrap was held to be "waste" within the meaning of the Tariff Act of 1890. In *Seeberger v. Castro*, [153 U. S. 32](#), it was decided that the clippings from the ends of cigars were dutiable as unmanufactured tobacco under the Tariff Act of 1883.

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The plaintiff claims that this decision has no application here, because it related to clippings which were of a higher grade than scrap, and for the further reason that, as the importer there made no claim that it should be taxed as waste, the court did not pass on that question. But it did definitely decide that such material, by whatever name called, was "unmanufactured tobacco."

The words, having received such a construction under the Act of 1883, must be given the same meaning when used in the Tariff Act of 1897 on the theory that, in using the phrase in the later statute, Congress adopted the construction already given it by this Court. *United States v. Baruch*, this day decided, *ante*, p. [223 U. S. 191](#). That such was the intention of Congress appears further from the fact that the duty of "10 percent *ad valorem* on waste" is found in "Schedule N -- Sundries." The word as thus used generally refers to remnants and byproducts of small value that have not the quality or utility either of the finished product or of the raw material. *Patton v. United States*, [159 U. S. 503](#). But the scrap here involved retains the name and quality of tobacco. It is tobacco, and as such it is used for making cigarettes and stogies. It was therefore taxable under Schedule F, which fixes the duty on tobacco in all its forms -- manufactured or unmanufactured. The judgment is therefore

Affirmed.

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