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United States Department of Agriculture,
BUREAU OF ANIMAL INDUSTRY.

CORRESPONDENCE DEFINING "FILLED CHEESE."

WASHINGTON, D. C., *September 1, 1896.*

Correspondents of the Dairy Division of this Bureau having inquired as to the effect of the recent Congressional legislation known as "the filled cheese law" upon the comparatively new industry of putting up good full-cream factory cheese for retail in various fancy forms and small packages, the subject was laid before the Commissioner of Internal Revenue of the Treasury Department, that official being charged with the execution of the new law and with making regulations for its enforcement.

In reply, the following letter has been received, and as the decision thus made is of interest to numerous persons, it is printed herewith for the information of all concerned.

D. E. SALMON,
Chief of Bureau of Animal Industry.

Approved:

CHAS. W. DABNEY, Jr.,
Acting Secretary.

TREASURY DEPARTMENT,
OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE,
WASHINGTON, D. C., *August 26, 1896.*

SIR: Your letter of the 10th instant has been received inquiring as to any ruling that has been made by the Treasury Department with reference to the effect of the "filled cheese" law (the act approved June 6, 1896) on the manufacture of several fancy forms of cheese upon our domestic markets.

You describe this cheese as of "high grade and quality, put up in small packages of paper, wood, or porcelain, and sold at high prices," under such names as "Club House Cheese," "Meadow Sweet Cheese," "American Cheese Food," etc.; and you say, "While the best New York and Wisconsin State factory cheese is the basis and forms the bulk of these articles, they are variously prepared and contain olive oil, cotton-seed oil, butter fat, and whey sirup, always added in very small

quantities, and solely for the purpose of improving the consistency of the preparation and its keeping quality. In some cases a little wine or brandy is added to increase the flavor."

There has not been, up to this date, a case presented from any collection district with samples of this fancy cheese for examination. But it appears from an examination of the first and second sections of the act of June 6, 1896, imposing tax on "filled cheese," and special tax on manufactures thereof and dealers therein, that the fancy cheese which you describe must be held to be "filled cheese" within the meaning of this act.

The language is such as apparently leaves no room for any other construction, the definition of cheese in the first section precluding every "food product" from being regarded as cheese except that "which is made from milk or cream without the addition of butter, or any animal, vegetable, or other oils or fats foreign to such milk or cream;" and the definition of "filled cheese" in the second section requiring that every substance or compound in the form of cheese shall be regarded as "filled cheese" when it is "made of milk or skimmed milk, with the admixture of butter, animal oils or fats, vegetable or any other oils, or compounds foreign to such milk."

To hold that cheese, as it is defined by the first section of the act, may be broken up and manipulated and mixed with olive oil, or cottonseed oil, or butter-fat and whey sirup, even in small quantities, and still be regarded as cheese and not as "filled cheese," would, it seems to me, be a construction for which it would be difficult, if not absolutely impossible, to find warrant in the plain terms of the statute, and which would inevitably lead to operations tending to the defeat of the "filled cheese" law.

Respectfully yours,

G. W. WILSON,
Acting Commissioner.

D. E. SALMON, Esq.,
*Chief Bureau of Animal Industry,
Department of Agriculture, Washington, D. C.*