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Progressive Political Timeline

9/7/2012

October 3, 1913 –“Underwood-Simmons Tariff Act”

On October 3 1913, President Woodrow Wilson won his first legislative victory by signing into law the Underwood-Simmons Tariff Act. The Underwood-Simmons Tariff Act, guided by Representative Oscar W. Underwood of Alabama and Senator F.M. Simmons of North Carolina, reduced the national protective tariff, which allowed consumers more competitive prices and stimulated manufacturing production.[[1]](#footnote-1) The Underwood-Simmons act also passed the first peacetime income tax following the ratification of the Sixteenth Amendment.[[2]](#footnote-2) The Underwood-Simmons Tariff Act is important to political history because President Woodrow Wilson called a special session of Congress to address the protective tariff, and it was the first drastic decrease in the tariff since the Civil War. The passing of the Underwood-Simmons Tariff Act showed the strength of the Democratic Party and the dedication to change the American marketplace.

The Underwood-Simmons Tariff was introduced into the House of Representatives by Oscar W. Underwood. Underwood introduced the new tariff as a way to lower the rates of the 1909 Payne-Aldrich Tariff from about 40% to 26%.[[3]](#footnote-3) Underwood argued that his tariff would increase industrial productions, allow market freedom, produce competitive pricing, and show that the United States was capable of becoming a worldwide manufacturer and exporter. Underwood Senate counterpart, F. M. Simmons added on other economic policies, such as the first graduated income tax that would go into effect after the ratification of the Sixteenth Amendment.[[4]](#footnote-4) The new income tax would make up for revenue lost because of the decreased protective tariff. President Wilson took this tariff particularly personally to make sure the Democratic Party would not repeat the failure of the 1894 tariff. Wilson called for public attention to demand the tariff reform. Due to Underwood, Wilson, and Simmons the 1913 Act passed the House of Representatives with a 281 to 139 vote and the Senate with a 44 to 37 vote.[[5]](#footnote-5)

1. PBS- The American Experiance, "Wilson: A Portrait, Legislative Victories." Last modified 2001. Accessed September 23, 2012. http://www.pbs.org/wgbh/amex/wilson/portrait/wp\_legislate\_02.html [↑](#footnote-ref-1)
2. The United States Senate Committee on Finance, "History of the Finance Committee." Accessed September 23, 2012. http://www.finance.senate.gov/about/history/. [↑](#footnote-ref-2)
3. Advameg, Inc., "Profiles of US Presidents ." Accessed September 23, 2012. http://www.presidentprofiles.com/Grant-Eisenhower/Woodrow-Wilson-The-new-freedom-at-home.html [↑](#footnote-ref-3)
4. Library of Congress, "The Library of Congress Catalog Record." Accessed September 23, 2012. http://lccn.loc.gov/15026093. [↑](#footnote-ref-4)
5. Advameg, Inc., "Profiles of US Presidents ." Accessed September 23, 2012. http://www.presidentprofiles.com/Grant-Eisenhower/Woodrow-Wilson-The-new-freedom-at-home.html [↑](#footnote-ref-5)