

The Delegation of Legislative Power

NOTE

It is a maxim of constitutional law in the United States that power conferred upon the legislature to make laws shall not be delegated to any other authority.¹ This principle stems from two sources—the constitutional doctrine of separation of powers and the principle of popular sovereignty applied to the law of agency. The doctrine of separation of powers is derived, in part, from Article I, § 1 of the Constitution that ‘All legislative powers herein granted shall be vested in a Congress. . .’ The law of agency contains the maxim, *delegatus non potest delegare*, or delegated power shall not be delegated.² Since Congress derives its original power from a grant of the sovereign people, it is serving merely as a legal agent and in that capacity is not entitled to delegate away its function. In spite of these two maxims, Congress has delegated policy formation to administrators. The Court, while continuing to hold that the delegation of legislative power is illegal, has by a process of judicial sophistry upheld most such delegations as being not ‘legislative’ power but merely ‘quasi-legislative’ power. The line of demarcation is important but is most flexible and seems to be dictated more at times by expediency and the judge’s philosophy than by any consistent logic.

With the extension of governmental authority it has become impossible for Congress to have either the time or the expert knowledge for making minute regulations. The complexity of industrial and social problems necessitates the use of technical experts in the constant detailed adjustment of governmental regulations to changing conditions. In the early history of the United States there was substantial delegation of power to the President. It later was extended to subordinate officials. There was a marked increase of the practice during the Civil War and Reconstruction periods. The development of the independent regulatory commissions commencing with the Interstate Commerce Commission in 1887 marked the extension of quasi-legislative and quasi-judicial authority in an agency which was more nearly the tool of the legislature.³ In the twentieth century, highlighted by two major wars and the period of New Deal legislation, the practice of delegating discretion to the President, to subordinate officials, to commissions and even to private groups has greatly increased.⁴ Yet, paralleling

¹ See Cooley, Thomas M., *A Treatise on the Constitutional Limitations*, 7th ed., Boston, 1903, p. 163.

² See Duff, P. W., and Whiteside, Horace E., ‘Delegata Potestas Non Potest Delegari,’ in *Selected Essays on Constitutional Law*, Chicago, 1938, iv, pp. 291-316.

³ Note the distinctions made in *Humphrey's Executor v. United States*, 295 U.S. 602 (1935). See also Cushman, Robert E., *The Independent Regulatory Commissions*, New York, 1941.

⁴ Woody, Carroll H., *The Growth of the Federal Government 1915-1932*, New York, 1934. Carr, Cecil T., *Delegated Legislation*, Cambridge, 1921. Weeks, O. Douglas, ‘Legislative Power Versus Dele-

this trend, there has been a tendency in some areas for statutes to contain regulations of such detailed nature as to permit administrators no discretion in the execution of the law.

In weighing the desirability of administrative discretion some critics hold that Congress has abdicated to 'bureaucrats' its power to make laws. Administrators, to these critics, have become a 'new despotism' composed of dictatorial men who carry on 'star chamber' proceedings and act without reference to the 'rule of law.'⁵ Others, who welcome the extension of administrative discretion, argue that 'government by experts' should replace 'government by windbags.' They talk about 'politicians' and 'verbose legislatures' in terms which might seem to imply the need for re-enactment of the so-called Henry VIII clauses.⁶ Between these two extremes the law and practice in the United States has drawn a flexible line in which the standard or overall policy is established by Congress while the administrative details are determined by technical experts.⁷

In *Hampton v. United States*, decided in 1928, the Court presents the legal arguments for delegation and traces a few of the earlier cases. In 1935 the Supreme Court for the first time declared invalid an act of Congress on the basis of illegal delegation of legislative authority to the President.⁸ In sec. 9 (c) of the National Industrial Recovery Act of 1933 Congress authorized the President to forbid the shipment in interstate commerce of oil which had been produced or transported in violation of state law. No standards were set as to the conditions under which the President was to exercise this authority. The Court by an eight to one decision held such delegation as unlimited in scope and a violation of the doctrine of separation of powers. The law applied to only one clearly defined subject and permitted only two choices on the part of the President, namely, to prohibit or not to prohibit the shipment of 'hot oil' in interstate commerce. Justice Cardozo in a dissenting opinion maintained that there was adequate definition and limitation. He said: 'Discretion is not unconfined and vagrant. It is canalized within banks that keep it from overflowing.'⁹

In *Schechter v. United States*¹⁰ the Court unanimously held other parts of the National Industrial Recovery Act unconstitutional. Provision had been made for systems of Codes of Fair Competition which were to be formulated by representatives of industry and approved by the President. Justice Cardozo in distinguishing this practice from that on 'hot oil' said: 'Here, in the case before us, is an attempted delegation not confined to any single act nor to any class or group of acts identified or described by reference to a standard. Here in effect

gated Legislative Power,' in *Selected Essays on Constitutional Law*, op. cit., pp. 228-50. Comer, J. P., *Legislative Functions of National Administrative Authorities*, New York, 1927.

⁵ Hewart, Lord, *The New Despotism*, London, 1929. Beck, James M., *Our Wonderland of Bureaucracy*, New York, 1932. Sullivan, Lawrence, *The Dead Hand of Bureaucracy*, Indianapolis, 1940.

⁶ A fifteenth century piece of English legislation which made it possible for administrators to modify Acts of Parliament in any manner they found necessary for putting the law into operation.

⁷ See Committee on Ministers' Powers, *Report*, London, 1932, and Attorney General's Committee on Administrative Procedure, *Final Report*, Washington, 1941.

⁸ *Panama Refining Company v. Ryan*, 293 U.S. 388 (1935).

⁹ *Ibid.* p. 440.

¹⁰ 295 U.S. 495 (1935).

is a roving commission to inquire into evils and upon discovery correct them.¹¹

Several times since the Schechter case the question of delegation has been before the Court and in general approved although not always by unanimous agreement of the justices.¹² In *Yakus v. United States*¹³ the Court held that the Emergency Price Control Act of 1942 did not delegate illegal authority to the Price Administrator when it authorized him to set prices which would be 'fair and equitable.' In *Opp Cotton Mills v. Administrator of Wage and Hour Division*¹⁴ the Fair Labor Standards Act of 1938 was upheld on the matter of delegation. In this act the administrator was authorized to set the wage after consultation with representatives of the industry, investigation of the industry, and public hearings.

A summary of the delegation cases indicates some general practices.¹⁵ The Court will uphold delegation to a clearly defined governmental agency in preference to private groups but private groups may be used in an advisory capacity. The legislature may not give away unlimited discretion to determine policy, but it may delegate the power to make a technical finding upon which the policy must depend. Some writers call this *contingent* legislation.¹⁶ The Court points out that: 'The legislature cannot delegate its power to make a law; but it can make a law to delegate a power to determine some fact or state of things upon which the law makes, or intends to make, its own action depend.'¹⁷

The Hampton case goes a step further in permitting *supplementary* legislation but still requires that the statute define the subject and provide a primary standard or criterion to guide the administrators in the formulation of the rule. The Court will always question whether Congress has the authority under the Constitution because it is obvious that no agency can give away authority which it does not possess.

J. W. HAMPTON, JR., & COMPANY v. UNITED STATES

276 U.S. 394 (1928)

MR. CHIEF JUSTICE TAFT delivered the opinion of the Court.

J. W. Hampton, Jr., & Company made an importation into New York of barium dioxide, which the collector of customs assessed at the dutiable rate of six cents per pound. This was two cents per pound more than that fixed by statute, par. 12,

ch. 356, 42 Stat. 858, 860. The rate was raised by the collector by virtue of the proclamation of the President, 45 Treas. Dec. 669, T.D. 40216, issued under, and by authority of, § 315 of Title III of the Tariff Act of September 21, 1922, ch. 356, 42 Stat. 858, 941, which is the so-called flexible tariff provision. Protest was made

¹¹ *Ibid.* p. 551.

¹² See *Mulford v. Smith*, 307 U.S. 38 (1939), Note, *post*, p. 204, for a discussion of delegation in the field of agriculture.

¹³ 321 U.S. 414 (1944).

¹⁴ 312 U.S. 126 (1941).

¹⁵ See Hart, James, *An Introduction to Administrative Law*, New York, 1940, p. 169.

¹⁶ *Ibid.* p. 154.

¹⁷ *Field v. Clark*, 143 U.S. 649, 694 (1892), citing *Locke's Appeal*, 72 Pa. 491, 498 (1873).

and an appeal was taken under § 514, Part 3, Title IV, ch. 356, 42 Stat. 969-70. The case came on for hearing before the United States Customs Court, 49 Treas. Dec. 593. A majority held the Act constitutional. Thereafter the case was appealed to the United States Court of Customs Appeals. On the 16th day of October, 1926, the Attorney General certified that in his opinion the case was of such importance as to render expedient its review by this Court. Thereafter the judgment of the United States Customs Court was affirmed. 14 Ct. Cust. App. 350. On a petition to this Court for certiorari, filed May 10, 1927, the writ was granted, 274 U.S. 735. The pertinent parts of § 315 of Title III of the Tariff Act, ch. 356, 42 Stat. 858, 941 U.S.C., Tit. 19, §§ 154, 156, are as follows:

‘Section 315(a). That in order to regulate the foreign commerce of the United States and to put into force and effect the policy of the Congress by this Act intended, whenever the President, upon investigation of the differences in costs of production of articles wholly or in part the growth or product of the United States and of like or similar articles wholly or in part the growth or product of competing foreign countries, shall find it thereby shown that the duties fixed in this Act do not equalize the said differences in costs of production in the United States and the principal competing country he shall, by such investigation, ascertain said differences and determine and proclaim the changes in classifications or increases or decreases in any rate of duty provided in this Act shown by said ascertained differences in such costs of production necessary to equalize the same. Thirty days after the date of such proclamation or proclamations, such changes in classification shall take effect, and such increased or decreased duties shall be levied, collected, and paid on such articles when imported from any foreign country into the United States or into any of its possessions

(except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila): *Provided*, That the total increase or decrease of such rates of duty shall not exceed 50 per centum of the rates specified in Title I of this Act, or in any amendatory Act. . .

‘(c). That in ascertaining the differences in costs of production, under the provisions of subdivisions (a) and (b) of this section, the President, in so far as he finds it practicable, shall take into consideration (1) the differences in conditions in production, including wages, costs of material, and other items in costs of production of such or similar articles in the United States and in competing foreign countries; (2) the differences in the wholesale selling prices of domestic and foreign articles in the principal markets of the United States; (3) advantages granted to a foreign producer by a foreign government, or by a person, partnership, corporation, or association in foreign country; and (4) any other advantages or disadvantages in competition.

‘Investigations to assist the President in ascertaining differences in costs of production under this section shall be made by the United States Tariff Commission, and no proclamation shall be issued under this section until such investigation shall have been made. The commission shall give reasonable public notice of its hearings and shall give reasonable opportunity to parties interested to be present, to produce evidence, and to be heard. The commission is authorized to adopt such reasonable procedure, rules, and regulations as it may deem necessary.

‘The President, proceeding as hereinbefore provided for in proclaiming rates of duty, shall, when he determines that it is shown that the differences in costs of production have changed or no longer exist which led to such proclamation, accordingly as so shown, modify or terminate the same. Nothing in this section shall be construed to authorize a transfer

of an article from the dutiable list to the free list or from the free list to the dutiable list, nor a change in form of duty. Whenever it is provided in any paragraph of Title I of this Act, that the duty or duties shall not exceed a specified ad valorem rate upon the articles provided for in such paragraph, no rate determined under the provision of this section upon such articles shall exceed the maximum ad valorem rate so specified.'

The President issued his proclamation May 19, 1924. After reciting part of the foregoing from § 315, the proclamation continued as follows:

'Whereas, under and by virtue of said section of said act, the United States Tariff Commission has made an investigation to assist the President in ascertaining the differences in costs of production of and of all other facts and conditions enumerated in said section with respect to . . . barium dioxide. . .

'Whereas in the course of said investigation a hearing was held, of which reasonable public notice was given and at which parties interested were given a reasonable opportunity to be present, to produce evidence, and to be heard;

'And whereas the President upon said investigation . . . has thereby found that the principal competing country is Germany, and that the duty fixed in said title and act does not equalize the differences in costs of production in the United States and in . . . Germany, and has ascertained and determined the increased rate of duty necessary to equalize the same.

'Now, therefore, I, Calvin Coolidge, President of the United States of America, do hereby determine and proclaim that the increase in the rate of duty provided in the said act shown by said ascertained differences in said costs of production necessary to equalize the same is as follows:

'An increase in said duty on barium dioxide (within the limit of total increase

provided for in said act) from 4 cents per pound to 6 cents per pound.

'In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

'Done at the City of Washington this nineteenth day of May in the year of our Lord one thousand nine hundred and twenty-four, and of the Independence of the United States of America the one hundred and forty-eighth.

'Calvin Coolidge.

'By the President: Charles E. Hughes, Secretary of State.'

The issue here is as to the constitutionality of § 315, upon which depends the authority for the proclamation of the President and for two of the six cents per pound duty collected from the petitioner. The contention of the taxpayers is twofold—first, they argue that the section is invalid in that it is a delegation to the President of the legislative power, which by Article 1, § 1 of the Constitution, is vested in Congress, the power being that declared in § 8 of Article 1, that the Congress shall have power to lay and collect taxes, duties, imposts and excises. The second objection is that, as § 315 was enacted with the avowed intent and for the purpose of protecting the industries of the United States, it is invalid because the Constitution gives power to lay such taxes only for revenue.

First. It seems clear what Congress intended by § 315. Its plan was to secure by law the imposition of customs duties on articles of imported merchandise which should equal the difference between the cost of producing in a foreign country the articles in question and laying them down for sale in the United States, and the cost of producing and selling like or similar articles in the United States, so that the duties not only secure revenue but at the same time enable producers to compete on terms of equality with foreign producers in the markets of the United States. It may be that it is difficult to fix with

exactness this difference, but the difference which is sought in the statute is perfectly clear and perfectly intelligible. Because of the difficulty in practically determining what that difference is, Congress seems to have doubted that the information in its possession was such as to enable it to make the adjustment accurately, and also to have apprehended that with changing conditions the difference might vary in such a way that some readjustments would be necessary to give effect to the principle on which the statute proceeds. To avoid such difficulties, Congress adopted in § 315 the method of describing with clearness what its policy and plan was and then authorizing a member of the executive branch to carry out this policy and plan, and to find the changing difference from time to time, and to make the adjustments necessary to conform the duties to the standard underlying that policy and plan. As it was a matter of great importance, it concluded to give by statute to the President, the chief of the executive branch, the function of determining the difference as it might vary. He was provided with a body of investigators who were to assist him in obtaining needed data and ascertaining the facts justifying readjustments. There was no specific provision by which action by the President might be invoked under this Act, but it was presumed that the President would through this body of advisers keep himself advised of the necessity for investigation or change, and then would proceed to pursue his duties under the Act and reach such conclusion as he might find justified by the investigation, and proclaim the same if necessary.

The Tariff Commission does not itself fix duties, but before the President reaches a conclusion on the subject of investigation, the Tariff Commission must make an investigation and in doing so must give notice to all parties interested and an opportunity to adduce evidence and to be heard.

The well-known maxim *Delegata potestas non potest delegari*, applicable to the law of agency in the general and common law, is well understood and has had wider application in the construction of our Federal and State Constitutions than it has in private law. The Federal Constitution and State Constitutions of this country divide the governmental power into three branches. The first is the legislative, the second is the executive, and the third is the judicial, and the rule is that in the actual administration of the government Congress or the Legislature should exercise the legislative power, the President or the State executive, the Governor, the executive power, and the Courts or the judiciary the judicial power, and in carrying out that constitutional division into three branches it is a breach of the National fundamental law if Congress gives up its legislative power and transfers it to the President, or to the Judicial branch, or if by law it attempts to invest itself or its members with either executive power or judicial power. This is not to say that the three branches are not co-ordinate parts of one government and that each in the field of its duties may not invoke the action of the two other branches in so far as the action invoked shall not be an assumption of the constitutional field of action of another branch. In determining what it may do in seeking assistance from another branch, the extent and character of that assistance must be fixed according to common sense and the inherent necessities of the governmental co-ordination.

The field of Congress involves all and many varieties of legislative action, and Congress has found it frequently necessary to use officers of the Executive Branch, within defined limits, to secure the exact effect intended by its acts of legislation, by vesting discretion in such officers to make public regulations interpreting a statute and directing the details of its execution, even to the extent of providing

for penalizing a breach of such regulations. . .

Congress may feel itself unable conveniently to determine exactly when its exercise of the legislative power should become effective, because dependent on future conditions, and it may leave the determination of such time to the decision of an Executive, or, as often happens in matters of state legislation, it may be left to a popular vote of the residents of a district to be effected by the legislation. While in a sense one may say that such residents are exercising legislative power, it is not an exact statement, because the power has already been exercised legislatively by the body vested with that power under the Constitution, the condition of its legislation going into effect being made dependent by the legislature on the expression of the voters of a certain district. As Judge Ranney of the Ohio Supreme Court in *Cincinnati, Wilmington and Zanesville Railroad Co. v. Commissioners*, 1 Ohio St. 77, 88, said in such a case:

'The true distinction, therefore, is, between the delegation of power to make the law, which necessarily involves a discretion as to what it shall be, and conferring an authority or discretion as to its execution, to be exercised under and in pursuance of the law. The first cannot be done; to the latter no valid objection can be made.' See also *Moers v. Reading*, 21 Penn. St. 188, 202; *Locke's Appeal*, 72 Penn. St. 491, 498.

Again, one of the great functions conferred on Congress by the Federal Constitution is the regulation of interstate commerce and rates to be exacted by interstate carriers for the passenger and merchandise traffic. The rates to be fixed are myriad. If Congress were to be required to fix every rate, it would be impossible to exercise the power at all. Therefore, common sense requires that in the fixing of such rates, Congress may provide a Commission, as it does, called the Interstate Commerce Commission, to fix those rates, after hearing evidence and argument

concerning them from interested parties, all in accord with a general rule that Congress first lays down, that rates shall be just and reasonable considering the service given, and not discriminatory. As said by this Court in *Interstate Commerce Commission v. Goodrich Transit Co.*, 224 U.S. 194, 214, 'The Congress may not delegate its purely legislative power to a commission, but, having laid down the general rules of action under which a commission shall proceed, it may require of that commission the application of such rules to particular situations and the investigation of facts, with a view to making orders in a particular matter within the rules laid down by the Congress.'

The principle upon which such a power is upheld in state legislation as to fixing railway rates is admirably stated by Judge Mitchell, in the case of *State v. Chicago, Milwaukee & St. Paul Railway Company*, 38 Minn. 281, 298 to 302. The learned Judge says on page 301:

'If such a power is to be exercised at all, it can only be satisfactorily done by a board or commission, constantly in session, whose time is exclusively given to the subject, and who, after investigation of the facts, can fix rates with reference to the peculiar circumstances of each road, and each particular kind of business, and who can change or modify these rates to suit the ever-varying conditions of traffic. . . Our legislature has gone a step further than most others, and vested our commission with full power to determine what rates are equal and reasonable in each particular case. Whether this was wise or not is not for us to say; but in doing so we can not see that they have transcended their constitutional authority. They have not delegated to the commission any authority or discretion as to what the law shall be,—which would not be allowable,—but have merely conferred upon it an authority and discretion, to be exercised in the execution of the law, and under and in pursuance of it, which is entirely permissible. The legislature itself has passed

upon the expediency of the law, and what it shall be. The commission is intrusted with no authority or discretion upon these questions.' See also the language of Justices Miller and Bradley in the same case in this Court. 134 U.S. 418, 459, 461, 464.

It is conceded by counsel that Congress may use executive officers in the application and enforcement of a policy declared in law by Congress, and authorize such officers in the application of the Congressional declaration to enforce it by regulation equivalent to law. But it is said that this never has been permitted to be done where Congress has exercised the power to levy taxes and fix customs duties. The authorities make no such distinction. The same principle that permits Congress to exercise its rate making power in interstate commerce, by declaring the rule which shall prevail in the legislative fixing of rates, and enables it to remit to a rate-making body created in accordance with its provisions the fixing of such rates, justifies a similar provision for the fixing of customs duties on imported merchandise. If Congress shall lay down by legislative act an intelligible principle to which the person or body authorized to fix such rates is directed to conform, such legislative action is not a forbidden delegation of legislative power. If it is thought wise to vary the customs duties according to changing conditions of production at home and abroad, it may authorize the Chief Executive to carry out this purpose, with the advisory assistance of a Tariff Commission appointed under Congressional authority. This conclusion is amply sustained by a case in which there was no advisory commission furnished the President—a case to which this Court gave the fullest consideration nearly forty years ago. In *Field v. Clark*, 143 U.S. 649, 680, the third section of the Act of October 1, 1890, contained this provision:

'That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January, eighteen

hundred and ninety-two, whenever, and so often as the President shall be satisfied that the government of any country producing and exporting sugars, molasses, coffee, tea and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea and hides, the product of or exported from such designated country as follows, namely:'

Then followed certain rates of duty to be imposed. It was contended that this section delegated to the President both legislative and treaty-making powers and was unconstitutional. After an examination of all the authorities, the Court said that while Congress could not delegate legislative power to the President, this Act did not in any real sense invest the President with the power of legislation, because nothing involving the expediency or just operation of such legislation was left to the determination of the President; that the legislative power was exercised when Congress declared that the suspension should take effect upon a named contingency. What the President was required to do was merely in execution of the act of Congress. It was not the making of law. He was the mere agent of the law-making department to ascertain and declare the event upon which its expressed will was to take effect.

Second. The second objection to § 315 is that the declared plan of Congress,

either expressly or by clear implication, formulates its rule to guide the President and his advisory Tariff Commission as one directed to a tariff system of protection that will avoid damaging competition to the country's industries by the importation of goods from other countries at too low a rate to equalize foreign and domestic competition in the markets of the United States. It is contended that the only power of Congress in the levying of customs duties is to create revenue, and that it is unconstitutional to frame the customs duties with any other view than that of revenue raising. It undoubtedly is true that during the political life of this country there has been much discussion between parties as to the wisdom of the policy of protection, and we may go further and say as to its constitutionality, but no historian, whatever his view of the wisdom of the policy of protection, would contend that Congress, since the first revenue Act, in 1789, has not assumed that it was within its power in making provision for the collection of revenue, to put taxes upon importations and to vary the subjects of such taxes or rates in an effort to encourage the growth of the industries of the Nation by protecting home production against foreign competition. It is enough to point out that the second act adopted by the Congress of the United States, July 4, 1789, ch. 2, 1 Stat. 24, contained the following recital.

'SEC. 1. Whereas it is necessary for the support of government, for the discharge of the debts of the United States, and the encouragement and protection of manufactures, that duties be laid on goods, wares and merchandises imported: Be it enacted, et cetera.'

In this first Congress sat many members of the Constitutional Convention of 1787. This Court has repeatedly laid down the principle that a contemporaneous legislative exposition of the Constitution when the founders of our Government and framers of our Constitution were actively

participating in public affairs, long acquiesced in, fixes the construction to be given its provisions. *Myers v. United States*, 272 U.S. 52, 175, and cases cited. The enactment and enforcement of a number of customs revenue laws drawn with a motive of maintaining a system of protection, since the revenue law of 1789, are matters of history.

More than a hundred years later, the titles of the Tariff Acts of 1897 and 1909 declared the purpose of those acts, among other things, to be that of encouraging the industries of the United States. The title of the Tariff Act of 1922, of which § 315 is a part, is 'An Act to provide revenue, to regulate commerce with foreign countries, to encourage the industries of the United States and for other purposes.' Whatever we may think of the wisdom of a protection policy, we cannot hold it unconstitutional.

So long as the motive of Congress and the effect of its legislative action are to secure revenue for the benefit of the general government, the existence of other motives in the selection of the subjects of taxes cannot invalidate Congressional action. As we said in the *Child Labor Tax Case*, 259 U.S. 20, 38: 'Taxes are occasionally imposed in the discretion of the legislature on proper subjects with the primary motive of obtaining revenue from them, and with the incidental motive of discouraging them by making their continuance onerous. They do not lose their character as taxes because of the incidental motive.' And so here, the fact that Congress declares that one of its motives in fixing the rates of duty is so to fix them that they shall encourage the industries of this country in the competition with producers in other countries in the sale of goods in this country, can not invalidate a revenue act so framed. Section 315 and its provisions are within the power of Congress. The judgment of the Court of Customs Appeals is affirmed.

Affirmed.