PETITIONS, ETC.

Under clause 1 of Rule XXII, petitions and papers were laid on the Clerk's desk and referred as follows:

34. By Mr. FULLER: Petition of the Goodwillie-Green Box Co., of Rockford, Ill., relative to proposed changes in rates of postage on first and second class mail; to the Committee on the Post Office and Post Roads.

35. Also, petition of the Western Yearly Meeting of Friends Church, opposing repeal or modification of the Volstead Act; to the Committee on the Judiciary.

36. By Mr. GRIEST: Petition of the Traffic Club of the Manufacturers' Association, of Lancaster, Pa., opposing enforcement and urging repeal of the Hoch-Smith resolution relating to railroad rates on agricultural products; to the Committee on Interstate and Foreign Commerce.

37. By Mr. HALL of North Dakota: Concurrent resolution adopted by the superintendent of public instruction, the educational committee of the house of representatives, and the educational committee of the senate, the State of North Dakota, in concurrent resolution do hereby recommend to the Congress of the United States the earnest consideration of this district's request for the granting of an appropriation sufficient to conduct its public schools until such time as said district (Fort Berthold Indian Reservation, situated in Mountrail and McLean Counties, N. Dak.) shall be able to function under the laws and regulations of the State of North Dakota; to the Committee on Appropriations.

38. By Mr. LINEBERGER: Papers in support of H. R. 1073, granting a pension to Caroline E. Hammer; to the Committee on Invalid Pensions.

39. By Mr. MORROW: Petition of the New Mexico Bankers' Association, indorsing the reduction of the Federal income-corporation tax; to the Committee on Ways and Means.

40. Also, petition of the New Mexico Wool Growers' Association, in regard to leasing public grazing land of the United States; to the Committee on the Public Lands.

41. By Mr. SMITH: Papers in support of H. R. 2763, for the relief of Harriet A. Carson Harris; to the Committee on Claims.

42. By Mr. THOMAS: Petition of sundry citizens of Verden, Okla., requesting legislation placing third-class postmasters in the classified civil service; to the Committee on the Post Office and Post Roads.

43. By Mr. WEFALD: Petition of 28 Chippewa Indians of Nay-tah-waush, Minn., asking Congress to enact a law providing for a per capita payment of $100 for the Chippewa Indians of Minnesota, the payment to be made from the tribal funds of the Chippewas; to the Committee on Indian Affairs.

44. Also, petition of 25 Chippewa Indians of Nay-tah-waush, Minn., asking Congress to enact a law providing for a per capita payment of $100 for the Chippewa Indians of Minnesota, the payment to be made from the tribal funds of the Chippewas; to the Committee on Indian Affairs.

SENATE

THURSDAY, *December 10, 1925*

The Chaplain, Rev. J. J. Muir, D. D., offered the following prayer:

Our gracious Father, we love to call Thee by that name. Thou art nearer to us in the sweetest fellowship of devotion and of consecration. We come this morning thanking Thee for the continuance of health and strength and for the opportunities of service not only to our loved country but to Thee, our God. Accept of us to-day and guide our thoughts in right directions, to the glory of Thy name. We ask in Jesus' name. Amen.

The Chief Clerk proceeded to read the Journal of the proceedings of Tuesday last, when, on request of Mr. CURTIS and by unanimous consent, the further reading was dispensed with and the Journal was approved.

MESSAGES FROM THE PRESIDENT

Sundry messages in writing from the President of the United States were transmitted to the Senate by Mr. Latta, one of his secretaries.

DISPOSITION OF USELESS PAPERS

The VICE PRESIDENT laid before the Senate a communication from the Secretary of State, transmitting, pursuant to law, a schedule of papers and documents in the files of the American consulates general at Hongkong and Shanghai and in the files of the diplomatic and consular offices and the State Department which are not needed and have no permanent value or historical interest, which, with the accompanying papers, was referred to a Joint Select Committee on the Disposition of Useless Papers in the Executive Department. The Vice President appointed Mr. BORAH and Mr. SWANSON members of the committee on the part of the Senate.

He also laid before the Senate a communication from the Postmaster General, transmitting, pursuant to law, a schedule of papers and documents in the files of the Post Office Department which are not needed in the transaction of public business and have no permanent value or historical interest which, with the accompanying papers, was referred to a Joint Select Committee on the Disposition of Useless Papers in the Executive Departments. The Vice President appointed Mr. MOSES and Mr. MCKELLAR members of the committee on the part of the Senate.

He also laid before the Senate a communication from the Assistant Secretary of Labor, transmitting, pursuant to law, a schedule of papers and documents in the files of the Department of Labor which are not needed in the transaction of public business and have no permanent value or historical interest, which, with the accompanying papers, was referred to a Joint Select Committee on the Disposition of Useless Papers in the Executive Departments. The Vice President appointed Mr. PHIPPS and Mr. JONES of New Mexico as the members of the committee on the part of the Senate.

THE BUDGET

The VICE PRESIDENT laid before the Senate a message from the President of the United States, transmitting the Budget for the service of the fiscal year ending June 30, 1927, which was read, and, with the accompanying documents, referred to the Committee on Appropriations.

(See Budget message printed in full in yesterday's proceedings of the House of Representatives, commencing at page 536 of the RECORD.

ACTS OF THE ELEVENTH LEGISLATURE OF PORTO RICO

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying documents, referred to the Committee on Territories and Insular Possessions:

To the Congress of the United States:

As required by section 23 of the act of Congress approved March 2, 1917, entitled "An act to provide a civil government for Porto Rico, and for other purposes," I transmit herewith copies of acts and resolutions enacted by the Eleventh Legislature of Porto Rico during its first regular session (February 9 to August 19, 1925, inclusive).

These acts and resolutions have not previously been transmitted to the Congress and none of them has been printed as a public document.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF THE PANAMA RAILROAD CO.

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying report, referred to the Committee on Interoceanic Canals:

To the Congress of the United States:

I transmit herewith, for the information of the Congress, the seventy-sixth annual report of the Board of Directors of the Panama Railroad Co. for the fiscal year ended June 30, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

INTERNATIONAL CONFERENCE ON SOIL SCIENCE

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read and, with the accompanying papers, referred to the Committee on Agriculture and Forestry and ordered to be printed:

To the Congress of the United States:

I transmit herewith a report by the Secretary of State, concerning a request made by the Secretary of Agriculture that legislation be enacted that will give congressional sanction to the holding of an international conference on soil science in the United States in 1927, for which I request the favorable consideration of Congress.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

MUSCLE SHOALS

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read and referred to the Committee on Agriculture and Forestry:

To the Congress of the United States:

I transmit herewith for the information of the Congress the majority and minority reports made to me by the Muscle Shoals inquiry appointed by me on March 26 last, to make an investigation to—

aid in assembling reliable information as to the best, cheapest, and most available means for the production of nitrates and other products for munitions of war, and useful in the manufacture of fertilizers and other useful products by waterpower or such other power as may be best and cheapest to use, and to report upon the most practical method or methods of utilizing to the best advantage and for the specific purposes mentioned in section 124 of the act of Congress approved June 3, 1916, Thirty-ninth Statutes, 215, the facilities comprising the nitrate plant owned by the United States and located at Muscle Shoals, Ala.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

ORGANIZATION OF THE CUSTOMS SERVICE

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, referred to the Committee on Finance, and ordered to be printed:

To the Congress of the United States:

The sundry civil act, approved August 1, 1914, contains the following provisions, viz:

The President is authorized from time to time, as the exigencies of the service may require, to rearrange, by consolidation or otherwise, the several customs-collection districts and to discontinue ports of entry by abolishing the same or establishing others in their stead: *Provided,* That the whole number of customs-collection districts, ports of entry, or either of them, shall at no time be made to exceed those now established and authorized except as the same may hereafter be provided by law: *Provided further,* That hereafter the collector of customs of each customs-collection district shall be officially designated by the number of the district for which he is appointed and not by the name of the port where the headquarters are situated, and the President is authorized from time to time to change the location of the headquarters in any customs-collection district as the needs of the service may require: *And provided further,* That the President shall, at the beginning of each regular session, submit to Congress a statement of all acts, if any, done hereunder and the reasons therefor.

Pursuant to the requirements of the third proviso to the said provision, I have to state the following changes in the organization of the customs service have been made by Executive order since the last report:

By Executive order dated January 24, 1925, Petersburg, Alaska, was created a port of entry in customs-collection district No. 31 (Alaska), effective February 1, 1925.

By Executive order dated February 14, 1925, the ports of Monticello and Houlton, in customs-collection district No. 1 (Maine and New Hampshire), were abolished, effective March 1, 1925, and a new port of Houlton established in customs-collection district No. 1 (Maine and New Hampshire), comprising the townships of Houlton, Monticello, Littleton, Hodgdon, Cary, Amity, Orient, Weston, Danforth, and Forest City, effective March 1, 1925.

By Executive order dated February 20, 1925, the limits of the port of San Francisco, the headquarters port of customs-collection district No. 28 (California), were extended to include the Alameda side of the San Antonio estuary, effective March 1, 1925.

By Executive order dated April 15, 1925, the limits of the port of New York, the headquarters port of customs-collection district No. 10 (New York), were extended, effective May 1, 1925, to include the area as defined in "Joint resolution granting the consent of Congress to an agreement or compact entered into between the State of New York and the State of New Jersey for the creation of the port of New York district and the establishment of the Port of New York Authority for the comprehensive development of the port of New York," approved August 23, 1921. (Vol. 42, pt. 1, ch. 77, Stat. L. p. 175.) The ports of Newark, N. J., and Perth Amboy, N. J., included within the limits of the port of New York as herein defined, continue to be entitled to all the rights and privileges of a port of entry.

By Executive order dated June 1, 1925, Westhope, N. Dak., was created a port of entry in customs collection district No. 34 (Dakota), with headquarters at Pembina, N. Dak., effective June 1, 1925.

By Executive order dated July 8, 1925, Little Rock, Ark. (which was then a customs station), was created a port of entry in customs collection district No. 43 (Tennessee), with headquarters at Memphis, effective August 1, 1925.

By Executive order dated August 25, 1925, North Tonawanda (including Tonawanda) was abolished as a port of entry in customs collection district No. 9 (Buffalo), effective September 1, 1925.

By Executive order dated August 26, 1925, Jonesport was created a port of entry and Machias abolished as a port of entry in customs collection district No. 1 (Maine and New Hampshire), with headquarters at Portland, Me., and by the same Executive order the limits of the port of Eastport, in district No. 1, were extended to include Cutler, all effective September 1, 1925.

By Executive order dated August 26, 1925, Minneapolis was made the headquarters port for customs collection district No. 35 (Minnesota), and Minneapolis and St. Paul were made separate ports of entry in district No. 35, effective September 1, 1925.

By Executive order dated October 8, 1925, Mahukona was abolished as a port of entry in customs collection district No. 32 (Hawaii), with headquarters at Honolulu, Territory of Hawaii, effective November 1, 1925.

By Executive order dated October 15, 1925, West Palm Beach was created a port of entry in customs collection district No. 18 (Florida), with headquarters at Tampa, Fla., effective October 15, 1925.

By Executive order dated November 10, 1925, Coos County, N. H., which was at that time not legally included in any customs collection district, was made a part of district No. 1 (Maine and New Hampshire), with headquarters at Portland, Me.

By Executive order dated November 11, 1925, the ports of Mars Hill and Bridgewater, in customs collection district No. 1 (Maine and New Hampshire), were abolished and a new port of entry created known as Mars Hill in said district, the newly created port including the townships of Mars Hill, Bridgewater, Blaine, and Easton, with headquarters at Portland, Me., effective November 15, 1925.

By Executive order dated November 16, 1925, the port limits of Los Angeles, the headquarters port of customs collection district No. 27 (Los Angeles), were extended to include Long Beach, Calif., effective November 15, 1925.

All of the above changes were dictated by considerations of economy and efficiency in the administration of customs and other statutes, with the enforcement of which the customs service is charged, as well as the necessities and convenience of commerce generally.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF AMERICAN BATTLE MONUMENTS COMMISSION

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read and referred to the Committee on the Library.

To the Congress of the United States:

I transmit herewith for the information of the Congress the second annual report of the American Battle Monuments Commission for the fiscal year ended June 30, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

LAWS, ETC., TERRITORY OF ALASKA

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read and referred to the Committee on Territories and Insular Possessions:

To the Congress of the United States:

In compliance with the requirements of section 20 of the act of Congress entitled "An act to create a legislative assembly in the Territory of Alaska, to confer legislative power thereon, and for other purposes," approved August 24, 1912, I transmit herewith a copy of the session laws, resolutions, and memorials passed at the seventh regular session of the Territorial Legislature of Alaska, convened at Juneau, the capital, on the 2d day of March, 1925, and adjourned sine die the 30th day of April, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF THE GOVERNOR OF PANAMA CANAL

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying report, referred to the Committee on Interoceanic Canals:

To the Congress of the United States:

I transmit herewith, for the information of the Congress, the annual report of the Governor of the Panama Canal for the fiscal year ended June 30, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

FRANCHISES OF PORTO RICO PUBLIC SERVICE COMMISSION

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying report, referred to the Committee on Interoceanic Canals:

To the Congress of the United States:

As required by section 38 of the act approved March 2, 1917 (39 Stat. 951), entitled "An act to provide a civil government for Porto Rico, and for other purposes," I transmit herewith certified copies of each of nine franchises granted by the public service commission of Porto Rico. The copies of the franchises inclosed are described in the accompanying letter from the Secretary of War, transmitting them to me.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF UNITED STATES CIVIL SERVICE COMMISSION

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read and referred to the Committee on Civil Service:

To the Congress of the United States:

As required by the act of Congress to regulate and improve the civil service of the United States, approved January 16, 1883, I transmit herewith the forty-second annual report of the United States Civil Service Commission for the fiscal year ended June 30, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF UNITED STATES BUREAU OF EFFICIENCY

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying report, referred to the Committee on Civil Service:

To the Congress of the United States:

As required by the acts of March 4, 1915, and February 28, 1916, I transmit herewith the report of the United States Bureau of Efficiency for the period from November 1, 1924, to October 31, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

LAWS OF THE SIXTH PHILIPPINE LEGISLATURE

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with accompanying documents, referred to the Committee on Territories and Insular Possessions:

To the Congress of the United States:

As required by section 19 of the act of Congress approved August 29, 1916, entitled "An act to declare the purpose of the people of the United States as to the future political status of the people of the Philippine Islands, and to provide a more autonomous government for these islands," I transmit herewith a set of laws and resolutions passed by the Sixth Philippine Legislature during its third session, from July 16 to November 8, 1924.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT ON THE SHIPPING PROBLEM

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying paper, referred to the Committee on Commerce and ordered to be printed:

To the Congress of the United States:

I transmit herewith for the information of the Congress the report made to me by Mr. H. G. Dalton, of Cleveland, Ohio, in response to my request that he make a study of the shipping problem.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF COUNCIL OF NATIONAL DEFENSE

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with accompanying paper, referred to the Committee on Military Affairs and ordered to be printed:

To the Congress of the United States:

In compliance with paragraph 5, section 2, of the Army appropriation act approved August 29, 1916, I transmit herewith the ninth annual report of the Council of National Defense for the fiscal year ending June 30, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF PRESIDENT'S AIRCRAFT BOARD

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying report, referred to the Committee on Military Affairs and ordered to be printed:

To the Congress of the United States:

I transmit herewith for the information of the Congress the report made to me by the board, which I appointed on September 12 last, to make a study of the best means of developing and applying aircraft in national defense and to supplement the studies already made by the War and Navy Departments on the subject.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF UNITED STATES RAILROAD LABOR BOARD

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read and referred to the Committee on Interstate Commerce:

To the Congress of the United States:

I transmit herewith for the information of the Congress the report of the United States Railroad Labor Board for the period from April 15, 1920, to November 15, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

ARLINGTON MEMORIAL AMPHITHEATER

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying paper, referred to the Committee on the Library and ordered to be printed:

To the Congress of the United States:

In compliance with the requirements of the act of Congress of March 4, 1921, I transmit herewith the annual report of the Commission on the Erection of Memorials and Entombment of Bodies in the Arlington Memorial Amphitheater for the fiscal year ended June 30, 1925. The attention of the Congress is invited to the recommendation of the commission that the memorial to the unknown soldier be completed.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying report, referred to the Committee on Naval Affairs and ordered to be printed:

To the Congress of the United States:

In compliance with the provisions of the act of March 3, 1915, establishing the National Advisory Committee for Aeronautics, I submit herewith the eleventh annual report of the committee for the fiscal year ended June 30, 1925.

The statement of the present status of aviation, as outlined in Part V of the committee's report, should dispel the impression that America is lagging in the technical development of aircraft for military purposes. Scientific research on the fundamental problems of flight and the collection of results of research conducted in other progressive nations are official duties of the committee. Their opinion that America is at least abreast of other nations in the technical development of aircraft is commended to the Congress as the most authoritative that can be had. I agree with the committee that substantial progress in aeronautics is dependent largely upon scientific research. I believe that the work of the committee is the most fundamental activity of the Government in connection with the development of aeronautics and that its continuance is essential if America is to maintain its present advanced position in aircraft development.

The condition of the aircraft industry and the prospects for the development of commercial aviation on a sound basis have materially improved during the past year. To encourage the development of commercial aviation I wish especially to indorse the recommendation of the committee for the creation of a bureau of air navigation in the Department of Commerce.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORTS OF THE FINANCIAL CLERK AND ASSISTANT DISBURSING AGENT OF THE SENATE

The VICE PRESIDENT laid before the Senate a letter from Charles F. Pace, financial clerk of the Senate, transmitting a report of receipts and expenditures of the Senate from July 1, 1924, to June 30, 1925, and also an inventory of property of the United States in his possession on December 7, 1925, which was ordered to be printed in the RECORD as follows:

UNITED STATES SENATE DISBURSING OFFICE,
December 7, 1925.

To the Hon. CHARLES G. DAWES,
President of the Senate.

SIR: The death of the Hon. George A. Sanderson, late Secretary of the Senate, on the 24th of April, 1925, having rendered impossible my compliance with section 62 of the Revised Statutes, I have the honor to submit herewith directly to the Senate a full and complete statement of the receipts and expenditures of the Senate, showing in detail the items of expense under proper appropriations, the aggregate thereof, and exhibiting the exact condition of all public moneys received, paid out, and remaining in hand from July 1, 1924, to June 30, 1925.

I also submit a full and complete account of all property belonging to the United States in my possession on December 7, 1925.

Very respectfully,

CHARLES F. PACE,
Financial Clerk and Assistant Disbursing Agent.

REPORTS OF THE SERGEANT AT ARMS

The VICE PRESIDENT laid before the Senate a communication from the Sergeant at Arms of the Senate, reporting on waste paper and condemned property sold since December 1, 1924, and the proceeds therefrom, which was ordered to lie on the table and to be printed.

He also laid before the Senate a communication from the Sergeant at Arms of the Senate, transmitting a full and complete account of all property in his possession and in the Senate Office Building belonging to the Senate, which was ordered to lie on the table and to be printed.

REPORT OF THE ARCHITECT OF THE CAPITOL

The VICE PRESIDENT laid before the Senate the annual report of the office of the Architect of the Capitol on the operations of his office for the fiscal year ended June 30, 1925, which was referred to the Committee on Public Buildings and Grounds.

TRAVEL REPORT, UNITED STATES BOTANIC GARDEN

The VICE PRESIDENT laid before the Senate a report of the Director of the United States Botanic Garden, submitted pursuant to law, relative to travel on official business from Washington, D. C., in connection with his office during the fiscal year 1925, which was referred to the Committee on Appropriations.

LIBRARY OF CONGRESS REPORTS

The VICE PRESIDENT laid before the Senate the annual report of the Librarian of Congress, submitted pursuant to law, for the fiscal year ended June 30, 1925, which was referred to the Committee on the Library.

He also laid before the Senate a report of the Librarian of Congress, submitted pursuant to law, showing in detail what officers or employees of the Library of Congress have traveled on official business from Washington to points outside of the District of Columbia during the fiscal year 1925, giving in each case the full title of the official, the destination, the business or work on account of which the same was made, and the total expense to the United States charged in each case, and so forth, which was referred to the Committee on Appropriations.

He also laid before the Senate a report of the Librarian of Congress, submitted pursuant to law, giving the aggregate number of publications issued by the Library during the fiscal year 1924-25, the cost of paper used, the cost of printing, etc., which was referred to the Committee on Printing.

REPORT OF THE COMMISSIONERS OF THE DISTRICT OF COLUMBIA

The VICE PRESIDENT laid before the Senate a communication from the president of the Board of Commissioners of the District of Columbia, transmitting, pursuant to law, a report of the official operations of that government for the fiscal year ended June 30, 1925, which was referred to the Committee on the District of Columbia.

ANNUAL REPORT OF THE UNITED STATES SHIPPING BOARD

The VICE PRESIDENT laid before the Senate a communication from the chairman of the United States Shipping Board, transmitting, pursuant to law, the ninth annual report of the United States Shipping Board for the fiscal year ended June 30, 1925, which was referred to the Committee on Commerce.

REPORT OF RELIEF OF CONTRACTORS, ETC.

The VICE PRESIDENT laid before the Senate a communication from the Secretary of the Treasury transmitting, pursuant to law, a detailed statement showing the number of claims filed under the act approved August 25, 1919 (41 Stat. 281), entitled "An act for the relief of contractors and subcontractors for the post offices and other buildings and work under the supervision of the Treasury Department, and for other purposes," and the amendments thereto contained in the second deficiency appropriation act, fiscal year 1920 (41 Stat. 507), and the act approved January 22, 1923 (Public 383, 67th Cong.), and the present status of the work involved in connection with their settlement or adjustment, which was referred to the Committee on Public Buildings and Grounds.

REPORT OF THE NATIONAL FOREST RESERVATION COMMISSION

The VICE PRESIDENT laid before the Senate a communication from the Secretary of War, president of the National Forest Reservation Commission transmitting, pursuant to law, the report of the commission for the fiscal year ended June 30, 1925, which was referred to the Committee on Public Lands and Surveys, and ordered to be printed with illustrations.

TRAVEL OF WAR DEPARTMENT OFFICERS

The VICE PRESIDENT laid before the Senate a communication from the Secretary of War transmitting, pursuant to law, a statement showing in detail what civilian officers or employees of the War Department on the regular roll have traveled on official business from Washington to points outside the District of Columbia during the fiscal year ended June 30, 1925, etc., which was referred to the Committee on Appropriations.

ANNUAL REPORT OF THE ATTORNEY GENERAL

The VICE PRESIDENT laid before the Senate the annual report of the Attorney General of the United States, submitted pursuant to law, for the fiscal year ended June 30, 1925, which was referred to the Committee on the Judiciary.

EXPENSES, UNITED STATES COURT OF CUSTOMS APPEALS

The VICE PRESIDENT laid before the Senate a communication from the Attorney General transmitting, pursuant to law, a statement of the expenditures, under appropriations for the United States Court of Customs Appeals for the fiscal year ended June 30, 1925, which was referred to the Committee on the Judiciary.

TYPEWRITERS, ETC., AGRICULTURAL DEPARTMENT

The VICE PRESIDENT laid before the Senate a report of the Secretary of Agriculture, submitted pursuant to law, on exchanges of typewriters, adding machines, and other similar labor-saving devices for the fiscal year 1925, Department of Agriculture, which was referred to the Committee on Agriculture and Forestry.

CONTRACT WITH THE HUDSON & MANHATTAN RAILROAD CO.

The VICE PRESIDENT laid before the Senate a communication from the Postmaster General reporting, in compliance with law, relative to a special contract entered into with the Hudson & Manhattan Railroad Co. for carrying the mails on its road on route No. 102891, between Hudson Terminal Station, New York, N. Y., and Journal Square, Jersey City, N. J., which was referred to the Committee on Post Offices and Post Roads.

REPORT OF THE UNITED STATES TARIFF COMMISSION

The VICE PRESIDENT laid before the Senate, pursuant to law, the ninth annual report of the United States Tariff Commission, which was referred to the Committee on Finance.

REPORT OF THE INTERSTATE COMMERCE COMMISSION

The VICE PRESIDENT laid before the Senate, pursuant to law, the thirty-ninth annual report of the Interstate Commerce Commission, which was referred to the Committee on Interstate Commerce.

He also laid before the Senate, pursuant to law, the annual statement of the Interstate Commerce Commission on appro-

priations and expenditures and of persons employed by the commission for the fiscal year 1925, which was referred to the Committee on Interstate Commerce.

REPORTS OF THE FEDERAL POWER COMMISSION

The VICE PRESIDENT laid before the Senate a communication from the Secretary of War, chairman of the Federal Power Commission, transmitting, pursuant to law, the following:

1. Statement showing permits and licenses issued under the authority of the Federal water power act during the fiscal year ended June 30, 1925, the parties thereto, the terms prescribed, and the moneys received during the fiscal year 1925 on account of permits and licenses. [This statement appears as Appendix E of the inclosed copy of the fifth annual report of this commission, pp. 169 to 202, inclusive.]

2. Report giving the aggregate number of the various publications issued by the Federal Power Commission during the fiscal year ended June 30, 1925, with other details.

3. Statement in detail of travel taken by officers of the Federal Power Commission to points outside the District of Columbia during the fiscal year ended June 30, 1925.

4. Statement showing typewriters, adding machines, and other similar labor-saving devices purchased during the fiscal year 1925—

which were referred to the Committee on Commerce.

REPORT OF THE GENERAL ACCOUNTING OFFICE

The VICE PRESIDENT laid before the Senate the annual report of the Comptroller General of the United States on the operations of the General Accounting Office for the fiscal year ended June 30, 1925, which was referred to the Committee on Appropriations.

TRAVEL REPORT, OFFICE OF THE COMPTROLLER GENERAL

The VICE PRESIDENT laid before the Senate a communication from the Comptroller General of the United States transmitting, pursuant to law, a statement showing in detail the officers and employees of the General Accounting Office (other than special agents, inspectors, or employees, who in the discharge of their regular duties are required to constantly travel), who during the fiscal year 1925 have traveled on official business from Washington, D. C., to points outside of the District of Columbia, etc., which was referred to the Committee on Appropriations.

TYPEWRITERS, ETC., OFFICE OF THE COMPTROLLER GENERAL

The VICE PRESIDENT laid before the Senate a communication from the Comptroller General of the United States transmitting, pursuant to law, a report showing the typewriters and adding machines exchanged in part payment for new machines during the fiscal year 1925, including their make, period of use, and allowance therefor, etc., which was referred to the Committee on Appropriations.

TYPEWRITERS, ETC., UNITED STATES VETERANS' BUREAU

The VICE PRESIDENT laid before the Senate a communication from the Director of the United States Veterans' Bureau transmitting, pursuant to law, a report of typewriters and other labor-saving devices purchased and exchanged during the fiscal year ended June 30, 1925, which was referred to the Committee on Appropriations.

TRAVEL REPORT, UNITED STATES VETERANS' BUREAU

The VICE PRESIDENT laid before the Senate a communication from the Director of the United States Veterans' Bureau transmitting, pursuant to law, a statement of the expenses incurred by officers and employees of the United States Veterans' Bureau, traveling on official business to points outside of Washington, D. C., during the fiscal year ended June 30, 1925, which was referred to the Committee on Appropriations.

SALARY REPORT, UNITED STATES VETERANS' BUREAU

The VICE PRESIDENT laid before the Senate a communication from the Director of the United States Veterans' Bureau, transmitting, pursuant to law, a statement showing (a) the total number of positions at a rate of $2,000 or more per annum; (b) the rate of salary attached to each position; (c) the number of positions at each rate in the central office and in each regional office or suboffice and hospital; and (d) a brief statement of the duties of each position as of November 1, 1925, which was referred to the Committee on Finance.

ADMINISTRATION OF THE ADJUSTED COMPENSATION ACT

The VICE PRESIDENT laid before the Senate the following communication from the Director of the United States Veterans' Bureau, which was referred to the Committee on Finance:

UNITED STATES VETERANS' BUREAU,
Washington, December 5, 1925.

Hon. CHARLES G. DAWES,
President of the United States Senate, Washington, D. C.

MY DEAR MR. VICE PRESIDENT: Section 307, Title III, of Public 120, Sixty-eighth Congress, an act to provide adjusted compensation for veterans of the World War, and for other purposes, provides that any officer charged with the administration of any part of the act shall make a full report to Congress on the first Monday of December each year as to his administration thereof.

The Annual Report of the Director of the United States Veterans' Bureau for the fiscal year ended June 30, 1925, includes a complete statement of the administration of all matters coming under his jurisdiction, including the administration of the adjusted compensation act. It is considered that this annual report fulfills the requirements of section 307 of the adjusted compensation act, making unnecessary the submittal of a special report.

Respectfully,

FRANK T. HINES, *Director.*

TYPEWRITER, ETC., UNITED STATES RAILROAD ADMINISTRATION

The VICE PRESIDENT laid before the Senate a communication from the Director General, United States Railroad Administration, transmitting, pursuant to law, a statement showing the make, model, and serial number of typewriter exchanged by the Railroad Administration during the fiscal year ended June 30, 1925, which was referred to the Committee on Appropriations.

REPORT OF THE BOY SCOUTS OF AMERICA

The VICE PRESIDENT laid before the Senate, pursuant to law, the fifteenth annual report of the Boy Scouts of America, which was referred to the Committee on Printing.

JUDGMENTS OF THE COURT OF CLAIMS

The VICE PRESIDENT laid before the Senate a communication from the chief clerk of the Court of Claims of the United States, transmitting, pursuant to law, a statement of all judgments rendered by that court for the year ended December 5, 1925, the amount thereof, the parties in whose favor rendered, and a brief synopsis of the nature of the claims, which was referred to the Committee on Appropriations and ordered to be printed.

CLAIM UNDER THE TUCKER ACT

The VICE PRESIDENT laid before the Senate a communication from the assistant clerk of the Court of Claims, reporting, pursuant to the order of the court, that the cause of William P. Trimble, surviving executor of Isaac R. Trimble, deceased, *v.* The United States was dismissed December 30, 1924, by the court on motion of the plaintiff, which was referred to the Committee on Claims.

LAWS OF THE HAWAIIAN LEGISLATURE

The VICE PRESIDENT laid before the Senate a communication from the secretary of Hawaii, transmitting, pursuant to law, copy of the laws passed by the Legislature of the Territory of Hawaii, regular session of 1925, which was referred to the Committee on Territories and Insular Possessions.

He also laid before the Senate a communication from the secretary of Hawaii transmitting a set of the revised laws of Hawaii, 1925, which was referred to the Committee on Territories and Insular Possessions.

He also laid before the Senate a communication from the secretary of Hawaii, transmitting, pursuant to law, a copy each of the journals of the Senate and House of Representatives of the Legislature of the Territory of Hawaii, regular session of 1925, which was referred to the Committee on Territories and Insular Possessions.

INTERIOR DEPARTMENT REPORTS

The VICE PRESIDENT laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, on the rental of property acquired under the provisions of the sundry civil acts approved June 23, 1910, and March 4, 1911, or subsequent acts for the enlargement of the Capitol Grounds, which, with the accompanying papers, was referred to the Committee on Public Buildings and Grounds.

He also laid before the Senate a report of the Secretary of the Interior showing investigations of the proposed Columbia Basin irrigation project, conducted under the authority contained in Senate Joint Resolution 157, of December 22, 1924 (43 Stat. 721), which, with accompanying papers, was referred to the Committee on Irrigation and Reclamation.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing exchanges made by the Department of the Interior and its several

bureaus and offices of typewriters, adding machines, and other similar labor-saving devices in part payment for new machines, and showing the articles, make, period of use, allowance, and prices paid, and so forth, for the fiscal year ended June 30, 1925, which, with the accompanying paper, was referred to the Committee on Appropriations.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing the proceeds from the sale of surplus and obsolete material and equipment during the fiscal year ended June 30, 1925, in connection with the construction and operation of railroads in the Territory of Alaska, which, with the accompanying paper, was referred to the Committee on Territories and Insular Possessions.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, of disbursements for the fiscal year ending June 30, 1926, made in the States and Territories under the provisions of the act approved August 30, 1890, entitled "An act to apply a portion of the proceeds of the public lands to the more complete endowment and support of the colleges for the benefit of agriculture and the mechanic arts, established under the provisions of an act of Congress approved July 2, 1862" (26 Stat. 417), and the act approved March 4, 1907, entitled "An act making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1908," and so forth, which was referred to the Committee on Agriculture and Forestry.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing in detail the receipts and expenditures for all purposes connected with the St. Elizabeths Hospital for the fiscal year ended June 30, 1925, which was referred to the Committee on the District of Columbia.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, on expenditures for professional and other services at Freedmen's Hospital for the fiscal year ended June 30, 1925, which, with the accompanying papers, was referred to the Committee on the District of Columbia.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, giving a detailed statement of receipts and expenditures on account of pay patients at the Freedmen's Hospital, etc., for the fiscal year ended June 30, 1925, which was referred to the Committee on the District of Columbia.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, on expenditures for travel of clerks from the office of one surveyor general to another, etc., for the fiscal year ended June 30, 1925, which, with the accompanying papers, was referred to the Committee on Public Lands and Surveys.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, embodying the number of documents received and distributed during the fiscal year 1925, which, with the accompanying papers, was referred to the Committee on Printing.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing the aggregate number of the various publications issued during the fiscal year 1925, the cost of paper used for such publications, the cost of printing, cost of preparation of copy, and the number distributed, which was referred to the Committee on Printing.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to the act of March 2, 1919, entitled "An act to provide relief in cases of contracts connected with the prosecution of the war, and for other purposes," known as the war minerals relief act, of the administration of the act, including receipts and disbursements, for the calendar year ended November 30, 1925, which, with the accompanying papers, was referred to the Committee on Mines and Mining.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing the cost and other data with respect to Indian irrigation projects, as compiled at the end of the fiscal year ended June 30, 1925, which, with accompanying papers, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing the amounts expended at each Indian agency from the appropriation for construction, lease, purchase, repair, and improvement of agency buildings for the fiscal year 1925, which, with the accompanying papers, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing expenditures for the fiscal year ended June 30, 1925, of moneys carried on the books of the department under the caption "Indian moneys, proceeds of labor," which, with the accompanying paper, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing amounts expended at each Indian school from the appropriation for construction, lease, purchase, repair, and improvement of school buildings for the fiscal year 1925, which, with accompanying paper, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, giving a detailed statement of expenditures from the tribal funds of the Chippewa Indians of Minnesota for the fiscal year ended June 30, 1925, which, with accompanying papers, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, of expenditures from the $200,000 authorized from the funds of the Apache, Kiowa, and Comanche Indians, for the fiscal year ended June 30, 1925, which, with the accompanying paper, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, of expenditures from tribal funds of the Confederated Bands of Utes during the fiscal year ended June 30, 1925, which, with the accompanying paper, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing expenditures for the purchase of cattle for the Northern Cheyenne Indians on the Tongue River Reservation, Mont., for the fiscal year ended June 30, 1925, which, with accompanying papers, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing all moneys collected and deposited during the fiscal year ended June 30, 1925, under the appropriation, "Determining heirs of deceased Indian allottees, 1925," which, with accompanying papers, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, stating that no expenditures were made during the fiscal year ended June 30, 1925, for the construction of hospitals from appropriations "Relieving distress and prevention, etc., of diseases among Indians, 1925," which was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing expenditures for the purpose of encouraging industry and support among the Indians on the Tongue River Reservation, Mont., during the fiscal year ended June 30, 1925, which, with the accompanying paper, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, of expenditures for the purpose of encouraging industry among the Indians of the various reservations during the fiscal year ended June 30, 1925, from the appropriation "Industry among Indians, 1925," and stating that approximately $15,000 of the present unexpended balance of the appropriation will be required for the settlement of unpaid claims for property purchased during the fiscal year 1925, which was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing expenditures on account of the Indian Service for the fiscal year ended June 30, 1925, from the appropriation "Industrial work and care of timber, 1925," which, with the accompanying papers, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing expenditures from the permanent funds of the Sioux Indians during the fiscal year ended June 30, 1925, which, with the accompanying paper, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, giving a statement of the cost of all survey and allotment work on Indian reservations for the fiscal year ended June 30, 1925, which, with accompanying paper, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, relating to the appropriation "Indian schools, support, 1925," for the fiscal year ended June 30, 1925, which, with accompanying papers, was referred to the Committee on Indian Affairs.

He also laid before the Senate a report of the Secretary of the Interior, submitted pursuant to law, showing the diversion

of appropriations for the pay of specified employees in the Indian Service for the fiscal year ended June 30, 1925, and also stating that the consent of the Indians was obtained to the diversion of funds, which, with accompanying paper, was referred to the Committee on Indian Affairs.

PROPOSED CHILD LABOR CONSTITUTIONAL AMENDMENT

The VICE PRESIDENT laid before the Senate a joint resolution adopted by the Legislature of the State of Pennsylvania, which was referred to the Committee on the Judiciary, as follows:

OFFICE OF THE SECRETARY OF THE
COMMONWEALTH OF PENNSYLVANIA,
Harrisburg, May 21, 1925.

PENNSYLVANIA, *ss:*

I, Clyde L. King, secretary of the Commonwealth of Pennsylvania, having the custody of the great seal of Pennsylvania, do hereby certify that the following is a full, true, and correct copy of the original resolution of the general assembly entitled "A joint resolution disapproving the proposed amendment to the Constitution of the United States relative to the labor of persons under 18 years of age:"

"SECTION 1. *Be it resolved by the Senate and House of Representatives of the Commonwealth of Pennsylvania in general assembly met,* That the proposed amendment to the Constitution of the United States providing as follows:

"'SECTION 1. The Congress shall have power to limit, regulate, and prohibit the labor of persons under 18 years of age.

"'SEC. 2. The power of the several States is unimpaired by this article, except that the operation of State laws shall be suspended to the extent necessary to give effect to legislation enacted by the Congress,' is hereby rejected and not ratified by the General Assembly of the Commonwealth of Pennsylvania. Be it further

"*Resolved,* That a certified copy of the foregoing preamble and resolution be forwarded to the Secretary of State for the United States in accordance with section 205 of the Revised Statutes of the United States, and also to the President of the United States Senate and the Speaker of the United States House of Representatives," as the same appears of record and remains on file in this office.

In testimony whereof I have hereunto set my hand and caused the great seal of the State to be affixed the day and year above written.

[SEAL.] CLYDE L. KING,
Secretary of the Commonwealth.

The VICE PRESIDENT also laid before the Senate a concurrent resolution of the Legislature of New Hampshire, which was referred to the Committee on the Judiciary, as follows:

STATE OF NEW HAMPSHIRE,
OFFICE OF SECRETARY OF STATE.

I, Hobart Pillsbury, secretary of state of the State of New Hampshire, do hereby certify that the following and hereto attached is a true copy of a concurrent resolution rejecting a proposed amendment to the Constitution of the United States of America giving Congress the power to limit, regulate, and prohibit the labor of persons under 18 years of age, as passed by the New Hampshire Legislature March 18, 1925.

In testimony whereof, I hereto set my hand and cause to be affixed the seal of the State, at Concord, this 24th day of March, A. D. 1925.

[SEAL.] HOBART PILLSBURY,
Secretary of State.

Concurrent resolution rejecting a proposed amendment to the Constitution of the United States of America

Whereas both Houses of the Sixty-eighth Congress of the United States of America, by a constitutional majority of two-thirds thereof, made the following proposition to amend the Constitution of the United States of America, in the following words, to wit:

"Joint resolution proposing an amendment to the Constitution of the United States

"*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each House concurring therein),* That the following article is proposed as an amendment to the Constitution of the United States, which, when ratified by the legislatures of three-fourths of the several States, shall be valid to all intents and purposes as a part of the Constitution:

"ARTICLE —

"SECTION 1. The Congress shall have power to limit, regulate, and prohibit the labor of persons under 18 years of age.

"SEC. 2. The power of the several States is unimpaired by this article except that the operation of State laws shall be suspended to the extent necessary to give effect to legislation enacted by the Congress."

Therefore, be it

Resolved by the house of representatives of the State of New Hampshire, the senate concurring, That the said proposed amendment to the Constitution of the United States of America be, and the same is hereby, rejected by the Legislature of the State of New Hampshire;

That certified copies of this preamble and joint resolution be forwarded by the governor of this State to the Secretary of State at Washington, to the Presiding Officer of the United States Senate, and to the Speaker of the House of Representatives of the United States.

Received and passed by the senate, Wednesday, March 18, 1925.

BERNARD B. CHASE, *Clerk.*

The VICE PRESIDENT also laid before the Senate a concurrent resolution of the Legislature of Missouri, which was referred to the Committee on the Judiciary, as follows:

STATE OF MISSOURI,
EXECUTIVE DEPARTMENT.

To all whom these presents shall come, greeting:

I certify that the copy hereto attached is a true copy of a resolution of the General Assembly of the State of Missouri entitled "Concurrent resolution refusing to ratify and rejecting the proposed amendment to the Constitution of the United States," the original of which concurrent resolution is on file in the office of the secretary of state of the State of Missouri.

In testimony whereof I, Sam A. Baker, Governor of the State of Missouri, have hereunto set my hand and caused to be affixed the great seal of the State of Missouri.

Done at the city of Jefferson this 23d day of March, A. D. 1925.

[SEAL.] SAM A. BAKER, *Governor.*

By the Governor:
CHARLES U. BECKER,
Secretary of State.

Concurrent resolution

Whereas on the 26th day of April, 1924, the House of Representatives of the Congress of the United States did propose the adoption of an amendment to the Constitution of the United States, said amendment reading as follows, to wit:

"SECTION 1. The Congress shall have power to limit, regulate, and prohibit the labor of persons under 18 years of age.

"SEC. 2. The power of the several States is unimpaired by this article, except that the operation of State laws shall be suspended to the extent necessary to give effect to the legislation enacted by the Congress."

And

Whereas the Senate of the Congress of the United States did, on the 2d day of June, 1924, concur in said proposal; and

Whereas said amendment has been submitted to the legislature of this State for ratification in accordance with the Constitution of the United States: Now therefore be it

Resolved by the House of Representatives of the General Assembly of the State of Missouri (with the Senate concurring therein), That the amendment to the Constitution of the United States above set forth be not ratified and that the same be rejected. And be it further

Resolved, That upon adoption of this resolution of rejection certified copies of this concurrent resolution be forwarded by the governor of this State to the Secretary of State at Washington, D. C., to the Presiding Officer of the United States Senate, and to the Speaker of the House of Represenatives of the United States.

I hereby certify that the above concurrent resolution originated in the house and passed that body March 3, 1925.

PHIL. A. BENNETT,
President of the Senate.
R. E. L. MARRS,
Secretary of the Senate.

Approved by the senate March 20, 1925.

JONES H. PARKER,
Speaker of the House.
W. M. TURBETT,
Chief Clerk of the House.

Passed by the house March 3, 1925.

SAM A. BAKER, *Governor.*

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Minnesota, which was referred to the Committee on the Judiciary, as follows:

STATE OF MINNESOTA,
DEPARTMENT OF STATE.

I, Mike Holm, secretary of state of the State of Minnesota, do hereby certify that I have compared the annexed copy with record of the original instrument in my office of joint resolution rejecting a proposed amendment to the Constitution of the United States of America from Minnesota Legislature, and that said copy is a true and correct transcript of said instrument and of the whole thereof.

In testimony whereof I have hereunto set my hand and affixed the great seal of the State, at the capitol in St. Paul, this 15th day of April, A. D. 1925.

[SEAL.] MIKE HOLM,
Secretary of State.

Joint resolution rejecting a proposed amendment to the Constitution of the United States of America

Whereas both Houses of the Sixty-eighth Congress of the United States of America, at the first session thereof, by a joint resolution, a two-thirds majority of each house concurring therein, proposed an amendment to the Constitution of the United States of America, which resolution reads as follows, to wit:

Proposing an amendment to the Constitution of the United States

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each House concurring therein), That the following article is proposed as an amendment to the Constitution of the United States, which, when ratified by the legislature of three-fourths of the several States, shall be valid to all intents and purposes as a part of the Constitution:

"ARTICLE —

"SECTION 1. The Congress shall have power to limit, regulate, and prohibit the labor of persons under 18 years of age.

"SEC. 2. The power of the several States is unimpaired by this article except that the operation of State laws shall be suspended to the extent necessary to give effect to legislation enacted by the Congress": Therefore be it

Resolved by the Legislature of the State of Minnesota:

SECTION 1. That the said proposed amendment to the Constitution of the United States of America be, and the same is hereby, rejected by the Legislature of the State of Minnesota.

SEC. 2. That the secretary of state be, and he is hereby, directed to forward certified copies of this preamble and joint resolution to the presiding officer of the United States Senate and the Speaker of the House of Representatives of the United States, and that he transmit official notice hereof to the Secretary of State of the United States, as provided by the law of this State.

JOHN A. JOHNSON,
Speaker of the House of Representatives.
W. I. NOLAN,
President of the Senate.

Passed the house of representatives February 26, 1925.

OSCAR ARNESON,
Chief Clerk House of Representatives.

Passed the senate April 14, 1925.

GEO. W. PEACHEY,
Secretary of the Senate.

Approved, 1925.

——— ———, *Governor.*

MIKE HOLM,
Secretary of State.
Filed: April 15, 1925.

The VICE PRESIDENT also laid before the Senate a resolution of the Legislature of Tennessee, which was referred to the Committee on the Judiciary, as follows:

STATE OF TENNESSEE,
DEPARTMENT OF STATE.

To all to whom these presents shall come, greeting:

I, Ernest N. Haston, secretary of state of the State of Tennessee, do hereby certify that the annexed is a true copy of senate resolution No. 4, adopted February 4, 1925, by the Tennessee Legislature, the original of which is now on file and a matter of record in this office.

In testimony whereof I have hereunto subscribed my official signature and by order of the governor affixed the great seal of the State of Tennessee at the department in the city of Nashville, this 11th day of March, A. D. 1925.

[SEAL.] ERNEST N. HASTON,
Secretary of State.

Senate Resolution 4 (Evans)

Be it resolved by the Senate of the Sixty-fourth General Assembly of the State of Tennessee, That the proposed amendment to the Constitution of the United States, resolved and submitted to the several States by the Congress of the United States, certified to this body by his excellency Gov. Austin Peay, of Tennessee, which proposed amendment is as follows:

"SECTION 1. The Congress shall have power to limit, prohibit, and regulate the labor of persons under 18 years of age.

"SEC. 2. The power of the several States is unimpaired by this article, except that the operation of State laws shall be suspended to the extent necessary to give effect to legislation enacted by Congress," be, and the same is hereby, rejected.

Be it further resolved, That the people of each State of the United States of America is a sovereignty, all inherent powers of the several peoples being vested in these several sovereignties, the States; that the United States of America is not a sovereignty, but is a federation or association of these States, the said sovereignties; that the United States of America, as such federation, association, or union, inherently has no powers, but derives its only powers and authorities by delegation from the several States.

Thus the Constitution of the United States of America was framed, thus has it been, and thus only can it be amended. Therefore it was intended by our forefathers, the individuals of the several sovereignties and the framers of the Constitution of the United States, and it justly should be, that only those powers and authorities are delegated by the several sovereignties to the United States of America as are necessary to properly form and preserve a perfect union, establish and conserve justice, insure and keep domestic tranquility, provide and maintain a common defense, promote the general welfare, and secure and keep the blessings of liberty to the people of the United States and their posterity. All other powers and authorities of a sovereign people should be reserved to and retained by these people themselves, the States or sovereignties.

This and probably other amendments that have been or may be hereafter proposed to the Constitution of the United States, in the judgment and sense of this body, embrace a degree of paternalism which our National Government should not undertake, are of doubtful wisdom, and supervise private and public life in the established industries, pursuits, and enterprises to an extent which, if maintained, can not lead to the Nation's best interest. The policy of this proposed amendment in particular is doubtful in that under it the Congress might attempt to minutely regulate matters of private life and of necessary every-day undertakings, and in that the Congress would necessarily have to delegate to some commissioner, bureau, or board full power and authority to issue or refuse permits for many minor transactions connected with the agricultural, horticultural, commercial, and other activities of our citizens, leading to the most drastic results yet in bureaucratic government. Any act of Congress, under the proposed amendment, would of necessity be complex and complicated, containing myriad details of inhibition and of regulation, and regulations and rulings promulgated by the board, bureau, or commissioner charged with its enforcement under such act would still be more complex and numerous, so that the citizens would be lost in hopeless confusion and forced to temporize with a wilderness of rules and restrictions trying to confine their activities within the law.

Such drastic, strict, and paternalistic supervision by our National Government could lead only to disrespect and contempt for that law, thus breeding disobedience to all law.

The proposed amendment undertakes to a revolutionary degree to invade the rights of the States. It undertakes in an extremely socialistic manner to place the Federal Government in loco parentis as to every child under the age of 18 years. It could and would be another step toward that strong centralization of power in the Federal Government, and that destruction of State sovereignty, which would inevitably render the Federal Union top heavy and unwieldly, and the several States weak, supine, and inactive. It would encourage other amendments and legislation thereunder tending toward a socialistic, revolutionary, and soviet government.

It is the sense of this body that we can not promote but must resist and renounce such tendencies, and in rejecting this proposed amendment this Senate of the State of Tennessee, therefore, respectfully memorializes, petitions, and implores the Congress of the United States, and especially the Members of that body from the State of Tennessee, in the future to defeat within that body, and discontinue and prevent the submission to the several States of amendments of such paternalistic form, and so invading the States' rights. Be it further

Resolved, That upon their final passage these resolutions be submitted to the House of Representatives of this General Assembly of Tennessee, and by appropriate action, concur herein. Be it further

Resolved, That upon their final passage in this senate and house of representatives of this, the Sixty-fourth General Assembly of Tennessee, or upon their final passage in this senate if they be not concurred in by the house of representatives, a duly certified copy of these resolutions be forwarded to, deposited, and filed with the Secretary of State at the Capital of the United States with the request that the action herein taken be by him duly recorded as the official and final rejection by the Legislature of the State of Tennessee of said proposed amendment.

Adopted February 4, 1925.

L. D. HILL,
Speaker of the Senate.

The VICE PRESIDENT also laid before the Senate the following joint resolution of the Legislature of Wisconsin, which was referred to the Committee on the Judiciary:

Joint resolution ratifying an amendment to the Constitution of the United States relating to child labor

Whereas both Houses of the Sixty-eighth Congress of the United States of America, at its first session, by a constitutional majority of two-thirds thereof, made the following proposition to amend the Constitution of the United States of America in the following words, to wit:

Joint resolution proposing an amendment to the Constitution of the United States

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each House concurring therein), That the following article is proposed as an amendment to the Constitution of the United States, which, when ratified by the legislatures of three-fourths of the several States, shall be valid to all intents and purposes as a part of the Constitution:

"Article —

"SECTION 1. The Congress shall have power to limit, regulate, and prohibit the labor of persons under 18 years of age.

"SEC. 2. The power of the several States is unimpaired by this article except that the operation of State laws shall be suspended to the extent necessary to give effect to legislation enacted by the Congress."

Resolved by the senate (the assembly concurring), That the said proposed amendment to the Constitution of the United States of America be, and the same hereby is, ratified by the Legislature of the State of Wisconsin. And be it further

Resolved, That copies of this joint resolution, certified by the secretary of state, be forwarded by the governor to the Secretary of State at Washington, and to the Presiding Officer of each House of the Congress of the United States.

Senate: Ayes, 19; noes, 10; paired, 2.

Assembly: Ayes, 64; noes, 26.

HERMAN W. SACHTJEN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.
HENRY A. HUBER,
President of the Senate.
S. W. SCHOENFELD,
Chief Clerk of the Senate.

PETITIONS AND MEMORIALS

The VICE PRESIDENT laid before the Senate two resolutions of the Legislature of Arizona, which were referred to the Committee on Irrigation and Reclamation, as follows:

STATE OF ARIZONA,
OFFICE OF THE SECRETARY.

UNITED STATES OF AMERICA,
State of Arizona, ss:

I, James H. Kerby, secretary of state, do hereby certify that the within is a true, correct, and complete copy of Senate Joint Memorial No. 3 of the Seventh Legislature of the State of Arizona, 1925, addressed to his excellency, the President of the United States; to the Hon. Secretary of State, and to the Senate and House of Representatives of the United States, relative to appropriate legislative action on the waters and development of the Colorado River, the original of which is on file in this department.

In witness whereof I have hereunto set my hand and affixed my official seal. Done at Phoenix, the capital, this 19th day of March, A. D. 1925.

[SEAL] JAMES H. KERBY,
Secretary of State.

Senate Joint Memorial 3

To His Excellency, the President of the United States; to the Honorable Secretary of State; and to the Senate and House of Representatives of the Congress of the United States:

Whereas a portion of the low-water flow of the Colorado River is now being put to use in the irrigation of lands in the Republic of Mexico, and there are large additional areas, variously estimated both as to extent and as to feasibility, which might be reclaimed through the use of the waters of the Colorado in the event that its flood waters were impounded and its floods thereby controlled; and

Whereas it is essential to the preservation and protection of American homes, American property, and American lives that such flood waters be impounded and its floods controlled, without unnecessary delay; and

Whereas in the event that such waters, or any portion of them, which may hereafter be impounded on American soil and by reason of such impounding may temporarily pass into the Republic of Mexico in a more or less regulated flow, should be applied to a beneficial use on Mexican lands there might arise, in the absence of a definite declaration of policy with respect thereto, on the part of the United States, a certain moral claim to their continued use, and as a matter of international comity, a recognition of such claim might seriously be considered; and

Whereas it appears from authentic information and data that there is a sufficient amount of arid land within the United States susceptible of practical reclamation by means of the waters of the Colorado to utilize all of the waters of said river; and

Whereas to deprive these lands of such waters would be manifestly an act of injustice to the people of the United States, and particularly to the citizens of the States of the Colorado River Basin, and would constitute an irreparable economic loss to this country;

Wherefore your memorialist, the Seventh Legislature of the State of Arizona, prays that by appropriate legislative action on the part of the Congress of the United States, to be taken prior to or in connection with the enactment of any legislation providing for the development of the Colorado River, the policy and purpose of the United States be announced and declared of reserving for use within the boundaries of the United States of all waters of the Colorado River which may be stored or impounded within the United States, to the end that the Republic of Mexico, its citizens, and the owners of Mexican lands may have direct and timely notice and warning that the use by them of any of such waters as may temporarily flow into Mexico shall establish no right, legal or moral, to their continued use; and

Your memorialist further prays that in any treaty, convention, or understanding between the United States of America and the Republic of Mexico which may hereafter be agreed upon or undertaken said policy be strictly and steadfastly adhered to.

And your memorialist will ever pray.

Passed the senate February 25, 1925, by the following vote: Ayes, 18; noes, 1; not voting, 0.

MULFORD WINSOR,
President of the Senate.
W. J. GRAHAM,
Secretary of the Senate.

Passed the house March 12, 1925, by the following vote: Ayes, 39; nays, 0; absent, 3; excused, 5.

CHAS. E. MCMILLIN,
Speaker of the House.
BESSE GOLZE,
Chief Clerk of the House.

EXECUTIVE DEPARTMENT OF ARIZONA,
OFFICE OF GOVERNOR.

This bill was received by the governor this 13th day of March, 1925, at 4.45 o'clock p. m.

H. S. MCCLUSKEY,
Secretary to the Governor.
By C. W.

Approved this 16th day of March, 1925.

GEO. W. P. HUNT,
Governor of Arizona.

EXECUTIVE DEPARTMENT OF ARIZONA,
OFFICE OF SECRETARY OF STATE.

This bill was received by the secretary of state this 16th day of March, 1925, at 2.50 o'clock p. m.

JAMES H. KERBY,
Secretary of State.

STATE OF ARIZONA,
OFFICE OF THE SECRETARY.

UNITED STATES OF AMERICA,
State of Arizona, ss:

I, James H. Kerby, secretary of state, do hereby certify that the within is a true, correct, and complete copy of House Concurrent Resolution No. 1 of the Seventh Legislature of the State of Arizona, 1925, "giving the approval of the Legislature of the State of Arizona to the Colorado River compact, conditioned upon the approval of the Legislatures of the States of Arizona, California, and Nevada, and by the Congress of the United States of the 'lower division States agreement,' and giving the approval of the Legislature of the State of Arizona to said 'lower division States agreement'; fixing the limit of time within which the said 'lower division States agreement' shall be accepted; and creating a legislative commission to be known as the lower division Colorado River commission of the State of Arizona, to discuss matters relating to the Colorado River with the Legislatures of the States of California and Nevada and with committees of the Congress of the United States," all of which is shown by the original copy on file in this department.

In witness whereof I have hereunto set my hand and affixed my official seal. Done at Phoenix, the capital, this 12th day of March, A. D. 1925.

[SEAL.] JAMES H. KERBY,
Secretary of State.

House of Representatives, Seventh State Legislature, Regular Session

House Concurrent Resolution 1, introduced by Mr. Wisener, giving the approval of the Legislature of the State of Arizona to the Colorado River compact, conditioned upon the approval by the Legislatures of the States of Arizona, California, and Nevada, and by the Congress of the United States, of the "Lower division States agreement," and giving the approval of the Legislature of the State of Arizona to said "Lower division States agreement," fixing the limit of time

within which the said lower division States agreement shall be accepted, and creating a legislative commission, to be known as the Lower Division Colorado River Commission of the State of Arizona to discuss matters relating to the Colorado River with the Legislatures of the States of California and Nevada and with committees of the Congress of the United States

Be it resolved by the House of Representatives of the Seventh Legislature of the State of Arizona (the Senate concurring), That the approval of the Legislature of the State of Arizona be, and the same hereby is, given to that certain compact signed at the city of Santa Fe, N. Mex., on the 24th day of November, 1922, by the duly authorized commissioners of the States of Arizona, California, Colorado, Nevada, New Mexico, Utah, and Wyoming, under the authority of the act of Congress approved August 19, 1921, entitled "An act to permit a compact or agreement between the States of Arizona, California, Colorado, Nevada, New Mexico, Utah, and Wyoming respecting the disposition and apportionment of the waters of the Colorado River, and for other purposes," provided and upon the condition that such approval shall not become effective nor have any force whatsoever unless and until the Legislatures of the States of California and Nevada and the Congress of the United States shall approve an agreement between the States of Arizona, California, and Nevada, which agreement hereby is approved by the Legislature of the State of Arizona, in the following terms, to wit:

"LOWER DIVISION STATES AGREEMENT

"The States of Arizona, California, and Nevada, comprising the States of the lower division, as defined in paragraph D, Article II, of the Colorado River compact, hereby enter into an agreement dividing and allocating between the said States the water allotted by the terms of the said compact to the lower basin, to the extent and in the manner provided as follows, to wit:

"ARTICLE I

"(a) There is hereby allocated to the State of Nevada, out of the apportionment to the lower basin, as provided by paragraph A, Article III, of said Colorado River compact, all of the water which can reasonably be applied within said State to domestic and agricultural uses.

"(b) There is hereby allocated, one-half to Arizona and one-half to California, equally, for application to such domestic and agricultural uses as such waters may reasonably be put to within such States, respectively, the remainder of the waters apportioned as aforesaid to the lower basin, in accordance with the provisions of said paragraph A, Article III, of said Colorado River compact.

"ARTICLE II

"The right given to the lower basin by paragraph B, Article III, of the Colorado River compact, to increase its beneficial consumptive use of the waters of the Colorado River system by 1,000,000 acre-feet per annum shall attach, relate, and belong exclusively to the State of Arizona; provided, that said right shall attach solely to and shall be held to completely exhaust the right to the use of waters of the Colorado River system entering the Colorado River within the State of Arizona below Lee Ferry.

"ARTICLE III

"Any waters which it may hereafter become necessary under the provisions of paragraph C, Article III, of the Colorado River compact, to deliver to the United States of Mexico shall be supplied first out of the surplus waters of the main Colorado River passing Lee Ferry, over and above the apportionment to the lower basin contained in paragraph A, Article III; and if said surplus shall prove insufficient, then the burden of deficiency resting upon the lower basin shall be borne by the States of Arizona, California, and Nevada exclusively out of the apportionment provided in paragraph A, Article III, in the proportion that the respective diversion by such States, out of the Colorado River, of the waters so apportioned by paragraph A, Article III, may bear to said apportionment.

"ARTICLE IV

"This agreement shall not be held to affect or alter, but is confirmatory of, the terms and provisions of the said Colorado River compact; nor shall anything herein contained be construed as affecting or intending to affect in any way, except as limited by the apportionment of waters provided in Article I hereof, or to interfere in any way with the laws of any of the said States of Arizona, California, and Nevada relating to the control, regulation, appropriation, or distribution of water used in irrigation or for domestic or other uses, or any vested rights thereunder."

Be it further resolved, That in the event the Legislature of the State of California or the Legislature of the State of Nevada shall fail to give its consent and approval, not later than the 15th day of March, 1927, to the lower division States agreement, as herein set out and hereby ratified by the Legislature of the State of Arizona, then and in such event the approval of the Legislature of the State of Arizona herein and hereby given to the said Colorado River compact and to the said lower division States agreement shall be deemed to be withdrawn and this resolution rescinded and the same shall thereby become and be null and void.

Be it further resolved, That there hereby is authorized and created a legislative commission, to be known and designated as the lower division Colorado River commission of the State of Arizona, which shall consist of the president of the senate, the speaker of the house of representatives, three members of the senate to be appointed by the president of the senate and three members of the house of representatives, to be appointed by the speaker of the house of representatives; and the governor of the State and the State water commissioner shall be ex-officio members of said commission. Said lower division Colorado River commission shall have authority, and upon request of the Legislatures of the States of California and Nevada, or of either thereof, or of any committee of the Congress of the United States, it shall be its duty, as a committee of the whole or through a subcommittee, to confer with the duly authorized representatives of the Legislatures of the said States of California and Nevada, or with any committee of the Congress of the United States, to discuss with such representatives or with any such committee the several provisions and terms of the said Colorado River compact and of the said lower division States agreement, and to negotiate with such representatives or committees respecting any and all matters connected with or relating to the waters of the Colorado River, their division, appropriation, diversion, and utilization, or with the improvement of the Colorado River and the development of its resources, to the end that the development of the said river may redound to the just benefit of the State of Arizona and as well to the mutual advantage of said States of the lower division of the Colorado River Basin; and said commission shall report the facts of such discussions and negotiations to the Legislature of the State of Arizona, with such recommendations as it may see fit to make. The expense of the said commission shall be a legislative expense, and shall be paid out of the contingent funds of the senate and house, respectively, upon claims duly approved by the president of the senate and the speaker of the house.

Passed the senate March 11, 1925, by the following vote—ayes 15, noes 4, not voting 0.

MULFORD WINSOR,
President of the Senate.
W. J. GRAHAM,
Secretary of the Sen

Passed the house February 27, 1925, by the following vote—31 ayes, 16 nays, 0 absent, 0 excused.

CHAS. E. MACMILLIN,
Speaker of the House.
BESSE GOLZE,
Chief Clerk of the House.

House concurred in senate amendments March 11, 1925, by the following vote—28 ayes, 19 nays, 0 absent, 0 excused.

EXECUTIVE DEPARTMENT OF ARIZONA,
OFFICE OF GOVERNOR.

This resolution was received by the governor this — day of ——, 1925, at — o'clock — m.

——— ———,
Secretary to the Governor.

EXECUTIVE DEPARTMENT OF ARIZONA,
OFFICE OF SECRETARY OF STATE.

This resolution was received by the secretary of state this 11th day of March, 1925, at 9.30 o'clock p. m.

JAMES H. KERBY,
Secretary of State.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of California, which was referred to the Committee on Commerce, as follows:

CALIFORNIA LEGISLATURE,
FORTY-SIXTH SESSION.

Assembly Joint Resolution 13. Introduced by Mr. Tom H. Louttit, January 22, 1925

ASSEMBLY CHAMBER, *Sacramento, April 13, 1925.*

To His Excellency the President of the United States, the Secretary of War, President of the Senate, Speaker of the House of Representatives, Rivers and Harbors Committee of the House of Representatives, Members of the Appropriate Committee of the United States Senate, and to each of the Senators and Representatives in Congress from the State of California:

In compliance with the provisions of Assembly Joint Resolution No. 13, adopted by the Legislature of the State of California at the forty-sixth session, I am sending you a true copy thereof, in title and words as follows:

CHAPTER 38

Assembly Joint Resolution 13. By Mr. Louttit, of the twentieth district. Relative to the improvement of the San Joaquin River and Stockton Channel by the United States, and asking the United States to appropriate sums of money for dredging, deepening, widening, and otherwise improving the said channels.

Whereas the Board of Engineers for Rivers and Harbors of the United States War Department and the Chief of Engineers, United States Army, after extensive hearings and thorough investigations have recommended the improvement of the San Joaquin River and Stockton Channel to provide a channel from deep water in Suisun Bay to the city of Stockton, 26 feet deep at mean lower low water and 100 feet wide on the bottom, following the river route in general; and

Whereas the said board and the said Chief of Engineers have recommended that the Federal Government appropriate the sum of $2,407,500 to aid in said recommended improvements; and

Whereas concurrently with the recommendations above referred to the Board of Engineers and the Chief of Engineers have suggested that local interests contribute to the first cost of dredging and provide rights of way and terminal facilities and agree to maintain said improvements; and

Whereas the Board of Engineers for Rivers and Harbors, United States War Department, and the Chief of Engineers, United States Army, are convinced that the contemplated improvements are necessary and justified; and

Whereas the deeper channel would immediately enhance the utility of a navigable river, serve the purposes of commerce, agriculture, and industry more adequately, and greatly aid the development of the State of California: Now therefore be it

Resolved by the assembly and the senate jointly, That the Legislature of the State of California respectfully memorialize the Congress of the United States to make appropriations in accordance with the recommendations of the Chief of Engineers, United States Army, to the Secretary of War as contained in House Document No. 554, Sixty-eighth Congress. And be it further

Resolved, That copies of these resolutions be forwarded to the President of the United States, to the Secretary of War, President of the Senate, Speaker of the House, to members of the Rivers and Harbors Committee of the House of Representatives, to the members of the appropriate committee of the United States Senate, and to each of the Senators and Representatives in Congress from the State of California.

FRANK F. MERRIAM,
Speaker of the Assembly.
C. C. YOUNG,
President of the Senate.
HARRY LUTGENS,
Private Secretary to the Governor.
FRANK C. JORDAN,
Secretary of State.

and do hereby certify that the same was duly filed with the secretary of state on April 18, 1925.

ARTHUR H. OLINEMUS,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of California, which was referred to the Committee on Military Affairs, as follows:

CALIFORNIA LEGISLATURE,
FORTY-SIXTH SESSION.

Assembly Joint Resolution 9, introduced by Mr. George C. Cleveland, January 19, 1925

ASSEMBLY CHAMBER,
Sacramento, April 18, 1925.

To the Honorable Secretary of War, Secretary of the Navy, President of the Senate, Speaker of the House of Representatives, and the Senators and Representatives of the State of California in Congress

In compliance with the provisions of Assembly Joint Resolution No. 9, adopted by the Legislature of the State of California at the forty-sixth session, I am sending you a true copy thereof, in title and words as follows:

CHAPTER 37

Assembly Joint Resolution 9, by Mr. Cleveland of the forty-third district, relating to records of service in the Army

Whereas certain original records of service of men in the reserve officers' training camps and the Regular Army have been destroyed by fire and by other means; and

Whereas it is now impossible to establish the service of the persons whose records have been so destroyed; and

Whereas it is highly important that such service records be established before the knowledge of such service shall have been lost: Therefore be it

Resolved by the Assembly and the Senate of the State of California, jointly, That Congress be urgently petitioned to provide a means by which the service records of persons in the military service of the United States which have been destroyed can be reestablished by hearings, affidavits, or some other means. And be it further

Resolved, That the chief clerk of the assembly is directed to forward copies of these resolutions to the Secretary of War, the Secretary of the Navy, the President of the Senate, the Speaker of the House of Representatives, and the Senators and Representatives of the State of California in Congress.

HARRY LUTGENS,
Private Secretary to the Governor.
FRANK C. JORDAN,
Secretary of State.
FRANK F. MERRIAM,
Speaker of the Assembly.
C. C. YOUNG,
President of the Senate.

and do hereby certify that the same was duly filed with the secretary of state on April 18, 1925.

ARTHUR H. OLINEMUS,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Illinois, which was referred to the Committee on Finance, as follows:

STATE OF ILLINOIS,
OFFICE OF THE SECRETARY OF STATE.

To all to whom these presents shall come, greeting:

I, Louis L. Emmerson, secretary of state of the State of Illinois, do hereby certify that the following and hereto attached is a true photostatic copy of House Joint Resolution No. 37, the original of which is now on file and a matter of record in this office.

In testimony whereof I hereto set my hand and cause to be affixed the great seal of the State of Illinois. Done at the city of Springfield this 1st day of December, A. D. 1925.

[SEAL.] LOUIS L. EMMERSON,
Secretary of State.

House Joint Resolution 37

Whereas the prosperity of the American farmers, producers of the country's principal food products—wheat, corn, hogs, and cattle—is essential to the general prosperity of the people of the United States and to the development of the country's resources; and

Whereas the prices of the farmers' products have immensely depreciated in comparison with those of other industries because suitable legislation quickly enacted for the benefit of these other industries—the emergency, the Fordney-McCumber tariff law, the immigration act, and the Esch-Cummins law to maintain war-time transportation prices—raised the domestic prices of such products 40 per cent above that of the world market; and

Whereas the result of the said congressional legislation failed to give relief to the producers of said four principal foodstuff commodities but has permitted the prices of such products to be governed by the world price; and such legislation has, on the other hand, increased or maintained prices of manufactured products, thus compelling the farmer to bear the principal share of assistance given to other groups by paying enhanced prices for the things that he is compelled to buy, and by selling the said wheat, corn, hogs, and cattle at an ever-decreasing price in competition with foreign producers, so that the American farmer has been, and is being, crushed, so to speak, between the upper and the nether millstones; and

Whereas there is practically at all times a production of wheat, corn, hogs, and cattle, and their products, greater than our home or domestic demand for same, and, as a result, there is practically at all times a very considerable export from the United States of such products, and the prices of such products to the home or American producer are therefore the world price, less the cost of transportation, and, as a result, a tariff upon such products at no time benefits or helps their producers; and

Whereas the political history of England (corn-law legislation) and of France, Japan, Venezuela, and many other countries discloses that in similar situations relief has frequently been granted in respect to products whose prices are too low in proportion to prices of other products maintained through protective tariffs—the production of such latter products being not equal to the home consumption—by providing export bounties, whereby a certain amount is paid by the Government upon all products exported, and thereby the domestic price to the producer, as well as the export price, would be the world price plus the bounty and less the cost of transportation; and

Whereas it is claimed by eminent authorities that an export bounty provided for all exports of wheat, corn, hogs, and cattle, and their products, almost equal to the import tariffs thereon would relieve the producers of such products of the present inequality arising through present Federal laws, increasing the home consumption price as well

as the export price to the producer by the amount of the export bounties on such products; and sufficient protective duties must be maintained to prevent reexportation of products that already have received the bounty; and

Whereas the moneys to defray the cost of paying such export bounties may properly be obtained by the levy of a small excise tax upon all such wheat, corn, hogs, and cattle sold for domestic consumption or export, or possibly on the entire production, and such excise tax will not burden the producer appreciably, which burden in any event will be infinitesimal compared with the benefits derived from the increased price of all such products sold for home consumption or export due to the payment of bounties on exports of such products: Now therefore be it

Resolved by the House of Representatives of the Fifty-fourth General Assembly of the State of Illinois (the Senate concurring therein), That the Congress of the United States be, and it is hereby, requested at the next session of Congress to consider the subject matter of this resolution and the preambles thereof, with a view to the passage of legislation embodying a scientific plan or program by which reasonable export bounties may be provided to be paid upon all exports of wheat, corn, hogs, and cattle, and their products, and by which the money to pay such bounties may be provided by the persons economically benefited, to the end that the producers' prices of such products for domestic and foreign consumption may be materially increased, thus relieving the farmer of the unequal and unfair position in which he now stands, as compared with the manufacturer and others engaged in similar enterprises, and also placing the farmer on such a basis that he may conduct his business on an equal footing with others and may realize a reasonable profit from his business operations; and that a certified copy of this resolution be delivered to the Speaker of the House of Representatives and the President of the Senate of the United States, and also to each Congressman and Senator from the State of Illinois.

Adopted by the house May 20, 1925.

ROBERT CHOTE,
Speaker of the House of Representatives.
B. H. MCCANN,
Clerk of the House of Representatives.

Concurred in by the senate June 9, 1925.

FRED E. STERLING,
President of the Senate.
JAMES H. PADDOCK,
Secretary of the Senate.

The VICE PRESIDENT also laid before the Senate a concurrent resolution of the Legislature of Indiana, which was referred to the Committee on Immigration, as follows:

UNITED STATES OF AMERICA,
STATE OF INDIANA,
OFFICE OF THE SECRETARY OF STATE.

I, F. E. Schortemeier, secretary of state of the State of Indiana, hereby certify that the annexed pages contain a full, true, and complete copy of the concurrent resolution of the seventy-fourth regular session of the General Assembly of the State of Indiana adopted by the senate and house of representatives February 25, 1925, as the same appears on file, as the law directs, in this office.

In testimony whereof I hereunto set my hand and affix the great seal of the State of Indiana. Done at my office in the city of Indianapolis this 30th day of April, A. D. 1925.

[SEAL.] F. E. SCHORTEMEIER,
Secretary of State.

A concurrent resolution approving the policy of selective immigration and registration of aliens, as advocated by Secretary of Labor James J. Davis

Whereas the members of the General Assembly of the State of Indiana have heard with great satisfaction the admirable address of Secretary of Labor James J. Davis delivered to a joint session of the two houses on Wednesday, February 25, 1925; and

Whereas the members of the General Assembly of the State of Indiana cordially indorse the policy of immigration advocated and explained by Secretary Davis as being the best calculated to preserve the ethnological integrity and texture of the population of this country: Therefore

SECTION 1. *Be it resolved by the house of representatives (the senate concurring)*, That the General Assembly of the State of Indiana hereby approves the immigration policy as advocated by Secretary of Labor James J. Davis, and hereby urges the Congress to enact the necessary laws to provide for selective immigration and the registration of aliens, as provided by Secretary Davis.

SEC. 2. That the secretary of state is hereby directed to send a copy of this resolution to the Speaker of the House of Representatives and the President of the United States and Senate, and to each Representative and Senator in Congress from Indiana.

The VICE PRESIDENT also laid before the Senate a house joint memorial of the Legislature of Oregon, which was referred to the Committee on the Judiciary, as follows:

STATE OF OREGON, THIRTY-THIRD LEGISLATIVE
ASSEMBLY—REGULAR SESSION,
HALL OF REPRESENTATIVES.

House Joint Memorial 4

To the Honorable Senate and House of Representatives of the United States of America in Congress Assembled:

We, your memorialists, the Legislative Assembly of the State of Oregon, respectfully submit that:

Whereas there is situated in Harney County, Oreg., two inland bodies of water known as Malheur and Harney Lakes, which are fed by the waters of Silvies River from the north and by the Blitzen River from the south; and

Whereas there are large bodies of arable land lying along and adjacent to said streams largely in private ownership, and the owners thereof have appropriated certain of the waters of said streams for the irrigation and reclamation of said lands; and

Whereas the State of Oregon, in its sovereign capacity, claims to be the owner of the bed of said lakes and of certain of the lands riparian thereto, together with the right to the use of the waters of said lakes and streams aforesaid for the irrigation of said riparian lands; and

Whereas President Roosevelt did, on August 18, 1908, by proclamation, set aside all of the land lying within the meandered lines of said lakes, and of the waters and streams connecting the said lakes, and designated the same as the Malheur Bird Reservation; and

Whereas the State of Oregon has asserted its title to the bed of said lakes and to such of the lands riparian thereto as it may be found to be the owner of, together with sufficient of the waters of said lakes and streams aforesaid to properly reclaim and irrigate said riparian lands; and

Whereas the United States and the Department of Agriculture, claiming under the provisions of said proclamation, claim all of the lands within the meander lines of said lakes, together with the bed thereof, and certain of the waters of said streams for the purpose of perpetuating such bird reservation, and that, by reason of said claims, have made it impossible to determine what part of said waters may be stored for irrigation and how much should be allowed to escape to said bird reservation; and

Whereas such uncertainty results in hindering and delaying the reclamation of the lands adjacent to said streams and lakes and clouds the State's title to its said riparian lands; and

Whereas numerous attempts have been made to compromise and adjust the respective rights of the United States, the State of Oregon, and such riparian owners and water appropriators, and these parties have been unable to agree upon the terms of any compromise; and

Whereas the United States in its sovereign capacity can not be sued or impleaded in an action without the consent of Congress: Therefore be it

Resolved by the Legislative Assembly of the State of Oregon, That the Congress of the United States be, and the same is hereby, memorialized to pass, at its earliest opportunity, appropriate legislation enabling and permitting the State of Oregon to sue the United States in the Federal courts of the district of Oregon, with proper rights of appeal, in a suit or action that will speedily determine the respective rights of all parties therein concerned to the use of the waters of said lakes and streams, and the respective rights, titles, and ownerships of the United States, the State of Oregon, and the respective riparian owners in and to the beds of said lakes and streams and the lands riparian thereto: Be it further

Resolved, That the secretary of state of the State of Oregon be, and is hereby, instructed to forward a copy of this resolution to each Member of Congress of the United States of America.

Adopted by the house February 4, 1925.

DENTON G. BURDICK,
Speaker of the House.

Adopted by the senate February 17, 1925.

GUS. C. MOSER,
President of the Senate.

(Indorsed: House Joint Memorial No. 4. Introduced by committee on public lands. W. F. Drager, chief clerk. Filed February 19, 1925, Sam A. Kozer, secretary of state.)

UNITED STATES OF AMERICA,
STATE OF OREGON,
OFFICE OF THE SECRETARY OF STATE.

I, Sam A. Kozer, secretary of state of the State of Oregon, and custodian of the seal of said State, do hereby certify:

That I have carefully compared the annexed copy of House Joint Memorial No. 4 with the original thereof adopted by the Senate and House of Representatives of the Thirty-third Legislative Assembly of

the State of Oregon and filed in the office of the secretary of state of the State of Oregon February 19, 1925, and that the same is a full, true, and complete transcript therefrom and of the whole thereof, together with all indorsements thereon.

In testimony whereof, I have hereunto set my hand and affixed hereto the seal of the State of Oregon. Done at the capitol at Salem, Oreg., this 20th day of February, A. D. 1925.

[SEAL.] SAM A. KOZER,
Secretary of State.

The VICE PRESIDENT also laid before the Senate a joint memorial of the Legislature of Oregon, which was referred to the Committee on Commerce, as follows:

STATE OF OREGON, THIRTY-THIRD LEGISLATIVE ASSEMBLY—REGULAR SESSION,
HOUSE OF REPRESENTATIVES.

House Joint Memorial 3

To the Honorable Senate and House of Representatives of the United States of America in Congress Assembled:

Your memorialist, the Legislature of the State of Oregon, respectfully represents that:

Whereas Diamond Lake, situated in the Umpqua National Forest in the State of Oregon approximately 20 miles north of Crater Lake, was originally barren of fish life; and

Whereas the State of Oregon has stocked Diamond Lake with rainbow trout and within a comparatively few years has developed this lake into what is undoubtedly one of the greatest fishing lakes in the world and has developed upon the shores of this body of water the greatest rainbow trout egg-taking station on the continent, producing annually in excess of 17,000,000 trout eggs; and

Whereas any act or thing which might deprive the State of Oregon of the free use of this body of water for the uses herein mentioned would inflict inestimable and irreparable damage upon the State of Oregon: Now therefore be it

Resolved by the House of Representatives of the State of Oregon (the Senate jointly concurring), That we do most earnestly petition and memorialize the Senate and the House of Representatives in the name of the State of Oregon that the said Diamond Lake and a sufficient amount of land on the borders thereof upon which to carry out the purposes of the State of Oregon in fishing, fish culture and propagation be granted and deeded to the State of Oregon in perpetuity for the said purposes of fishing, fish culture, and propagation. Be it further

Resolved, That the secretary of state of the State of Oregon be, and is hereby, instructed to forward a copy of this resolution to each Member of Congress of the United States of America.

Adopted by the house January 28, 1925.

DENTON G. BURDICK,
Speaker of the House.

Adopted by the Senate February 12, 1925.

GUS C. MOSER,
President of the Senate.

(Indorsed: House Joint Memorial No. 3. Introduced by Game Committee. W. F. Drager, chief clerk. Filed February 17, 1925, Sam A. Kozer, secretary of state.)

UNITED STATES OF AMERICA,
STATE OF OREGON,
OFFICE OF THE SECRETARY OF STATE.

I, Sam A. Kozer, secretary of state of the State of Oregon, and custodian of the seal of said State, do hereby certify:

That I have carefully compared the annexed copy of House Joint Memorial No. 3 with the original thereof adopted by the Senate and House of Representatives of the Thirty-third Legislative Assembly of the State of Oregon and filed in the office of the secretary of state of the State of Oregon February 17, 1925, and that the same is a full, true, and complete transcript therefrom and of the whole thereof, together with all indorsements thereon.

In testimony whereof, I have hereunto set my hand and affixed hereto the seal of the State of Oregon. Done at the capitol at Salem, Oreg., this 20th day of February, A. D. 1925.

[SEAL] SAM A. KOZER,
Secretary of State.

The VICE PRESIDENT also laid before the Senate a joint memorial of the Legislature of Oregon, which was referred to the Committee on Agriculture and Forestry as follows:

STATE OF OREGON,
THIRTY-THIRD LEGISLATIVE ASSEMBLY—REGULAR SESSION,
HALL OF REPRESENTATIVES.

House Joint Memorial 1

To the Honorable Senate and House of Representatives of the United States of America in Congress Assembled:

Your memorialist, the Legislature of the State of Oregon, respectfully represents that:

Whereas there is now pending before the Congress of the United States a bill known by the short title of "migratory bird refuge act," and

Whereas the provisions of this bill include the assessment of an annual hunting-license fee from all persons hunting migratory game birds, and

Whereas the enactment of this bill by the Congress of the United States would greatly interfere with and impede similar measures of conservation already undertaken or contemplated by the State of Oregon. Now therefore be it

Resolved by the House of Representatives of the State of Oregon (the Senate jointly concurring), That we do most earnestly petition and memorialize the Senate and House of Representatives of the United States in the name of the State of Oregon that the said "migratory bird refuge act" be not enacted into law. Be it further

Resolved, That the secretary of state of the State of Oregon be, and is hereby, instructed to forward a copy of this resolution to each Member of Congress of the United States of America.

Adopted by the house January 28, 1925.

DENTON G. BURDICK,
Speaker of the House.

Adopted by the senate February 12, 1925.

GUS. C. MOSER,
President of the Senate.

(Indorsed: House Joint Memorial No. 1. Introduced by Mr. R. J. Kirkwood. W. F. Drager, chief clerk. Filed February 17, 1925. Sam A. Kozer, secretary of state.)

UNITED STATES OF AMERICA,
STATE OF OREGON,
OFFICE OF THE SECRETARY OF STATE.

I, Sam A. Kozer, secretary of state of the State of Oregon and custodian of the seal of said State, do hereby certify:

That I have carefully compared the annexed copy of House Joint Memorial No. 1 with the original thereof adopted by the Senate and House of Representatives of the Thirty-third Legislative Assembly of the State of Oregon and filed in the office of the secretary of state of the State of Oregon February 17, 1925, and that the same is a full, true, and complete transcript therefrom and of the whole thereof, together with all indorsements thereon.

In testimony whereof, I have hereunto set my hand and affixed hereto the seal of the State of Oregon. Done at the Capitol at Salem, Oreg., this 20th day of February, A. D. 1925.

[SEAL.] SAM A. KOZER,
Secretary of State.

The VICE PRESIDENT also laid before the Senate a senate joint memorial of the Legislature of Oregon, which was referred to the Committee on Naval Affairs, as follows:

STATE OF OREGON,
THIRTY-THIRD LEGISLATIVE ASSEMBLY—REGULAR SESSION,
SENATE CHAMBER.

Senate Joint Memorial 6

To the Honorable Senate and House of Representatives of the United States of America in Congress Assembled:

We, your memorialists, the Senate of the State of Oregon, and the House of Representatives concurring, respectfully represent that:

Whereas the battleship *Oregon* symbolizes valiant service to our country by reason of her world-famed voyage of 14,000 miles from the shores of the Pacific to the rendezvous of the American fleet before Santiago, Cuba, at the commencement of the Spanish-American War, and again by reason of her achievement in the great naval battle before Santiago July 3, 1898, thus bringing to the name "Oregon" traditions that will endure so long as time shall last;

Whereas a patriotic people deem it fitting and proper that the valorous performance of the noble ship and the valiant deeds of the crews that manned her shall be perpetuated;

Whereas the preservation of the battleship *Oregon* as a national historic museum would be an enduring tribute to the glorious history of the United States Navy, which, unconquered and undaunted, has for 150 years sailed the seven seas; and, moreover, would be to all citizens an inspiration for patriotism and loyalty;

Whereas the battleship *Oregon*, the last historical monument of the Spanish-American War, was expressly and unanimously excluded from the scrapping provisions adopted by the Limitation of Arms Conference held at Washington, D. C., for the reason that the people of this Commonwealth, speaking as true Americans, had claimed this gallant ship, with its many noble traditions, to be revered and forever cherished as a shrine of national devotion: Be it

Resolved by the Senate of the State of Oregon (the House of Representatives jointly concurring therein), That we do hereby petition and memorialize Congress to enact legislation which shall provide for the immediate transfer by the United States Government of the battleship

Oregon from the Puget Sound naval station to the harbor at Portland, Oreg., and for its maintenance there by the United States Government as a national historic museum: Be it further

Resolved, That the secretary of state of the State of Oregon be, and he is hereby, instructed to transmit by mail a copy of this memorial to each Member of the Congress, the Secretary of the Navy, and the President of the United States for action.

Adopted by the senate February 19, 1925.

GUS. C. MOSER,
President of the Senate.

Concurred in by the house February 23, 1925.

DENTON G. BURDICK,
Speaker of the House.

(Indorsed: Senate Joint Memorial No. 6. Introduced by Senator Upton. Jno. P. Hunt, chief clerk. Filed February 25, 1925. Sam A. Kozer, secretary of state.)

UNITED STATES OF AMERICA,
STATE OF OREGON,
OFFICE OF THE SECRETARY OF STATE.

I, Sam A. Kozer, secretary of state of the State of Oregon and custodian of the seal of said State, do hereby certify:

That I have carefully compared the annexed copy of Senate Joint Memorial No. 6 with the original thereof adopted by the Senate and House of Representatives of the Thirty-third Legislative Assembly of the State of Oregon and filed in the office of the secretary of state of the State of Oregon February 25, 1925, and that the same is a full, true, and complete transcript therefrom and of the whole thereof, together with all indorsements thereon.

In testimony whereof I have hereunto set my hand and affixed hereto the seal of the State of Oregon.

Done at the capitol at Salem, Oreg., this 3d of March, A. D. 1925.

[SEAL.] SAM A. KOZER,
Secretary of State.

The VICE PRESIDENT also laid before the Senate a joint memorial of the Legislature of Oregon, which was referred to the Committee on the Library, as follows:

House Joint Memorial 13

To the Honorable Senate and House of Representatives of the United States of America in Congress Assembled:

We, your memorialists, the House of Representatives of the State of Oregon, the Senate concurring, respectfully represent that:

Whereas the State of Oregon, by Chapter XX of the General Laws of Oregon, 1923, in commemoration of the Lewis and Clark expedition designated the ocean end of Broadway in the city of Seaside, Oreg., as the end of the Lewis and Clark trail; and

Whereas it is thought fitting and proper that the State of Oregon, represented by your memorialists, should petition the Congress of the United States to enact legislation naming the ocean end of the street known as Broadway in the city of Seaside, Clatsop County, Oreg., as the end of the Lewis and Clark trail, and that the Government of the United States erect a suitable memorial at or near said place in commemoration of the patriotic work of the Lewis and Clark expedition: Therefore be it

Resolved by the house of representatives (the senate concurring), That the Congress of the United States be, and it is hereby, memorialized to enact said bill or legislation of similar character. And be it further

Resolved, That the secretary of state be directed to transmit by mail a copy of this memorial to the President of the United States Senate and to the Speaker of the House of Representatives and to each of the Senators and Representatives from the State of Oregon.

Adopted by the house February 13, 1925.

DENTON G. BURDICK,
Speaker of the House.

Adopted by the senate February 19, 1925.

GUS C. MOSER,
President of the Senate.

(Indorsed: House Joint Memorial 13. Introduced by Mr. Bates and Senator Upton. W. F. Drager, chief clerk. Filed February 23, 1925. Sam A. Kozer, secretary of state.)

UNITED STATES OF AMERICA,
STATE OF OREGON,
OFFICE OF THE SECRETARY OF STATE.

I, Sam A. Kozer, secretary of state of the State of Oregon and custodian of the seal of said State, do hereby certify that I have carefully compared the annexed copy of House Joint Memorial No. 13 with the original thereof, adopted by the Senate and House of Representatives of the Thirty-third Legislative Assembly of the State of Oregon and filed in the office of the secretary of state of the State of Oregon February 23, 1925, and that the same is a full, true, and complete transcript therefrom and of the whole thereof, together with all indorsements thereon.

In testimony whereof I have hereunto set my hand and affixed hereto the seal of the State of Oregon.

Done at the capitol at Salem, Oreg., this 23d day of February, A. D. 1925.

[SEAL.] SAM A. KOZER,
Secretary of State.
By ——— ———,
Deputy.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Montana, which was referred to the Committee on the Library, as follows:

UNITED STATES OF AMERICA,
State of Montana, ss:

I, C. T. Stewart, secretary of state of the State of Montana, do hereby certify that the following is a true and correct copy of an act entitled "A joint resolution requesting the appointment of a commission by the Governor of the State of Montana, consisting of three Members of the Senate and three Members of the House of Representatives, to act in conjunction with a commission of the United States for the purpose of considering and carrying out a governmental program for the proper commemoration of the two hundredth anniversary of the birth of George Washington," enacted by the nineteenth session of the Legislative Assembly of the State of Montana, and approved by J. E. Erickson, governor of said State, on the 28th day of February, 1925.

In testimony whereof, I have hereunto set my hand and affixed the great seal of said State.

Done at the city of Helena, the capital of said State, this 3d day of March, A. D. 1925.

[SEAL.] C. T. STEWART, *Secretary of State.*
By CLIFFORD L. WALKER, *Deputy.*

Senate Joint Resolution 6 (introduced by committee on Federal relations) requesting the appointment of a commission by the Governor of the State of Montana, consisting of three members of the senate and three members of the house of representatives, to act in conjunction with a commission of the United States for the purpose of considering and carrying out a governmental program for the proper commemoration of the two hundredth anniversary of the birth of George Washington

Whereas on December 2, A. D. 1924, the President of the United States signed the bill passed in June by the Congress of the United States whereby a commission composed of 15 members was created for the purpose of the consideration and carrying out of a governmental program for the commemoration, nationally and internationally, of the two hundredth anniversary of the birth of George Washington; and

Whereas the foregoing-mentioned project was conceived and accomplished by and through the efforts of the George Washington Sulgrave Institution; and

Whereas it is the purpose and work of the aforementioned institution to present the matter to the several States of the Union, with the hope in view that each State will officially sanction and further such project and thereby enable the Nation as a whole to participate in this notable and tremendous celebration: Now therefore be it

Resolved by the Senate of the Legislature of the State of Montana (the House of Representatives concurring), That, in view of the foregoing, this assembly, for and in behalf of itself and the people of the State, record themselves in favor of the observance of the two hundredth anniversary of the birth of George Washington, and earnestly request the Governor of the State of Montana to appoint a commission consisting of three members of the senate and three members of the house of representatives to act in conjunction with the commission selected or which may be selected by Congress in order that the two hundredth anniversary of the Father of our County be properly and fittingly observed. Be it further

Resolved, That a copy of this resolution be forwarded by the secretary of state to the Congress of the United States and to the George Washington Sulgrave Institution at Washington, D. C.

W. S. MCCORMACK,
President of the Senate.
R. C. BRICKER,
Speaker of the House.

Approved February 28, 1925.
Filed March 2, 1925.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Nevada, which was referred to the Committee on Public Lands and Surveys, as follows:

Senate joint resolution requesting the President and the Congress of the United States to take appropriate steps to vest in the State of Nevada the title to certain lands by gift, exchange, and the settlement of existing claims and conflicting records

Whereas the State of Nevada claims and might claim certain consideration from the General Government arising out of unsuitable public lands already conveyed to the State and out of certain differences in the records of the public lands as kept by the General Government and the State of Nevada, respectively, which said claims may total in excess of 50,000 acres; and

Whereas the action of the President of the United States and the Congress of the United States is requisite to begin and conduct negotiations for the accomplishment by gift, exchange, and compromise of the purposes outlined herein: Therefore be it

Resolved by the senate and the assembly jointly, That the Congress of the United States be, and it is hereby, petitioned and memorialized to pass an act rquesting and authorizing the President to designate such areas in the public domain located in the State of Nevada as should, in his opinion, be set aside for ultimate conveyance to the State of Nevada. That said act shall provide that upon recommendation of the Secretary of Agriculture the Secretary of the Interior may patent to the State of Nevada not exceeding 50,000 acres of nonmineral public lands not otherwise appropriated or withdrawn within the areas set aside by the President; that such patents may be conditioned on the deeds of conveyance, reconveyance, relinquishment, accord, and settlement, such as may be demanded by the General Government in consideration of such lands so to be received by the State of Nevada; and that such conditions may be imposed by the said Secretary of the Interior, who shall have authority to investigate, verify, and state the said accounts.

Resolved, That copies of this resolution shall be sent by the secretary of state to the President of the United States and to the presiding officers of the House of Representatives and the Senate of the United States in Congress assembled.

R. H. COWLES,
President Pro Tempore of the Senate.
R. W. BEAMAN,
Secretary of the Senate.
HARRY SWANSON,
Speaker Pro Tempore of the Assembly.
H. WISE,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Nevada, which was referred to the Committee on Finance, as follows:

Assembly joint resolution memorializing Congress to establish, equip, and maintain a hospital in the State of Nevada for the accommodation and treatment of war veterans for tuberculosis and other respiratory afflictions

Whereas nearly all of the States of the United States have within their borders hospitals for the treatment of war veterans suffering with tuberculosis and other respiratory afflictions; and

Whereas there are now in the State of Nevada and the district allotted to the State of Nevada approximately 9,000 ex-service men of our various wars; and

Whereas the hospital provided for such purposes in the State of California is overcrowded, and recently by reason of lack of accommodations Nevada patients have been unable to gain entrance to the California hospital; and

Whereas the climate of the State of Nevada is particularly conducive to favorable progress of people afflicted with tuberculosis and other respiratory diseases; and

Whereas the western hospitals are now carrying an overload of approximately 25 per cent of patients coming from the East, and the favorable climatic conditions existing in the West is bound to add to the increased emigration to the Western States; and

Whereas there is unquestionably an urgent need for the establishment of such a hospital in the State of Nevada; and

Whereas the State of Nevada is proud of its war record and of the men who offered all for the honor of their State and of this Nation: Now therefore be it

Resolved by the assembly (the senate concurring), That the Congress of the United States be memorialized to proceed with the establishment and equipment of a suitable hospital in the State of Nevada for the purpose of caring for our heroes who are now suffering with disease, and for the care and attention of those who may hereafter become afflicted and be entitled to care suitable and necessary for the alleviation and cure of such affliction. Be it further

Resolved, That copies of this resolution, under the great seal of the State of Nevada, be transmitted to the Senate and the House of Representatives of the United States, and that properly authenticated copies hereof be by the secretary of state forthwith transmitted to each of our Senators and to our Representatives in Washington, and to Gen. Frank T. Hines, Director of the United States Veterans' Bureau.

MAURICE J. SULLIVAN,
President of the Senate.
R. W. BEAMAN,
Secretary of the Senate.
A. S. HENDERSON,
Speaker of the Assembly.
H. WISE,
Chief Clerk of the Assembly.

Approved March 21, 1925.

J. T. SCRUGHAM, *Governor.*

STATE OF NEVADA,
Department of State, ss:

I, W. G. Greathouse, the duly elected, qualified, and acting secretary of state of the State of Nevada, do hereby certify that the foregoing is a true, full, and correct copy of Assembly Joint Resolution No. 14 as is now on file and of record in this office.

In witness whereof, I have hereunto set my hand and affixed the great seal of state at my office, in Carson City, Nev., this 15th day of April, A. D. 1925.

[SEAL.]

W. G. GREATHOUSE,
Secretary of State.
By THOS. F. O'BRIEN,
Deputy.

The VICE PRESIDENT also laid before the Senate two joint resolutions of the Legislature of Nevada, which were referred to the Committee on Irrigation and Reclamation, as follows:

Senate Joint Resolution 17, introduced by Senator Vencill March 13, 1925, memorializing the Congress of the United States to grant to the State of Nevada 2,000,000 acres of public lands to be disposed of for the purpose of aiding and financing settlers upon reclamation projects and for reclamation purposes

Approved March 21, 1925

Whereas H. R. 10020, enacted by the Sixty-eighth Congress, provides that the Secretary of the Interior shall request the State of Nevada to aid in the settlement and development of the Spanish Springs division of the Newlands project and aid in the financing of its settlers; and

Whereas the State of Nevada, by reason of its sparse population and limited wealth, is unable to undertake so heavy a responsibility with the resources now at the command of its State government; and

Whereas of the 70,000,000 acres of land embraced in such State, more than 60,000,000 acres are owned by the Federal Government, 52,000,000 acres of which are unreserved and unappropriated; and

Whereas the State of Nevada desires to comply with the said condition attached to the appropriation for the construction of the Spanish Springs extension and assist in all ways possible in the selection and financing of its settlers in order to make the project a success: Therefore be it

Resolved by the Senate and Assembly of the State of Nevada, That Congress be requested to grant to the State of Nevada 2,000,000 acres of the unappropriated and unreserved nonmineral-bearing lands situated in such State so that the proceeds of sale thereof may be used for the reclamation of its arid lands under such conditions as Congress may impose. And be it further

Resolved, That the State of Nevada hereby pledges its faith to use the proceeds arising therefrom to such ends exclusively as may be consistent with the act of Congress making such conveyance. And

Resolved further, That copies of this resolution, duly authenticated, be transmitted forthwith by the secretary of state of Nevada, to the President and the Congress of the United States.

STATE OF NEVADA,
Department of State, ss:

I, W. G. Greathouse, the duly elected, qualified, and acting secretary of state of the State of Nevada, do hereby certify that the foregoing is a true, full, and correct copy of Senate Joint Resolution No. 17, as is now on file and of record in this office.

In witness whereof, I have hereunto set my hand and affixed the great seal of state at my office, in Carson City, Nev., this 9th day of April, A. D. 1925.

[SEAL.]

W. G. GREATHOUSE,
Secretary of State.
By THOS. F. O'BRIEN,
Deputy.

Senate joint resolution memorializing the Congress of the United States to enact a law declaring that beneficial use shall be the basis, the measure, and the limit of the right to the use of the public water of the States and Territories of the United States

Whereas the development of the agricultural resources of the western arid or semiarid States is dependent upon the use of the public waters for the irrigation of lands; and

Whereas the present laws of the western arid or semiarid States relating to the use of water for irrigation purposes are the outgrowth of a period of some 60 years, a comparatively short time of the evolution of laws; and

Whereas the so-called common law of riparianism relating to the use of the public waters has been found, through the experience of the western arid or semiarid States, to be not best fitted to the existing conditions; and

Whereas all, or practically all, of the western arid or semiarid States have discarded the common-law doctrine of riparianism as applied to the public waters; and

Whereas the Congress of the United States has, in its various land and reclamation acts, consistently referred to the "local customs, laws, and decisions of the courts" whenever reference has been made to the appropriation of water; and

Whereas all the western arid or semiarid States have declared in principle that "the water of all sources of supply within the boundaries of the State belong to the public," and that "beneficial use shall be the basis, the measure, and the limit of the right to the use of water"; and

Whereas none of the States or Territories of the United States has ever delegated to the United States control over the public waters within said States: Now therefore be it

Resolved by the Senate and Assembly of the State of Nevada, That this body hereby memorialize the Congress of the United States to enact a law declaring, in substance, that the United States has not and never has had power or control over the public waters for irrigation purposes, and declaring that the officers of the United States shall make application to the various States for the appropriation of water whenever in the administration of the affairs of the United States it is necessary to acquire water rights for irrigation purposes. And be it further

Resolved, That a copy of this resolution, duly authenticated, be transmitted without delay by the secretary of state of Nevada to the President of the United States, the Congress of the United States, to the legislatures of the several western arid or semiarid States, and to the Representatives of the State of Nevada in Congress.

MAURICE J. SULLIVAN,
President of the Senate.
R. W. BEAMAN,
Secretary of the Senate.
A. S. HENDERSON,
Speaker of the Assembly.
H. WISE,
Chief Clerk of the Assembly.

Approved March 21, 1925.

J. G. SCRUGHAM, *Governor.*

STATE OF NEVADA,
Department of State, ss.

I, W. G. Greathouse, the duly elected, qualified, and acting secretary of state of the State of Nevada, do hereby certify that the foregoing is a true, full, and correct copy of Senate Joint Resolution No. 19 as is now on file and of record in this office.

In witness whereof, I have hereunto set my hand and affixed the great seal of state at my office, in Carson City, Nev., this 9th day of April, A. D. 1925.

[SEAL.]

W. G. GREATHOUSE,
Secretary of State.
By THOS F. O'BRIEN,
Deputy.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of New Mexico, which was referred to the Committee on the Judiciary, as follows:

STATE OF NEW MEXICO,
OFFICE OF THE SECRETARY OF STATE.

CERTIFICATE

I, Soledad C. Chacon, secretary of state of the State of New Mexico, do hereby certify that there was filed for record in this office, at 10.35 o'clock a. m., on the 20th day of March, A. D. 1925, Joint Resolution No. 10, joint resolution proposing an amendment to the constitution of the State of New Mexico, as passed by the Seventh State Legislature of the State of New Mexico and approved by the Governor of the State of New Mexico, March 20, 1925; and also that I have compared the following copy with the original on file and declare it to be a correct transcript therefrom and of the whole thereof.

Given under my hand and the great seal of the State of New Mexico, at the city of Santa Fe, the capital, on this 27th day of April, A. D. 1925.

[SEAL.]

SOLEDAD C. CHACON,
Secretary of State.

Joint Resolution 10, introduced by finance committee—a joint resolution proposing an amendment to the constitution of the State of New Mexico

Be it resolved by the Legislature of the State of New Mexico, That the following amendment to the constitution of the State of New Mexico is hereby proposed to be added thereto as a new article to be numbered and designated as "Article XXIV—Apportionment of moneys derived from State lands"; to be submitted to the electors of the State at the next general election, if the Congress of the United States shall consent thereto:

"ARTICLE XXIV

"APPORTIONMENT OF MONEYS DERIVED FROM STATE LANDS

"All moneys in any manner derived from the lands which have been granted or confirmed to the State by Congress shall be apportioned to the separate funds established for the several objects, including the Eastern Normal University, for which said lands were granted or confirmed in proportion to the number of acres so granted or confirmed for each of said objects."

Be it further resolved, That certified copies of the resolution be forwarded by the secretary of state to the Presiding Officers of the Senate and House of Representatives of the Congress of the United States.

EDWARD SARGENT,
President of the Senate.

Attest:

A. J. FISHER,
Chief Clerk of the Senate.
D. W. SMITH,
Speaker of the House of Representatives.

Attest:

J. O. MORRIS,
Chief Clerk of the House of Representatives.

Approved by me this 20th day of March, 1925.

A. T. HANNETT,
Governor of New Mexico.

Filed in office of secretary of state of New Mexico, March 20, 1925, 10.35 a. m.

SOLEDAD C. CHACON, *Secretary.*

The VICE PRESIDENT also laid before the Senate a joint memorial of the Legislature of New Mexico, which was referred to the Committee on Pensions, as follows:

STATE OF NEW MEXICO,
OFFICE OF THE SECRETARY OF STATE.

CERTIFICATE

I, Soledad C. Chacon, secretary of state of the State of New Mexico, do hereby certify that there was filed for record in this office at 4.05 o'clock p. m., on the 17th day of March, A. D. 1925, House Joint Memorial No. 10 (introduced by Daniel Boone), joint memorial to the Congress of the United States requesting that Congress enact a pension bill allowing Joe S. Duran a pension of $100 per month and reimbursing him for all moneys past due and which should have been paid by the United States Veterans' Bureau, as passed by the Seventh Legislature of the State of New Mexico and approved by the Governor of the State of New Mexico March 17, 1925; and also, that I have compared the following copy of the same with the original thereof on file and declare it to be a correct transcript therefrom and of the whole thereof.

Given under my hand and the great seal of the State of New Mexico, at the city of Santa Fe, the capital, on this 19th day of March, A. D. 1925.

[SEAL.]

SOLEDAD C. CHACON,
Secretary of State.

House Joint Memorial 10, introduced by Daniel Boone, joint memorial to the Congress of the United States, requesting that Congress enact a pension bill allowing Joe S. Duran a pension of $100 per month and reimbursing him for all moneys past due and which should have been paid by the United States Veterans' Bureau.

Whereas Joe S. Duran, of Santa Fe, N. Mex., a disabled veteran of the World War, was at one time the recipient of Government compensation for total permanent disability; and

Whereas the Veterans' Bureau has discontinued this compensation; and

Whereas the said Joe S. Duran is still sick and unable to work or support his family: Now therefore be it

Resolved, That the Legislature of the State of New Mexico respectfully and earnestly memorialize and request the Congress of the United States to enact a pension bill allowing said Joe S. Duran, of Santa Fe, N. Mex., a pension of $100 or more per month and reimbursing him for all moneys past due and which should have heretofore been paid by the United States Veterans' Bureau. Be it further

Resolved, That copies of this joint memorial be forwarded to the President of the Senate and the Speaker of the House of Representatives of the Congress of the United States and to the Senators and Representatives from New Mexico in Congress.

D. W. SMITH,
Speaker of the House.

Attest:

J. O. MORRIS,
Chief Clerk of the House.
EDWARD SARGENT,
President of the Senate.

Attest:

A. J. FISCHER,
Chief Clerk of the Senate.

Approved by me this 1st day of March, 1925.

A. T. HANNETT,
Governor of New Mexico.

Filed in the office of the secretary of state of New Mexico, March 17, 1925, at 4.05 p. m.

SOLEDAD C. CHACON,
Secretary.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of North Dakota, which was referred to the Committee on Agriculture and Forestry, as follows:

Senate bill 196, introduced by Mr. O. H. Olson and Mr. Magnuson.

A joint resolution requesting Congress to enact suitable legislation to protect the farmer's market and reduce his marketing cost.

Be it resolved by the Senate of the State of North Dakota (the House of Representatives concurring):

Whereas agriculture is entitled to equal protection with industry and labor, and the export surplus should not be allowed to fix the domestic price and nullify tariff provisions ostensibly enacted for the benefit of agriculture; and

Whereas it is essential to successful cooperation that the local and terminal marketing machinery be cooperatively owned and operated by the producers: Be it

Resolved by the Legislative Assembly of the State of North Dakota, That Congress be requested to enact suitable legislation for the immediate benefit of agriculture, providing a practical method of segregating and disposing of the surplus, in order that the American farmer may sell at an American price and share with industry and labor equal protection against foreign prices: Be it further

Resolved, That Federal aid be directed to the acquisition and operation by cooperatives of the local and terminal facilities essential to cooperative marketing, and that the market places of the great staples be opened to all buyers and sellers without discrimination and subject only to legal restrictions: And be it further

Resolved, That a duly authenticated copy of this resolution be transmitted to the President of the United States, the President of the United States Senate, the Speaker of the House of Representatives, and to each Representative of the State of North Dakota in the United States Senate and House of Representatives.

WALTER MADDOCK,
President of the Senate.
C. R. VERRY,
Secretary of the Senate.
B. C. LARKIN,
Speaker of the House.
J. C. MILLER,
Chief Clerk of the House.

This certifies that the within bill originated in the senate of the Nineteenth Legislative Assembly of the State of North Dakota and is known on the records of that body as Senate bill No. 196.

[SEAL.] C. R. VERRY,
Secretary of the Senate.

Filed in this office this 2d day of March, 1925, at 11 o'clock a. m.

ROBERT BYRNE,
Secretary of State.

The VICE PRESIDENT also laid before the Senate a concurrent resolution of the Legislature of North Dakota, which was referred to the Committee on Post Offices and Post Roads, as follows:

Concurrent resolution introduced in the House of Representatives of the State of North Dakota by G. W. Morton

Be it resolved by the House of Representatives of the State of North Dakota (the Senate concurring)—

Whereas a condition exists in the United States and in every State in the Union which is causing great hardship upon the taxpayers and the citizens of the United States and has its foundation in the Federal aid for the building of highways, through moneys appropriated by the Congress of the United States, and that it is resulting in extravagant mismanagement and heavy taxation upon citizens and property owners, who are not financially able to bear the burden; and

Whereas since such Federal aid if given only when managed through a State and is given only when heavy appropriations are made by State, which can only be given when heavy appropriations are made by county, that a vicious chain is created, because each State feels that it must maintain a costly and extravagant State highway commission in order to obtain the benefits of the Federal aid; each county feels that in order to obtain the benefits of the Federal and State aid it must maintain an expensive, costly, and extravagant machinery for the administration of such road building and must appropriate large sums of money which its citizens are financially unable to meet, and that since the Federal aid is given the State feels that it is going to be a heavy loser in comparison with other States unless it maintains the highway commission and makes the appropriation, and each county in the State feels that it will be a heavy loser as compared with other counties unless it makes heavy appropriations, and the result is that the United States is extravagant and is laying a burden upon its citizens; each State is extravagant, laying a burden upon its citizens; each county is extravagant, laying a burden upon its citizens; and that the result is that as long as the United States Government continues to give Federal aid there can be no lasting relief from the excessive burden of taxation imposed and the extravagant expenditure of public moneys, and the burden of taxation upon its people without adequate return, and the expenditure of money beyond the means of the people to meet the burden in the payment of taxes: Now therefore be it

Resolved by the House of Representatives of the Legislative Assembly of the State of North Dakota (the Senate concurring), That we do hereby memorialize the Congress of the United States and respectfully urge that Congress take immediate action toward a repeal of the Federal aid for State highways, to the end that the extravagant mismanagement and ill-advised expenditure of moneys by each State and county in the United States be eliminated, and that a more rational and sane and more carefully supervised expenditure of money be worked out by each local community. Be it further

Resolved; that the secretary of state of North Dakota send a copy of this resolution to the President of the Senate and the Speaker of the House of Representatives in Congress and to the speaker of the house and the president of the senate in each and every State in the Union and also to the Members of Congress and Senators from North Dakota.

B. S. LARKIN,
Speaker of the House.
J. C. MILLER,
Chief Clerk of the House.
WALTER MADDOCK,
President of the Senate.
O. R. VERRY,
Secretary of the Senate.

This certifies that the within bill originated in the House of Representatives of the Nineteenth Legislative Assembly of the State of North Dakota, and is known on the records of that body as House bill No. 188.

J. C. MILLER,
Chief Clerk of the House.

Filed in this office this 3d day of March, 1925, at 10.30 o'clock a. m.

ROBERT BYRNE,
Secretary of State,
By MAURICE W. DUFFY, *Deputy.*

The VICE PRESIDENT also laid before the Senate a concurrent resolution of the Legislature of North Dakota, which was referred to the Committee on Public Lands and Surveys, as follows:

DEPARTMENT OF STATE,
STATE OF NORTH DAKOTA.

To all to whom these presents shall come:

I, Robert Byrne, secretary of state of the State of North Dakota, do hereby certify that the following resolution was adopted by the senate of the nineteenth legislative assembly on the 5th day of March, A. D. 1925.

Dated at Bismarck, N. Dak., this the 31st day of March, 1925.

[SEAL.] ROBERT BYRNE,
Secretary of State.

A concurrent resolution (Hamilton) memorializing the Congress of the United States to take steps toward the establishment of a national park in Billings County, N. Dak., embracing the wonderful petrified forest there located, to be called Roosevelt Park.

Be it resolved by the Senate of North Dakota (the House of Representatives concurring), We, the nineteenth legislative assembly of the State of North Dakota, beg leave to represent to your honorable bodies:

First. That there is in the western part of North Dakota, lying within the boundaries of Billings, Golden Valley, Slope, and McKenzie Counties, a tract of land bordering the Little Missouri River that is marvelous in its geological formation and configuration as the result

of subterranean coal fires, sinking in of the surface, and the washings and slides of the ages, the whole forming a scenic beauty alike weird and attractive. Here are seen the stratas in many colors of the world's progressive deposits, among which many prehistoric animal remains have been found, together with the fossils of periods long before the time of man, the peaks, precipices, slides, and washouts presenting a picture even now attracting tourists from all over the country.

Second. That in this section is found a petrified forest, the like of which, we are informed, does not exist upon the American Continent; in fact, that all over this region are found the remains in petrified and crystalized form of two distinct forests that thrived at periods probably millions of years apart, and brought to view as the surfaces are uncovered by the washings of the ages. This petrified forest lies in a region superb, though rugged beauty, and is unlike others in that respect. Thousands of stumps are found here, some of the stumps being as large as 14 feet in diameter, and many rest on tall columns of clay, resembling the pillars of a ruined temple. It is a veritable wonderland of growths that existed in the time of the huge animal and vegetable life of the early world periods, and much of these remains will be destroyed or carried away by visitors unless properly protected.

Third. That here can even now be seen nature continuing her work of transforming prairie land into "bad lands" through the burning of the coal far beneath the surface and the dropping of the upper earth crust hundreds of feet into the great caverns created by the fires, leaving a wierd and awesome landscape. The smoke from these hidden fires creeps up through crevices and in places far down a dropped cartridge can be heard exploding, while everywhere great piles of red scoria tell of clay burned to a bricklike substance and furnishing a splendid road-making material.

Fourth. That in the valleys of this region are frequent groves of pine, quaking aspens, cedars, ash, cottonwood, and box-elder trees, and an abundance of wild fruits, together with a flora undiscovered elsewhere in the Northwest. The region contains many springs of fine water, from which rivulets are formed that flow down the swales and valleys to the river, thus affording a good water supply for livestock or wild animals, there being deer and antelope now in that region, with capacity for feeding thousands more of these or other wild game. Flowing artesian wells can be had for the digging.

Fifth. That it was here that Theodore Roosevelt had his cattle ranches in the early days of the Territory of Dakota, and where undoubtedly he imbibed many of the characteristics of those who live in the great open spaces and which gave him the broad outlook that ever characterized his later life. And it is partly in memory of him and because this region presents itself as a great natural outing place or playground for those who love nature or seek its fantastic wonders that we respectfully memorialize you, the Congress, to set aside so much of this region as may be deemed necessary for the creation by act of Congress of a national park and to make an appropriation of a sum sufficient for its purchase, and we would respectfully suggest that such park, if created, be called the Roosevelt bad-lands national park. And we would call attention to the fact that less than 5 per cent of this land is susceptible to cultivation, that considerable of it is still in Government ownership, and that the balance can be acquired at a very small expense.

Sixth. And we further call your attention to the fact that the Yellowstone Trail, a great transcontinental highway, touches this region at its southern end; that the National Parks Highway, another great transcontinental highway, passes through it; and that the Roosevelt Highway passes by its northern end, making it easy of access by the thousands of tourists who travel back and forth through North Dakota each year. And we also call your attention to the fact that in 1924 over 100,000 tourists in about 25,000 cars passed over the National Parks Highway alone, hundreds of whom made the necessary detour through the proposed park region to view its beauties and the petrified forest, even taking saddle horses to reach its more inaccessible beauties. And we still further call your attention to the fact that between the park region of northern Minnesota and the Yellowstone Park there is no other place of national-park standard where tourists may vary their journey by a glimpse of one of nature's most peculiar achievements: Now, therefore, be it

Resolved, That a copy of this memorial be sent by the secretary of state of North Dakota to the President of the United States, to the Secretary of the Interior, to each House of Congress, to the North Dakota Senators and Congressmen, and to the Director of the National Park Service, all of Washington, D. C., and that we request our congressional delegation to use their every effort to secure passage of a bill creating said national park.

WALTER MADDOCK,
President of the Senate.
C. R. VERRY,
Secretary of the Senate.
B. C. LARKIN,
Speaker of the House.
J. C. MILLER,
Chief Clerk of the House.

This certifies that the within bill originated in the Senate of the Nineteenth Legislative Assembly of the State of North Dakota, and is known on the records of that body as Senate bill No. 292.

C. R. VERRY,
Secretary of the Senate.

Filed in this office this 10th day of March, 1925, at 4.15 o'clock p. m.

ROBERT BYRNE,
Secretary of State,
By MAURICE W. DUFFY,
Deputy.

The VICE PRESIDENT also laid before the Senate a concurrent resolution of the Legislature of North Dakota, which was referred to the Committee on Finance, as follows:

DEPARTMENT OF STATE,
STATE OF NORTH DAKOTA.

To all to whom these presents shall come:

I, Robert Byrne, secretary of state of the State of North Dakota, do hereby certify that the following resolution was adopted by the house of representatives of the nineteenth legislative assembly on the 3d day of March, A. D. 1925.

[SEAL.]

ROBERT BYRNE,
Secretary of State.

Concurrent resolution

Be it resolved by the house of representatives (the senate concurring):

Whereas Congress has, through special legislation, in the form of protective tariff, protected the product of labor and industry from the competition of foreign peoples and has so saved the American market for the products of American labor and American industry and made possible the American standard of prices, which is far in excess of the standard of world markets, and

Whereas Congress has, through special legislation, known as restricted immigration, protected the American laborer from the disastrous competition of foreign peoples and has so saved the American job for the American laborer and make possible the maintenance of the American standard of wages; and

Whereas the said special classes of legislation have afforded such ample and effective protection to the American laborer and the American manufacturer as to, quoting our President in his message to Congress, "enable them to live according to a better standard and receive a better rate of compensation than any people, any time, anywhere on earth have ever enjoyed;"

Whereas the protection so afforded to American labor and American manufacturers, supporting for them an American standard of prices for their products, has forced upon the American farmer an American standard of prices for the things he must buy, the taxes he must pay, and the labor he must hire;

Whereas protective tariffs for agricultural products are almost wholly ineffective where the product is produced in excess of demand for home consumption;

Whereas American agriculture does produce an exportable surplus of all of the major products of agriculture and the American farmer therefore finds himself almost wholly unprotected from that disastrous competition of foreign peoples;

Whereas the American farmer is therefore forced to sell his product on the low standard of world prices in open competition with the South American Indian, the peon of India, the peasant of Russia, whose overhead represents the lowest standards of living in the world, and is at the same time forced to buy his necessities from a protected market, at an American standard of prices, bolstered up and sustained behind the protective tariff and restricted immigration walls;

Whereas this unbalanced condition is chiefly responsible for the distressed condition of agriculture, a condition which has now continued for over four years, and has brought actual bankruptcy upon thousands of farmers and upon business enterprises, wholly dependent upon the farmers' prosperity, having in countless instances swept away the accumulated savings of a lifetime;

Whereas the present better prices of some farm commodities represent only a temporary and local condition, and the fundamental cause of the distress has not been removed;

Whereas the direct cause of this unbalanced condition was, and is, the effect of the two protective measures above referred to, in that they have protected and made possible the maintenance of the high American standard of prices, of the products of American labor, and of the American manufacturer, which constitute the necessities the farmer must buy, while he is afforded no effective protection from foreign competition and, therefore, must accept the low world standard of prices for the things he has to sell;

Whereas this condition is unwarranted, unfair, and un-American, wherein two of the basic branches of American industry have and maintain, through the direct effect of legislation, an advantage over the third;

Whereas we believe the protective policy is sound in principle and, if fairly administered, destined to greatly increase the public welfare;

Whereas the farmer is forced, for the preservation of his home and his inalienable right to justice as an American citizen, to demand the abandonment of the policy or its adaption to existing conditions:

Be it resolved by the house of representatives (the senate concurring), That we respectfully urge that Congress, during its present session, pass and place upon our statute books such legislation as will effectively give to agriculture the same protection as is now afforded to industry and labor; and

Whereas the protective tariff does not protect agricultural products because of the exportable surplus, that Congress devise some effective method of segregating the exportable surplus, or some means whereby the agricultural industry may itself segregate its surplus, to the end that the protection may be made effective on and that American market be saved for the product of the American farmer and an American standard of agricultural commodity prices made possible;

That the secretary of state transmit this memorial to the President of the United States, to both Houses of Congress, and to the Senators and Representatives therein, and to the legislatures of all the agricultural States.

B. C. LARKIN,
Speaker of the House.
J. C. MILLER,
Chief Clerk of the House.
WALTER MADDOCK,
President of the Senate.
C. R. VERRY,
Secretary of the Senate.

This certifies that the within bill originated in the house of representatives of the Nineteenth Legislative Assembly of the State of North Dakota, and is known on the records of that body as House bill No. 165.

J. C. MILLER,
Chief Clerk of the House.

Filed in this office this 7th day of March, 1925, at 4 o'clock p. m.

ROBERT BYRNE,
Secretary of State,
By MAURICE W. DUFFY.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Texas, which was referred to the Committee on Military Affairs, as follows:

Senate joint resolution requesting the Congress of the United States to appropriate funds to carry out certain recommendations of the Chief of Staff of the United States Army made in furtherance of the national defense act of 1920

Whereas the President of the United States, in a recent message to the Congress of the United States, has stated that the Army and Navy of the United States should be strengthened, and that a people who neglect their national defense are putting in jeopardy their national honor; and

Whereas, in furtherance of the national defense act of 1920, and in order to increase and promote the strength and effectiveness of the Army, the Chief of Staff of the Army of the United States has recommended substantially as follows:

(a) That the Regular Army be brought back to the strength of 150,000 enlisted men and 13,000 officers, and that it be suitably housed and enabled to conduct annual maneuvers on a moderate scale;

(b) That the National Guard be given the support necessary to permit its progressive development toward a strength of 250,000;

(c) That the skeleton organization of the Organized Reserves be adequately maintained;

(d) That all reserve officers receive an average of 15 days' training in each three years;

(e) That the Reserve Officers' Training Corps units be further developed; and

(f) That provision may be made for a gradual increase in the number accommodated annually in citizens' military training camps: Therefore be it

Resolved by the Legislature of the State of Texas:

SECTION 1. That the Legislature of the State of Texas respectfully and earnestly urge upon the Congress of the United States the necessity of appropriating such funds and enacting such legislation as will adequately provide for the effective carrying out of the provisions of the national defense act of 1920, and also the recommendations of the Chief of Staff of the Army of the United States hereinbefore set forth.

SEC. 2. Suitable copies of this resolution shall be sent by the secretary of state to the President of the United States, the presiding officers of both branches of Congress, to the Senators and Representatives in Congress from this State, and to the members of the congressional Committees on Appropriations and on Military Affairs.

Approved March 16, 1925.

THE STATE OF TEXAS,
DEPARTMENT OF STATE.

I, D. A. Gregg, chief clerk and acting secretary of state, do hereby certify that the attached and foregoing is a true and correct copy of Senate Joint Resolution No. 19, passed at the regular session of the Thirty-ninth Legislature of the State of Texas, which convened in the city of Austin, Tex., on January 13, 1925, and adjourned March 19, 1925, and which resolution was approved by the governor on March 16, 1925; said resolution providing and urging upon the Congress of the United States the necessity of appropriating funds and making such legislation as will adequately provide for the effective carrying out of the provisions of the national defense act of 1920.

In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the seal of State at my office in the city of Austin this the 6th day of October, A. D. 1925.

[SEAL.] D. A. GREGG,
Chief Clerk, Acting Secretary of State.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Wisconsin, which was referred to the Committee on Post Offices and Post Roads, as follows:

Joint resolution memoralizing Congress to pass and the President of the United States to approve Senate bill 3674, relating to salaries of postal employees

Whereas the Congress of the United States has within the past year passed a bill granting a $300 increase in salary to letter carriers and other postal employees, effective from July 1, 1924, but the same was not approved by the President of the United States; and

Whereas there is now before Congress Senate bill No. 3674 which is practically identical with the bill previously passed and vetoed; and

Whereas it is believed that the increase granted to postal employees is merited: Therefore be it

Resolved by the assembly (the senate concurring), That Congress be respectfully requested to pass and the President to approve said Senate bill No. 3674. Be it further

Resolved, That a copy of this resolution properly attested by the presiding officers be forwarded to the Senators and Congressmen from this State.

HENRY A. HUBER,
President of the Senate.
F. W. SCHOENFEHL,
Chief Clerk of the Senate.
H. W. SACHTJEN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate two joint resolutions of the Legislature of Wisconsin, which were referred to the Committee on Finance, as follows:

Joint resolution memorializing Congress and the President to increase the tariff on dairy products and eggs

Whereas millions of eggs and poultry are imported from China annually; and

Whereas eastern markets are flooded with imported butter and cheese, much of which does not comply with American standards of quality; and

Whereas existing conditions among the farmers and dairymen in this country are such that this foreign competition of cheap and inferior farm and dairy products is keenly felt; and

Whereas all other industrial interests are fully protected from destructive foreign competition and it is only fair that the farmers and dairymen of this country should be equally protected: Now therefore be it

Resolved by the assembly (the senate concurring), That the President of the United States be, and is hereby, respectfully petitioned to exercise the powers vested in him by the tariff commission act to afford all possible protection to the dairy industry of this country, and that in the event that these powers should not be sufficient to stop the importation in large quantities of foreign eggs and dairy products Congress be, and is hereby, petitioned at its next session to increase the duties on these products to effectually exclude these inferior foreign products from the American market. And be it further

Resolved, That a copy of this resolution, properly attested, be sent to the President of the United States, to each House of Congress, and to each of the Wisconsin Members of the Senate and House of Representatives.

Assembly—ayes 32, noes 19.

Senate—ayes 16, noes 3.

HENRY A. HUBER,
President of the Senate.
H. W. SACHTJIN,
Speaker of the Assembly.
S. W. SCHOENFEHL,
Chief Clerk of the Senate.
C. E. SHAFFER,
Chief Clerk of the Assembly.

Joint resolution memoralizing Congress to adopt House Resolution 366, Sixty-eighth Congress, second session, relating to "dollar diplomacy"

Whereas House Resolution 366 has been introduced in the Sixty-eighth Congress, second session; and

Whereas such resolution provides as follows:

"*Resolved*, That the President be, and he is hereby, requested to direct the Departments of State, Treasury, and Commerce, the Federal Reserve Board, and all other agencies of the Government which are or may be concerned thereunder, to refrain henceforth, without specific prior authorization of the Congress, from—

"(1) Directly or indirectly engaging the responsibility of the Government of the United States, or otherwise on its behalf, to supervise the fulfillment of financial arrangements between citizens of the United States and sovereign foreign governments or political subdivisions thereof, whether or not recognized de jure or de facto by the United States Government; or

"(2) In any manner whatsoever giving official recognition to any arrangement which may commit the Government of the United States to any form of military intervention in order to compel the observance of alleged obligations of sovereign or subordinate authority, or of any corporations or individuals, or to deal with any such arrangement, except to secure the settlement of claims of the United States or of United States citizens through the ordinary channels of law provided therefor in the respective foreign jurisdictions or through duly authorized and accepted arbitration agencies."

Now therefore be it

Resolved by the senate (the assembly concurring), That Congress be, and is hereby, respectfully petitioned and urged to adopt House Resolution 366. And be it further

Resolved, That a copy of this resolution, properly attested, be sent to the presiding officers of both Houses of Congress and to each Wisconsin Member thereof.

HENRY A. HUBER,
President of the Senate.
S. W. SCHOENFEHL,
Chief Clerk of the Senate.
H. W. SACHTJEN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Wisconsin, which was referred to the Committee on Military Affairs, as follows:

Joint resolution memorializing Congress to propose an amendment to the Federal Constitution so as to permit the drafting of wealth in time of war

Resolved by the assembly (the senate concurring), That Congress be, and is hereby, respectfully memorialized to propose an amendment to the Federal Constitution whereby in the event of a declaration of war by the United States against any foreign country, Congress shall provide for the conscription of all money, industries, and property of whatsoever nature necessary to the prosecution thereof and shall limit the profits from the use of such moneys, industries, and property: And be it further

Resolved, That a suitable copy of this resolution, properly attested, be transmitted to the presiding officer of each House of Congress and to each Wisconsin Member thereof.

HENRY A. HUBER,
President of the Senate.
F. W. SCHOENFELD,
Chief Clerk of the Senate.
H. W. SACHTJIN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate three joint resolutions of the Legislature of Wisconsin, which were referred to the Committee on the Judiciary, as follows:

Joint resolution memorializing Congress to provide for earlier seating of Senators and Representatives elect

Whereas under the rules of Congress of the United States now in force and effect Members of Congress are elected by popular election in November, but are unable to take their seats in Congress until the year following their election; and

Whereas such procedure is antiquated and no longer suited to the times when means of travel and communication have been improved to their present state of efficiency; and

Whereas under such procedure it is impossible for the people to register and vote a timely and effective expression of opinion and choice: Now therefore be it

Resolved by the assembly (the senate concurring), That the Legislature of the State of Wisconsin earnestly requests and petitions the Congress of the United States to enact such rules and laws as may be necessary for Members of Congress to take their seats therein at a time not later than the 1st day of January next following the election at which they are chosen. And be it further

Resolved, That a copy of this resolution, duly attested by the presiding officers and chief clerks of the senate and assembly, be forwarded to the presiding officers of both Houses of Congress and to the Wisconsin Senators and Representatives therein.

HENRY A. HUBER,
President of the Senate.
F. W. SCHOENFEHL,
Chief Clerk of the Senate.
H. W. SACHTJIN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.

Joint resolution memorializing Congress to enact legislation relating to propaganda for or against public measures

Whereas the propaganda circulated in opposition to the child labor amendment to the Federal Constitution has revealed the powerful influence and effect of such propaganda circulated without any revelation of the sources from which it comes; and

Whereas the people should and are entitled to know the sources of all such propaganda: Now therefore be it

Resolved by the senate (the assembly concurring). That the Congress of the United States is earnestly petitioned and urged to enact legislation requiring the publication of the names of persons, firms, associations, or corporations, amounts contributed or expended by them in publishing, issuing, or circulating propaganda, or in any other way, in advocating or opposing any proposed amendment to the Federal Constitution, or such legislation as may be necessary in the premises so that the people may know the sources of such propaganda. And be it further

Resolved, That a copy of this resolution properly attested be transmitted to the presiding officers of the Senate and the House of Representatives in Congress and to each Wisconsin Representative therein.

H. W. SACHTJEN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.
HENRY A. HUBER,
President of the Senate.
F. W. SCHOENFEHL,
Chief Clerk of the Senate.

Joint resolution memorializing the Congress to propose an amendment to the Constitution of the United States providing for the election of President and Vice President by popular vote

Whereas under the present provisions of the Constitution of the United States the President and Vice President are elected by the members of the Electoral College; and

Whereas the electors of the Nation should have a direct voice in the nomination and election of the President and Vice President of the United States: Now therefore be it

Resolved by the assembly (the senate concurring), That Congress be, and is hereby, earnestly petitioned and urged to propose an amendment to the Constitution of the United States providing for the nomination and election of President and Vice President of the United States by popular vote. And be it further

Resolved, That the Wisconsin Members of Congress be, and are hereby, urged to use all appropriate means to promote such legislation. And be it further

Resolved, That a copy of this resolution, properly attested, be sent to both Houses of Congress and to each of the Wisconsin Members thereof.

HENRY A. HUBER,
President of the Senate.
F. W. SCHOENFEHL,
Chief Clerk of the Senate.
H. W. SACHTJEN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Wisconsin, which was referred to the Committee on Manufactures, as follows:

Joint resolution (J. Res. No. 21, A) relating to the acquisition of pipe lines and refineries used in the distribution and refining of gasoline

Whereas the production and distribution of oil and gasoline is absolutely controlled by private monopoly; and

Whereas attempts at regulating an industry so highly profitable are a failure, even the dissolution of the Standard Oil Co. by the Supreme Court of the United States having only furnished new means and methods of extracting profits from oil and gasoline users. Now therefore be it

Resolved by the assembly (the senate concurring), That the Government of the United States be earnestly urged and petitioned to take steps to acquire the refineries and pipe lines used in the refining and distribution of oil and gasoline and operate the same for consumers without profit. Be it further

Resolved, That a copy of this resolution, properly attested by the chief clerks and presiding officers of the senate and assembly, be transmitted to the President of the United States, the presiding officer of each House of Congress, and to each of the Wisconsin Senators and Congressmen.

HENRY A. HUBER,
President of the Senate.
F. W. SCHOENFELD,
Chief Clerk of the Senate.
H. W. SACHTJEN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Wisconsin, which was referred to the Committee on Indian Affairs, as follows:

Joint resolution memorializing Congress to authorize the President to expend all or a part of the appropriations which it makes for the education, medical care, and industrial assistance to the Indians of this State through the departments of the State government equipped to render this service

Whereas this State is vitally interested in the welfare of the 11,000 Indians resident in Wisconsin who now constitute a part of its citizenship; and

Whereas Congress in accordance with treaties and ancient established policy annually appropriates sums of money for the education, medical treatment, and industrial development of the Indians; and

Whereas the sums are now uneconomically and in many cases ineffectively expended due to the absence of technical facilities within the Indian Bureau to efficiently handle these sums and its lack of local contacts; and

Whereas this State maintains efficient departments of agriculture, education, and health which are technically equipped to give the Indians the education, medical care, and industrial guidance which they so greatly need at minimum cost: Now therefore be it

Resolved by the assembly (the senate concurring), That the Congress of the United States be, and is hereby, urged to provide in the Interior Department appropriation bill for the fiscal year ending June 30, 1927, that all or a part of the amounts appropriated for the benefit of the Indians in this State be expended through the departments of agriculture, education, and health: And be it further

Resolved, That properly attested copies of this resolution be transmitted to each House of Congress of the United States and to each Senator and Representative from this State.

HENRY A. HUBER,
President of the Senate.
H. W. SACHTJEN,
Speaker of the Assembly.
F. W. SCHOENFEHL,
Chief Clerk of the Senate.
C. E. SHAFFER,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Wisconsin, which was referred to the Committee on Agriculture and Forestry, as follows:

Joint resolution memorializing Congress to enact legislation prohibiting the manufacture and sale of oleomargarine anywhere in the United States and requesting the Representatives from Wisconsin to introduce a bill therefor

Whereas billions of dollars have been spent to build up the dairy industry of this State, which has heretofore inured materially to the upbuilding of not only the dairy industry but all lines of endeavor; and

Whereas the manufacture and sale of oleomargarine is now rapidly supplanting and replacing the use of butter and as a consequence is destroying the dairy and other farm industries and is driving farmers from the farms; and

Whereas such exodus from the farms to the cities necessarily results in a greatly reduced use of farm machinery and equipment and consequently less demand and use for labor in the manufacture of such machinery and equipment and also necessarily brings more men into competition with city workers and creates a condition harmful to labor; and

Whereas the manufacture of oleomargarine does not require the use of farm machinery or of any other machinery to the extent comparable to the amount and quantity of machinery used in the production of butter and does not contribute materially to the well-being of labor and affects industry detrimentally and keeps labor in cities unemployed; and

Whereas oleomargarine does not return any fertility to the soil nor anything of value to the farms or to the State; and

Whereas oleomargarine has little, if any, food value and when used with foods adds nothing thereto except bulk and when used as an imitation of butter is, as the name implies, an imitation, and as such its sale and use is a fraud and deceit upon the public: Now therefore be it

Resolved by the assembly (the senate concurring), That the Congress of the United States is hereby earnestly petitioned and urged to enact such legislation as shall prohibit the manufacture and sale of oleomargarine in the United States and that the Representatives in Congress from this State are requested to introduce some measures as may be necessary to accomplish such end. And be it further

Resolved, That a copy of this memorial, properly attested, be forwarded by the secretary of state to the Senate and the House of Representatives of the United States and to each Wisconsin Senator and Representative therein.

HENRY A. HUBER,
President of the Senate.
F. W. SCHOENFEHL,
Chief Clerk of the Senate.
H. W. SACHTJEN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate a joint resolution of the Legislature of Wisconsin, which was referred to the Committee on Interstate Commerce, as follows:

Joint resolution memorializing the Congress of the United States to enact legislation to prevent fraud in the sale of fabrics, clothing, footwear, and other materials and articles

Whereas the people of the United States are being continually hoodwinked and robbed through the sale and purchase of imitations, misrepresentations, and substitutions for material, fabrics, clothing, footwear, and other articles of wearing apparel; and

Whereas consumers have the right to know beyond the shadow of a doubt the true character, quality, and composition of such goods and wear purchased by them; and

Whereas there is at this time no protection whatever for the innocent purchaser; and

Whereas it is an elemental principle that an honest man can not be harmed by a statement of the truth; and

Whereas some means should be provided and required so that the purchaser might be advised of the true character, quality, and composition of such goods and articles purchased, such as the labeling of such goods and articles in such manner that the purchaser may know exactly what he is buying: Now therefore be it

Resolved by the assembly (the senate concurring), That the Congress of the United States is hereby earnestly petitioned and urged to enact such legislation as will correct the wrongs herein complained of. And be it further

Resolved, That a copy of this resolution suitably engrossed and properly attested be transmitted to the presiding officers of each House of Congress and to each Wisconsin Representative therein.

HENRY A. HUBER,
President of the Senate.
F. W. SCHOENFEHL,
Chief Clerk of the Senate.
H. W. SACHTJEN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate two joint resolutions of the Legislature of Wisconsin, which were referred to the Committee on Commerce, as follows:

Joint resolution memorializing the Congress of the United States urging the passage of bill H. R. 11541

Whereas there is pending by the Congress of the United States a bill (H. R. 11541) introduced by Congressman PEAVEY providing for the establishment of transportation lines on the Great Lakes; and

Whereas the people of the State of Wisconsin are in favor of such bill, the purposes which it aims to accomplish: Now therefore be it

Resolved by the assembly (the senate concurring), That the Congress of the United States be earnestly petitioned and urged to pass at this session bill H. R. 11541. And be it further

Resolved, That a copy of this resolution, properly attested, be transmitted to the presiding officers of both Houses of Congress and to each Wisconsin Representative therein.

HENRY A. HUBER,
President of the Senate.
H. W. SACHTJEN,
Speaker of the Assembly.
F. W. SCHOENFEHL,
Chief Clerk of the Senate.
C. E. SHAFFER,
Chief Clerk of the Assembly.

Joint resolution relating to the Great Lakes-St. Lawrence waterway project

Whereas the prosperity of Wisconsin, as well as the whole of the United States, is in large measure dependent upon lower rates of

transportation on its agricultural and manufactured products to markets in Eastern States and foreign countries; and

Whereas it is possible to provide such lower rates of transportation through the completion of the Great Lakes-St. Lawrence waterway project: Therefore be it

Resolved by the assembly (the senate concurring), That we hereby respectfully urge the Congress of the United States to take immediate action to make possible the early completion of the Great Lakes-St. Lawrence waterway project. And be it further

Resolved, That copies of this resolution, properly signed by the presiding officers of both houses and attested by the chief clerks thereof be sent to the presiding officers of the Senate and the House of Representatives of the United States and to each Senator and Member of Congress from Wisconsin.

HENRY A. HUBER,
President of the Senate.
F. W. SCHOENFEHL,
Chief Clerk of the Senate.
H. W. SACHTJEN,
Speaker of the Assembly.
C. E. SHAFFER,
Chief Clerk of the Assembly.

The VICE PRESIDENT also laid before the Senate five joint memorials of the Legislature of Alaska, which were referred to the Committee on Territories and Insular Possessions, as follows:

TERRITORY OF ALASKA,
OFFICE OF THE SECRETARY FOR THE TERRITORY.

I, Karl Theile, secretary of Alaska and custodian of the great seal of said Territory, do hereby certify that I have compared the annexed copy of Senate Joint Memorial No. 1 of the Alaska Territorial Legislature, 1925, with the original thereof and that the same is a full, true, and correct copy of said original now on file in my office.

In testimony whereof I have hereunto set my hand and affixed hereto the seal of the Territory of Alaska, at Juneau, the capital, this 23d day of March, A. D. 1925.

[SEAL] KARL THEILE,
Secretary of Alaska.

Senate Joint Memorial 1 (by Senator Aldrich) in the Legislature of the Territory of Alaska, seventh session

To the Senate and House of Representatives of the United States of America:

Your memorialists, the Legislature of the Territory of Alaska, do most respectfully and earnestly represent:—

That there are 753 local gasoline boats, approximately 200 foreign boats, approximately 160 halibut boats, and approximately 250 cannery tenders, aggregating close to 2,500 vessels, engaged in fishing and kindred industries all of which boats make Ketchikan, Alaska, their headquarters and stopping place during the greater part of the year, and are responsible for the prosperity and growth of southeastern Alaska and more particularly the city of Ketchikan;

That the harbor facilities at Ketchikan are so inadequate and unsafe for this fleet that it is hazardous for said boats in event of storms, and it is impractical to place said boats ashore during the winter months when they are not in operation;

That the mouth of Ketchikan Creek at Ketchikan, Alaska, affords, by slight dredging, the possibility of a very safe harbor for the said fleet of vessels, and the Secretary of the Interior has heretofore set aside the area about the mouth of said creek as a reservation for the use of boats primarily belonging to the native population;

Wherefore, your memorialists respectfully request that the said proposed harbor be surveyed and the cost of dredging the same for the purposes of a harbor for the small boats be estimated, and that the necessary appropriation for carrying out the plans be made.

That a copy of this memorial be sent to the Secretary of War and the Delegate from Alaska.

And your memorialists will ever pray.

Passed by the senate March 9, 1925.

FRED M. AYER,
President of the Senate.

Attest:

DELIA B. CHACE,
Secretary of the Senate.

Passed by the house March 19, 1925.

C. W. WILCOX,
Speaker of the House.

Attest:

LAWRENCE S. KERR,
Chief Clerk of the House.

TERRITORY OF ALASKA,
OFFICE OF THE SECRETARY OF ALASKA.

I, Karl Theile, secretary of Alaska and custodian of the great seal of said Territory, do hereby certify that I have compared the annexed copy of Senate Joint Memorial 3 of the Alaska Territorial Legislature, 1925, with the original thereof and that the same is a full, true, and correct copy of said original now on file in my office.

In testimony whereof I have hereunto set my hand and affixed hereto the seal of the Territory of Alaska, at Juneau, the capital, this 27th day of April, A. D. 1925.

[SEAL.] KARL THEILE,
Secretary of Alaska.

Senate Joint Memorial 3, by committee on taxation and transportation, in the Legislature of the Territory of Alaska, seventh session

To the President, the Secretary of War, the Senate, and the House of Representatives of the United States:

Your memorialists, the Legislature of the Territory of Alaska, in seventh regular session assembled, do most respectfully and earnestly represent that—

Whereas the War Department has always taken a leading part in the development of our frontiers and held together remote and sparsely settled communities in our great West until such development had taken place that local interests could take over this duty, and the War Department is still performing similar functions in the Territory of Alaska; and

Whereas the Alaska Road Commission, under the supervision of the War Department, has, during the past 20 years, worked out a comprehensive system of roads and trails which have greatly aided development in all sections of the Territory, and has since its reorganization in 1920 secured increased funds and more liberal legislation, so that it is now prepared to complete its program in a reasonable time, thereby permitting routes to be utilized throughout without breaking loads; and

Whereas the officers of the Alaska Road Commission are also charged with handling engineering work for many other Federal and Territorial services, which they are accomplishing most efficiently and economically; and

Whereas the Territory of Alaska is not in a financial position to take over the road and trail work as a part of its own interior development, nor even to maintain the existing system, but is contributing to the limit of its resources in aid of this work; and

Whereas section 301 (c) of S. 3445 and H. R. 9629 reported at the last session of the last Congress by the Joint Committee on the Reorganization of the Executive Branch of the Government, would abolish the Alaska Road Commission, without creating another agency to take its place, but transfers direct control of the road and trail work to a department in Washington, D. C., without providing for the other activities handled under its direction; and

Whereas the proposed legislation is objectionable, in that it abolishes a going concern, which was specially created for the work at hand, has grown up with the country, and has justified itself by its accomplishments; is inefficient in that it transfers direction of the work from a board resident in the Territory, with full authority "of its own motion" to meet emergencies and to handle its business on the ground without reference to Washington, to a department in Washington, with all the attendant delays and unbusinesslike methods that are such a conspicuous feature of the usual handling of Alaska affairs; and is uneconomical in that it re-creates in Alaska the very condition it purports to relieve in the United States, by requiring the creation of at least one new organization under a different department to handle only part of the work now being handled by the Alaska Road Commission, its other functions still remaining in the War Department: Now, therefore, be it

Resolved, That the Legislature of the Territory of Alaska heartily indorse the work of the Alaska Road Commission and pray that it may continue to have the support of the War Department and of Congress to the end that its appropriations may continue to be increased, its powers broadened, and construction on its excellent and comprehensive program of road and trail building speeded up; be it further

Resolved, That it is the earnest desire of the Legislature of the Territory of Alaska that the Alaska Road Commission shall continue to be composed of officers of the Corps of Engineers of the Army serving under the supervision of the War Department, and that section 301 (c) shall be stricken from S. 3445 and H. R. 9629, or any similar provision in any new legislation proposed during the next session of Congress.

And your memorialists will ever pray.

Passed by the senate April 14, 1925.

FRED M. AYER,
President of the Senate.

Attest:

DELIA B. CHACE,
Secretary of the Senate.

Passed by the house April 21, 1925.

C. H. WILCOX,
Speaker of the House.

Attest:

LAWRENCE S. KERR,
Clerk of the House.

I hereby certify that the above and foregoing memorial is a full, true, and correct copy of the original thereof.

DELIA B. CHACE,
Secretary of the Senate.

TERRITORY OF ALASKA,
OFFICE OF THE SECRETARY OF STATE.

I, Karl Theile, secretary of Alaska and custodian of the great seal of said Territory, do hereby certify that I have compared the annexed copy of Senate Joint Memerial No. 4 of the Alaska Territorial Legislature, 1925, with the original thereof, and that the same is a full, true, and correct copy of said original now on file in my office.

In testimony whereof I have hereunto set my hand and affixed hereto the seal of the Territory of Alaska, at Juneau, the capital, this 29th day of April, A. D. 1925.

[SEAL.] KARL THEILE,
Secretary of Alaska.

Senate Joint Memorial 4 (by Senator Dunn) in the Legislature of the Territory of Alaska, seventh session

To the President, the Congress of the United States, and the Secretary of the Interior:

Your memorialists, the legislators of the Territory of Alaska, do respectfully represent:

That the headquarters of the United States Bureau of Education, Alaska Division, is now located at Seattle, Wash., a considerable distance from the Indians and Eskimos for whose welfare it is working in the Territory of Alaska, and by reason of the distance of said headquarters from the Territory of Alaska obstacles are created to efficient and economical operations that are difficult to overcome;

That neither regular nor sufficient means of transportation are now available to reach the many outlying native settlements which are in most cases separated by great distances;

That when complications arise in the native schools and villages considerable time must necessarily elapse before the required action can be taken, and in many cases by reason of such delay suffering is caused to those involved;

That the location of said headquarters in the Territory of Alaska, your memorialists believe, would permit the officials in charge of said bureau to keep in closer touch with all of the work being carried on by the bureau in the Territory of Alaska and thus enable them better to administer its affairs more efficiently and with greater benefit to the people served;

That the conditions among many of the Indians in the native settlements in the interior of Alaska are deplorable; there are Indians—men, women, and children—without medical attendance, and many Indian children are left to grow up without any school advantages;

That the Indian villages at Mento, Tolovana, and Crossjacket have about 15, 8, and 20 school children, respectively. These villages are situated on the Tanana River about 28, 50, and 56 miles, respectively, down said river from the city of Nenana. These children are growing up in gross ignorance and are sadly in need of a native school as well as medical attention;

That there are United States Government buildings situated in the city of Nenana, formerly occupied by the United States Railroad Commission but now vacated by said commission by reason of the completion of construction of the Alaska Railroad, which buildings could be taken over by the Bureau of Education and used for native hospitals; and

That the location in the Territory of Alaska of the Federal Bureau of Education would permit of and facilitate a fuller measure of harmonious cooperation between the Bureau of Education and the Territorial Department of Education, and thus generally better serve the cause of education for all of the people of the Territory.

Wherefore your memorialists respectively urge that the Bureau of Education, Alaska Division, now located at Seattle, Wash., be removed to some convenient location in the Territory of Alaska.

That a copy of this memorial be sent to the Hon. Dan Sutherland, delegate from Alaska.

And your memorialists will ever pray.

Passed the senate April 20, 1925.

FRED M. AYER,
President of the Senate.

Attest:

DELIA B. CHACE,
Secretary of the Senate.

Passed the house April 25, 1925.

C. H. WILCOX,
Speaker of the House.

Attest:

LAWRENCE S. KERR,
Clerk of the House.

I hereby certify that the above and foregoing is a full, true, and correct copy of the original thereof.

DELIA B. CHACE,
Secretary of the Senate.

TERRITORY OF ALASKA,
OFFICE OF SECRETARY FOR THE TERRITORY.

I, Karl Theile, secretary of Alaska and custodian of the great seal of said Territory, do hereby certify that I have compared the annexed copy of House Joint Memorial 5 of the Alaska Territorial Legislature, 1925, with the original thereof and that the same is a full, true, and correct copy of said original now on file in my office.

In testimony whereof I have hereunto set my hand and affixed hereto the seal of the Territory of Alaska, at Juneau, the capital, this 24th day of April, A. D. 1925.

[SEAL.] KARL THEILE,
Secretary of Alaska.

House Joint Memorial 5 (by Mr. Moody) in the Legislature of the Territory of Alaska, seventh session

To the Honorable the President of the United States, the Congress of the United States, and the Secretary of the Interior:

Your petitioner, the Legislature of the Territory of Alaska, in seventh biennial session assembled, respectfully represents:

I. That this body has repeatedly gone on record as opposing the present system of caring for the insane of this Territory, which is a system of contract with a private institution, whereby that institution gains a profit and commercializes the misfortune of human beings.

II. That at the second session of this legislature House Joint Memorial No. 23 passed both houses thereof and was presented to the President and the Congress of the United States. That this memorial contained a report of the committee of the legislature, made after careful investigation of complaints lodged against the management of the institution having this contract with the legislature and various officials, and may be found at pages 238–243 of the Session Laws of Alaska, 1915.

III. That at the third session of the Legislature of Alaska a similar memorial (House Joint Memorial No. 7) again passed both houses of the legislature and was submitted to the President and the Congress of the United States. This memorial may be found at pages 246–250 of the Session Laws of Alaska, 1917.

IV. That at the fifth session of the Alaska Legislature a memorial (House Joint Memorial No. 18), almost identical with those hereinabove mentioned, again passed both houses of the legislature and was sent to the President and the Congress of the United States. This memorial may be found at pages 199–200 of the Session Laws of Alaska, 1921.

V. That the memorials and the report on which they were based were passed after very careful investigation and mature consideration, and it is the moral conviction of the members of this body that any system of caring for the insane by contract with a private institution, conducted with the sole aim of making and gaining a profit from such contract, and under which commercial greed is very often apt to outweigh the considerations of human sympathy and Christian charity which characterize the attitude of the governments of the various American States toward the mentally defective within their borders, is not only contrary to the true principles of American government but is extremely cruel and inhuman.

VI. That while this body is of the opinion that the insane of Alaska should be kept and cared for within the Territory, it also believes that it is a matter for investigation by experts whether or not the climatic and other conditions within the Territory of Alaska would tend to retard the recovery of the patients if maintained in Alaska. And if such investigation be made and the experts report adversely on the matter of establishment and maintenance of a hospital for insane in Alaska, then it is our belief that contracts should be entered into by the United States with one of the States on the Pacific coast for the maintenance and care of the insane of Alaska in one or more of their regularly maintained State hospitals for the insane, to the end that those mentally dependent may receive the humane care and treatment which is due them.

VII. That in this connection attention is respectfully invited to the provisions of chapter 48, session laws of the State of Washington, 1921, which is as follows:

"CHAPTER 48

"STATE HOSPITALS FOR THE INSANE

"An act relating to the observation, maintenance, care, treatment, and custody in the State hospitals for the insane of persons entitled thereto, or requiring the same, at the expense of the United States, and authorizing contracts therefor

Be it enacted by the Legislature of the State of Washington:

SECTION 1. The director of business control shall have the power, in the name of the State, to enter into contracts with any duly authorized representative of the United States Government providing for the admission to, and the separate or joint observation, maintenance, care, treatment, and custody in, the State hospital for the insane of persons entitled to, or requiring the same, at the expense of the United States, and contracts providing for the separate or joint maintenance, care, treatment, and custody of such persons committed to such hospitals in the manner provided by law, and to execute and perform such contracts, which contracts shall provide that all payments due the State of Washington from the United States for service rendered under said contracts, shall be paid into the State

treasury and covered into the State institutional revolving fund to the credit of the institution furnishing the service.

SEC. 2. Until such time as the director of business control shall be appointed and qualified, and assume and exercise the duties of his office, the State board of control shall have the power to perform, in the name of the State, all things authorized by the provisions of this act.

SEC. 3. This act is necessary for the immediate preservation of the public peace, health, and safety, and the support of the State government and its existing public institutions and shall take effect immediately.

Passed the house February 15, 1921.

Passed the senate March 2, 1921.

Approved by the governor March 8, 1921.

VIII. That it is the opinion of this body that a contract with a State institution would not only remove the objections hereinabove stated to the present contract system, but would result in a material saving to the Government in the cost of maintenance of the insane patients.

Wherefore your petitioner respectfully and earnestly urges that the existing contract for the care of the insane of Alaska with the Morningside Sanitarium, of Portland, Oreg., be revoked;

That an investigation be made by experts qualified to judge as to the advisability of establishing a hospital for the insane within the Territory of Alaska; and

That in the event these experts report adversely upon the project of the establishment of a hospital for the insane in Alaska that a contract be entered into with the State of Washington, or with some other Pacific Coast State, for the care of the Alaskan insane at one or more of such State institutions.

And your memorialist will ever pray; and be it

Resolved by the Legislature of the Territory of Alaska, That copies of this petition be immediately forwarded by the secretary of the Territory to the President and the Congress of the United States, to the Secretary of the Interior, and to the Delegate to Congress from Alaska.

Passed the house April 17, 1925.

C. H. WILCOX,
Speaker of the House.

Attest:

LAWRENCE S. KERR,
Clerk of the House.

Passed the senate April 21, 1925.

FRED M. AYER,
President of the Senate.

Attest:

DELIA B. CHACE,
Secretary of the Senate.

UNITED STATES OF AMERICA,
Territory of Alaska, ss:

I hereby certify that the above and foregoing, consisting of five pages besides this, is a full, true, correct, and complete copy of the original of House Joint Memorial No. 5, which has this day been filed with the secretary of Alaska.

Dated at Juneau, Alaska, April 24, 1925.

LAWRENCE S. KERR,
Clerk of the House.

Senate joint memorial (by Senator Dimond) in the Legislature of the Territory of Alaska, seventh session

To the President and to the Congress of the United States:

Your memorialists, the Legislature of the Territory of Alaska, do respectfully represent; that

Whereas, the region of the coast of what is commonly known as "Southwestern Alaska," extending on both sides of the Alaska Peninsula and the adjacent districts, is constantly increasing in economic importance by reason of the development of the fishing and other industries along this coast, and by reason of such development the traffic by shipping in this region is increasing; and

Whereas the coast described has never been properly or adequately charted and for a part of the waters along such coast the charts now in use are based upon observations made by Russian navigators several hundred years ago; and

Whereas said coast line is almost without lights, blinkers, or buoys; and

Whereas, by reason of lack of adequate charts and lack of lights, the said coast is a veritable "graveyard of ships"; and

Whereas the waters along this coast for many months of the year are exceedingly stormy, and dense fogs are frequent;

Wherefore your memorialists respectfully pray that a proper, comprehensive, and adequate survey be made of the coast above described and of adjacent waters, and that said coast be properly lighted with lighthouses and blinkers.

And your memorialists will ever so pray.

Adopted by the senate April 24, 1925.

FRED M. AYER,
President of the Senate.

Attest:

DELIA B. CHACE,
Secretary of the Senate.

Concurred in by the house April 28, 1925.

C. H. WILCOX,
Speaker of the House.

Attest:

LAWRENCE S. KERR,
Clerk of the House.

I hereby certify that the above and foregoing is a full, true, and correct copy of the original thereof.

DELIA B. CHACE,
Secretary of the Senate.

The VICE PRESIDENT also laid before the Senate four concurrent resolutions of the Legislature of Hawaii, which were referred to the Committee on Territories and Insular Possessions, as follows:

Concurrent resolution

Whereas the United States mails are being daily transported by airplanes across the mainland of the United States; and

Whereas the daily press frequently mentions plans for extending, and actual extensions, of air-mail service on the mainland; and

Whereas air routes between the principal islands of Hawaii have been charted and are traversed safely and frequently by planes of the Army and Navy; and

Whereas daily air-mail service to and from the islands of Oahu, Maui, Hawaii, and Kauai would reduce the time in transit of interisland mails from one to three days and bring about large economies in the transaction of all classes of our business; and

Whereas such service would further equip the Government with planes and fliers, ready and able to fly between the islands under all conditions, and with landing fields and mechanical bases—all invaluable in an international emergency; and

Whereas Hawaii is an integral part of the United States and is entitled under the bill of rights enacted by the Sixty-ninth Congress to share, on even terms with the States of the Union, in the expenditures of all departments of the Government for the improvement of Federal services and facilities: Now therefore be it

Resolved by the Senate of the Territory of Hawaii (the House of Representatives concurring), That the President of the United States be respectfully requested to include Hawaii in plans for air-mail extensions at present authorized by law; and further that the Congress of the United States be also respectfully requested to consider the urgent importance of our appeal for this service and, if need be, especially appropriate funds for the establishment and maintenance of an interisland air-mail service in Hawaii. And be it further

Resolved, That certified copies of this resolution be forwarded to the President of the United States, the President of the Senate of the United States, the Speaker of the House of Representatives of the United States, and to the Delegate to Congress from Hawaii.

THE SENATE OF THE TERRITORY OF HAWAII,
Honolulu, Hawaii, February 18, 1925.

We hereby certify that the foregoing concurrent resolution was this day adopted by the Senate of the Territory of Hawaii.

ROBERT W. SHINGLE,
President of the Senate.
ALBERT E. LLOYD,
Clerk of the Senate.

THE HOUSE OF REPRESENTATIVES OF
THE TERRITORY OF HAWAII,
Honolulu, Hawaii, February 18, 1925.

We hereby certify that the foregoing concurrent resolution was this day adopted in the House of Representatives of the Territory of Hawaii.

NORMAN K. LYMAN,
Speaker, House of Representatives.
JOSEPH ORDEMAN,
Clerk, House of Representatives.

Concurrent resolution

Whereas under the laws of the United States of America, and particularly under section 320 of the penal laws of the United States, it is provided that no boxing exhibitions can be carried on in the Territory of Hawaii; and

Whereas the people of the Territory of Hawaii are interested in and in favor of allowing boxing exhibitions to be carried on in the Territory of Hawaii under such rules and regulations as may be prescribed by the Legislature of the Territory of Hawaii: Now, therefore,

Be it resolved by the Senate of the Territory of Hawaii (the House of Representatives of the Territory of Hawaii concurring), That the Congress of the United States of America be requested to amend section 320 of the penal laws of the United States, Thirty-fifth Statutes at Large 1150, by changing the last paragraph of said law to read as follows:

"The provision of this section shall apply to all of the Territories of the United States and the District of Columbia, but shall not include the Territory of Hawaii."

And be it further

Resolved, That certified copies of this resolution be forwarded to the President of the United States, to the President of the Senate, and to the Speaker of the House of Representatives of the Congress of the United States, to the chairmen of the Committees on Territories of the Senate and of the House of Representatives of the Congress of the United States, and to the Delegate to Congress from the Territory of Hawaii.

THE SENATE OF THE TERRITORY OF HAWAII,
Honolulu, Hawaii, March 6, 1925.

We hereby certify that the foregoing concurrent resolution was this day adopted by the Senate of the Territory of Hawaii.

ROBERT W. SHINGLE,
President of the Senate.
ALBERT E. LLOYD,
Clerk of the Senate.

THE HOUSE OF REPRESENTATIVES OF
THE TERRITORY OF HAWAII,
Honolulu, Hawaii, March 9, 1925.

We hereby certify that the foregoing concurrent resolution was this day adopted by the House of Representatives of the Territory of Hawaii.

NORMAN K. LYMAN,
Speaker House of Representatives.
JOSEPH ORDEMAN,
Clerk House of Representatives.

Concurrent resolution

Whereas prior legislatures have on several occasions by concurrent resolution memorialized Congress to admit the Territory of Hawaii as a State of the United States; and

Whereas the repeated refusals of the Congress to consider our petitions for statehood justify a conclusion that Congress does not deem the Territory sufficiently qualified to assume the responsibilities of full self-government; and

Whereas it is confidently believed that upon being assured of our full and complete qualifications for statehood the Congress of the United States would promptly and favorably consider the desire of the Territory of Hawaii to be admitted into the Union of the States; and

Whereas it is deemed that the most effective and expeditious means of conveying such assurances would be by permitting the Territory of Hawaii to amend the organic act of the Territory and thereby in effect permitting the Territory to establish a probationary State, the Congress of the United States retaining its present sovereignty over the Territory; and

Whereas if permitted to amend the organic act the Territory would be afforded complete opportunity to demonstrate its full and unqualified ability to govern itself as a State, by which means the Territory will later be in better position to request statehood than at any time heretofore: Now therefore be it

Resolved by the Senate of the Territory of Hawaii (the House of Representatives of the Territory of Hawaii concurring), That the Congress of the United States be requested to amend the organic act of the Territory of Hawaii by adding thereto a new section to be known as section 108, reading as follows:

"SEC. 108. That this act may be amended in the following manner: The legislature, whenever two-thirds of both houses thereof shall deem it necessary, may propose, by joint resolution not requiring the approval of the governor, amendments to this act, which shall be valid to all intents and purposes when, after being submitted to the voters at the next ensuing general election held in the Territory of Hawaii, they shall be ratified by two-thirds of the votes polled upon each amendment submitted to the voters for ratification"; and be it further

Resolved, That certified copies of this resolution be forwarded to the President of the United States, to the President of the Senate, and to the Speaker of the House of Representatives of the Congress of the United States, to the chairmen of the Committees on Territories of the Senate and of the House of Representatives of the Congress of the United States, and to the Delegate to Congress from the Territory of Hawaii.

THE SENATE OF THE TERRITORY OF HAWAII,
Honolulu, Hawaii, April 9, 1925.

We hereby certify that the foregoing concurrent resolution was adopted by the Senate of the Territory of Hawaii on the 11th day of March, 1925.

ROBERT W. SHINGLE,
President of the Senate.
ALBERT E. LLOYD,
Clerk of the Senate.

THE HOUSE OF REPRESENTATIVES
OF THE TERRITORY OF HAWAII,
Honolulu, Hawaii, April 9, 1925.

We hereby certify that the foregoing concurrent resolution was this day adopted in the House of Representatives of the Territory of Hawaii.

NORMAN K. LYMAN,
Speaker House of Representatives.
JOSEPH ORDEMAN,
Clerk House of Representatives.

Concurrent resolution

Whereas there are a number of public utilities operating within the Territory of Hawaii, which are now by virtue of certain acts of Congress placed some under the supervision and control of the Federal Interstate Commerce Commission and some under the supervision and control of the United States Shipping Board; and

Whereas certain bills have been introduced from time to time in Congress, the purpose of which was and is to transfer the jurisdiction of public utilities operating within the Territory of Hawaii, and which are now under the jurisdiction of the Interstate Commerce Commission, to the Public Utilities Commission of the Territory of Hawaii. Now therefore be it

Resolved by the House of Representatives of the Territory of Hawaii, regular session 1925 (the Senate concurring), That the legislature favors the passage by Congress of an act or acts to the effect that the existing control and jurisdiction of the Federal Interstate Commerce Commission and of the United States Shipping Board over public utilities operating in the Territory of Hawaii, shall, except so far as regards interstate commerce, be transferred to the Public Utilities Commission of the Territory of Hawaii. And be it further

Resolved, That a certified copy of this resolution be forwarded to the President of the United States, to the Vice President of the United States, to the Speaker of the House of Representatives of the United States, and to the delegate to Congress from the Territory of Hawaii.

THE HOUSE OF REPRESENTATIVES OF
THE TERRITORY OF HAWAII,
Honolulu, Hawaii, March 17, 1925.

We hereby certify that the foregoing concurrent resolution was this day adopted in the House of Representatives of the Territory of Hawaii.

NORMAN K. LYMAN,
Speaker House of Representatives.
JOSEPH ORDEMAN,
Clerk House of Representatives.

THE SENATE OF THE TERRITORY OF HAWAII,
Honolulu, Hawaii, April 2, 1925.

We hereby certify that the foregoing concurrent resolution was this day adopted in the Senate of the Territory of Hawaii.

ROBERT W. SHINGLE,
President of the Senate.
ALBERT E. LLOYD,
Clerk of the Senate.

The VICE PRESIDENT also laid before the Senate the following concurrent resolution of the Legislature of Porto Rico, which was referred to the Committee on Territories and Insular Possessions, as follows:

HOUSE OF REPRESENTATIVES OF PORTO RICO,
ELEVENTH LEGISLATURE, FIRST SESSION.

I, Francisco L. Amadeo, secretary of the House of Representatives of Porto Rico, do hereby certify that House Concurrent Resolution 6, entitled "Concurrent resolution to request the Congress of the United States to amend, reenact, and add certain sections to the organic act of Porto Rico," has been adopted by the House of Representatives and the Senate of Porto Rico and signed by the presiding officers of both houses.

Given in the House of Representatives of Porto Rico, this 19th day of August, 1925.

F. L. AMADEO,
Secretary of the House of Representatives.

Concurrent resolution to request the Congress of the United States to amend, reenact, and add certain sections to the organic act of Porto Rico

Be it resolved by the House of Representatives of Porto Rico (the Senate of Porto Rico concurring), That the Legislature of Porto Rico,

in the performance of its duty and exercising the right of the people it represents, according to the principles of liberty and democracy in forming the traditions and life of the American people, and inspired by pure sentiments of human dignity, requests the Congress of the United States to amend and reenact the following sections of the organic act of Porto Rico, entitled "An act to provide a civil government for Porto Rico, and for other purposes," approved March 2, 1917.

SECTION 1. That section 3 of the organic act of Porto Rico is hereby amended to read as follows:

"SEC. 3. That no export duties shall be levied or collected on exports from Porto Rico, but taxes and assessments on property, incomes, internal revenue and license fees, and royalties for franchises, privileges, and concessions may be imposed for the purposes of the insular and municipal governments, respectively, as may be provided and defined by the Legislature of Porto Rico, which is also empowered to direct the customs and post officers of the United States in Porto Rico to collect in the island and to cover into the insular treasury the internal-revenue taxes imposed by authority of the Legislature of Porto Rico on imports from the United States and foreign countries when a similar and uniform tax is also levied on like articles produced or producible in Porto Rico. With the approval of the President of the United States the Legislature of Porto Rico is also hereby empowered—

"(a) To impose import or customs duties on imports from the United States or foreign countries when similar articles are produced in Porto Rico and are not produced in the United States, for the purpose of preventing reexportation of such articles as products of the soil of Porto Rico;

"(b) To levy a tax additional to the United States customs duty on all articles of any class imported from foreign countries;

"(c) To reduce the tax levied on articles of foreign origin when such articles are raw food products and it is shown that such measure is necessary to reduce the people's cost of living or subsistence: *Provided*, That articles on which the customs tariff is reduced on importation into Porto Rico shall pay, if reexported to the United States, an export duty equal to such part of the United States tariff duty as they failed to pay upon their introduction into Porto Rico;

"(d) To grant foreign states all or any of the tariff rebates authorized in the foregoing paragraphs, in consideration of the grant by said states of tariff rebates on articles produced in Porto Rico, the necessary negotiations to be carried on through the office of the Secretary of State of the United States.

"When necessary to anticipate taxes and revenues, bonds and other obligations may be issued by Porto Rico or any municipal government therein as may be provided and defined by the Legislature of Porto Rico; and when necessary to anticipate taxes and revenues, bonds and other obligations may be issued by Porto Rico or any municipal government therein as may be provided by law and to protect the public credit: *Provided, however*, That no public indebtedness of Porto Rico or of any subdivision or municipality thereof shall be authorized or allowed in excess of 10 per cent of the aggregate tax valuation of its property, and all bonds issued by the government of Porto Rico, or by its authority, shall be exempt from taxation by the Government of the United States, or by the government of Porto Rico, or of any political or municipal subdivision thereof, or by any State, or by any county, municipality, or other municipal subdivision of any State or Territory of the United States, or by the District of Columbia. In computing the indebtedness of the people of Porto Rico, bonds issued by the people of Porto Rico, secured by an equivalent amount of bonds of municipal corporations or school boards of Porto Rico, shall not be counted nor bonds issued for irrigation purposes by the different municipalities or the people of Porto Rico when such bonds are redeemable with the proceeds of a special tax levied on the landowners benefited by the irrigation system to which such loans are to be applied."

SEC. 2. That a new section is hereby inserted between sections 5 and 6 of the said organic act to read as follows:

"SEC. 5a. That the citizens of the United States, referred to in section 5 of 'An act to provide a civil government for Porto Rico, and for other purposes,' approved March 2, 1917, and other citizens of the United States permanently domiciled in the island for more than three years, shall also be citizens of Porto Rico: *Provided*, That the persons born in Porto Rico of alien parents, referred to in the last paragraph of the said section, who did not avail themselves of the privilege granted to them of becoming citizens of the United States, shall have the period of one year from the approval of this act to make the declaration provided for in the aforesaid section: *And provided further*, That the persons who elected to retain the political status of citizens of Porto Rico may become citizens of the United States in the same term and manner as provided for the naturalization of native Porto Ricans born of foreign parents."

SEC. 3. That section 12 of an act entitled "An act to provide a civil government for Porto Rico, and for other purposes," approved March 2, 1917, be, and the same is hereby, amended to read as follows:

"SEC. 12. That the supreme executive power shall be vested in an executive officer, whose official title shall be the Governor of Porto Rico. He shall be appointed by the President, by and with the advice and consent of the Senate, and hold his office at the pleasure of the President and until his successor is chosen and qualified. He shall have general supervision and control of all the departments and bureaus of the Government in Porto Rico, so far as is not inconsistent with the provisions of this act, and shall be commander in chief of the militia. He may grant pardons and reprieves and remit fines for offenses against the laws of Porto Rico, and respites for all offenses against the laws of the United States until the decision of the President can be ascertained, and may veto any legislation enacted as hereinafter provided. He shall commission all officers that he may be authorized to appoint. He shall be responsible for the faithful execution of the laws of Porto Rico and of the United States applicable in Porto Rico, and whenever it becomes necessary he may call upon the commanders of the military and naval forces of the United States in the island, summon the posse comitatus, or call on the militia, to prevent or suppress lawless violence, invasion, insurrection, or rebellion, and he may, in case of rebellion or invasion, or imminent danger thereof, when the public safety requires it, suspend the privilege of the writ of habeas corpus or place the island or any part thereof under martial law until communication can be had with the President and the President's decision therein made known. He shall annually, and at such other times as he may be required, make official report of the transactions of the government of Porto Rico to the executive department of the Government of the United States to be designated by the President as herein provided, and his said annual report shall be transmitted to Congress, and he shall perform such additional duties and functions as may, in pursuance of law, be delegated to him by the President.

"At the general election to be held in Porto Rico in the year 1928, and thereafter at each general election, the qualified electors of Porto Rico shall elect the governor, who shall qualify as such on the first Monday of January of the succeeding year, and upon such qualification the office of the appointed governor shall cease and determine. A lieutenant governor shall also at such time be elected for a term of four years under like conditions. He shall act as governor in case of a vacancy, the temporary absence or removal, resignation, or disability of the governor, and shall exercise all the powers and perform all the duties of the governor during such vacancy, disability, or absence. The lieutenant governor shall be the ex officio president of the senate and shall receive such salary as the Legislature of Porto Rico may determine. The governor and the lieutenant governor thus elected shall hold their offices for a term of four years and until their successors have been elected and shall have qualified.

"The elected governor herein provided for may be impeached by the insular house of representatives, and on trial by the insular senate may be removed by a two-thirds vote of that body for any impeachment cause. Judgment in cases of impeachment shall not extend further than to removal from office and disqualification to hold and enjoy any office of honor, trust, or profit in Porto Rico, but the party convicted shall nevertheless be liable and subject to indictment, trial, judgment, and punishment according to law."

SEC. 4. That section 13 of the organic act, approved March 2, 1917, be, and the same is hereby, amended to read as follows:

"SEC. 13. That the following executive departments are hereby created: A department of justice, the head of which shall be designated as the attorney general; a department of finance, the head of which shall be designated as the treasurer; a department of the interior, the head of which shall be designated as the commissioner of the interior; a department of education, the head of which shall be designated as the commissioner of education; a department of agriculture and commerce, the head of which shall be designated as the commissioner of agriculture and commerce; a department of labor, the head of which shall be designated as the commissioner of labor; and a department of health, the head of which shall be designated as the commissioner of health.

"The heads of departments shall be appointed by the governor, by and with the advice and consent of the Senate of Porto Rico, for the term of four years, and until their successors are appointed and qualified, unless sooner removed by the governor.

"Heads of departments shall reside in Porto Rico during their official incumbency.

"The heads of departments shall collectively form a council to the governor, known as the executive council. They shall perform under the general supervision of the governor the duties hereinafter prescribed or which may hereafter be prescribed by law and such other duties not inconsistent with law as the governor, with the approval of the president, may assign to them, and they shall make annual and such other reports to the governor as he may require, which shall be transmitted to the executive department of the Government of the United States, to be designated by the President, as herein provided: *Provided*, That the duties herein imposed upon the heads of the departments shall not carry with them additional compensation."

SEC. 5. That section 18 of the said organic act, approved March 2, 1917, be, and the same is hereby, amended to read as follows:

"SEC. 18. That the commissioner of agriculture and commerce shall have general charge of such bureaus and branches of the government as have been or shall be legally constituted for the study, advancement, and benefit of agriculture, commerce, and the industries; the chief purpose of this department being to foster, promote, and develop the agricultural, commercial, and industrial interests and the welfare of the farmers of Porto Rico; to improve their market conditions, and to advance their opportunities for profitable sales of their products, and shall perform such other duties as may be prescribed by law."

SEC. 6. That between sections 18 and 19 of said organic act, approved March 2, 1917, a new section is hereby inserted to read as follows:

"SEC. 18a. That the commissioner of labor shall have charge of such bureaus and branches of the government as have been or shall be legally constituted to foster and promote the welfare of the wage earners of Porto Rico; to improve their working conditions; and to advance their opportunities for profitable employment; and shall perform such other duties as may be prescribed by law."

SEC. 7. That section 31 of the organic act of Porto Rico, approved March 2, 1917, be, and the same is hereby, amended to read as follows:

"SEC. 31. That members of the Senate and House of Representatives of Porto Rico shall receive compensation at the rate of $20 a day for the first 60 days of each regular session and $1 a day for each additional day of such session while in session, and mileage for each session at the rate of 10 cents a kilometer for each kilometer actually and necessarily traveled in going from their legislative districts to the capital and therefrom to their place of residence in their districts by the usual routes of travel."

SEC. 8. That section 33 of the organic act of Porto Rico, approved March 2, 1917, be, and the same is hereby, amended to read as follows:

"SEC. 33. That regular sessions of the legislature shall be held annually, convening on the second Monday in February of each year, unless otherwise provided by the legislature. The governor may call special sessions of the legislature or of the senate at any time when in his opinion the public interests may require it, but no special session shall continue longer than 10 days, not including Sundays and holidays, and no legislation shall be considered at such session other than that specified in the call."

SEC. 9. That the first paragraph of section 34 of the organic act of Porto Rico, approved March 2, 1917, be, and the same is hereby, amended to read as follows:

"SEC. 34. That the enacting clause of the laws shall be, as to acts, 'Be it enacted by the Legislature of Porto Rico,' and as to joint resolutions, 'Be it resolved by the Legislature of Porto Rico.' Except as hereinafter provided, bills and joint resolutions may originate in either house. The governor shall submit at the opening of each regular session of the legislature a budget of receipts and expenditures which shall be the basis of the ensuing biennial appropriation bill. No bill shall become a law until it be passed in each house by a majority yea-and-nay vote of all of the members belonging to such house and entered upon the journal and be approved by the governor within 10 days thereafter. If when a bill that has been passed is presented to the governor for his signature he approves the same he shall sign it; or if not, he shall return it, with his objections, to the house in which it originated, which house shall enter his objections at large on its journal and proceed to reconsider it. If after such reconsideration two-thirds of all the members of that house shall agree to pass the same, it shall be sent, together with the objections, to the other house, by which it shall likewise be reconsidered; and if approved by two-thirds of all the members of that house, it shall become law the same as if it had been approved by the governor. The vote of each house shall be by yeas and nays, and the names of the members voting for and against shall be entered on the journal."

SEC. 10. That the first paragraph of section 38 of the organic act of Porto Rico, approved March 2, 1917, be, and the same is hereby, amended to read as follows:

"SEC. 38. That all grants of franchises, rights, and privileges of a public nature shall be made by a public-service commission consisting of a public-service commissioner appointed by the governor, with the advice and consent of the senate, for the term of four years and until his successor shall be appointed and shall have qualified, and two commissioners elected at each general election for the term of four years and until their successors are elected and shall have qualified, whose terms shall begin the 2d day of January following their election. In the election of the said commissioner each elector shall be allowed to vote but for one candidate. The salary of the commissioner who presides over the commission shall be $6,000 a year, and the compensation of each member elective shall be $10 for each day's attendance at the sessions of the commission, but in no case shall they receive more than $1,000 during any one year. The said commission is also empowered and directed to discharge all the executive functions relating to public-service corporations heretofore conferred by law upon the executive council and such functions as may be conferred thereon by the legislature. Franchises, rights, and privileges granted by the said commission shall not be effective until approved by the governor, and shall be reported to Congress, which hereby reserves the power to annul or modify the same."

SEC. 11. That the following section shall be inserted between sections 39 and 40 as a part of the organic act of Porto Rico, approved March 2, 1917, to read as follows:

"SEC. 39a. That the Legislature of Porto Rico is hereby empowered to enforce the provisions of the joint resolution approved May 1, 1900, with respect to the buying, selling, or holding of real estate, and is also empowered to raise the limit of the 500 acres provided for in the said joint resolution up to a limit of 2,000 acres; and to impose additional and progressive taxes on all property owned or controlled in excess of 500 acres by corporations, partnerships, associations, and individuals, and to provide for the forfeiture of all lands owned or controlled by corporations in violation of the prohibition established in the aforesaid joint resolution or of any other law on the subject enacted by the Legislature of Porto Rico by virtue of the authorization hereby conferred on it after giving a term of no less than one year to the owners for the disposal of their property so owned and controlled: *Provided*, That the legislature shall have power to levy progressive taxes on the property and income of nonresidents in excess of the taxes levied on the property and income of residents."

SEC. 12. That section 41 of the organic act of Porto Rico, approved March 2, 1917, be, and the same is hereby, amended to read as follows:

"SEC. 41. That Porto Rico shall constitute a judicial district to be called 'the district of Porto Rico.' The President, with the advice and consent of the Senate, shall appoint one district judge, who shall serve for a term of four years and until his successor is appointed and has qualified. The salary of said judge shall be $7,500 per annum. A district attorney shall likewise be appointed, whose salary shall be $4,000 a year, and a marshal for said district, whose salary shall be $3,500 per annum, each for a term of four years unless sooner removed by the President. The district court for said district shall be called 'the District Court of the United States for Porto Rico,' and shall have power to appoint all necessary officials and assistants, including the clerk, interpreter, and such commissioners as may be necessary, who shall be entitled to the same fees and have like powers and duties as are exercised and performed by United States commissioners. Such district court shall have jurisdiction of all cases cognizable in the district courts of the United States, and shall proceed in the same manner. In addition, said district court shall have jurisdiction for the naturalization of aliens and Porto Ricans, and for this purpose residence in Porto Rico shall be counted in the same manner as residence elsewhere in the United States. Said district court shall have jurisdiction of all controversies where all of the parties on either side of the controversy are citizens or subjects of a foreign state or states, or citizens of a State, Territory, or District of the United States not domiciled in Porto Rico, wherein the matter in dispute exceeds, exclusive of interest or cost, the sum or value of $5,000, and of all controversies in which there is a separable controversy involving such jurisdictional amount and in which all of the parties on either side of such separable controversy are citizens or subjects of the character aforesaid: *Provided*, That nothing in this act shall be deemed to impair the jurisdiction of the District Court of the United States for Porto Rico to hear and determine all controversies pending in said court at the date of the approval of this act. Upon the taking effect of this act the salaries of the judge and officials of the District Court of the United States for Porto Rico, together with the court expenses, shall be paid from the United States revenues in the same manner as in other United States district courts. In case of vacancy or of the death, absence, or other legal disability on the part of the judge of the said District Court of the United States for Porto Rico, the President of the United States is authorized to designate one of the judges of the Supreme Court of Porto Rico to discharge the duties of judge of said court until such absence or disability shall be removed, and thereupon such judge so designated for said service shall be fully authorized and empowered to perform the duties of said office during such absence or disability of such regular judge, and to sign all necessary papers and records as the acting judge of the said court, without extra compensation. No interlocutory or preliminary injunction suspending or restraining the enforcement or execution of any law or statute of Porto Rico by restraining the action of any officer of said island in the enforcement or execution of such statute, or in putting it into effect or in executing an order made by any administrative board or commission acting under and pursuant to any statute of said island, shall be issued or granted by the judge of the United States District Court for Porto Rico upon the ground of the unconstitutionality of said law or statute, unless the application for such injunction shall be presented to said United States district judge and said application shall be heard by said Federal judge and by two judges of the Supreme Court of Porto Rico, and shall not be granted unless a majority of said three judges concur in granting such application. Whenever such application as aforesaid is presented to said Federal judge he shall immediately call to his assistance to hear and determine the application the aforesaid two

judges of the Supreme Court of Porto Rico. Said application shall not be heard before at least five days' notice of the hearing has been given to the Governor and to the attorney general of Porto Rico and to such other persons as may be defendants in the suit. The hearing upon such applications for interlocutory injunctions shall be given precedence on the calendar of said Federal court and shall be assigned for hearing at the earliest practicable day after the expiration of the five days' notice hereinbefore provided for. An appeal may be taken direct to the Supreme Court of the United States from any order granting or denying an interlocutory injunction in such cases. No permanent injunction shall be granted unless concurred in by a majority of the aforesaid three judges: *Provided*, That if before the final hearing of such application a suit shall have been brought in the insular courts of Porto Rico to enforce such statute or order all proceedings or suits in the Federal court of Porto Rico questioning such statutes where an order has been issued to stay the execution of such statute or order, shall be stayed pending the final determination of such suit in the insular courts; but such stay shall be vacated upon proof made after due hearing and service of notice on the attorney general of Porto Rico that the suit in the insular courts is not being prosecuted with diligence and good faith."

SEC. 13. That section 42 of the organic act of Porto Rico, approved March 2, 1917, be, and the same is hereby, amended to read as follows:

"SEC. 42. That the laws of the United States relating to appeals, writs of error and certiorari, removal of causes, and other matters or proceedings as between the courts of the United States and the courts of the several States shall govern in such matters and proceedings as between the District Court of the United States and the courts of Porto Rico. Regular terms of said United States District Court shall be held at San Juan, commencing on the first Monday in May and November of each year. Also at Ponce on the second Monday in February of each year, and annually at Mayaguez at such stated time as said judge may deem expedient. All pleadings and proceedings in said court shall be conducted in the English or Spanish language. The said district court shall be attached to and included in the first circuit of the United States, with the right of appeal and review by said circuit court of appeals in all cases where the same would lie from any district court to a circuit court of appeals of the United States, and with the right of appeal and review directly by the Supreme Court of the United States in all cases where a direct appeal would be from such district courts."

SEC. 14. Section 49 of the organic act of Porto Rico, approved March 2, 1917, is hereby amended to read as follows:

"SEC. 49. Hereafter and until the Legislature of Porto Rico otherwise provides, the judges, marshals, and secretaries of the courts at present established, or of such courts as may be established in future, shall be appointed by the governor, with the advice and consent of the Senate of Porto Rico."

SEC. 15. That a commission from the Legislature of Porto Rico, appointed by the president of the senate and the speaker of the house of representatives, shall proceed to Washington as soon as it may deem advisable after the convening of the coming session of Congress, to continue the work left pending by the commission sent to Washington under resolution of the last legislature; and said commission shall have ample powers, which are hereby granted to it, to demand a most complete and absolute self-government permitting our island to develop its economic and social progress to the point of placing itself in condition some day to propound the problem of its final status through a plebiscite of our people to express their sovereign will.

SEC. 16. That a copy of this resolution be transmitted to the President of the United States, the President of the Senate, the Speaker of the House of Representatives, the chairman of the Senate Committee on Territories and Insular Possessions, the chairman of the House Committee on Insular Affairs, and the Resident Commissioner for Porto Rico in Washington.

Mr. COPELAND. Mr. President, I present a petition from some of my constituents, which I ask to have read and referred to the Committee on Agriculture and Forestry.

There being no objection, a resolution adopted by the New York State Conference of the Brotherhood of Painters, Decorators, and Paperhangers of America, was read and referred to the Committee on Agriculture and Forestry, as follows:

NEW YORK STATE CONFERENCE
OF THE BROTHERHOOD OF PAINTERS,
DECORATORS, AND PAPERHANGERS OF AMERICA,
Syracuse, N. Y., December 7, 1925.

HON. ROYAL S. COPELAND,
Senate Chamber, Washington, D. C.

DEAR SIR:

Whereas a nation-wide bread trust is now in the course of formation under the domination of the Ward interests, which have persistently denied the right of the employees in their baking plants to organize and bargain collectively through representatives of their own choosing; and

Whereas the creation of this bread trust is a menace to the wage earners of the United States, not only as employees but as the principal consumers of bakers' bread; and

Whereas the completion of the proposed combination of the Ward, Continental, and General Baking companies will give the bread trust power to control more than 50 per cent of the bread production in the principal cities of the United States, to dictate the price of bread to consumers, to fix wages of bakery employees, and by dictating the price of flour to control, indirectly but effectively, the price of the farmers' wheat; and

Whereas the Federal Trade Commission and the Department of Justice have both failed to take the necessary action to prevent the formation of this trust: Therefore be it

Resolved by the New York State Conference of the Brotherhood of Painters, Decorators, and Paperhangers of America, That we hereby call upon the Congress of the United States to conduct a thorough investigation of the plans and activities of the promoters of the bread trust, including all attempts to suppress competition, to fix prices, and deny to their employees the right to bargain collectively, and as a result of such investigation to take such action as may be necessary to prevent or destroy any attempt to monopolize and control the commercial bread production of the United States.

Hoping that the resolution herein set forth will be favorably acted upon by your honorable body, we are

Sincerely yours,

NEW YORK STATE CONFERENCE OF THE
BROTHERHOOD OF PAINTERS, DECORATORS,
AND PAPERHANGERS OF AMERICA.
A. W. SHERMAN, *Secretary-Treasurer.*

Mr. PHIPPS presented a resolution of the board of directors of the Denver (Colo.) Chamber of Commerce, which was referred to the Committee on Finance and ordered to be printed in the RECORD, as follows:

Believing that the tax-reform principles heretofore advocated by several Secretaries of the Treasury of the United States, including Secretary Glass, Secretary Houston, and Secretary Mellon, should be made effective by appropriate legislation by the Federal Congress, thereby encouraging the investment of funds in productive industrial undertaking: Therefore be it

Resolved, First, that taxation is an economic problem which should be treated and solved without reference to partisan consideration;

Second. That we favor further reduction of Federal taxes on incomes, and that the maximum aggregate rates should not exceed 25 per cent; that is to say, 5 per cent normal and 20 per cent surtax;

Third. That the publicity provisions of the existing Federal income tax law should be repealed;

Fourth. That no death duties of any kind or character should be imposed by the Federal Government, except in case of national emergency;

Fifth. That Congress be urged to give effect to the foregoing principles, and that copies of these resolutions be transmitted to all Colorado Members of Federal Congress.

Mr. McKINLEY presented a joint resolution of the legislature of the State of Illinois favoring the passage of legislation embodying a scientific plan or program by which reasonable export bounties may be provided to be paid upon all exports of wheat, corn, hogs, and cattle, and their products, and by which the money to pay such bounties may be provided by the person economically benefited to the end that the producers' prices of such products for domestic and foreign consumption may be materially increased, etc., which was referred to the Committee on Finance. (See joint resolution printed in full when laid down to-day by the Vice President.)

Mr. FESS presented the petition of Henry H. Jegley and sundry other patients of the National Military Home of Dayton, Ohio, praying that the legislative program with reference to tuberculosis adopted by the American Legion be carried out, which was referred to the Committee on Finance.

Mr. McLEAN presented a letter and a paper in the nature of petitions from the Women's Relief Corps, Grand Army of the Republic, of Cromwell, and Charles D. Rowen Camp No. 2, of Meriden, both in the State of Connecticut, praying for increase of pensions to the survivors and widows of the Civil and Spanish-American Wars, which were referred to the Committee on Pensions.

Mr. WILLIS presented a resolution adopted at a meeting of citizens of Marietta, Ohio, favoring the adhesion of the United States to the Permanent Court of International Justice, which was referred to the Committee on Foreign Relations.

He also presented a petition of Henry H. Jegley and sundry other patients of the National Military Home of Dayton, Ohio, praying that the legislative program with reference to tuberculosis adopted by the American Legion be carried out, which was referred to the Committee on Finance.

Mr. JONES of Washington presented a petition of sundry citizens of Grandview, Wash., praying for the removal or reduction of the tax on industrial alcohol, which was referred to the Committee on Finance.

He also presented a resolution adopted by the board of directors of the Washington State Chamber of Commerce, at Olympia, Wash., favoring the adhesion of the United States to the Permanent Court of International Justice, which was referred to the Committee on Foreign Relations.

Mr. BINGHAM presented a petition of the Woman's Christian Temperance Union, the Women's Foreign Missionary Society of the Congregational Church, and the Women's Foreign Missionary Society of the Methodist Episcopal Church of Higganum, Conn., praying for the adhesion of the United States to the Permanent Court of International Justice and commending the enforcement of the Volstead Act, etc., which was referred to the Committee on Foreign Relations.

He also presented letters and papers in the nature of petitions of the board of directors of the Fairfield County Republican Women's Association; the Mount Carmel Book Club, of Mount Carmel; the Bridgeport (Conn.) section, National Council of Jewish Women, of Bridgeport; the men's class of the Second Congregational Church, of Watertown; the Woman's Christian Temperance Union of Stafford Springs, Middlefield, Eastern Enfield, Montville, Wallingford, Essex, Plantsville, Wethersfield, Central Village, New Haven; the Christian Endeavor Societies of the Congregational and Baptist churches of Clinton; the Woman's Town Improvement Association of Westport; the Woman's Study Club, of Naugatuck; the directors of the Chamber of Commerce of Waterbury; the Hartford (Conn.) section of the National Council of Jewish Women; the Current History Class of New London; the directors of the Chamber of Commerce of Middletown; the Republican Woman's Club of Stamford; the Woman's Club of Waterbury; the League of Women Voters of Wallingford, Terryville, and Salisbury; sundry citizens of Watertown, New Milford, and Middlebury, all in the State of Connecticut, and of the Interchurch Federation Council of Honolulu, Hawaii, and the Associated Chambers of Commerce of Honolulu, Hawaii, praying for the adhesion of the United States to the Permanent Court of International Justice, which were referred to the Committee on Foreign Relations.

Mr. McKELLAR. Mr. President, on last Saturday, December 5, a great public meeting was held in Memphis in the interest of the World Court, and that meeting was addressed by Maj. Gen. John F. O'Ryan. At the close of his speech resolutions favoring the court were passed by that great public meeting. I ask that those resolutions may be printed in the RECORD, together with resolutions passed at a meeting at Montreat, N. C., in favor of the World Court.

There being no objection, the resolutions were ordered to lie on the table and to be printed in the RECORD, as follows:

Whereas a large number of the citizens of Memphis have assembled in the public auditorium at a meeting presided over by his honor, Rowlett Paine, the mayor, and have heard with pleasure and approval the eloquent plea made by Maj. Gen. John F. O'Ryan, commander of the Twenty-seventh Division in the World War, that this country join the World Court established by the League of Nations at The Hague: Therefore be it

Resolved, That we thank General O'Ryan for his splendid address and declare ourselves in complete agreement therewith. Be it further

Resolved, That we respectfully petition the Senate of the United States to pass all resolutions necessary to the full and complete carrying out of the recommendations of the President of the United States in this matter, subject only to such reservations as have been suggested by the President. Be it further

Resolved, That we commend Senators McKELLAR and TYSON for their declared purpose to work and vote for the entry of the United States into the World Court at the earliest possible moment, and we beg them to present these resolutions to the Senate of the United States. Be it further

Resolved, That we thank his honor the mayor, Congressman FISHER, the American Legion, the Tenth Congressional District Reserve Officers' Association, and the Military Order of Foreign Wars for inviting the speaker of the evening to come to us on this occasion and otherwise making possible this meeting.

RESOLUTIONS REGARDING THE ENTRANCE OF UNITED STATES INTO THE WORLD COURT

The following resolution was passed unanimously at Montreat, N. C., by a great assembly of 800 women coming from 18 States and 5 foreign countries:

"1. Whereas the World Court is not a political institution but a judicial one and has been approved by the Federal Council of the Churches of Christ in America as well as by leaders of both political parties;

"2. Whereas the World Court constitutes the only existing mechanism for applying international law to the settlement of international disputes and thus 'outlawing war'; and

"3. Whereas the subject of the entrance of America into the World Court has been made the unfinished business of the Senate for December 17 next: Therefore be it

"*Resolved*, That the members of the Summer School of Missions express to the Senate their most emphatic request for a record vote from the Senate for the entrance of America into the World Court as soon as practical after the discussion of this subject begins on December 17."

Mrs. W. C. WINSBOROUGH,
Chairman of Summer School of Missions.

YELLOWSTONE NATIONAL PARK

Mr. WARREN. Mr. President, I send to the desk a letter from Mrs. Nellie Tayloe Ross, Governor of the State of Wyoming, relative to the proposed extension of the boundaries of the Yellowstone National Park, which I ask may be referred to the Committee on Public Lands and Surveys and printed in the RECORD.

There being no objection, the letter was referred to the Committee on Public Lands and Surveys, and ordered to be printed in the RECORD, as follows:

THE STATE OF WYOMING,
EXECUTIVE DEPARTMENT,
Cheyenne, December 7, 1925.

Hon. FRANCIS E. WARREN,
United States Senate, Washington, D. C.

MY DEAR SENATOR WARREN: I am advised that the committee appointed by the President has recommended the extension of the Yellowstone National Park by the inclusion within its boundaries of a considerable area now within the borders of the State of Wyoming, and that a bill will be introduced during the present session of Congress to accomplish this purpose. The desirability of this action is a subject upon which the people of Wyoming are naturally divided. It will interest you, however, to know that the expressions that have come to my office from individuals and from representative organizations from practically every section of the State lead to the conclusion that the preponderance of sentiment is against extension.

It has been my opinion that the wishes of the people of Wyoming should have a strong influence upon the decision of the Congress in the matter. I have felt that I should inform you of the tenor of the views that in letters, telegrams, and resolutions have been sent me, although I realize that you and the other Members of the Congressional delegation may have received even more complete information on this phase of the matter than has come to me. I do, however, desire to call your attention particularly to the fact that the State of Wyoming has never exercised the right of taxation in the Yellowstone Park. I am advised that in the creation of practically all other national parks throughout the United States there was reserved to the States from which they were withdrawn the right to tax all private property within them. For instance, the property of all utilities companies operating within the boundaries of the Rocky Mountain National Park in Colorado, the Glacier Park in Montana, and the Yosemite Park in California are a source of substantial revenue to the respective States, while the extensive hotel and transportation enterprises—which I am told operate with large profit in the Yellowstone Park—yield no return whatever to the State of Wyoming in taxes.

There is, of course, a great deal of opposition in the State on principle to the surrender of additional territory to the Federal Government. Personally, while recognizing that there are reasonable arguments for and against it, I do not believe that extension would be advantageous to the State.

There are many citizens who feel that the extension of the park without the express consent of the legislature should be resisted. If, however, it develops that the sentiment of the Congress favors it, regardless of the desires of the people of Wyoming, it is my earnest hope that it will appeal to the members of the Wyoming delegation as a proper recognition of the rights of this State that there should be embodied in any extension measure a provision securing to this State the same powers of taxation that are exercised by other States in regard to national parks within their boundaries.

I believe it would meet the approval of a majority of the people of Wyoming if our delegation, before consenting to the surrender of another acre of Wyoming territory, would insist that the Federal Government give express authorization to the State of taxation upon all private property not only within the additional area but throughout the entire park.

Yours very truly,

NELLIE TAYLOE ROSS,
Governor.

INVESTIGATION OF BUREAU OF INTERNAL REVENUE

Mr. COUZENS. From the Select Committee on Investigation of the Bureau of Internal Revenue, I submit the testimony taken

by the committee on March 18 to March 30, and from May 4 to May 30, as contained in parts 15, 16, 17, 18 of the printed hearings; and also letters and replies from the bureau as contained in part 19.

The VICE PRESIDENT. The report will be received and printed.

Mr. REED of Missouri. I desire to inquire of the Senator from Michigan, how many copies of the evidence have been printed?

Mr. COUZENS. I think there are sufficient for any Senators or Representatives in Congress who may want them. I believe there is no necessity to have more copies printed now. The testimony I submit has already been printed, and we have copies for Members of Congress who may desire them.

Mr. SMOOT. I understood the Vice President to state that the report would be received and printed. Does the Senator from Michigan want it printed again, or will the copies that have already been printed by order of the chairman of the committee suffice?

Mr. COUZENS. They will be sufficient. I did not ask to have it printed when I submitted the report.

The VICE PRESIDENT. The report will be received, but no order to print will be made.

ANNUAL REPORT OF THE PUBLIC BUILDINGS COMMISSION

Mr. SMOOT. Mr. President, I submit to the Senate the annual report of the Public Buildings Commission, and I ask that it be printed as a public document, together with the illustrations by way of exhibits to the report. In other words, the exhibits are a part of the report and explain the reason for certain changes recommended in the report.

The VICE PRESIDENT. Is there objection to the request of the Senator from Utah? The Chair hears none, and it is so ordered.

BILLS AND JOINT RESOLUTIONS INTRODUCED

Bills and joint resolutions were introduced, read the first time, and, by unanimous consent, the second time, and referred as follows:

By Mr. WILLIS:

A bill (S. 957) for the purchase of the Oldroyd collection of Lincoln relics; to the Committee on the Library.

By Mr. SHIPSTEAD:

A bill (S. 958) for the relief of John Gorman;

A bill (S. 959) for the relief of Tena Pettersen; and

A bill (S. 960) for the relief of Mrs. Clark Ingebretson; to the Committee on Claims.

A bill (S. 961) granting an increase of pension to Walter Scott Lafans;

A bill (S. 962) granting a pension to Thomas M. Halpin;

A bill (S. 963) granting a pension to Bruno Knyphausen;

A bill (S. 964) granting an increase of pension to Catherine E. Sperry;

A bill (S. 965) granting an increase of pension to Olaf H. Heiele;

A bill (S. 966) granting a pension to Mary A. Sims;

A bill (S. 967) granting an increase of pension to Egidius J. Fehr;

A bill (S. 968) granting an increase of pension to Ole L. Rindahl; and

A bill (S. 969) granting a pension to Ella Mitchell York; to the Committee on Pensions.

A bill (S. 970) for the relief of Th. Michaelsen;

A bill (S. 971) to carry into effect provisions of the convention between the United States and Great Britain concluded on the 24th day of February, 1925; to the Committee on Foreign Relations.

A bill (S. 972) to prevent abuses of judicial process in cases involving or growing out of labor disputes; to the Committee on the Judiciary.

A bill (S. 973) declaring an emergency in respect of certain agricultural commodities, to promote equality between agricultural commodities and other commodities, and for other purposes; to the Committee on Agriculture and Forestry.

A bill (S. 974) to exempt homesteads and certain personal property from distraint and sale for internal-revenue taxes; to the Committee on Finance.

A bill (S. 975) awarding a medal in the name of Congress to every member of the First Battalion of the Three hundred and eighth Infantry, Seventy-seventh Division (known as The Lost Battalion); to the Committee on Military Affairs.

By Mr. BAYARD:

A bill (S. 976) for the relief of George B. Booker Co.;

A bill (S. 977) for the relief of A. V. Yearsley; and

A bill (S. 978) for the relief of Horace G. Knowles; to the Committee on Claims.

By Mr. COPELAND:

A bill (S. 979) to amend the act entitled "An act to establish a code of law for the District of Columbia," approved March 3, 1901, as amended, in respect of jury service by women, discriminations against the female line in descent and distribution, and the equalization of rights of husband and wife in the property of the other; to the Committee on the District of Columbia.

A bill (S. 980) to establish a council on universities and colleges in the District of Columbia, and for other purposes; and

A bill (S. 981) to make an investigation of the needs of the Nation for public works to be carried on by Federal, State, and municipal agencies in periods of business depression and unemployment; to the Committee on Education and Labor.

A bill (S. 982) to extend to poultry the provisions of the meat inspection act; to the Committee on Agriculture and Forestry.

A bill (S. 983) to admit husbands and wives of American citizens to the United States without reference to date of marriage, condition of quota, or any other provision of the immigration laws; to the Committee on Immigration.

A bill (S. 984) providing for a commissioned status to sanitary engineers in the Public Health Service of the United States; to the Committee on Finance.

A bill (S. 985) for the relief of Patrick J. Byrne;

A bill (S. 986) to amend the act entitled "An act for the retirement of employees in the classified civil service, and for other purposes," approved May 22, 1920;

A bill (S. 987) for the relief of Joseph J. McCallister; and

A bill (S. 988) for the relief of John Tully; to the Committee on Civil Service.

A bill (S. 989) to amend section 129 of the Judicial Code relating to appeals in admiralty cases;

A bill (S. 990) to amend section 4 of the act entitled "An act to incorporate the National Society of the Sons of the American Revolution," approved June 9, 1906;

A bill (S. 991) to amend the tariff act of 1922 and other acts, and to change the official title of the Board of United States General Appraisers and members thereof to that of the United States customs court, presiding judge, and judges thereof;

A bill (S. 992) to create a national police bureau, and for other purposes; and

A bill (S. 993) to permit joining the United States of America as a party defendant in an action in Federal and State courts in certain actions affecting title to real property; to the Committee on the Judiciary.

A bill (S. 994) for the adjudication and determination of the claims arising under the extension by the Commissioner of Patents of the patent granted to Frederick G. Ransford and Peter Low as assignees of Marcus P. Norton, No. 25036, August 9, 1859;

A bill (S. 995) authorizing the use of cancellation dies by philanthropic and charitable associations; and

A bill (S. 996) to prohibit the transmission of certain matter through the mails, and for other purposes; to the Committee on Post Offices and Post Roads.

A bill (S. 997) granting a pension to Patrick Brosnan;

A bill (S. 998) granting a pension to John W. Brown;

A bill (S. 999) granting a pension to Elizabeth Evans;

A bill (S. 1000) granting a pension to Elmira Bauer, now known as Elmira Hickey;

A bill (S. 1001) granting back pension due to John J. Haggerty;

A bill (S. 1002) granting an increase of pension to Mary A. Helm;

A bill (S. 1003) granting a pension to John Joseph Hardy;

A bill (S. 1004) granting an increase of pension to William R. S. George;

A bill (S. 1005) granting a pension to Harriet I. Gardner;

A bill (S. 1006) granting a pension to Eliza H. Lockwood;

A bill (S. 1007) granting a pension to Olivia Marie Kindleberger;

A bill (S. 1008) granting an increase of pension to Alice J. Hunt;

A bill (S. 1009) granting a pension to Chester R. Hopper;

A bill (S. 1010) granting a pension to William Muller;

A bill (S. 1011) granting an increase of pension for loss of hand or arm;

A bill (S. 1012) granting an increase of pension to James E. O'Brien;

A bill (S. 1013) granting a pension to Horace W. Myers;

A bill (S. 1014) granting a pension to Levi S. Wilson;

A bill (S. 1015) granting a pension to Charles Stein;

A bill (S. 1016) granting an increase of pension to Georgiana R. Shaw;

A bill (S. 1017) granting a pension to Charles D. Stearns; and

A bill (S. 1018) granting an increase of pension to Isabelle Lowen; to the Committee on Pensions.

A bill (S. 1019) for the relief of James J. Meehan;

A bill (S. 1020) for the relief of Thomas Vincent Corey;

A bill (S. 1021) for the relief of Stephen A. Farrell;

A bill (S. 1022) for the relief of Herbert T. James; and

A bill (S. 1023) authorizing the President to appoint Cecil Clinton Adell, formerly an ensign, United States Navy, to his former rank as ensign, United States Navy; to the Committee on Naval Affairs.

A bill (S. 1024) for the appointment of William Joseph Martin as captain in the Judge Advocate General's Department, United States Army;

A bill (S. 1025) to appoint Anthony Sinnott a captain in the Regular Army of the United States;

A bill (S. 1026) to define the status of retired officers of the Regular Army who have been or may be detailed as professors and assistant professors of military science and tactics at educational institutions;

A bill (S. 1027) to make a survey of the Saratoga Battlefield, and to provide for the compilation and preservation of data showing the various positions and movements of troops at that battle, illustrated by diagrams, and for other purposes;

A bill (S. 1028) to authorize the cession to the city of New York of land on the northerly side of New Dorp Lane in exchange for permission to connect Miller Field with the said city's public-sewer system;

A bill (S. 1029) granting the distinguished-service medal to Dr. Victor C. Pedersen;

A bill (S. 1030) granting the victory medal to Vella Martin, Eva Mulford, Frances Dolan, Julia Meehan, Mary K. Ahner, Melvina H. Ryan, Anna M. Bridgett, and Alice Ida Mich;

A bill (S. 1031) providing for the appointment of Stewart Blackman as first lieutenant, United States Army, to take rank under provisions of section 24a of the act of Congress approved June 4, 1920; and

A bill (S. 1032) for the relief of Herman Lincoln Chatkoff; to the Committee on Military Affairs.

By Mr. KENDRICK:

A bill (S. 1033) to provide for aided and directed settlement on Government land in irrigation projects; to the Committee on Irrigation and Reclamation.

By Mr. FERRIS:

A bill (S. 1034) for the relief of the Detroit Fidelity & Surety Co.; to the Committee on Claims.

By Mr. WALSH:

A bill (S. 1035) relating to contempts; to the Committee on the Judiciary.

A bill (S. 1036) to amend section 11 of the Federal farm loan act, as amended April 20, 1920; to the Committee on Banking and Currency.

A bill (S. 1037) for the disposition of refractory lands on the Huntley irrigation project, in the State of Montana; to the Committee on Irrigation and Reclamation.

A bill (S. 1038) providing that Indians and other persons on Indian reservations and superintendencies shall be subject to certain State or Territorial laws, and for other purposes; to the Committee on Indian Affairs.

A bill (S. 1039) to amend an act entitled "An act to establish a uniform system of bankruptcy throughout the United States," approved July 1, 1898, and acts amendatory thereof and supplementary thereto;

A bill (S. 1040) concerning actions on account of death or personal injury within places under the exclusive jurisdiction of the United States;

A bill (S. 1041) to supplement the act of June 30, 1906, creating the United States Court for China;

A bill (S. 1042) to amend the Penal Code;

A bill (S. 1043) to authorize the appointment of stenographers in the courts of the United States and to fix their duties and compensation;

A bill (S. 1044) in reference to writs of error; and

A bill (S. 1045) to prevent evasions of the antitrust laws; to the Committee on the Judiciary.

A bill (S. 1046) to consolidate certain patented lands in Glacier National Park;

A bill (S. 1047) to reimburse the State of Montana for expenses incurred by it in suppressing forest fires on Government land during the year 1919;

A bill (S. 1048) authorizing the Secretary of the Interior to acquire land and erect a monument on the site of the battle with the Sioux Indians, in which the commands of Major Reno and Major Benteen were engaged;

A bill (S. 1049) for the creation of a national monument in Montana, to be known as Battle of the Bear's Paw;

A bill (S. 1050) for the relief of William F. Brockschmidt;

A bill (S. 1051) for the relief of the heirs of Karl T. Larson, deceased; and

A bill (S. 1052) to authorize and direct issuance of patents to purchasers of lots in the town site of Bowdoin, Mont.; to the Committee on Public Lands and Surveys.

By Mr. BROOKHART:

A bill (S. 1053) for the establishment of migratory-bird refuges to furnish in perpetuity homes for migratory birds, the establishment of public shooting grounds to preserve the American system of free shooting, the provision of funds for establishing such areas, and the furnishing of adequate protection for migratory birds, and for other purposes; to the Committee on Agriculture and Forestry.

A bill (S. 1054) providing for the construction of certain public works, creating the Inland Waterways Corporation, and for other purposes; to the Committee on Commerce.

A bill (S. 1055) granting an increase of pension to Andrew C. Payne (with accompanying papers); and

A bill (S. 1056) granting an increase of pension to Eliza J. Smithson (with accompanying papers); to the Committee on Pensions.

A bill (S. 1057) to extend the benefits of the employees' compensation act of September 7, 1916, to Minnie Schroeder; to the Committee on Claims.

By Mr. NEELY:

A bill (S. 1058) for the relief of James H. Kelly; to the Committee on Military Affairs.

A bill (S. 1059) for the relief of R. Clyde Bennett; to the Committee on Claims.

A bill (S. 1060) granting an increase of pension to William G. Camp;

A bill (S. 1061) granting an increase of pension to Nancy E. Gatrell;

A bill (S. 1062) granting an increase of pension to Julia C. Payne;

A bill (S. 1063) granting an increase of pension to Andrew Shillingburg;

A bill (S. 1064) granting an increase of pension to Margaretta Smith;

A bill (S. 1065) granting an increase of pension to Winifred W. Strippy;

A bill (S. 1066) granting an increase of pension to James H. French;

A bill (S. 1067) granting an increase of pension to Sarah J. Glenn;

A bill (S. 1068) granting a pension to Charles B. Cundiff;

A bill (S. 1069) granting a pension to Paul D. Summers;

A bill (S. 1070) granting a pension to Rebecca C. Swisher;

A bill (S. 1071) granting a pension to George W. Johnson;

A bill (S. 1072) granting a pension to Willie G. McLin;

A bill (S. 1073) granting a pension to Ella M. Porter and three minor children;

A bill (S. 1074) granting a pension to Millie Snedeker;

A bill (S. 1075) granting a pension to Imogene West; and

A bill (S. 1076) granting a pension to Gilbert Rice; to the Committee on Pensions.

By Mr. COUZENS:

A bill (S. 1077) to amend an act entitled "The classification act of 1923," approved March 4, 1923; to the Committee on Civil Service.

A bill (S. 1078) for the relief of John H. Cowley; to the Committee on Military Affairs.

By Mr. LA FOLLETTE:

A bill (S. 1079) to provide seamen on American vessels with a continuous discharge book; to provide for improved efficiency and discipline, and for other purposes; to the Committee on Commerce.

A bill (S. 1080) for the relief of Franklin Gum; to the Committee on Military Affairs.

A bill (S. 1081) for the relief of Lieut. George H. Hauge, United States Army; to the Committee on Claims.

A bill (S. 1082) granting an increase of pension to Herman L. Gloege;

A bill (S. 1083) granting a pension to Fred Bronson; and

A bill (S. 1084) granting a pension to Morgan J. Lovelace; to the Committee on Pensions.

By Mr. KING:

A bill (S. 1085) transferring to the Department of Justice certain functions, powers, and duties relating to the national prohibition act and the secret service division, and for other purposes; to the Committee on Finance.

A bill (S. 1086) conferring jurisdiction on the Court of Claims to hear and determine certain claims of persons to property rights as citizens of the Choctaw and Chickasaw Nations or Tribes; to the Committee on Indian Affairs.

A bill (S. 1087) to amend section 24 of the Judicial Code, as amended;

A bill (S. 1088) to provide for the return of enemy property seized during the war;

A bill (S. 1089) to prevent the use of the mails and other communication facilities in furtherance of margin or bucket-shop transactions; and

A bill (S. 1090) to amend an act entitled "An act to define, regulate, and punish trading with the enemy, and for other purposes," approved October 6, 1917, as amended; to the Committee on the Judiciary.

By Mr. BORAH:

A bill (S. 1091) to repeal the act of May 22, 1918, and the act of March 2, 1921; to the Committee on Foreign Relations.

A bill (S. 1092) for the relief of Edward Kesson; to the Committee on Claims.

A bill (S. 1093) for the relief of Nellie Kildee; to the Committee on Public Lands and Surveys.

A bill (S. 1094) for the relief of Lyn Lundquist; to the Committee on Claims.

A bill (S. 1095) granting a pension to Mrs. Riley B. Cooper;

A bill (S. 1096) granting an increase of pension to Annie J. Jones;

A bill (S. 1097) granting a pension to George Pierce;

A bill (S. 1098) granting a pension to Mary Cox;

A bill (S. 1099) granting a pension to Mordecai M. Gladish;

A bill (S. 1100) granting an increase of pension to Phebe Spencer;

A bill (S. 1101) granting an increase of pension to Nancy Conklin;

A bill (S. 1102) granting a pension to Rose G. Bingman;

A bill (S. 1103) granting an increase of pension to Amanda M. Knox (with accompanying papers);

A bill (S. 1104) granting an increase of pension to Charles Miller (with accompanying papers);

A bill (S. 1105) granting an increase of pension to Reinhard Weinman (with accompanying papers);

A bill (S. 1106) granting a pension to Andrew J. Stewart (with accompanying papers);

A bill (S. 1107) granting a pension to Eliza A. Reeve (with accompanying papers); and

A bill (S. 1108) granting an increase of pension to Adin S. Honey (with accompanying papers); to the Committee on Pensions.

A bill (S. 1109) to provide for the immediate return of money and other property of the citizens, subjects, or corporations of Germany, Austria, Hungary, Austria-Hungary, or of any other country transferred to the Alien Property Custodian or seized by him under the trading with the enemy act; to prohibit further seizures by the Alien Property Custodian; to provide compensation for the seizure and use of merchant ships and other maritime property, and for other purposes; to the Committee on the Judiciary.

By Mr. STANFIELD:

A bill (S. 1110) to transfer to the classified civil service postmasters in charge of the post offices of the first, second, and third class; to the Committee on Civil Service.

By Mr. MEANS:

A bill (S. 1111) for the relief of Louis H. Easterly; to the Committee on Military Affairs.

By Mr. McNARY:

A bill (S. 1112) granting an increase of pension to James Cunningham; to the Committee on Pensions.

A bill (S. 1113) for the relief of William Mortesen; to the Committee on Claims.

By Mr. McKELLAR:

A bill (S. 1114) conferring jurisdiction upon the Federal district courts to hear and determine claims arising from the sinking of the vessel known as the *Norman*; to the Committee on the Judiciary.

By Mr. CAPPER:

A bill (S. 1115) creating a commission to procure a design for a distinctive flag for the District of Columbia, and for other purposes;

A bill (S. 1116) for the extension of Rittenhouse Street in the District of Columbia;

A bill (S. 1117) to amend an act entitled "An act making it a misdemeanor in the District of Columbia to abandon or willfully neglect to provide for the support and maintenance by any person of his wife or his or her minor children in destitute or necessitous circumstances," approved March 23, 1906;

A bill (S. 1118) to amend the Code of Law for the District of Columbia in relation to the qualifications of jurors;

A bill (S. 1119) to transfer jurisdiction over United States reservation No. 248 from the Director of Public Buildings and Public Parks of the National Capital to the Commissioners of the District of Columbia;

A bill (S. 1120) to provide for the payment to the retired members of the police and fire departments of the District of Columbia the balance of retirement pay past due to them but unpaid from January 1, 1911, to July 30, 1915; and

A bill (S. 1121) to amend an act of Congress approved March 1, 1920 (Public, 153, Sixty-sixth Congress, H. R. 6863), entitled "An act to regulate the height, area, and use of buildings in the District of Columbia and creating a zoning commission, and for other purposes"; to the Committee on the District of Columbia.

A bill (S. 1122) granting an increase of pension to Carrier Thompson (with accompanying papers);

A bill (S. 1123) granting an increase of pension to Lucretia Hinsdale (with accompanying papers); and

A bill (S. 1124) granting an increase of pension to Julia M. Gordon (with accompanying papers); to the Committee on Pensions.

By Mr. CAMERON:

A bill (S. 1125) to provide motor vehicles for prohibition officers and agents; to the Committee on Appropriations.

A bill (S. 1126) to extend the authority of the Secretary of Commerce in regulating the fisheries of Alaska; to the Committee on Territories and Insular Possessions.

A bill (S. 1127) to grant a bounty on the production of long staple cotton; to the Committee on Finance.

A bill (S. 1128) to place Maj. Gen. Hunter Liggett, Maj. Gen. Joseph T. Dickman, and Maj. Gen. Henry T. Allen, retired by operation of law, on the retired list of the Army as lieutenant generals, without additional pay or allowances; to the Committee on Military Affairs.

By Mr. WADSWORTH:

A bill (S. 1129) authorizing the use for permanent construction at military posts of the proceeds from the sale of surplus War Department real property, and authorizing the sale of certain military reservations, and for other purposes; to the Committee on Military Affairs.

By Mr. DILL:

A bill (S. 1130) to amend section 232 of the act of March 4, 1909 (35 Stat. 1134), forbidding the carrying of certain explosives on passenger trains, vessels, or vehicles used as common carriers of passengers, excepting munitions of war and small-arms powder, ammunition, and ammunition components shipped by the War Department or under its military organizations or civilian clubs, or to individual members of the National Rifle Association; to the Committee on Military Affairs.

A bill (S. 1131) for the relief of James Doherty; and

A bill (S. 1132) for the relief of J. P. Boland; to the Committee on Claims.

By Mr. FESS:

A bill (S. 1133) to create a national university at the seat of the Federal Government; to the Committee on Education and Labor.

By Mr. SMOOT:

A bill (S. 1134) to authorize the settlement of the indebtedness of the Czechoslovak Republic to the United States of America;

A bill (S. 1135) to authorize the settlement of the indebtedness of the Republic of Esthonia to the United States of America;

A bill (S. 1136) to authorize the settlement of the indebtedness of the Kingdom of Italy to the United States of America;

A bill (S. 1137) to authorize the settlement of the indebtedness of the Government of the Kingdom of Belgium to the Government of the United States of America;

A bill (S. 1138) to authorize the settlement of the indebtedness of the Government of the Republic of Latvia to the Government of the United States of America; and

A bill (S. 1139) to authorize the settlement of the indebtedness of the Kingdom of Rumania to the United States of America; to the Committee on Finance.

By Mr. ROBINSON of Arkansas:

A bill (S. 1140) to permit rural letter carriers to act as agents or solicitors outside of their hours of employment; to the Committee on Post Offices and Post Roads.

A bill (S. 1141) to establish the Mena National Park in the State of Arkansas; to the Committee on Public Lands and Surveys.

A bill (S. 1142) for the protection of persons employed on railway baggage cars, railway express cars, and railway express-baggage cars, and for other purposes; to the Committee on Interstate Commerce.

A bill (S. 1143) amending section 1 of the interstate commerce act; to the Committee on Interstate Commerce.

A bill (S. 1144) authorizing the Secretary of War to acquire a tract of land for use as a landing field at the air intermediate depot, near the city of Little Rock, in the State of Arkansas; and

A bill (S. 1145) for increasing the efficiency of Army bands; to the Committee on Military Affairs.

A bill (S. 1146) to amend section 5200 of the Revised Statutes as amended; to the Committee on Banking and Currency.

A bill (S. 1147) to establish game sanctuaries in the national forests; to the Committee on Agriculture and Forestry.

A bill (S. 1148) to provide for the improvement of Ouachita River; and

A bill (S. 1149) to authorize an appropriation of $15,000 for use in dredging Ouachita River between Arkadelphia and Camden, Ark.; to the Committee on Commerce.

A bill (S. 1150) to provide for the purchase of a site and the erection of a public building thereon at Monticello, in the State of Arkansas; and

A bill (S. 1151) to provide for the erection of a public building at El Dorado, Ark.; to the Committee on Public Buildings and Grounds.

A bill (S. 1152) for the relief of the city of Fordyce, Ark.;

A bill (S. 1153) for the relief of the heirs of Morgan Smith, jr.;

A bill (S. 1154) for the relief of James W. Green, jr.;

A bill (S. 1155) for the relief of Margaret Richards;

A bill (S. 1156) for the relief of John W. Fein;

A bill (S. 1157) for the relief of William Ramsey and others;

A bill (S. 1158) to carry out the findings of the Court of Claims in the case of W. W. Busby, administrator of the estate of Evelina V. Busby, deceased, against the United States;

A bill (S. 1159) for the relief of the Grand Lodge of Free and Accepted Masons of Arkansas; and

A bill (S. 1160) for the relief of Immaculato Carlino, widow of Alexander Carlino; to the Committee on Claims.

By Mr. OVERMAN:

A bill (S. 1161) for enlarging the Appalachian Forest Experiment Station and for its maintenance; to the Committee on Agriculture and Forestry.

A bill (S. 1162) to amend section 6 of the act of April 22, 1908 (ch. 149, 35 Stat. L. 65), as amended by act of April 5, 1910 (ch. 143, sec. 1, 36 Stat. L. 291); to the Committee on the Judiciary.

A bill (S. 1163) for the relief of the Advance Manufacturing Co.; to the Committee on Claims.

By Mr. GILLETT:

A bill (S. 1164) granting a pension to Sadie E. Oliver;

A bill (S. 1165) granting an increase of pension to Ella M. Hawley; and

A bill (S. 1166) granting a pension to Hariette E. Drake; to the Committee on Pensions.

By Mr. FERNALD:

A bill (S. 1167) for the relief of the heirs of Nathaniel Pendexter, deceased; to the Committee on Claims.

By Mr. WARREN:

A bill (S. 1168) to provide for the construction of certain public buildings, and for other purposes; to the Committee on Public Buildings and Grounds.

A bill (S. 1169) authorizing the Secretary of the Interior to convey certain lands in Powell town site, Shoshone reclamation project, Wyo., to Park County, Wyo.; to the Committee on Public Lands and Surveys.

A bill (S. 1170) to provide for the appointment of a commissioner of reclamation, and for other purposes (with accompanying papers); to the Committee on Irrigation and Reclamation.

By Mr. BUTLER:

A bill (S. 1171) to remit duty on a carillon of bells imported for the St. Stephens Church, Cohasset, Mass.;

A bill (S. 1172) to remit duty on an addition to a carillon of bells imported for the St. Stephens Church, Cohasset, Mass.; and

A bill (S. 1173) to remit the duty on a carillon of bells imported for the Church of Notre Dame de Lourdes, Fall River, Mass.; to the Committee on Finance.

A bill (S. 1174) to purchase an oil painting entitled "Our Glory—the Battleship *Oregon*"; to the Committee on the Library.

By Mr. DALE:

A bill (S. 1175) granting an increase of pension to Ella E. Sanborn;

A bill (S. 1176) granting a pension to Harriet B. Jones;

A bill (S. 1177) granting an increase of pension to Martha Ann Johnson;

A bill (S. 1178) granting a pension to Lillie M. Davenport;

A bill (S. 1179) granting a pension to May H. Colby;

A bill (S. 1180) granting an increase of pension to Edna M. Cross;

A bill (S. 1181) granting an increase of pension to Betsy J. Turner;

A bill (S. 1182) granting a pension to Hattie J. Moorby;

A bill (S. 1183) granting an increase of pension to Mary O'Kane;

A bill (S. 1184) granting a pension to Ella G. Clagston;

A bill (S. 1185) granting a pension to Verona V. Chamberlain;

A bill (S. 1186) granting an increase of pension to Jenette L. Gates;

A bill (S. 1187) granting an increase of pension to Clara G. Cole;

A bill (S. 1188) granting an increase of pension to Emma A. Waite;

A bill (S. 1189) granting an increase of pension to Emma M. Bowman;

A bill (S. 1190) granting an increase of pension to Ellen A. Sawyer;

A bill (S. 1191) granting an increase of pension to Sarah P. Wilder;

A bill (S. 1192) granting an increase of pension to Phebe D. Tate;

A bill (S. 1193) granting an increase of pension to Polly S. Pease;

A bill (S. 1194) granting an increase of pension to Elizabeth Pattison;

A bill (S. 1195) granting an increase of pension to Estella E. Moore;

A bill (S. 1196) granting an increase of pension to Melissa S. Lee;

A bill (S. 1197) granting an increase of pension to Ellen N. Lawrence;

A bill (S. 1198) granting a pension to Harriet C. Spoor;

A bill (S. 1199) granting an increase of pension to Flora Drugg;

A bill (S. 1200) granting an increase of pension to Mary J. Wheeler (with accompanying papers);

A bill (S. 1201) granting an increase of pension to Alice J. Winship (with accompanying papers);

A bill (S. 1202) granting an increase of pension to Hannah M. Moore (with accompanying papers);

A bill (S. 1203) granting a pension to Laura Burnham Landon (with accompanying papers);

A bill (S. 1204) granting an increase of pension to Ida E. Loudon (with accompanying papers);

A bill (S. 1205) granting an increase of pension to Cordelia F. Mack (with accompanying papers);

A bill (S. 1206) granting a pension to Clara C. Loomis (with accompanying papers); and

A bill (S. 1207) granting an increase of pension to Cordelia F. Mack (with accompanying papers); to the Committee on Pensions.

By Mr. GREENE:

A bill (S. 1208) providing reimbursement to J. M. La Calle for services as instructor at the United States Naval Academy, Annapolis, Md., from October 1, 1914, to October 19, 1914; to the Committee on Naval Affairs.

A bill (S. 1209) to amend section 848 of the Revised Statutes, section 852 of the Revised Statutes, as amended, and to amend section 1 of the sundry civil appropriation act, approved May 27, 1908; to the Committee on the Judiciary.

A bill (S. 1210) granting an increase of pension to Edna M. Cross;

A bill (S. 1211) granting a pension to Lester H. Clark;

A bill (S. 1212) granting an increase of pension to Mary Recor;

A bill (S. 1213) granting an increase of pension to Jennie Tomlinson;

A bill (S. 1214) granting an increase of pension to Delia Norton;

A bill (S. 1215) granting an increase of pension to Belle S. Fleury;

A bill (S. 1216) granting an increase of pension to Helen F. Nye;

A bill (S. 1217) granting a pension to Emily E. Warren;

A bill (S. 1218) granting an increase of pension to Betsy R. Ballard;

A bill (S. 1219) granting a pension to Sara Brooke Foote;

A bill (S. 1220) granting a pension to Elizabeth McDonough;

A bill (S. 1221) granting an increase of pension to Bridget McCue; and

A bill (S. 1222) granting a pension to Martha M. Randall; to the Committee on Pensions.

By Mr. JOHNSON:

A bill (S. 1223) for the relief of J. L. Flynn; and

A bill (S. 1224) for the relief of John P. McLaughlin; to the Committee on Claims.

By Mr. HARRELD:

A bill (S. 1225) to amend section 9 of the act of May 27, 1908 (35 Stat. L. p. 312), and for putting in force, in reference to suits involving Indian titles, the statutes of limitations of the State of Oklahoma, and providing for the United States to join in certain actions, and for making judgments binding on all parties, and for other purposes; to the Committee on Indian Affairs.

By Mr. KING:

A bill (S. 1226) to amend the trading with the enemy act; and

A bill (S. 1227) to amend the trading with the enemy act; to the Committee on the Judiciary.

By Mr. McLEAN:

A bill (S. 1228) to carry out the findings of the Court of Claims in case of Charles H. Simmons;

A bill (S. 1229) for the relief of the estate of Philip Halsey Remington;

A bill (S. 1230) for the relief of Leonard W. Clark;

A bill (S. 1231) for the relief of the heirs of Adam and Noah Brown;

A bill (S. 1232) for the relief of the heirs of Paul Noyes;

A bill (S. 1233) for the relief of James Gilfillan; to the Committee on Claims.

A bill (S. 1234) to correct the military record of Walter H. Hutchinson;

A bill (S. 1235) to correct the military record of Charles K. Bond, alias Kimball W. Rollins;

A bill (S. 1236) to correct the military record of Lester A. Rockwell;

A bill (S. 1237) to correct the military record of Charles Yarrington; and

A bill (S. 1238) to correct the military record of Jarvis M. Richards; to the Committee on Military Affairs.

A bill (S. 1239) granting a pension to Ellen M. Kilbourn;

A bill (S. 1240) granting a pension to Elizabeth Hitchcock;

A bill (S. 1241) granting a pension to Helena E. Clark;

A bill (S. 1242) granting a pension to Mary E. Carroll;

A bill (S. 1243) granting a pension to Sarah A. Conley;

A bill (S. 1244) granting a pension to Leora A. Covill;

A bill (S. 1245) granting a pension to Eliza W. Berrien;

A bill (S. 1246) granting a pension to Mary C. Nott;

A bill (S. 1247) granting a pension to Julia C. Nickerson; and

A bill (S. 1248) granting a pension to Mary Strong; to the Committee on Pensions.

By Mr. JONES of Washington:

A bill (S. 1249) authorizing and directing the Secretary of Agriculture to grant to the State of Washington certain lands within the national forest reserves within the State of Washington in lieu of lands of which the State of Washington was deprived by Supreme Court decision on October 13, 1924, and for other purposes; to the Committee on Agriculture and Forestry.

A bill (S. 1250) to amend an act entitled "An act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts," approved July 2, 1862, as amended by the act approved March 3, 1883; to the Committee on Public Lands and Surveys.

A bill (S. 1251) relating to contracts dealing with real estate on Indian reservations; to the Committee on Indian Affairs.

A bill (S. 1252) relating to the deposit of funds available for maintenance of reclamation projects; to the Committee on Irrigation and Reclamation.

A bill (S. 1253) for the relief of Heimo Sarkkinen; to the Committee on Claims.

A bill (S. 1254) placing postmasters under the civil service, and for other purposes; to the Committee on Post Offices and Post Roads.

A bill (S. 1255) for the erection of a Federal building at Mount Vernon, Wash.;

A bill (S. 1256) for the erection of a Federal building at Blaine, Wash.;

A bill (S. 1257) to construct a public building for a post office at the city of Colfax, Wash.;

A bill (S. 1258) to construct a public building for a post office at the city of Pasco, Wash.;

A bill (S. 1259) to construct a public building for a post office at the city of Port Angeles, Wash.; and

A bill (S. 1260) to authorize an appropriation of $20,000 for the purchase of certain lands in Seattle, King County, Wash.; to the Committee on Public Buildings and Grounds.

A bill (S. 1261) for the relief of William H. Grayson (with accompanying papers);

A bill (S. 1262) for the relief of Herman O. Kruschke;

A bill (S. 1263) for the relief of Thomas Huggins;

A bill (S. 1264) authorizing the Secretary of War to award the congressional medal of honor to Theophile A. Dauphin; and

A bill (S. 1265) for the relief of volunteer officers and soldiers who served in the Philippine Islands beyond the period of their enlistment; to the Committee on Military Affairs.

A bill (S. 1266) to authorize the establishment of a fisheries experiment station on the coast of Washington;

A bill (S. 1267) to extend the time for the completion of the construction of a bridge across the Columbia River between the States of Oregon and Washington at or within 2 miles westerly from Cascade Locks in the State of Oregon; and

A bill (S. 1268) to amend section 4404 of the Revised Statutes of the United States, as amended by the act approved July 2, 1918, placing the supervising inspectors of the Steamboat Inspection Service under the classified civil service; to the Committee on Commerce.

A bill (S. 1269) granting a pension to Edward Bowden;

A bill (S. 1270) granting an increase of pension to Scott F. Stevens;

A bill (S. 1271) granting a pension to Maria M. Berlew;

A bill (S. 1272) granting an increase of pension to Ora M. Rood (with accompanying papers);

A bill (S. 1273) granting a pension to John H. Briscoe (with accompanying papers);

A bill (S. 1274) granting a pension to Henry M. Schlabach (with accompanying papers);

A bill (S. 1275) granting an increase of pension to Alfred Tureman (with accompanying papers);

A bill (S. 1276) granting a pension to Prudens Trana (with accompanying papers);

A bill (S. 1277) granting an increase of pension to John Corey (with accompanying papers); and

A bill (S. 1278) granting a pension to Frederick Anthony; to the Committee on Pensions.

A bill (S. 1279) to provide for the appointment of an additional district judge for the district of Washington; to the Committee on the Judiciary.

By Mr. HALE:

A bill (S. 1280) for the relief of Lieut. Commander Hartwell C. Davis; and

A bill (S. 1281) for the relief of Walter Dickey; to the Committee on Naval Affairs.

A bill (S. 1282) to correct the military record of Alexander W. Goodreau; and

A bill (S. 1283) for the relief of Margaret I. Varnum; to the Committee on Military Affairs.

A bill (S. 1284) to provide for the purchase of a site for and the construction of a public building at York, Me.; to the Committee on Public Buildings and Grounds.

A bill (S. 1285) granting a pension to Alice E. Alden;

A bill (S. 1286) granting an increase of pension to Adelaide C. Brown;

A bill (S. 1287) granting an increase of pension to Mary L. Chase;

A bill (S. 1288) granting an increase of pension to Julia Churchill;

A bill (S. 1289) granting an increase of pension to Leotia L. Coombs;

A bill (S. 1290) granting an increase of pension to Lydia A. Howe;

A bill (S. 1291) granting an increase of pension to Joseph A. Libby;

A bill (S. 1292) granting an increase of pension to Louise M. Little;

A bill (S. 1293) granting an increase of pension to Ellen Blanchard Littlefield;

A bill (S. 1294) granting an increase of pension to James S. Pendergast;

A bill (S. 1295) granting a pension to Jennie L. Sargent;

A bill (S. 1296) granting an increase of pension to Ellen H. Phillips;

A bill (S. 1297) granting a pension to Laura A. Brann (with accompanying papers);

A bill (S. 1298) granting a pension to George E. Decker (with accompanying papers);

A bill (S. 1299) granting a pension to William Gilmour (with accompanying papers);

A bill (S. 1300) granting an increase of pension to Abbie V. Goss (with accompanying papers);

A bill (S. 1301) granting a pension to George Lansil (with accompanying papers); and

A bill (S. 1302) granting an increase of pension to Adeline F. Whittier (with accompanying papers); to the Committee on Pensions.

By Mr. McKELLAR:

A bill (S. 1303) for the relief of the State Bank & Trust Co., of Fayetteville, Tenn.; and

A bill (S. 1304) for the relief of Hunter-Brown Co.; to the Committee on Claims.

By Mr. McKINLEY:

A bill (S. 1305) granting the consent of Congress to the highway commissioner of the town of Elgin, Kane County, Ill., to construct, maintain, and operate a bridge across the Fox River; to the Committee on Commerce.

A bill (S. 1306) to extend the benefits of the United States employees' compensation act of September 7, 1916, to William Horton Brown;

A bill (S. 1307) to carry out the findings of the Court of Claims in the case of Henry Catley; and

A bill (S. 1308) to extend the benefits of the United States employees' compensation act of September 7, 1916, to William Horton Brown; to the Committee on Claims.

A bill (S. 1309) to increase the limit of cost for a site and public building at Metropolis, Massac County, Ill.; and

A bill (S. 1310) to provide for the purchase of a site and for the erection of a public building thereon at El Dorado, Ill.; to the Committee on Public Buildings and Grounds.

A bill (S. 1311) correcting the military record of Edward A. Burkett (with accompanying papers);

A bill (S. 1312) for the relief of Arch Boyles (with accompanying papers);

A bill (S. 1313) for the relief of Eli J. Bennett (with accompanying papers); and

A bill (S. 1314) for the relief of Edward Burg; to the Committee on Military Affairs.

A bill (S. 1315) granting a pension to James E. Clark;

A bill (S. 1316) granting a pension to Josiah L. Albritton;

A bill (S. 1317) granting a pension to Ada B. Barr;

A bill (S. 1318) granting an increase of pension to James H. Barker;

A bill (S. 1319) granting a pension to James Beckwith;

A bill (S. 1320) granting an increase of pension to Hannah Albright (with accompanying papers);

A bill (S. 1321) granting an increase of pension to Sarah Frances Beacham (with accompanying papers);

A bill (S. 1322) granting a pension to Louisa Bierce (with accompanying papers);

A bill (S. 1323) granting an increase of pension to George Bingham (with accompanying papers);

A bill (S. 1324) granting a pension to Louise Bradford (with accompanying papers);

A bill (S. 1325) granting an increase of pension to William H. Brane (with accompanying papers);

A bill (S. 1326) granting a pension to Ida Broughton (with accompanying papers);

A bill (S. 1327) granting an increase of pension to Burton S. Burdick (with accompanying papers);

A bill (S. 1328) granting an increase of pension to Virginia A. Burns (with accompanying papers);

A bill (S. 1329) granting an increase of pension to Martha Burns (with accompanying papers);

A bill (S. 1330) granting a pension to Mary Byard (with accompanying papers);

A bill (S. 1331) granting an increase of pension to Mary F. Chesnet (with accompanying papers);

A bill (S. 1332) granting an increase of pension to Eliza Cooper (with accompanying papers); and

A bill (S. 1333) granting a pension to Mary E. Crow (with accompanying papers); to the Committee on Pensions.

By Mr. SMOOT:

A bill (S. 1334) to provide for a reorganization of the administrative branches of the Government, to create the reorganization board, and for other purposes; to the Committee on Appropriations.

By Mr. LENROOT:

A joint resolution (S. J. Res. 17) authorizing the payment of $10,000 to Belle Case La Follette; to the Committee on Appropriations.

By Mr. CAMERON:

A joint resolution (S. J. Res. 18) extending the time during which certain domestic animals which have crossed the boundary line into foreign countries may be returned duty free; to the Committee on Finance.

By Mr. WARREN:

A joint resolution (S. J. Res. 19) authorizing the erection of a monument to the memory of Sacajawea, or Bird Woman (with accompanying papers); to the Committee on Indian Affairs.

By Mr. SMOOT:

A joint resolution (S. J. Res. 20) providing for the filling of a vacancy in the Board of Regents of the Smithsonian Institution of the class other than Members of Congress; to the Committee on the Library.

TESTIMONY OF WITNESSES UNDER LETTERS ROGATORY

Mr. WALSH. Mr. President, it will be recalled that the affairs of the Continental Trading Co. became the subject of inquiry in the suit brought by the Government of the United States against the Sinclair Co. in the State of Wyoming. The testimony of certain witnesses was desired, but they found it convenient to be in Europe at the time. An effort was made to take their testimony under letters rogatory. Those witnesses appeared before a judge of the Republic of France, but refused to testify. I introduce the bill, which I send to the desk, in order to meet that situation and ask that it may be read.

The bill (S. 1035) relating to contempts was read the first time by its title and the second time at length, as follows:

Be it enacted, etc., That whenever letters rogatory shall issue out of any court of the United States, either with or without interrogatories addressed to any court of any foreign country, to take the testimony of any witness, and such witness, having been duly notified by it according to the practice of such court, to appear and testify pursuant to such letters rogatory, and such witness shall neglect to appear, or having appeared shall decline, refuse, or neglect to answer to any question which may be propounded to him by or under the authority of such court, to which he would be required to make answer were he being examined before the court issuing such letters, the said court may, upon the complaint of any party aggrieved, make an order returnable at a time to be fixed therein requiring the recusing witness to appear and show cause why he should not be punished for contempt of court.

2. Upon issuing such order the court may, either unconditionally or upon giving security for any damages he may have suffered, should the charge be dismissed, direct as a part of such order that the property of the recusing witness, at any place within the United States, or so much thereof in value as the court may direct, shall be levied upon and seized by the marshal of said court in the manner provided by law or the rule of the court for a levy or seizure under execution, to be held to satisfy any judgment that may be rendered against such witness in the proceeding so instituted.

3. The marshal having made such levy shall thereupon cause to be published such order to show cause and for the sequestration of the property of such witness, in some newspaper of general circulation in the district within which the court issuing such order sits, once each week for four successive weeks.

On the return day of such order or any later day to which the hearing may by the court be continued, proof shall be taken and if the charge of recusancy against the witness shall be sustained the court shall adjudge him guilty of contempt, and, notwithstanding any limitation upon the power of the court generally to punish for contempt, impose upon him a fine not exceeding $100,000 and direct that the amount thereof with the costs of the proceeding be satisfied, unless paid, by a sale of the property of the witness so seized or levied upon, such sale to be conducted upon the notice required and in the manner provided for sales upon execution.

The VICE PRESIDENT. The bill will be referred to the Committee on the Judiciary.

PROPOSED RECOGNITION OF SOVIET GOVERNMENT IN RUSSIA

Mr. BORAH. I submit a resolution which I ask may lie on the table.

The VICE PRESIDENT. The resolution will be read.

The resolution (S. Res. 74) was read and ordered to lie on the table, as follows:

Resolved, That the Senate of the United States favors the recognition of the present Soviet Government of Russia.

HEARINGS BEFORE COMMITTEE ON FOREIGN RELATIONS

Mr. BORAH submitted a resolution (S. Res. 75), which was read and referred to the Committee to Audit and Control the Contingent Expenses of the Senate, as follows:

Resolved, That the Committee on Foreign Relations, or any subcommittee thereof, be, and hereby is, authorized during the Sixty-ninth Congress to send for persons, books, and papers, to administer oaths, and to employ a stenographer, at a cost not exceeding 25 cents per hundred words, to report such hearings as may be had in connection with any subject which may be before said committee, the expenses thereof to be paid out of the contingent fund of the Senate; and that the committee, or any subcommittee thereof, may sit during the sessions or recesses of the Senate.

PROPOSED AMENDMENTS OF THE RULES

Mr. JONES of Washington. Mr. President, I gave notice at the session of the Senate on Tuesday of certain amendments which I intend to propose to the rules. I desire now to present those proposed amendments and ask that they may be referred to the Committee on Rules.

The VICE PRESIDENT. The resolutions will be received.

The resolution (S. Res. 76) was referred to the Committee on Rules, as follows:

Resolved, That Rule XIX of the Senate Rules relating to debate be amended by adding to said rule a paragraph to be No. 7, to read as follows:

7. Debate shall be confined to the subject matter under consideration, and all points of order relating thereto shall be decided by the Chair without debate. Upon an appeal from a decision of the Chair upon any such point of order no Senator shall speak more than once or longer than 10 minutes.

Mr. JONES of Washington also submitted the following resolution (S. Res. 77), which was referred to the Committee on Rules:

Resolved, That Rule XIX of the Standing Rules of the Senate be amended by adding the following paragraph:

"8. Whenever a bill or resolution, other than an appropriation bill or a revenue bill, has been under consideration for 10 days or more a notice to limit debate on such measure, signed by 15 or more Senators, may be filed after being read to the Senate, and on and after the next calendar day from the filing of such notice a vote shall be taken upon the question 'Shall debate on the pending measure be limited?' and if a majority of the Senate shall vote to limit debate thereafter no Senator shall speak more than once, nor longer than one hour, on the bill, nor more than twice, nor longer than 20 minutes, on any amendment that may be offered. No dilatory or frivolous amendment shall be received and a point of order that an amendment is dilatory or frivolous shall be decided by the Chair without debate, and upon an appeal from his decision no Senator shall speak more than five minutes."

Mr. JONES of Washington also submitted the following resolution (S. Res. 78), which was referred to the Committee on Rules:

Resolved, That Rule XVIII of the Senate Rules relating to amendments be amended by adding a new paragraph 2 and to read as follows:

"2. No amendment shall be in order to a bill, resolution, or other amendment unless it be germane to the subject matter under consideration. If a point of order is made against a proposed amendment, it shall be decided without debate, unless the Chair desires to hear discussion. Upon any appeal from the decision of the Chair relating to such point of order no Senator shall speak more than once nor longer than 10 minutes."

HEARINGS BEFORE THE COMMITTEE ON CLAIMS

Mr. MEANS submitted the following resolution (S. Res. 79), which was referred to the Committee to Audit and Control the Contingent Expenses of the Senate:

Resolved, That the Committee on Claims, or any subcommittee thereof, be, and hereby is, authorized during the Sixty-ninth Congress to send for persons, books, and papers, to administer oaths, and to employ a stenographer, at a cost not exceeding 25 cents per 100 words, to report such hearings as may be had in connection with any subject which may be before said committee, the expenses thereof to be paid out of the contingent fund of the Senate, and that the committee or any subcommittee thereof may sit during the sessions or recesses of the Senate.

HEARINGS BEFORE THE COMMITTEE ON NAVAL AFFAIRS

Mr. HALE submitted the following resolution (S. Res. 80), which was referred to the Committee to Audit and Control the Contingent Expenses of the Senate:

Resolved, That the Committee on Naval Affairs, or any subcommittee thereof, be, and hereby is, authorized during the Sixty-ninth Congress to send for persons, books, and papers, to administer oaths, and to employ a stenographer at a cost not to exceed 25 cents per 100 words, to report such hearings as may be had in connection with any subject which may be before said committee, the expenses thereof to be paid out of the contingent fund of the Senate, and that the committee, or any subcommittee thereof, may sit during the sessions or recess of the Senate.

HEARINGS BEFORE THE COMMITTEE ON CIVIL SERVICE

Mr. COUZENS submitted the following resolution (S. Res. 81), which was referred to the Committee to Audit and Control the Contingent Expenses of the Senate:

Resolved, That the Committee on Civil Service, or any subcommittee thereof, be, and hereby is, authorized during the Sixty-ninth Congress to send for persons, books, and papers, to administer oaths, and to employ a stenographer at a cost not exceeding 25 cents per 100 words to report such hearings as may be had in connection with any subject which may be before said committee, the expenses thereof to be paid out of the contingent fund of the Senate; and that the committee, or any subcommittee thereof, may sit during the sessions or recesses of the Senate.

ADMINISTRATION OF NATIONAL FORESTS AND PUBLIC DOMAIN

Mr. CAMERON submitted the following resolution (S. Res. 82), which was referred to the Committee to Audit and Control the Contingent Expenses of the Senate:

Resolved, That the report of the Committee on Public Lands and Surveys, or any duly authorized subcommittee thereof, together with recommendations for such legislation as it deems necessary, provided for in Senate Resolution 347, Sixty-eighth Congress, second session, may be submitted to the Senate at any time during the Sixty-ninth Congress as one final report or as a series of partial reports, and all provisions of such resolution (except the provision relating to the time for making report and recommendations) shall continue in effect until the submission of such final report or of all such partial reports.

EVERETT H. M'CLENAHAN

Mr STANFIELD submitted the following resolution (S. Res. 83), which was referred to the Committee to Audit and Control the Contingent Expenses of the Senate:

Resolved, That the Secretary of the Senate is hereby authorized and directed to pay, from the contingent fund of the Senate, to Everett H. McClenahan, son of Robert U. McClenahan, late a messenger of the Senate, under supervision of the Sergeant at Arms, a sum equal to six months' compensation at the rate he was receiving by law at the time of his death, said sum to be considered as including funeral expenses and all other allowances.

PROPOSED INVESTIGATION OF ST. ELIZABETHS HOSPITAL

Mr. SHIPSTEAD. I present a resolution and ask unanimous consent that it may be printed in the RECORD and lie on the table.

There being no objection, the resolution was ordered to lie on the table and be printed in the RECORD, as follows:

Senate Resolution 84

Whereas a grand jury sitting in the Supreme Court of the Disrtict of Columbia did, on the 5th day of October, 1925, return to said court a report concerning conditions existing in the St. Elizabeths Hospital, which report is in words and figures as follows, to wit:

REPORT OF THE GRAND JURY

WASHINGTON, D. C., *October 5, 1925.*

In connection with the inquiry into the cause of the death of William Green, a patient of St. Elizabeths Hospital on the 17th day of July, 1924, the grand jury made an investigation as to the general conditions of life at said institution.

The grand jury visited the hospital in a body and were shown about the grounds and through many of the buildings. As William Green came to his death in Howard Hall, they inspected it with greater care and more closely than they did the other buildings.

There are approximately 4,400 patients and 1,200 attendants in the entire institution, about 1,000 of the patients being veterans of the World War. We found the hospital greatly overcrowded and most deplorable conditions existing as a result of this overcrowding. There are some rooms intended to accommodate 20 single beds containing more than 40 beds. There is scarcely enough room to walk between these beds, and consequently there can not be the least privacy for the patients in dressing or undressing. The patients should be either sent to other institutions until there is a reduction of from 500 to 1,000 under the present total patient population of 4,400 or sufficient money should be appropriated to erect enough additional buildings, to the end that these unfortunate people may enjoy at least the common decencies of life. If the overcrowded condition of the hospital is not remedied at

an early date, we fear that the percentage of inmates becoming hopelessly insane will be greater than those cured, in spite of the best efforts of the superintendent and his assistants.

Conditions in Howard Hall are particularly bad. This building houses about 200 patients. It was originally intended to accommodate about half this number. Here are confined not only those of the dangerously insane type but, as well, those who have become insane while serving criminal sentences in Federal prisons and penitentiaries. Many of these men are suffering only from the mildest forms of mental disorders, but, according to the statements of the physicians in charge, are liable to escape if given greater liberties, and are accordingly confined in this building, which is surrounded by a very substantial wall 24 feet in height.

There is an open court in the center of the building, about 100 feet square, called by the inmates the "bull pen." This is the only recreation space available, and here the dangerous as well as the noisy patients mingle with those whose minds are almost normal. This intermingling must be very depressing to the latter class of patients. The sky is visible to the patients while they are in this court, and a glimpse of the outside world may be had by looking over the 24-foot wall. As there is no assembly hall in the building, it is but seldom that religious services are held, and accordingly the spiritual well-being of the patients is sadly neglected; there is nothing to break the dead monotony from one end of the week to the other.

In the winter season conditions in Howard Hall must be even worse than in mild weather, as during the cold months the inmates can not, because of the cold, long remain in the open court, their only place of recreation. During the winter months, both day and night, the patients must either stay in their rooms or in the wards—a condition, in our opinion, very depressing upon the inmates, especially those only mildly afflicted.

After examining conditions in Howard Hall the members of the grand jury could readily believe the statement of the guard who said: "If a man went in there [Howard Hall] with a perfectly sound mind, he would be hopelessly insane in less than three years. If I were an inmate, I would go crazy in less than a year."

We recommend that another recreation ground be provided inside the wall surrounding this hall and that those patients only mildly afflicted be at all times entirely separated from those hopelessly insane; also that harmless games of all kinds be provided to divert the minds of the patients.

In the main part of the hospital conditions seemed much better. The grounds are large and commodious, the buildings clean and well kept, and most of the patients are allowed to wander about at will. There is a chapel, where the various religious denominations hold services, and patients desiring to attend these services are given the opportunity. There is also a well-equipped hall, where theatricals and other entertainments are given for the patients and greatly enjoyed by them.

A very noticeable thing, however, is the absence of recreational facilities, for, aside from a baseball field, there seems to be no provision for out-of-door amusements. It has been well said, "Fun is the best of medicine," and for weak-minded people it should be supplied in abundance. We believe there should be a dozen or more places provided where the inmates could play handball, basket ball, volley ball, tennis, and other harmless games; the attendants should teach and encourage the patients to play these games; they would in time become fond of these forms of amusements and sports and be greatly benefited by the exercise.

Among the witnesses who were summoned and appeared before us, including present patients of the hospital, former inmates, and others well acquainted with the present inmates, many expressed the belief that there are many persons now confined there who are not now and never were insane, but who have been sent there for ulterior motives. Like stories have been in circulation in Washington for a long time; and, whether true or false, they are unquestionably injuring the hospital in the estimation of the people of this city, and some steps should be taken to clear up the situation.

We suggest that Congress be asked to authorize a commission, the members thereof to be appointed by the President, to act in conjunction with the superintendent and medical staff of the hospital, in carefully investigating the history and mental condition of every questionable case there, to the end that full justice may be done to each. This great institution will then occupy the position it should in the estimation of the people of this city and of the entire country.

Respectfully submitted for the grand jury.

DANIEL A. EDWARDS, *Foreman.*

Whereas it appears from the annual reports of receipts and expenditures for said hospital made by the superintendent of the said hospital to Congress at the opening of each regular session, as required by the act of June 4, 1880 (ch. 121, sec. 1, 21 Stat. L. p. 156), that said reports do not contain a properly detailed report of expenditures as required by said act and which reports are in the matter of detail as to items of expenditures generally obscure and vague, and it appears that a better and more detailed account should be given of said expenditures: Therefore, be it

Resolved, That a select committee of five members be elected by the Senate with authority to investigate into all matters concerning the operation, maintenance, and care of said hospital, and the accommodations for and treatment of the patients therein, and the reasonableness of all expenditures for fuel and other supplies and for attendants at said hospital, and to fully investigate the official acts of the superintendent of said hospital and his associate officers and such other Government officers as may be involved in any transactions with the officials of said hospital and to report to the Senate their findings and make such recommendations as to it appear proper for such remedial measures, if any there be, for the correction of any improper conditions there may be found to exist in said hospital.

Resolved further, That for the purpose of this investigation the said committee or any subcommittee thereof, is authorized to conduct its investigations during the recesses of the Senate, and is empowered to administer oaths, summon and compel the attendance of witnesses, and send for and compel the production of books and papers, including all books and records of St. Elizabeths Hospital and such other Government departments and institutions as may be involved; to employ a stenographer at a cost not exceeding 25 cents per hundred words to report such hearings as may be had in pursuance hereof. All expenses incident to the accomplishment of the purposes of this resolution to be paid out of the contingent fund of the Senate.

HEARINGS BEFORE THE COMMITTEE ON BANKING AND CURRENCY

Mr. McLEAN submitted the following resolution (S. Res. 85), which was referred to the Committee to Audit and Control the Contingent Expenses of the Senate:

Resolved, That the Committee on Banking and Currency, or any subcommittee thereof, be, and hereby is, authorized during the Sixty-ninth Congress to send for persons, books, and papers, to administer oaths, and to employ a stenographer, at a cost not to exceed 25 cents per 100 words, to report such hearings as may be had in connection with any subject that may be pending before said committee, the expenses thereof to be paid out of the contingent fund of the Senate; and that the committee, or any subcommittee thereof, may sit during the sessions or recesses of the Senate.

ADJOURNMENT TO MONDAY

Mr. CURTIS. Mr. President, I ask unanimous consent that when the Senate concludes its business to-day it adjourn until Monday next. I may state in this connection that the Committee on Privileges and Elections advise me that if this action shall be taken they can report out the Nye case on next Monday. If it is not taken, they may not be able to present their report at that time. So as it is a question of the highest privilege which the committee is considering, I ask unanimous consent that this order be made. I have spoken to the Senator from Arkansas [Mr. ROBINSON] concerning it, and he is agreeable to the Senate taking an adjournment until Monday.

The VICE PRESIDENT. Is there objection? The Chair hears none, and it is so ordered.

ORDER OF BUSINESS

Mr. HARRISON. Mr. President, is the morning hour closed?

The VICE PRESIDENT. The morning hour is not as yet closed. Is there any further morning business?

[Mr. McKELLAR introduced several bills, which appear under the proper heading.]

The VICE PRESIDENT. If there be no further morning business, the calendar under Rule VIII is in order.

Mr. PITTMAN. Mr. President, I suggest the absence of a quorum.

The VICE PRESIDENT. The absence of a quorum being suggested, the roll will be called.

The roll was called, and the following Senators answered to their names:

Ashurst	Ernst	Keyes	Robinson, Ind.
Bayard	Fernald	King	Sackett
Bingham	Ferris	La Follette	Schall
Blease	Fess	Lenroot	Sheppard
Borah	Fletcher	McKellar	Shipstead
Bratton	Frazier	McKinley	Shortridge
Brookhart	George	McLean	Simmons
Broussard	Gerry	McMaster	Smith
Bruce	Gillett	McNary	Smoot
Butler	Glass	Mayfield	Stanfield
Cameron	Goff	Means	Stephens
Capper	Gooding	Metcalf	Swanson
Caraway	Greene	Moses	Trammell
Copeland	Hale	Neely	Tyson
Couzens	Harreld	Oddie	Wadsworth
Cummins	Harris	Overman	Walsh
Curtis	Harrison	Phipps	Warren
Dale	Heflin	Pine	Watson
Deneen	Johnson	Pittman	Weller
Dill	Jones, N. Mex.	Reed, Mo.	Wheeler
Edge	Jones, Wash.	Reed, Pa.	Williams
Edwards	Kendrick	Robinson, Ark.	Willis

The VICE PRESIDENT. Eighty-eight Senators having answered to their names, a quorum is present.

Mr. HARRISON obtained the floor.

Mr. MOSES. Mr. President, will the Senator yield to me for a moment?

Mr. HARRISON. I yield to the Senator.

Mr. MOSES. Not wishing to deprive the Senate or the galleries of the flow of eloquence that will fall from the lips of the Senator from Mississippi, will he permit us to go on with the regular order, which is the calendar, there being only one number on the calendar, and that an unobjected joint resolution?

Mr. HARRISON. I have no objection if I can get the floor to talk. I can talk on that proposition as well as anything else.

Mr. MOSES. Only for five minutes, under the rule.

I ask unanimous consent, Mr. President, that at the conclusion of the regular order, which is the calendar under Rule VIII, the Senator from Mississippi be granted the floor.

The VICE PRESIDENT. Is there objection? The Chair hears none, and it is so ordered.

POSTAL RATES AND CHARGES

The joint resolution (S. J. Res. 1) to continue section 217 of the act reclassifying the salaries of postmasters and employees of the Postal Service, readjusting their salaries and compensation on an equitable basis, increasing postal rates to provide for such readjustment, and for other purposes (Public, No. 506, 68th Cong.), approved February 28, 1925, in full force and effect until not later than the end of the second week of the second session of the Sixty-ninth Congress, was announced as the business on the calendar, and the Senate, as in Committee of the Whole, resumed its consideration.

Mr. MOSES. Mr. President, I think the joint resolution need not be read again, as it was read in full on Tuesday, and was the subject of some discussion. Inasmuch as the Senate has already agreed to adjourn until Monday, and the committee whose life is sought to be extended by the joint resolution will go out of existence automatically under the statute on Saturday, I think there is now no objection to the consideration or passage of the joint resolution, so that the Senate may hear from the Senator from Mississippi.

Mr. SWANSON. Mr. President, do I understand that the term of the commission expires next Saturday?

Mr. MOSES. Yes; I will say to the Senator that under the statute the term of the commission expires next Saturday.

Mr. SWANSON. And do I understand that they have not sufficient data to enable them to make a report?

Mr. MOSES. That is the case, and we will not have the data until the 1st of February at the earliest.

Mr. SWANSON. May I have the assurance of the Senator that the commission will be as diligent as it possibly can in making a report?

Mr. MOSES. I will assure the Senator from Virginia that the Senator from New Hampshire will employ his well-known diligence in disposing of this subject.

Mr. SWANSON. If it is his well-known diligence, I shall not object; but if it is his promised diligence, without his well-known diligence, there might be some objection.

Mr. MOSES. The adjective "well known" stands on my part, Mr. President.

The joint resolution was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

PROPOSED CLOTURE RULE

Mr. HARRISON. Mr. President, from the New York World of April 29, in giving an account of the Presiding Officer's speech at Boston, I read as follows: It is headed:

Rules of Senate safe from Dawes, MOSES asserts.

The paper says, quoting the senior Senator from New Hampshire [Mr. MOSES]:

The reception accorded Mr. Dawes's speech in Boston was so warm that by dawn of the ensuing morning the temperature had dropped to 18° above zero, and we had a snowstorm.

From that speech I quote certain extracts. The Presiding Officer says:

I am going around this country before I get through this four years; then I am going out of office. [Applause and laughter.]

I notice that in all the speeches where he said he is going out of office there is applause. [Laughter.]

The Vice President had previously said that he would reserve discussion of the Senate rules for his New York speech on Tuesday. It was the presence at the luncheon of Senator BUTLER, he declared, that led him to change his mind. Alluding to himself as "the best smoker-out in the country," he said:

It was the way I said it, not what I said, that gave rise to irritation in Washington. My grief over that irritation is somewhat tempered by a remark of George Bernard Shaw, that no offensive truth is properly presented unless it causes irritation.

And now I am going to say—

Said the Presiding Officer—

a few things. And I am going to say them because Senator WILLIAM M. BUTLER is here to listen. As I see it, unless in my humble way I can act as a conduit to transmit to the Senate and its Members the individual reactions of their constituency, I do not see what I am doing in office. So I am going to appeal to you, as part of Senator BUTLER'S constituency, to express your opinion on this subject of Senate rules. Here is a principle at stake that our forefathers fought for.

I want Senator BUTLER to know how you feel about it. All of you who think the Senate rules ought to be changed, stand up. Come on. Get up and say so right now.

And they got up, and Senator BUTLER got up.

I knew Senator BUTLER would stand up—

Says the Presiding Officer.

Senator GILLETT would stand up, too, if he were here. He told me so.

[Laughter.]

Then he says he wanted to hear what Senator BUTLER had to say about it. I will quote from that later.

In another speech at Elizabeth, N. J., where my friend the senior Senator from New Jersey [Mr. EDGE] was present, the Vice President reviewed his opposition to the rule which permitted Senators to speak without time limitation, and asserted his proposal for revision of the rule was opposed because it would—

affect the personal power the Senators can wield for ulterior motives. * * * These filibustering Senators—

Referring to his opening speech in the Senate, when he took that body to task for its rules—

who extend courtesies to each other, only give me 12½ minutes in four years.

Well, that is enough. [Laughter.]

I made the most of it. I let the country know there was going to be a fight.

Mr. Frank Kent, in writing on the Vice President, quotes from the New York Herald-Tribune, one of the great Republican papers of the country. It says:

The Vice President himself was vastly enthusiastic. He spoke with his whole body, crouching over the desk and hammering on the top, meanwhile stamping his feet until the platform trembled. He shook his fists at the audience and, during the whole course of his speech, beat a rapid tattoo on his notes with his gold-rimmed glasses.

In the Chicago speech he goes further. The Vice President says, reading from the Chicago Tribune:

So our senior United States Senator and our junior one smiled over at General Dawes yesterday noon. And the general tossed them a verbal dispensation, holding them not guilty for the sins of their confrees down at Washington. "They have too much sense to filibuster," Mr. Dawes explained, and everybody seemed satisfied.

* * * * * * *

"Senator MCKINLEY'S already talking for my new rule"—

"*My* new rule!"

"and I believe Senator DENEEN is going to come out for it."

Listen, Senators!

"If he does not"—

Says the Vice President—

"he will not go back to the Senate from this State."

Reading further from the Tribune:

Yesterday's speech contained, too, a threat to the overtalky Senators, and an equally positive bit of autobiography.

The threat: If the Senate rules are not reformed I propose, after the candidates in the next campaign are named, to appeal to their constituencies to put them on record on this question which they have been dodging. * * * That is why I am dangerous.

After saying that he would not be a candidate again, and he got applause at Chicago on that statement—

This last remark closed the speech, brought the women and the two Senators to their feet, and sent the yellow posies toppling over.

Mrs. Joseph T. Bowen, presiding officer at the luncheon, was seated at the Vice President's left. At one point in the address she dodged a sweeping gesture of her guest of honor. Senator MC-

KINLEY, to her left, slid her chair back, out of the range of the speaker's geometrical designs. Some of the more husky of the yellow chrysanthemums shook in the breeze, and the address continued.

* * * * * * *

"Why do the Senators like this? It is for personal, sectional, and selfish interest.

"And, by the same token, this is the reason I waste no time in supplicating the Members of the Senate, but go right over their heads to the American people."

Mr. President, in the conception of Don Quixote, Cervantes embellished literature and gave to history its most daring crusader.

What a pleasant contemplation when one envisions this "Hell and Maria" person, booted and spurred and liveried in knightly attire, as he dashes forth upon his charging steed, untired and unafraid, contesting every inch of ground against every adverse element, from geese to windmills!

The heroic efforts of this gallant knight have but one counterpart in the history of the human race, and that is found in the remarkable crusade of the Vice President during the past summer and fall. Some day, from the great mass of the unknown, there will arise a genius, blessed with such lucid expression and endowed with such fascinating imagery, as to be equal to the task of correctly and graphically portraying the exploits of this modern Don Quixote. Away he went from coast to coast, from the Lakes to the Gulf, yonder to New England, where he collaborated with my friend, Senator BUTLER; then to Denver; then to the South, and on to the Golden Gates of the Pacific. It was a Godsend that he went to Birmingham, because there he heard a very good speech from OSCAR UNDERWOOD, and after Senator UNDERWOOD had spoken that day the Vice President had a better speech. That was a life saver.

Mr. President, if the delegates to the Cleveland convention had known that you possessed all the remarkable talent which you have spoken so generously of yourself, much suspense, many hours of anxiety, those sharp contests at the Cleveland convention, might have been avoided. If the delegates there had known that the Vice President possessed all the knowledge of the world and had a cure for all its ills, and had cloistered in his secret breast a formula which would preserve and guarantee constitutional government in the future by a change of the Senate rules—if those delegates at Cleveland had known that, or even thought it, it would not have been necessary for them first to run and appeal to the Senator from Idaho [Mr. BORAH] to accept the Vice Presidential nomination; then to Illinois and beseech Lowden to accept the nomination; and then to keep the wires to Washington hot appealing to Hoover to accept the nomination, and then go back to Lowden, and when they found nobody else would take it, offer it to the present Presiding Officer of this body. [Laughter.]

Mr. President, if the American people had known, after the nomination of our Presiding Officer for Vice President on the Republican ticket, that he was a man of such extraordinary talents, that he possessed all knowledge about Senate procedure, God knows how big the majority would have been in that campaign—

> And still they gazed, and still the wonder grew,
> That one small head could carry all he knew.

In that campaign it fell from the lips of the distinguished candidate for Vice President—not once, but a hundred times—that constitutional government was threatened not because of the Senate rules but because of La Folletteism and because of the policy advocated by Senator La Follette of overriding the decisions of the Supreme Court by congressional enactments. That was, then, the cancerous sore that might eat at the vitals of the Nation. One of the mysterious things about that campaign is that he kept his formula secret from the beginning to the end.

Mr. President, I do not know when the rays of this reform first struck upon your benign countenance. Was it on that eventful day, the 4th day of March, 1925, when, with this Chamber crowded with representatives from every foreign country, and in the presence of the President of the United States, who had so long defended and enforced the rules of the Senate, and with the Supreme Court of the United States present, and when you snatched the bridegroom's robes and spread your name on the front page of every paper in the country? We will not forget that day—such well-modulated sentences, such poise, and those acrobatic stunts to which the Senate had theretofore been denied.

He said in the Chicago speech that "I am a dangerous man." It is a wonderful trait for one to be able to judge the faults and virtues in another, but it is still more wonderful to be able to judge them in one's self. I know not when this great discovery of the necessity of a revision of the Senate rules first struck the Vice President. Whether he just originated the idea himself or it fell upon his ears we are left to surmise. If he had traveled around the headquarters of the Republican national campaign two years ago he might have heard that he was "a dangerous man" from the whisperings emanating from the council chambers of the Republican headquarters as the vice presidential candidate went his way into Maine, then into Iowa, and then into Wisconsin. Fear and trembling and trepidation were in the hearts of the Republican leadership at that time. But the Vice President asserts in his speeches "my new rule." He told the distinguished junior Senator from Illinois [Mr. DENEEN] of "my new rule."

Senators, was that the first time we ever heard of cloture? Since the foundation of this Government there has been talk about some kind of cloture in the United States Senate. Yet the distinguished Presiding Officer thought, when he found this foundling, that it was "My new rule."

In the beginning of our Government, when they had cloture in this body, they kept it for only 17 years, and then, with no apparent opposition, they abandoned it in 1805. Mr. Clay on one occasion thought they ought to have a modified cloture, and he presented a resolution providing for such a rule, but the opposition against it, led by John C. Calhoun, was so tremendous that Mr. Clay abandoned the proposition.

Why "My new rule"? Where was the distinguished Senator from Alabama, who has fought and spoken for cloture in this body so long? Where was the Vice President that he did not read the speeches of Senator Owen, who has spoken for cloture in this body for a generation? No; he had found a new idea, which in sensational style he could hurl to the American people, arouse their prejudice, and claim it as "My new rule."

If the distinguished Presiding Officer had only studied the history of Senate procedure he would have known that two of the late and most distinguished Republican leaders of the Senate, men whose names are revered—Gallinger, of New Hampshire, and Lodge, of Massachusetts—at one time were for cloture, but that they abandoned their views and fought it while they were leaders of their party.

My friend, Senator BUTLER, in his speech at Boston employed this language when he was catechised by the distinguished Vice President. This article states:

> Senator BUTLER's first remarks were, "I believe in reform of the rules." He said: "When I went down to the Senate my experience with Senate rules and the doctrine of seniority taught me that it made no difference what a man's achievements were or whence he came, he was forced to take the last seat and the lowest position on the lowest committee. I believe in reform."

Why did the distinguished leaders on the other side treat the new-born Senator as you did when he came here, a man of such great achievements, having been chairman of the Republican National Campaign Committee? Naturally, he had a sore toe, and so, when he spoke on that occasion he said, "I am for a reform of the rules." The Vice President is for a change in the rules to get a cloture. The Senator from Massachusetts is for a change to get a respectable committee assignment. The Massachusetts Sancho Panza should have been given the places made vacant through the death of the venerable and able Cabot Lodge.

Mr. President, I do not know whether or not this great crusade which you made through the country during the summer and the fall has sharpened your sword for the fray here to reform the rules of the Senate. If it has, those of us who believe that the old Senate has gotten along pretty well under the present rules, who believe that the rights of the people are safeguarded by a guaranty under them of full consideration and a free discussion of all questions here, say to you, "Welcome. We are ready." But, Mr. President, do not forget in your enthusiasm that a Vice President is liable to get attention, no matter where he goes. If a curio is placed in a window here upon F Street, crowds will gather to look at it. A lot of people go out to see a man who occupies the first page of the press of the country, as a curiosity. But may I say to the distinguished Presiding Officer, do not mistake the great crowds and the acceptance of the invitation to rise at these banquets as the sentiments of the American people.

In conclusion, let me commend to the Vice President a fable. It was about some specimen of mule—an unruly, unmanageable, intractable mule. Such a kind that would break out of inclosures and promptly run away. So the owner yoked and belled him, and one day this unruly specimen of a mule broke down the fence and away he went in high spirit to the city.

Up and down the streets he paraded, swinging his yoke and ringing his bell. Out of amusement and curiosity crowds gathered. The poor, deluded, misguided specimen of a mule mistook the laughter as the plaudits of the crowd. [Laughter.]

REPORTS OF COTTON CROP ESTIMATING BOARD

Mr. HEFLIN. Mr. President, I shall detain the Senate but a moment. I am not in favor of changing the rules of the Senate, but I am in favor of changing the crop-estimating board, and also its methods of gathering and publishing reports regarding the cotton crop.

I want to say just a word about the estimate given out yesterday. The board has overestimated the cotton crop by at least a million bales, and I want to submit some figures for the country to consider in this connection. Suppose we say that there remain 50,000 bales more to be ginned in each of the larger cotton-growing States—including Missouri, a small cotton State—and allow Texas 200,000 bales; then, say, that the four small cotton States of New Mexico, Arizona, Florida, and California will gin 30,000 bales more, all told, we have a total of 730,000 bales to be ginned after December 1. Adding that amount to the amount ginned to date, we have 14,587,000 bales. Deduct that from the crop board's estimated yield of 15,603,000 bales day before yesterday, and we find that the board has overestimated the present cotton crop by more than a million bales.

There are not half a dozen Senators here from the cotton-growing States who believe that there remain to be ginned as many as 750,000 bales of cotton; but suppose we say that there are yet to be ginned 1,000,000 bales more. Add that amount to the ginnings to date and you will have a crop of 14,857,000 bales, 746,000 bales less than the Government's last estimate. This year's cotton opened earlier than any cotton crop has ever opened before in the history of cotton production in the United States, and in many of the States it has all been picked or gathered for a month or six weeks, and nearly all of it was ginned by December 1.

Mr. President, I was in the city of Washington in June of this year, and I found that the crop estimating board was considering the matter of instituting a new plan for obtaining statistics regarding cotton production in the United States. I read a statement in the paper at that time, and I want southern Senators to hear it read. This article appeared June 20 in the Richmond Times-Dispatch:

The Crop Reporting Board, it was learned to-day, is favorably considering a suggestion made by Austin H. Garside, Boston banker, to give a figure of estimated yield per acre rather than a condition figure in issuing the periodic cotton report. "I think this an excellent suggestion," W. F. Callander, chairman of the board, said.

I immediately called up the Secretary of Agriculture and was told that Mr. Jardine was out of the city. I then talked to Mr. Dunlap and told him how hazardous such a scheme would be; that nobody could fairly and accurately estimate the cotton yield per acre. I prepared a statement protesting against the proposed new plan, and Mr. Dunlap asked me to mail him a copy and I did so. I talked to him over the telephone and told him that if they instituted the new method they would overestimate the crop to the hurt and injury of the cotton producers. What I said would happen has happened. They have overestimated the crop.

The estimating board's reports have been so worded as to cause me and others to feel that they felt a very friendly interest in the big bear speculators of the country. You may read their reports from time to time on the condition of the crop and you will find that they read like bear propaganda.

Here is a copy of the protest which I made to the Department of Agriculture in June against the new plan—the Boston plan—of estimating the cotton crop.

Senator HEFLIN, of Alabama, expressed his opposition to-day to the position recently taken by W. F. Callander, chairman of the Crop Reporting Board, favoring the suggestion of a New England banker that hereafter instead of obtaining cotton reports on the condition of the growing crop, "the Government," as Senator HEFLIN puts it, "would enter a new and dangerous field where various opinions would be expressed and published as to the probable amount of cotton that would be produced on every acre of every farmer's farm throughout the Cotton Belt of the United States."

"I am opposed to the change suggested by Mr. Garside, the Boston banker, and I am greatly surprised at Mr. Callander's statement that he is favorable to the change suggested. The present plan of requiring reports from time to time on the condition of the growing crop of cotton is the better plan, although as recently conducted it has been widely criticized because in many States conditions did not justify the favorable reports published by the Government. But in spite of the fact that those reports when made frequently injuriously affect the cotton producer, that system is infinitely better than the suggested change which involves speculation and guesswork on a tremendous scale—guesswork as to the prospective yield per acre on all the cotton acreage of thirty-odd million acres planted in cotton in the United States. Such a system would create more doubt and uncertainty and lead to confusion worse confounded. The average man in the Cotton Belt when he looks at a field of growing cotton has a very good idea as to whether or not it is in a promising and flourishing condition. A cotton farmer frequently tells his neighbor that a certain field of cotton is not as good or that it is better than the cotton he had on the same field a year ago at the same time in the growing season. So it is not difficult to obtain fairly accurate reports as to whether or not a field of growing cotton looks good or bad, vigorous and strong, or weak and puny, but it is quite a different thing and a very difficult thing to obtain anything like intelligent and accurate information during the growing season as to the amount or number of pounds of lint cotton that each of thirty-odd million acres will produce.

If government reports are necessary at all in the growing season, we are willing to have the physical appearance of the cotton plant passed upon and reported to the Government and given to the public, but we object to the plan suggested of obtaining certain people's opinions and guesses from time to time in the growing season as to the number of pounds or number of bales of cotton that will be produced. In the first place such reports would not be anywhere in the neighborhood of correct, accurate, and reliable reports. Such a plan would involve speculation of the wildest kind and guesswork of a broad and dangerous character. In the second place, such a plan would carry a vast deal of misinformation to the public and would be distinctly unfair and injurious to the cotton farmers of the United States. There are a good many men in the Cotton Belt who possess valuable knowledge of various kinds regarding cotton, but there is not one of them whose opinion as to the amount of cotton that each acre will produce that I would be willing to have the Government accept and sent out as an official announcement of the amount of cotton that is being produced per acre. Such a plan would be pleasing and serviceable only to the cotton gambler. It ought not to be adopted, and I predict that if it is it will not live longer than the convening of Congress next December.

Senator HEFLIN is bringing the matter to the attention of the Secretary of Agriculture.

I hold here a letter from a very distinguished doctor in the State of Oklahoma, containing a statement signed by him and signed by a number of the farmers from the very heart of the cotton-producing section of that State. I want to read a portion of it. It is about a hailstorm that struck the very heart of the cotton belt of Oklahoma about the middle of October and here is what it says:

On October 14 there occurred in this State the most damaging hailstorm ever recorded in the State; it entered the State in the southwest corner from the counties of Harmon and Jackson and passing through the following counties—which form the great cotton belt of the State—Tillman, Cotton, Comanche, Stevens, Jefferson, Grady, McClain, Garvin, Carter, Murray, Johnson, Pontotoc, Pittsburg, Haskell, and Latimer. This storm was from 1 mile wide to 7 and 8 miles wide. The hail fell in many places, forming drifts 7 feet deep; automobiles could not pass these drifts; the limbs were stripped from the cotton stalk and every pound of cotton beaten into the ground; leaves were stripped from the trees until they looked as bare as in wintertime. Fields of cotton with 50 acres were left without 1 pound to be gathered. An honest and fair estimate of the destruction from this storm would be, that not less than 1,000,000 acres of planted land was touched by it, and not less than 200,000 bales of cotton were destroyed by it; yet scarcely was there any mention made of it; not even did our great daily newspapers mention its devastation, and we saw nothing from the Department of Agriculture regarding it; the prices continued to descend, and the farmer, after paying the highest wages for the growing of his crop since before the World War, was left to sell at prices from 5 to 7 cents less than a fair estimate of conditions would have given him. We complain that it is unfair that reports upon the crop be made at all, unless they carry the deteriorations and damages as well as the favorable comments.

This petition from the farmers of Oklahoma is calling our attention to a very important matter. It pleads for a fair deal for the cotton farmer.

Mr. President, I am going to have more to say upon this subject from time to time until relief is had. I am going to try, and I know that other Senators are going to try, to change this new and dangerous system of guessing at the size of the cotton crop. The board must be changed. We have a very strange situation, and I am sure that practically all of the

Senators will agree with me about this. Mr. Callander, chairman of the Cotton Crop Estimating Board, is from the State of Iowa, from the grain belt of the United States. How ridiculous and unfair that is. It would be as unfair to have the chairman of a grain-estimating board from the State of Alabama, a cotton-growing State. It is unfair and indefensible. This man, in the first place, would in all probability not know a cotton bloom from a jimson-weed blossom and yet he sits at the head of a board of three men, with the power to fix the price of the South's cotton crop.

Nearly every time for three months that they have issued a cotton estimate they have broken the price of cotton. It has fallen from 24 cents to 19 cents. Under the new system they not only try to guess or estimate the amount of lint cotton that would be produced on each acre of land, but they even try to estimate the number of bolls on the stalk. Just think of that, if you please. It is as impossible to estimate the number of bolls of the stalk over forty-odd million acres in an area 1,400 miles long from east to west and 500 miles wide, as it would be to estimate the number of hairs on the dogs in the cotton belt or the number of straws in the haystacks of the South. [Laughter.]

Mr. President, it can not be done, and yet they instituted that ridiculous plan this year. I protested against it before they started it in July.

Mr. Callander and his board took the suggestion of a Boston banker rather than to heed the protest of a Senator from a cotton-growing State. Our people have paid dearly for their folly, Mr. President. Cotton was 24 cents a pound and is now 19 cents a pound. They broke the price of cotton $25 a bale, and that much loss on a million bales in Alabama is a loss of $25,000,000 to the farmers of my State. That much loss on a 13,000,000-bale crop is $325,000,000.

Senators, I submit to you that the power to do such a thing as that is too much power to put in the hands of any bureau or board sitting here in Washington. The temptation is ever there for crooked dealings. I submit now very frankly that I can not understand some of the cotton estimates that have been given out this year. They have carried the evidences of suspicion on their face. Whether there is anything wrong about them or not, we owe it to the cotton producers of the United States to fix it so that no board now or hereafter to be created can destroy the business of the cotton producers of our country.

They made one report about six weeks ago that appeared to me was a bait for the bulls in the market. They had been increasing the yield, and that time they took off nearly 200,000 bales. The bulls knew that the crop had greatly deteriorated, and they went into the trap and bought cotton. The next time the board ought to have taken off 500,000 bales, but instead of doing that they added 200,000 bales, caught the bulls in the valley, and turned the water in on them and drowned them. The bears cleaned up millions of dollars on that deal. The way the bears sold the market two or three days before that report came out would indicate that somebody on the board or who knew the situation had told them just what was going to happen; and I think they did. I believe that the gamblers on the New York Exchange and on the New Orleans Exchange know every time three days before the estimate is made just about what it is going to be. Here we are with the power to change that law and to change that method, and unless we do it before this Congress adjourns it will be a serious reflection upon the Senators here and Members of the other body from the South.

I had a man in the South to tell me that this board was not now serving any good purpose. He said it looked like they are an aid society to the bear speculators. He said, "If the Government wants to sell those positions of crop estimators I will give them a million dollars for a place on the Crop Estimating Board." He said, "I can make millions by it," and he could because, Mr. President, if a member of that board wanted to speculate in cotton he could sell 10,000 bales the day before he made the estimate public and the next day he could clean up $50,000. These reports have broken the price upon the average of $5 a bale and $5 a bale on 10,000 bales is $50,000. In the last five reports they could have done that, and each one of them could have had $250,000 to his credit. Are we to sit here any longer, Senators from the South, and permit that condition to exist? We must enact a law to fix it so they can not do that thing any more, if it is being done.

Mr. SMOOT. Mr. President——

The VICE PRESIDENT. Does the Senator from Alabama yield to the Senator from Utah?

Mr. HEFLIN. I yield.

Mr. SMOOT. Do I understand the Senator from Alabama to take the position that we ought to repeal the law requiring the Department of Agriculture to gather these agricultural statistics?

Mr. HEFLIN. I have not exactly gone that far, but if we can not protect the cotton producers by proper safeguards in the law I would favor abolishing the present system.

Mr. SMOOT. I think if that is really what is wanted by the cotton growers it ought to be done, but I remember very well in the past that that was the reason given for the enactment of the law, so that the facts could be reported and the speculators and the bears and bulls of Wall Street could not put the information out as they wanted it at any particular time, whether it would be a large crop or whether it would be a small crop.

Mr. HEFLIN. That in a measure is true. We did think that while they were sending out their private reports and estimates it would be best to have the Government get the information and give out reports, so that we could safeguard the matter and look after it here at the Capitol. But I submit to the Senator that the present board has this year so well pleased the private bureaus and companies that they would not want anything better than the guesses and estimates that they have given out. I fear it has become a sort of aid society to the bear speculators of the country. And when I say "bear speculators" I mean those who use their money and their power in every way they can to beat down the price of cotton.

Mr. SMOOT. I want to say further to the Senator that the last time I returned to Utah for a few days I stopped in Chicago. I know one of the largest cotton growers in the South, and he told me that he was selling cotton there. I said, "What do you get for it?" He said that he had gotten 25 cents a pound. When I returned here—not the first time, but the last time—I called on that same gentleman again. I inquired, "What did you do with your 25,000 bales of cotton that you sold?" He said, "I made at least 5 cents a pound on the 25,000 bales." He is one of the largest producers of cotton in the South.

Mr. HEFLIN. Yes; but he makes more money speculating than he does producing the cotton itself. In the sale of cotton futures—selling short as he told the Senator he did—he made on that speculative deal $625,000.

Mr. SMOOT. That may be, but he did it, not because of any report made by the department, but because he knew conditions. He knew the amount of cotton that was grown, and it was upon that information that he based the trade.

Mr. HEFLIN. The Senator indirectly bears me out in my assertion that this board lets somebody know in advance of the issuance of its reports just what the situation is.

Mr. SMOOT. This gentleman knew from the fact that in the South this year he had, I think, 100,000 bales of cotton, while last year he had only about 65,000. That is the story as he told it to me.

Mr. HEFLIN. In the south this year we had a terrible drouth in Texas, Georgia, and in a portion of the State of Alabama, and in the State of North Carolina, and in South Carolina. I was there with the Senator from South Carolina [Mr. SMITH] and in August, this year, we toured sections of his State that would not make more than about a bale to 15 acres. And yet the Government report made it appear that they would make about four bales to 15 acres. Some of that cotton was not worth gathering. The storm destroyed a great deal of cotton in several States. The cotton was open and in fine shape when the storm came and the rain came and beat it out on the ground, and then beat it into the dirt and stained it and practically ruined a great deal of it. A great deal of it was not worth picking, and has not been picked. The price is so low for such cotton that it does not justify the farmer in picking it, and yet we can not get this board to tell about that condition and deduct such cotton as that from the amount estimated in its reports.

O Mr. President, we had a difficult time in the early fall trying to get the Secretary of Agriculture to give out the figures as to the amount of the abandoned cotton acreage. The department obtained the information and had it here six weeks, and we were wiring the Department of Agriculture from the Cotton Belt begging them to give this information out along with their estimates of the yield, but they would not give it out until the 18th of October.

There is something wrong, Mr. President, and I am going to ask for an investigation——

Mr. SMOOT. Mr. President——

The VICE PRESIDENT. Does the Senator from Alabama yield to the Senator from Utah?

Mr. HEFLIN. I will yield in a moment. I am going to ask for an investigation of the crop estimating board and of the gin reporting board. I take with a grain of salt the figures of the gin reporting board. I have had some experience recently with that board.

Last year the Senator from South Carolina [Mr. SMITH] discovered and brought to my notice the fact that that board had added 470,000 bales to the amount of actual cotton carried over at the end of the year. There was no excuse for that under the sun. Sixteen southern Senators had the officers of that board before them. I was there. We asked them, "Did you add that number of bales?" "Yes, sir." "Why did you do it?" "We wanted the number to balance with what the spinners claimed to have had on hand." We said, "The Government figures did not authorize your adding any such number. Why did you not deduct it?" "Well, we just added it to make the amount balance." They confessed that to us. That board added 470,000 bales to the carry over, and we never would have known it if the Senator from South Carolina and one other man had not gone over the figures for 10 years back and found out that that cotton was not in existence. But for their interest and activity that amount of fictitious cotton would have been counted in the visible supply of actual cotton and counted in the carry over until doomsday, to the hurt and injury of the cotton producers of the United States.

If the gin-reporting board added nearly a half a million bales without consulting anybody from the South and kept it a secret until we discovered it, how do I know they are not now padding the gin reports? I am going to ask for an investigation of that board. If they can show that they have clean hands, well and good. Such an investigation will satisfy my suspicions as well as those of many others and give us an opportunity to go behind their reports and see what is going on in that bureau. Now, we have no such opportunity. Nobody has ever investigated the gin-reporting board, and we do not know but what they have padded their reports before. Heretofore we have accepted their statement and have said, "The gin-reporting board reports so much; well, that settles it." We had been accepting their figures as to the carry over, the amount of old cotton said to be on hand at the end of the spinning year.

The Senator from South Carolina [Mr. SMITH] came to me and said, "We have not got that much cotton in the carry over."

"I am going back over the reports for 10 years." He did so; he figured out how much cotton was ginned and exported during each year for 10 years and how much was consumed in the United States and how much was carried over in the United States; and brought the figures to me, and said that Hester, of New Orleans, was right in his contention, and we had 470,000 too much. If we had not discovered that the whole country would have accepted for all time the report made by the gin-reporting board here in Washington.

In other and better days the Crop Estimating Board met in a room by itself and made up its estimate as to the condition of the growing crop and the final prospective yield, while the gin-reporting board sat in another department and gave out its figures to the public separate and apart; but these two bureaus have been casting friendly glances at each other until they have grown very affectionate toward each other. Finally we find them, strange to say, sitting in the same room behind closed doors making up the cotton crop guess or estimate together.

Senators from the South, I submit frankly to you that these reports this year have robbed the South of more than $300,000,000, and something of a serious nature has got to be done. If they wanted to speculate, play the cotton market, and make certain the success of their venture these two boards, consulting each other, could say: "Shall we raise these figures or lower them?" Suppose some speculative interest had reached these men. They admit they added that 470,000 bales; and they did a corrupt thing, a crooked thing when they did that; they had no right on earth to do it. They injured the cotton farmers of the country, and they never would have told us about it if we had not discovered their wicked work. The Crop Estimating Board might say, for instance: "Shall we increase the estimate or lower it?" Well, if they wanted to—I am just supposing a situation—suppose the gin-reporting board were to say, "Increase it," and the Crop Reporting Board were to say, "Well, suppose we estimate a big crop and then the final gin reports show that the crop is away below our estimate; that will make our board ridiculous before the country, and it will be said that we greatly overestimated it." But suppose they agree, and the gin-reporting board says, "We shall track right along behind you; if you make it 15,000,000 bales we will make the gin report 15,000,000 bales." Suppose the gin report makes it 15,000,000? Well, they might say, "They will never know it, for whatever our reports show, it will be accepted."

Senators, this ginning board never has been inquired into, but we are going to investigate it this time, because I am going to ask for an investigation. I repeat, these boards now sit together to make these estimates. Here is an inviting field for crookedness and graft on a tremendous scale. What would the bear speculators of New York give to these boards to increase the estimate of the yield and make the prices of cotton fall $5, $6, or $10 a bale, as it has done this year. They could afford to give them $10,000,000 on each report. They have made already this year several hundred millions by reason of these reports. If they know a day in advance that the board here in Washington is going to increase the estimate of the yield, and how much, they go back and sell the market and flood the exchange with bear contracts, and the next day when the price goes down they know perfectly well about how much they are going to make on that day's deal. They have already figured it out.

I want the cotton-growing States represented on that board. I want a Crop Estimating Board, if we are going to have one at all, appointed by the President and confirmed by the Senate. This is a very important matter, Senators. It means much to the South, and much to the West also, because that board also estimates the grain crop, and the grain growers ought to be represented on a grain board. The President ought to appoint its members, and Senators from the West and the South ought to have a chance to say who is going on that board. They have toyed with the grain crop in very much the same way. I will have something to say about that later.

Do Senators suppose that I would consent for Mr. Callander, from Iowa, to remain as chairman of the board to estimate the cotton crop, a product hundreds and hundreds of miles away from Iowa, worth from a billion and a half to two billion dollars? Frankness compels me to say that I would not give my consent. But here he is now at the head of this board, and we have to take his estimates and guesses about a farm product which involves the prosperity and happiness of thirty-odd millions of people. Senators, it is a serious situation, and this body must do something to give relief to the cotton growers. Such a situation can not, in all good conscience, be defended.

Mr. SMOOT. Mr. President, I merely wish to say to the Senator from Alabama that if the Senators from the cotton-growing States shall finally decide that they would like to have the crop report on cotton discontinued, I am quite sure they will find help upon this side to bring about a discontinuance, if they so desire. The subject is so vital to the prosperity of the States raising cotton that Senators from those States ought to take an interest in it, and if they shall finally decide that more harm than good comes from these crop reports, I am quite sure it will take but a very short time to have the provision for them repealed.

Mr. HEFLIN. Mr. President, I will say to the Senator that I will vote to repeal any appropriation that authorizes the employment of men to go about in the Cotton Belt trying to estimate the number of bolls on the stalk and to speculate or guess on the number of pounds of lint cotton that will be produced on each acre on every farmer's farm in all the cotton-growing States. It is utterly ridiculous to undertake to do any such thing. I have in my possession—and I will exhibit them here some time during the session—several bolls of cotton, little bolls not larger than the end of my thumb, coming from drouth-stricken sections of the South, and other bolls with two locks, the boll weevil having destroyed the other two locks, and I have other small bolls with three locks. Some bolls have four locks and some, not so very many, have five. No man on earth can estimate the cotton yield per acre by guessing at the number of cotton bolls on the stalk and the number of stalks per acre, as they have attempted to do that this year.

They started in July to estimate the number of bolls on the stalks and I tried to keep them from adopting this new Boston method of estimating the cotton crop, but strange to say the board went on and adopted it. Senators, is not that a little strange in view of the fact that a Southern Senator protested against it? Yes; they are undertaking to estimate the number of bolls on a stalk among billions and billions of stalks never seen by the agents, and the average production of an acre, on forty-odd million acres, in an area 1,400 miles long and 500 miles wide. How ridiculous that is. And the cotton farmer has had to pay for it all. If the present price obtains our people in the South have been robbed of over $300,000,000 on a crop of 13,000,000 bales, and it now appears from these reports that we will make something more than that. I would be willing, I wish to say to the Senator from Utah, for the

Government to make a condition report. Let the Government continue the condition report. That is what we used to have—giving the condition of the growing crop. Anybody can look out on a cotton field and decide whether the physical condition of the stalk is good and whether the plants are flourishing and promising or whether they are puny and poor; anybody can do that, and that is what used to be done, but when it comes to estimating the number of bolls that a stalk will produce and the number of pounds of cotton lint that an acre will produce, scattered all through the Cotton Belt where hundreds of thousands of acres are never seen by the agents it is guess work, and it is a hazardous and dangerous thing for the cotton producers of our country.

The cotton crop reports that we have had this year have cost our people, as I have said, because of the manner in which those reports have been made and manipulated, over $300,000,000. Let me say again, that before this new method was instituted cotton was 24 cents a pound, and they beat the price down to 19 cents, a loss of $25 a bale.

Now let me read a statement from Mr. Brisbane. It is headed "Killing cotton," and reads as follows:

Cotton growers are discouraged, and their complaints are just against the Government helping with its reports to put down cotton prices.

Government crop reports announcing gigantic production do more than give information to buyers.

Notify European and home buyers that if they will hold off and refuse to buy cotton the price will fall. And the grower is the victim.

The Government announces that so many million bales more than usual will be offered for sale. That is equivalent to saying "Don't be in any hurry to buy. You will get it cheaper later on."

The Government does not print such reports concerning the steel business, oil business, or other businesses. Why is it necessary to broadcast to the world, at public expense, reports which result in injury to American cotton growers?

Mr. President, that is all I care to say on this subject at this time.

Mr. HARRIS. Mr. President, I will take a few moments of the time of the Senate to discuss the cotton reports to which the Senator from Alabama [Mr. HEFLIN] has referred. Before beginning the discussion of the reports I want to say that I was appointed Director of the Census by President Wilson and took charge of the office in July, 1913, and held the position about two years. At that time the present Director of the Census was one of the employees in the bureau—chief statistician of manufactures. I have been thrown with him a great deal, and I have never met, in the Government service or out of it, a more efficient public servant than Mr. William Steuart.

I have made a number of suggestions in regard to these reports which I thought would benefit the cotton producers, and I have found Mr. Steuart more than anxious to meet my wishes in regard to anything that would help the cotton farmers. I never knew Mr. Callander, Chief of the Crop Reporting Board of the Department of Agriculture, until I called on him at the Agricultural Department some years ago about these reports. I am sorry, as is the Senator from Alabama, that Mr. Callander does not live in the Cotton Belt, but I have been impressed with his honesty and efficiency, and his willingness to cooperate with me in preventing the cotton speculators from depressing the price of cotton.

Six weeks ago I went to the office of the Crop Estimating Board to present several suggestions which I believed would improve the law and prevent speculation in cotton. The officials are governed by the law, and some of the things for which they are blamed the law is responsible for. I believe that Mr. Callander is doing his very best to get the actual facts and give them to the public. It is not humanly possible several months before the cotton crop matures for any man or any set of men to estimate the exact number of bales that will be raised. Sometimes within a week the severe weather will make a change of a million bales in the cotton crop, and it is impossible to forecast what the total crop will be for the year.

We have two kinds of cotton-estimate reports in the United States. One is the Government report issued by the Secretary of Agriculture, and there are 80,000 reporters, more than 75,000 of whom are farmers. Other reports are prepared by 45 private reporting companies who have their own representatives all over the South—only a few hundred, many of them cotton speculators—who are interested in the price being manipulated and depress the price of cotton. We must take our choice between Government crop reports with 75,000 farmers reporting to the Agricultural Department as to the condition of the crop, men who make their living raising cotton make these reports, while the 45 private cotton reports have a comparatively few hundred agents making reports. The private reports can be manipulated to suit the cotton speculators, but the Government reports do not have the seal broken until the members of the board making estimates are locked in a room in the Agricultural Department Building and a United States marshal stands guard at the door until the board is ready to make their estimates public. No one else is allowed to go in the room or communicate with the board while they are working on their report.

For many years the cotton farmers complained to Members of Congress of the speculation in cotton and depressing the price because the reports were issued only once a month, and often a week or two of bad weather damaged the crop a million bales. The farmers asked for more frequent reports, and two years ago the law was changed, providing for semimonthly reports. What happened last year? The Government's estimate was less than the amount of cotton the farmers produced. That should have helped the cotton producers in the South, and it did help them, and on one of the Government's estimates about two years ago the cotton in the farmer's hands at that time went up $100,000,000; but you did not hear anybody say how much good the Government had done the farmers. Whenever the crop estimate is high and cotton goes down the cotton speculator tries to make the farmer dissatisfied with the Government reports. The speculator knows that if the Government reports are done away with that the farmers will be at the mercy of the private reports, which can be manipulated so as to enable the speculator to make money by gambling in futures and depressing the price of cotton in the farmers' hands, which cost him more to raise than he can sell it for. When the Government reports are low and cotton sometimes advances so as to sell for millions more the speculator never tells the farmers how much they have made by these reports.

Let us consider the situation this year. As I said, last year the estimate of the Agricultural Department was under what the crop actually amounted to at the end of the season, and that should have and did benefit the farmer. This year the estimates were considerably under what the trade expected they would be. Every private report this year, at the first of the season, estimated the cotton crop for the year at much higher than the Government report. So if these reports influence the market, the farmer was benefited by the higher price, at least $100,000,000, by the first few Government reports.

The speculators in August, September, and October and most of the private crop reports were estimating a much larger crop than the Government report and were predicting cotton would sell at less than 20 cents a pound, when it cost the farmer more than 25 cents a pound to raise it. It was the Government's estimate that kept the speculators from running down the price of cotton the beginning of the fall season.

It is an outrageous thing that cotton speculators can gamble on the cotton exchanges and depress the price of cotton so that a 15,000,000-bale crop sells for no more than a 10,000,000-bale crop, and I propose as long as I live, whether a Member of the Senate or outside, to do everything I can to prevent cotton speculators from depressing the price. The farmer uses more for fertilizers, pays more laborers picking, ginning, and so forth, for a large crop than a small one. The same is true of the wheat and corn crop, and Senators from the West and South should join hands and remedy this situation.

The difference between my friend from Alabama and myself is this: That I do not believe in tearing down a house because there are some rotten timbers or defective brick in it. I believe in taking out the rotten timbers and defective bricks, perfecting the structure, and building a strong, good house, while he would destroy it all. I do not believe in tearing down the law and the Government cotton reports and leaving the cotton farmers at the mercy of the private cotton reports which can be manipulated by the speculator. I believe in improving the reports, and I believe that the Senator from Alabama will agree with all the suggestions I have made to improve the Government reports and prevent the speculator from using private reports to manipulate the market. Six weeks ago I went before the Crop Reporting Board of the Department of Agriculture and made certain suggestions to them which I thought would prevent the speculation in cotton caused by these reports, and I found the officials anxious to make any changes which they could which would help the situation so as to prevent speculation, and I shall mention a few of the changes which I suggested, and to which they agreed could be worked out by the Agricultural Department Crop Reporting Board.

Gambling thrives on uncertainty. You can not get anyone to gamble on a certainty, and as long as the cotton reports are two weeks apart the cotton speculators get their private information and speculate, because they have more information than the farmer has, and they take advantage of this to get

the farmers' cotton at less than it is worth and less than it cost to make. I think that if we bring the information up to date, give it daily to the public so the cotton farmers will get all information that the speculator or anyone else has that it will help stabilize the price. Every day when the Census Bureau gets reports of the cotton ginned in all counties in the cotton-producing States they should make it public. This would greatly improve the situation. The Census Bureau gets reports of the actual amount of cotton ginned the 1st day of December. That is the date the Agricultural Department makes public its estimates of the amount of cotton yet to be ginned. Why keep the information which they get the 1st, the 2d, the 3d, or the 4th until the 8th or the 10th of the month? Why not make it public daily so that the farmer may know all the facts? It is the farmer who suffers, and the speculator is benefited by this delay and uncertainty. The farmer is more interested than all the others. He has already worked hard and spent more to raise the cotton crop which usually sells for less than it costs to make it. It makes little difference to the cotton buyers whether cotton sells for a high or low price, but most cotton buyers I have known nearly always try to depress the price of cotton. He buys as cheap as he can and sells for as much as possible and makes his profit. The manufacturer buys at prevailing prices, and in selling goods adds the cost he must pay for cotton to his selling charge for cloth. The farmer can not protect himself like the cotton buyer and manufacturer. Delay in publishing the Government reports makes the uncertainty all the greater, and the farmer loses while the speculator uses the delay to gamble on cotton futures.

Under the bill which I introduced on Tuesday, and which the crop reporting board has approved as workable, these reports would be brought up to date, which would relieve the uncertainty and prevent gambling in cotton futures. The Director of the Census gets reports by telegraph from about a third of the counties in the cotton-producing States on the first day of the month, on the second day about a third, and on the next day most of the balance. Under the law he can not give that information to the public and cotton raisers until the 8th. Under the amendments to the law which I propose the Director of the Census would be required to make public on the first and every day of the month every telegram he gets as to the amount of cotton ginned and a statement of the amount ginned in the same counties the same time last year. I have never heard of anybody questioning the ginners' figures. I do not believe any mistakes have been made that are important, and I feel sure that these were unintentional.

Mr. HEFLIN. Mr. President——

The PRESIDING OFFICER (Mr. ROBINSON of Arkansas in the chair). Does the Senator from Georgia yield to the Senator from Alabama?

Mr. HARRIS. I did not interrupt the Senator during his remarks, and if he will wait until I get through I will be glad to get any suggestion or criticism he may have to make; but I would like to proceed until I have finished my remarks.

If the farmers and the public can have the information as it reaches the Director of the Census, no speculator can take advantage of the cotton raisers.

Now, regarding the reports received by the Crop Reporting Board of the Agricultural Department, the States of Virginia, North Carolina, and South Carolina have a man in each State in charge of making reports for these States. He mails his first report to the Department of Agriculture on the first of the month, but the delay in that report until the 8th causes uncertainty, which gives the speculator several days in which to gamble in cotton futures. Under my proposed amendment the first reports that get here through the mail from the nearest States would be made public the next day after they come in. One day is sufficient for the board to do the work. The next day the reports from Georgia, Alabama, and Florida would come through the mail about the same time, and those reports could be made public. The next day the reports from Tennessee, Mississippi, and Louisiana would arrive, and those reports could be made public. Then the reports from Arkansas and Oklahoma, which are large States, would reach Washington, and those could be made public the next day, and on the next day, the 8th, Texas, the largest cotton-producing State, and all the State reports could be made public at the same time of the semimonthly statements of all the States, and the reports from Texas would be included in that statement. Then after that is completed the process would start anew.

In the meantime the Census Bureau official reports showing exactly the amount ginned as of certain date will be made public every day. If you dam up a creek or a river for two weeks, you will have a flood, and the same applies to delaying these reports; it brings about a flood of speculation, and the farmer suffers every time. The information is not only old when given out but it gives the speculator opportunity to impose upon the cotton producer.

I made another suggestion along this line that I believe would help prevent speculation on the cotton exchanges. Every day the New York Cotton Exchange gives out a statement of the day's transactions, except as to the number of bales sold for future delivery, most of them never delivered. Twenty years ago they gave daily a statement of the number of bales sold for future delivery. Under my amendment all the cotton exchanges will be required to make public daily a statement of the number of bales of cotton they sell for future delivery. That will show the cotton farmers and those engaged in the cotton trade that they sell 10 bales of cotton on the exchanges where they raise 1 on the farms in the South. I believe this information will help. The country does not know that when 10,000,000 bales are raised about a hundred million are sold for future delivery on the cotton exchanges. I believe this is ruinous to the farmers.

There is another thing the exchanges do which hurts the situation. Two weeks ago, when the Government report was published, the report gave the ginners' figures and the estimates of the crop reporting board, and in a few minutes cotton went down $8 a bale. The exchanges are closed only 15 minutes after the reports are given out by the Government, and the cotton dealer does not have time to study all the report until the exchanges open. Under my amendment the exchanges would be required to close at least 30 minutes. The other day when the Census Bureau published the ginning figures and the Agricultural Department published their estimate of the total crop the cotton gamblers started to speculate. They did not have time to read the statement of the Agricultural Department, which said there was less good cotton this year, although a larger crop than there was last year. Cotton should have gone up on that report instead of going down $8 a bale. If the exchanges had closed 30 minutes and time allowed the full statement to be read instead of the figures only, the speculators would have noticed that statement and cotton would not have been depressed by the speculators; it should and would have advanced on that report. The next day cotton went up $8 a bale, back to where it was, and went even higher than it was when the Agricultural Department report was made public.

I suggest another change—and I am sure this will meet with the approval of all Senators.

The Agricultural Department, as I have said, has a man in each State in charge of these reports who makes up his estimates and sends them on to Washington the day the law requires the reports be made, and the Crop Reporting Board passes on them. The Senator from Alabama has probably forgotten that under the last law passed on this subject, when the semimonthly cotton reports law was enacted it required three out of five of the Crop Reporting Board must be cotton men who are experienced in cotton statistics and must have lived in the Cotton Belt. Of course, I would like to see all the members of that board from the cotton-growing States. Now, some members of the board serve on cotton, wheat, corn, and other crop boards.

Under the amendment I ask for, the man in charge of the Government crop report in Arkansas would mail his report on the 1st day of December, say, to Washington, and would then get on the train and come here and sit with the Crop Reporting Board here when the reports of the estimates from the State of Arkansas were being considered. That man has more inside information than anyone else. He can not possibly put in a letter all the facts he can give if he is sitting here with the board.

Again, under the amendments to the present law I suggest that when the reports from the State of Arkansas, or any other State, are being considered, and an estimate is being made by the board as to the crop in that State, the commissioner of agriculture from Arkansas, or whatever the State is, shall be here and be present with the board, or have his representative present.

Those are a few of the things which I think will improve the law, and which I think will prevent speculation in cotton very largely. One of the friends of the exchanges said that this would do away with the selling of cotton futures on the exchanges, and that he was opposed to my amendment because of that. If these changes in the present law would do away with speculation and the exchanges, I would be very happy. I expect to support the measure offered by the Senator from Arkansas [Mr. CARAWAY], which will prevent gambling in cotton futures or any other commodities raised by the farmer.

Now I will be glad to hear from the Senator from Alabama.

Mr. HEFLIN. Mr. President, I just want to say to my good friend from Georgia [Mr. HARRIS] that these private reports are nearly always made by bear speculators. Frequently their figures are larger than those in the Government reports. A few times this year, however, some of them have been under the Government figures. I remember a report made by the Crop Estimating Board about five or six weeks ago, and the size of the estimate astounded even the bear speculators. The bears are always organized. There are certain spinning interests here and abroad which back them and furnish them money to hammer the market. The bull goes in and buys on his own judgment, and when the bear hammers the life out of the market the bull gets cold feet and quits, and the price last offered on the exchange that day when the exchange closes is the price for which the farmer sells cotton early the next day.

I want to safeguard the cotton producers' interests as much as possible. I was the author of the bill that passed the House and the Senate while I was a Member of the House and while the Senator from Georgia was the Director of the Census, when we provided for a separation of linters from the cotton in the Government's reports.

Mr. HARRIS. Mr. President, will the Senator yield?

Mr. HEFLIN. I will yield in just a moment. Prior to that time the Government's report simply said so many bales, including linters. We did not know how many linters there were and thought of the lump sum as that of cotton. The linters amounted to 1,000,000 or 1,500,000 bales and sometimes more than that, so I got a bill through Congress, and the Senator from Georgia, who was then Director of the Census, put it into operation, and we separated the linters from the cotton.

I yield now to the Senator from Georgia.

Mr. HARRIS. I think the Senator, if he will refresh his memory by going to the record, will find that he was not the author of that bill. The Senator did come to the Census Bureau while I was Director of the Census and make the suggestion. I saw the wisdom of it, and without any law I separated linters from cotton in all census reports, and this has been continued under the present and other directors. I also required the bureau to make public in all of the cotton-growing States by publishing in all of the newspapers, daily and weekly, the amount ginned in each county, and that is being done now. I also conferred with the Postmaster General (Mr. Burleson), and at my request he issued an order directing all postmasters in the cotton-growing States to post all Government census reports showing amount of cotton and linters ginned, amount of bales on hand in warehouses and other places, so that the cotton farmers could go to the post office at any time and see these reports and have all information as to production and demand for cotton. I did not think the cotton speculator should be able to get any information that was not available to the cotton producers. These Government reports are made to aid the cotton growers.

Mr. HEFLIN. I may have that measure confused with another one concerning linters. I introduced the bill and the Senator from Georgia felt as I did about the matter and as Director of the Census put the proposition into effect.

I was reared on a farm. My father was a country doctor and a farmer. In my youth I used to hear him talk about how the cotton producers sold cotton at prices below the cost of production, and I determined as a boy that if ever I got in a position where I could be of benefit to the cotton producers I would try to be of service to them.

I commenced the study of the subject of cotton when I came to Congress 21 years ago. I led the fight to cut down the number of grades of cotton used on the New York Cotton Exchange from 28 to 9. We succeeded in doing that. Now we have 10 grades that represent the entire crop and every phase of all the grades of cotton.

I was the author of the suggestion of establishing spot markets to get at the commercial difference between the grades and all that sort of thing. I also suggested the provision in the cotton futures act which provided for an appeal from a decision of the exchange when buyer and seller could not agree as to grades of cotton named in the contract, and providing that the cotton should be sent down to the Department of Agriculture and the experts in the department should determine what grade it was without knowing the parties to the contract. So I have had a little to do with this subject myself. I suggested the printing of all these reports on one postcard, and that has been done.

I want to cooperate with my good friend from Georgia in every way I can, but I am going to fight in the Senate until the session ends to prevent them from estimating the number of bolls on the stalk and the lint per acre. I ask the Senator if he is with me on that proposition to prevent them from guessing at the number of bolls on the stalk and the amount of lint per acre?

Mr. HARRIS. If the Department of Agriculture were doing anything so unwise as to attempt something that is not humanly possible to be done, of course, I would oppose it. In my proposed amendment I would require that they give the condition report, and on the 1st day of September that they shall publish the number of abandoned acres. In the law enacted two years ago, of which I was the author, we stopped the publication of "intentions to plant," which the Department of Agriculture had been giving out at that time.

Mr. McKELLAR. Mr. President, will the Senator from Alabama yield to me?

Mr. HEFLIN. I yield to the Senator from Tennessee.

Mr. McKELLAR. I want to ask the Senator from Georgia a question. I have in my hand the bill S. 956, which he introduced on Tuesday. Did I understand him to say the department had approved the bill?

Mr. HARRIS. The department said they approved everything that I had suggested that I thought would be helpful in stopping speculation in cotton under the present law.

Mr. McKELLAR. And the Senator incorporated it in his bill, as I understood? I am just asking for information.

Mr. HARRIS. I wrote out certain amendments to the present law that I thought would prevent speculation in cotton and took this with me to the Agriculture Department. They had nothing to do with that. I wanted to find out from the Crop Estimating Board whether my plan was workable and about what the additional expense would be. Every suggestion I made that would help prevent speculation in cotton met with the hearty approval of the Department of Agriculture's Crop Estimating Board.

Mr. HEFLIN. I always try to be very frank in matters I discuss here, and I think we all ought to be. If this board has approved the bill it will call for still closer scrutiny from me. If its members have passed on this proposition and approved it, I must look into it very thoroughly before I go further with it. I know my good friend, the Senator from Georgia, has the interests of the producers at heart.

Mr. HARRIS. Mr. President——

The PRESIDING OFFICER. Does the Senator from Alabama again yield to the Senator from Georgia?

Mr. HEFLIN. I yield.

Mr. HARRIS. I would like to have the Senator from Alabama criticize the amendments that I have offered, and if he thinks my suggestions will not help prevent manipulation of the cotton market to state why he is against any one of them. I believe that after making a study of my suggestions that he will approve them all. I am trying to remedy the things he complains of.

Mr. HEFLIN. I am going to do that. I am going to study the Senator's bill, and especially since he has told me that the Crop Estimating Board has approved it.

Mr. HARRIS. I stated to the Senator from Tennessee that they approved every suggestion that I made that I thought would be helpful to prevent speculation in cotton.

Mr. HEFLIN. I know that. I know where my friend's heart is, but when the Director of the Census approved of the adding of 470,000 bales to the cotton supply of the United States and admitted afterwards that the cotton was not in existence and never had been, and he never told it until we found it out, I think the Senator had better be very careful about accepting suggestions even from him.

Mr. HARRIS. During a part of the Wilson administration I occupied the position of Director of the Census, which is now held by Mr. William Steuart. Mr. Steuart was one of the chief statisticians under me. I found him to be honest and the ablest man in the bureau. I know how easy it is to stand in the Senate or the House and criticize public officials. The last thing I ever expect to do in the United States Senate is to criticize and reflect on a man unless I know absolutely that what I am saying is true. I would rather give him the benefit of the doubt. As long as I am in the Senate and Mr. Steuart continues the work he is doing, I am not going to criticize him unjustly, even though I favor amending the Census Bureau laws relative to gathering cotton statistics. I want to say that he has under him as the head of the agricultural division of the Bureau of the Census a boy from Mississippi, raised on the farm, who paid his way through college by farming, and who is now at the head of the agricultural division of the Census Bureau, William Lane Austin, who was brought here by former Senator John Sharp Williams 30 years ago. Mr. Steuart also has under him another farmer boy from North Carolina, who is chief statistician of manufacturers, Eugene Hartley. Another most important position is held by Starke Grogan, of

Georgia, who is at the head of statistics of cities, States, and counties, and lived on a farm. Two years ago Mr. Steuart, without any law directing him, asked several southern Senators to name farmers or some one connected with their State agricultural departments to come here and act as a board to supervise these cotton statistics.

Mr. HEFLIN. I do not propose to reflect upon any public official either, unless his conduct merits it, and I am responsible for any criticism I make of him. I judge these officials by their conduct—by specific acts. As the Bible says, "By their fruits ye shall know them." We caught this man adding 470,000 bales to the cotton carry-over or cotton supply of the United States, and whether the Senator from Georgia agrees with me or not I condemn it, and I say that that work on his part and on the part of that board was a crooked piece of work. They intended at the time they put it over to make the cotton supply appear big, and it broke the price of cotton $6 a bale when they made that report, and they knew that that report was not true. I have no apology to make for my criticism of that piece of infamous work. We never discovered it until three or four weeks after the devilment had been done.

I hope the Senator does not place himself in the attitude of defending people guilty of such a crime. If he does, he has a big job on his hands during this session, because I am going to speak plainly about them and others, and I am going to try to help clean out these bureaus, and I will give my reasons for it before this fight is over. I have served twenty-odd years in these two bodies and during that time I have made many suggestions regarding legislation that were put into the law enacted, but I did not get the credit for them, but I do not care about that if I can get them enacted into law. That is what I am after, the good that they may do the people I am trying to serve.

Mr. HARRIS. Mr. President, will the Senator from Alabama yield?

Mr. HEFLIN. I will yield to the Senator in just a moment. The Senator wired me in Alabama and told me that he was going up to meet with this board, and that he wanted me to wire him what changes I thought ought to be made. I am against that board. I am against the unjustified estimates made by that board. It has overestimated the cotton crop nearly a million bales.

Mr. HARRIS. Mr. President, will the Senator yield?

The PRESIDING OFFICER. Does the Senator from Alabama yield to the Senator from Georgia?

Mr. HEFLIN. Yes; I yield for a question, but I do not want to yield for a speech.

Mr. HARRIS. The Senator does not want to do me an injustice?

Mr. HEFLIN. I certainly do not.

Mr. HARRIS. The Senator knows that last year when the census report of which he is complaining was called to our attention, I worked with him day and night to make the changes. I believe in amending the law so that such mistakes can not be made.

Mr. HEFLIN. Surely; and I was surprised that the Senator did not mention that when he was eulogizing Mr. Steuart.

Mr. HARRIS. The Senator from Georgia is going to do Mr. Steuart no injustice, and the Senator from Georgia will defend him whenever he is attacked. After my association with him while I was Director of the Census, where I found him capable and honest at all times, I feel it my duty to defend him when attacked by some one who did not know him so well.

Mr. HEFLIN. The Senator is at liberty to defend him, because he needs defending.

Mr. HARRIS. I am going to defend him whenever his integrity is reflected on.

Mr. HEFLIN. When he added that 470,000 bales the cotton producers of the South had nobody there to represent them. They sat behind closed doors, and they figured against them 470,000 bales. When they published that report as the truth they knew that those 470,000 bales were never in existence, and thus helped to break the price of cotton $6 a bale, and they never said anything about it. We complained, and the Senator from South Carolina [Mr. SMITH], who knows more about cotton than anybody in this body or in the Congress and who has done more than any one individual for the cotton industry I think than any man in the Congress in my day, was the man who called it to my attention. We undertook to get it in concrete form, and we called a meeting of the Senators from the South, and the Senator from Georgia [Mr. HARRIS] was there. We made this man Steuart admit that they added 470,000 bales. My, my, what more do we want when they come up and confess that they took it out of the air and added it to the visible supply and broke the price of cotton on the farmers of Georgia and Alabama and the other cotton-growing States?

Then we finally called them to judgment and asked them, "Did you do that?" They said, "Yes." "Why did you do it?" "In order to make it balance with what the spinners had claimed to have on hand." Think of that, Senators. I undertook to point out how the spinners could be mistaken and how the reports could be duplicated. I said that in the Senator's State at Columbus, Ga., there are cotton mills, and in my State across the line in Lee County, at Opelika, there is a good spot-cotton market. They have 10,000 bales in the warehouse, we will say. The spinner over in Georgia buys that 10,000 bales. He enters it on his books as cotton stocks. The gin reporter in that county in Georgia asks him "How much cotton have you?" He gives him the number of bales listed in his stocks. The gin reporter in my State in Lee County goes to the warehouseman at Opelika and inquires, "How much cotton have you in the warehouse?" "Ten thousand bales." There is immediately a duplication; 20,000 bales are reported to the Government when only 10,000 bales are in existence.

I said the spinners may have been mistaken and that report may have come about in that way. But these gentlemen added it to make it balance, because the spinners had claimed to have had the 470,000 bales. And the Senator now eulogizes the Director of the Census, who helped to perpetrate that fraud against the cotton producers of the United States. I do not stand here and whitewash them and I intend to see that it is not done in this body. I am against Mr. Steuart, and have been ever since that day when we caught him in that act, and he could not explain why they did not deduct that amount, because the Government figures did not justify the adding of it. Why did he not say, "That cotton is not in existence" and give the farmer the benefit of it and take it off of what the spinners claimed to have and let the figures speak the truth and disclose the facts? But he added this fictitious stuff to what they had, increased the visible supply; and what did that do? Added to the ginners' report, it broke the price of cotton $6 a bale, and we never would have found it out until judgment day if the Senator from South Carolina [Mr. SMITH] and others had not discovered and disclosed it.

I do not propose that either Mr. Steuart or Mr. Callander shall be whitewashed. I wish to have both boards investigated. I want to interrogate both of those gentlemen on the witness stand. I want to get at the truth, Senators, whether I get any credit for it or not. I do not care whether the bill is called my bill or not, but I am going to have something to do with the provisions which go into that bill. The bill is going to have teeth in it when we get through with it, and they are not going to be false teeth, either.

Mr. HARRIS. Mr. President——

The PRESIDING OFFICER. Does the Senator from Alabama yield to the Senator from Georgia?

Mr. HEFLIN. I yield to the Senator from Georgia.

Mr. HARRIS. Mr. President, there is merely one thing which I wish to say in reply to the Senator from Alabama. The Senator referred to a telegram which I sent him when I was preparing the bill which I introduced here to stop speculating in cotton futures. I telegraphed the Senator from Alabama because of his interest in the cotton farmer. I also telegraphed the Senator from South Carolina [Mr. SMITH] and asked for his views. I wanted suggestions from men who are friends of the cotton producers, and I sent telegrams to those men. I telegraphed the Secretary of Agriculture in every State in the South and asked their views. I telegraphed the editor of the Progressive Farmer, the leading agricultural journal in the South, which has a larger circulation than has any other. I telegraphed others whom I know and the Senator from Alabama knows are friends of the cotton producers and are interested in something constructive. The easiest thing in the world is to get up here and denounce something; but the hardest thing to do in Congress is something constructive that will help the people——

Mr. HEFLIN. That is very true, Mr. President.

Mr. HARRIS. I am trying to do something constructive that will help the cotton producers and prevent speculating in cotton.

Mr. HEFLIN. But even a constructive bill can be prepared that will enable them to carry on their questionable work. If this board has indorsed a plan, I fear that the power to continue this strange business is to be exercised in another form, and the Senator from Georgia must concede to some of us who have not conferred with the board some ideas and some rights about the measure that is going to be passed here. His measure will have ample opportunity to be threshed out and to be

amended. He has embodied some good suggestions in his bill, but I resent the Senator's insinuation about merely criticizing certain officials and offering no constructive work. I have constructive plans, and one of them is that a board shall be created, to be appointed by the President and confirmed by the Senate. I ask the Senator from Georgia if he indorses that proposition?

Mr. HARRIS. The Senator from Alabama knows that I indorse that proposal. The Senator from Georgia telegraphed the Senator from Alabama in order that he might obtain some constructive suggestions, but the Senator from Georgia did not get one such suggestion from the Senator from Alabama.

Mr. HEFLIN. No; I did not intend to send any suggestions for that board to consider, to tell the Senator the truth. I did not want that board to know what I had in mind, because I am doubtful and suspicious of the board. We had just as well talk plainly about this matter.

Mr. HARRIS. The Senator from Georgia went over to the board with his suggestion that would stop cotton speculation. There was no reason for me to go there to denounce the board or to denounce other people. I have never seen anybody get very far merely by denouncing people.

Mr. HEFLIN. That is like going to a burglar who has burglarized your house and asking him to tell you what sort of lock he would suggest in order to keep him out in the future. He would tell you what kind of lock to use, and then he would laugh in his sleeve.

Mr. HARRIS. I wish to say to the Senator from Alabama, who declined to make a constructive suggestion to stop speculating in cotton, that I told him I wanted to go over to the Agricultural Department, which has in charge the enforcement of the law, for we have to have their approval or else we shall have difficulty in getting the legislation through Congress, because when we come before the Appropriations Committee and say that a measure which we suggest will cost an additional $100,000, Congress is not going to appropriate that much extra money unless the Department of Agriculture recommends it strongly. That is why I conferred with the Crop Reporting Board of the Agricultural Department. This board decides whether they think changes in the law are workable and the extra expense necessary.

I hope Congress will do something to help the cotton farmers, and I shall be glad to have any constructive suggestion from the Senator from Alabama that will prevent speculating in cotton. I wish further to say that when my bill shall be presented the Senator from Alabama will, I think, vote for every one of its provisions; as a friend of the farmer he does not dare to vote against any one of them, because they are in the interest of the cotton farmer.

Mr. HEFLIN. If they shall be in the interest of the cotton producer the Senator from Georgia knows me well enough to know that I shall vote for them.

Mr. HARRIS. They are in his interest and in the interest of no one else, and I feel sure the Senator from Alabama will be found helping the farmers in this as well as other matters.

Mr. HEFLIN. The Senator from Georgia, however, has suggested that we have got to cooperate with the department and have got to have their approval, otherwise we can not get anywhere. I do not like that sort of proposition. I want to fight for what I think ought to be in legislation, and if the present Congress will not enact it, wait for a Congress that will. I believe, however, that there are enough western Senators here who realize the pitiful condition of the cotton producers of the South and how mercilessly they are dealt with, how they are robbed under the existing system, by the gentlemen whom the Senator from Georgia now eulogizes, so that we will have sufficient votes to pass a bill that will put an end to this abuse.

Senators, something is wrong about this business; something is wrong with both these boards. We caught the gin reporting board wrongfully and crookedly adding 470,000 bales of cotton to the carry-over. I put it thus plainly because there is no other proper way to put it. We caught the crop estimate board 20 years ago selling out and accepting $40,000 from speculators in New York and adding 200,000 bales to their estimate. Both these boards have been caught in crooked conduct, and why not talk about it? Why stand here and palaver around beating about the bush with compliments for these gentlemen?

This is no butterfly parade; it is no time for wafting perfume and presenting flowers to these gentlemen.

Oh, Mr. President, I am thinking about those men and women and children in Georgia, in Alabama, and in South Carolina, and other States, who, with bowed backs in the sun, have gone up and down those drought-stricken sections gathering the little cotton found in the chinkapin bolls that were open to get what cotton they could and sell it at a measly price, who are being hammered to death by the speculators on the Cotton Exchange aided by the Crop Estimating Board, supported and buoyed up by the gin reporting board, both sitting together and making up hurtful estimates on the cotton crop. I am going to fight for a law that will protect the interest of the cotton producer. I may not be able to please my good friend from Georgia, but I owe a duty to my constituents; I owe a duty to the whole cotton-producing section. I have had letters from his State; I have had letters from every State in the Cotton Belt urging me to carry on my fight and I am going to carry it on and I am going to submit my plans to the conference which we started this morning in the office of the Senator from South Carolina [Mr. SMITH], who is going to call another conference to-morrow and further conferences if it may be necessary. We are going to try to get together, and I wish we could have completed those conferences before my friend from Georgia pronounced his eulogies on Mr. Steuart and Mr. Callander.

I want to give them an opportunity before me and a committee to explain the details and just how and why they have done certain things. I want to get at the bottom of these things. I am not courting favor with any board of the Government or anybody else in the Government. I merely want to do what is right, and right will prevail in the end. I do not have to go up there and ask, "Will you take this? Is this agreeable to you?" I want to enact a law that has teeth in it and that will safeguard the interests of the people in the South, who are robbed annually of from three hundred million to four hundred million dollars—and this board has helped to do it.

Mr. President, these discussions will bring out much information and we will know exactly where we stand. I hope to see something of a constructive nature, as the Senator from Georgia suggests, pass this body; but no measure is going to pass with my approval unless it is the real article. No makeshift, no whitewashing arrangement, no measure that merely appeals to the board is going to get my approval if it sincerely appeals to the board, because I have strange views about that board, and I have formed those views because of the conduct of that board. When for weeks and weeks I tried to get the Agricultural Department to publish the number of cotton acres that had been abandoned, turned out, with no prospect of a yield to come from that source, I could not get them to do it until the 18th of October, in the heart of the cotton-selling season. When they reported the yield is going to be so much we tried to get them to give out a statement as to how many acres had been abandoned, but they would not do it. I sent a telegram to the Secretary of Agriculture begging him to print it on the 5th of October before the yield was announced on the 8th of October, but he would not do it. Does the Senator from Georgia blame me for offering a criticism on that account? I can not help it. I am exceedingly fond of my good friend from Georgia, but if he remains here during this session he is going to see and hear regarding this matter of several surgical operations in this Chamber.

Mr. HARRIS. Mr. President, we all know that surgical operations sometimes bring about death when the patient would live if let alone. So some of the suggestions made, I think, would have a like result.

The Senator from Alabama refers to receiving letters from Georgia criticizing the present crop reports. I have criticized the present report, but the ginning figures show that these reports are more nearly correct than before. I believe in improving those reports instead of destroying them, and I do not believe there is a cotton farmer or friend of the cotton farmers who will study my bill to correct these reports and fail to approve them.

I wish to say that I placed in the RECORD on Tuesday the indorsement of the reports of the Agricultural Department from the Alabama Farm Bureau and the Alabama Cotton Cooperative Associations—which are the largest cotton producers' organizations in Alabama, the other Southern States of Tennessee, Arkansas, Oklahoma—and I read in the newspaper this morning that in Georgia on last Monday the Cotton Cooperative Association indorsed the reports of the Agricultural Department Crop Reporting Board. Cotton associations in North Carolina have also indorsed them, as have producers' organizations in other States. While I believe in changing the law to improve these reports, so far as I know not a single cotton producers' organization has condemned the reports of the Agricultural

Department. The former president of the New York Cotton Exchange, as well as officers of the New Orleans and New York Cotton Exchanges, have opposed the Government's semimonthly reports. I believe these reports have accomplished a great deal toward preventing the gamblers from speculating in cotton, and I favor more publicity and strengthening the law so as to protect the farmers from the cotton speculators. There are 70,000 cotton farmers reporting to the Agricultural Department. If we abandon these semimonthly reports, the speculators will use private reports, which can be manipulated. The Senator from Alabama and I both oppose abandoning the Government reports. We both wish to improve them, though we may differ slightly as to details of how it should be done. We are both standing with the cotton farmers and are both against the cotton exchanges.

Mr. HEFLIN. Mr. President, the Senator has mentioned my name again. I have dared to take the stand that I have in the face of the fact that the executive committee of the farm bureau of my State have indorsed these reports, and I condemned their strange action by a statement in the daily press of Alabama. I had a letter from one of the members of the farm bureau executive committee of my State in which he stated that I was right about it and that he was not present when they took such action. Now, then, if we are going to be afraid to take a stand because a few agents of the Government are liable to lose their positions, we ought to get out of here. I am not afraid, Mr. President; I ought not to be; I would not be worthy to be in this body if I were to let the present practice continue because a course that I might pursue might remove certain officials from office and make them sever their connection with the Treasury Department. If I were to let such a consideration decide my course on such questions, I would have no business here. I say again I am trying to help those who struggle year in and year out to produce the cotton supply of the United States, as well as two-thirds of the cotton supply of the world. I am asking for them a fair and square deal; that is all; and I am fighting for them when I know my course is right, against the ill-advised position of any bureau or board; it makes no difference from where it comes.

POST-OFFICE FACILITIES IN FLORIDA

Mr. TRAMMELL. Mr. President, I will occupy only a few minutes of the time of the Senate. Day before yesterday I introduced a number of bills providing for public buildings in a considerable number of Florida towns and cities. I introduced those bills in order that the necessity and needs of the State of Florida for increased post-office facilities might be met as early as possible, for, in fact, there is an emergency condition existing there.

Only one who has observed conditions in my State can fully appreciate the congestion existing in our post offices. At a large number of post offices the patrons stand in lines which often reach into the street waiting to get their mail or to purchase stamps or money orders. At many places a person has to wait from one to three hours, or even a half day, before he can be served at the post office.

I may add that during the past fall the First Assistant Postmaster General and the superintendent of mails visited Florida. They experienced quite an awakening; became quite sympathetic toward the needs and demands of Florida, and, so far as providing increased working forces, they have furnished considerable assistance in that direction. But, of course, the greatest need is for adequate public buildings, and I hope that the present Congress will take steps to see that more adequate facilities are provided.

This is an actual emergency in my State. Appropriations should be made very promptly for new buildings, and for the purpose of providing the necessary increase in the post-office facilities and the postal working forces.

Florida is enjoying a phenominal growth; but this development is not a sudden affair, but merely the onward march of the past intensified. If we may recur throughout the last 20 years the State has been on a rapid climb. When the Great War came on, it may be recalled that Florida was then growing more rapidly than any other State in the Union. As was true throughout the country, there was a temporary period of depression in my State during the war and for a short time following. Florida, however, was the first State to get on its feet after the war. Remarkable building and development has been in progress for the past five years. Many little villages have grown into attractive and modern towns. Many of the towns of but a few years ago have become up-to-date, hustling, and creditable cities.

Our cities of less than half a decade ago have many of them doubled in population. There have been remarkable extension and expansion of our horticultural and agricultural industries. Public improvements have been going forward with a rapidity heretofore unequaled by probably any State in the Union. In hamlet and city are to be found the most modern and high-class school buildings. Our colleges are unsurpassed. A wonderful system of hard-surfaced highways has been provided, and an unusual extension of this system is now in progress. There is a marked increase in all industrial activities. The wealth of the State is increasing by leaps and bounds. Within a year the bank deposits have increased approximately 300 per cent. Visitors and settlers are going to the State by the hundreds of thousands. I read only this morning that during the month of November 14,000 cars carrying tourists, representing in numbers of persons over 57,000, crossed over one of the bridges on one of the principal highways leading into my State. This but partially tells the story of tide of immigration to the land of sunshine and opportunities, as this is but one of the main highways; and, too, the trains are all crowded. The permanent population of Florida is to-day, no doubt, four hundred to five hundred thousand more than it was a year ago, and her million and a half people are all happy and prosperous.

As some evidence of the progress being made in Florida, and of facts that portray its stability and permanency, I may mention the following:

In 15 of the cities and towns the building permits for the first nine months of this year amounted to $144,000,000. At the same rate for the entire year of 1925, the building program in these 15 towns and cities will amount to $191,000,000. At a very conservative estimate for other towns and cities throughout the State which are not reported in the building statistics of $60,000,000, the building program for the year will be $251,000,000.

It is this marvelous development and expansion that has created such great real-estate activity in Florida. We have for years, however, been growing steadily. I can recall that 10 years ago my home town had a population of 5,000. Five years later it had a population of 10,000. In the last five years it has increased in its population to about 26,000. This is but the story of the towns and cities throughout the State. Agriculture, too, has made wonderful progress.

The expenditure for public roads during 1925 in the State of Florida, based upon the figures up to the present time, will be approximately $20,000,000. An amount equal to this, and even more, is being expended for street improvements in the various towns and cities. Millions are also being expended for extending and enlarging lighting plants, water and sewerage systems, to make them sufficient to take care of the present-day needs. More than $5,000,000 are being expended for new schoolhouses this year. The Florida East Coast Railway, at a cost of millions, is building a double track from Jacksonville to Miami, a distance of 366 miles. The Seaboard Air Line but recently constructed a cross-state road from the west coast to the east coast of the State—a road which, although only about a year old, is enjoying a phenomenal prosperity, having more freight and passenger traffic than they can take care of. The Atlantic Coast Line and the Seaboard Air Line are also making substantial extensions at other points in the southern and western part of Florida. The Frisco system has recently acquired and will develop a railroad entering Pensacola, Fla., bringing that section of Florida into touch with the great Middle West. Far more railroad construction is in progress in Florida than in any other State in the Union.

In September, 1924, the total bank deposits in Florida were $293,000,000. In September, 1925, they were $774,000,000, making an increase of $480,000,000 in bank deposits within one year.

That is rather an astounding growth in our financial institutions within that period of time. I was talking the other day with a man who is prominently connected with the office of the Comptroller of the Currency, and he said: "Well, you ought to get the statistics since September." These statistics only bring the figures down to September. He said: "The increase in deposits has been greater in percentage and proportion during October and November than up to the latter part of September." But even at that there was an increase of $480,000,000 in the bank deposits in Florida from September 1, 1924, until September 1, 1925. He mentioned one bank in one city that had $77,000,000 on deposit.

Here is a matter touching upon the necessities and needs of Florida, specifically for public buildings:

Statistics giving data as to the postal receipts in 15 towns and cities of the State show that up to September 30, 1925, the receipts had increased 80 per cent over the receipts for the year

ending September 30, 1924, an increase of 80 per cent within a period of one year in the postal receipts. In all other towns and cities the increase has also been very marked.

Florida has varied and numerous industries and resources. It may be mentioned that the State is now producing fruit and vegetable crops which bring at least $150,000,000 annually; her lumber output is selling for $40,000,000 annually; her fish bring $15,000,000 annually; the phosphate sales amount to $10,000,000 annually; her naval stores probably $20,000,000 annually. This year the cigars manufactured by the Tampa factories will produce a total of about $60,000,000. In this one city alone the pay roll in the cigar industry amounts to $1,600,000 per month.

There are many other resources which could be mentioned.

I mention these statistics and these facts briefly in order that the governmental authorities dealing with the postal situation in the State of Florida may realize that we have upon us a great necessity and emergency, and also may appreciate the fact that in Florida appropriations made for public buildings are being made not only for the present requirements but also for the needs of a rapidly developing State.

I do not know a time within a quarter of a century in Florida when there has not been a steady upward trend of development, both in the cities and in the agricultural districts of the State. As the State has progressed, as the towns have become more attractive, as there have been more avenues of pleasure and entertainment provided, as we have furnished a better highway system and increased better school facilities, and all the towns and cities have installed modern improvements, the State necessarily has become more interesting, more inviting, and more attractive, and the development we have heretofore had has become intensified, extended, and enlarged, until now the growth of the State is the talk of the Nation. But I wish to impress upon my friends of the Senate that Florida is not only a delightful place as a playground—the playground of America—but we have there also splendid opportunities; we have staple industries and resources, and there are wonderful opportunities not only for the pleasure seeker but for those who desire to have a place of abode where they can make a living in the various industries and be happy and contented.

I especially wish to direct the attention of the Committee on Post Offices and Post Roads to the necessity existing in Florida for increased and better postal facilities.

I have briefly recited some of the activities in my State. They speak for themselves, and, as has often been said, "the truth about Florida is good enough." Florida's wonderful progress of the past, her unprecedented growth of the present, is only an index and forerunner of her continued prosperity and development. The man is asleep at the switch who can not see a great future for Florida.

PROGRESS OF LATIN COUNTRIES IN CIVILIZATION

Mr. MOSES. Mr. President, during the recess of Congress a very interesting article was written by the junior Senator from West Virginia [Mr. GOFF] on the subject of Latin-American relations, which seems to me to be worthy of preservation; and I ask unanimous consent that it may be printed in the RECORD.

The PRESIDING OFFICER (Mr. ROBINSON of Arkansas in the chair). Without objection, leave is granted to insert the article in the RECORD.

Senator GOFF's article is as follows:

[From the Washington Post of Sunday, September 13, 1925]

COMMON INTERESTS OF THE AMERICAS ARE FOUND BY SENATOR—GOFF, OF WEST VIRGINIA, TELLS OF LATIN COUNTRIES' PROGRESS IN CIVILIZATON—UNITED STATES, HE SAYS, MUST RECOGNIZE ITS SOUTHERN NEIGHBORS' RIGHTS TO FREEDOM OF CHOICE IN COMMODITIES AND HOW WE WOULD SELL TO THEM—COMMON SENSE IS NEEDED IN DEALING WITH NATIONS TO SOUTH OF US, HE STATES—AMERICANS MUST REALIZE THAT THESE REPUBLICS ARE PROUD OF THEIR ACHIEVEMENTS AND ARE RESPONSIVE TO LEARNING IN ARTS AND LITERATURE AS WELL AS COMMERCE

(By GUY D. GOFF, United States Senator from West Virginia)

Moved solely by a desire to see the pictures which the distinct and rounded words of others have so graphically painted, I spent the past two months in South America, truly the wonderland of the world. The trip was one of continuous delight in a country as attractive and redolent of romance, struggle, and enterprise as its people were hospitable and affectionately kind. I have returned a sincere friend and admirer of our southern neighbors and with a lasting esteem for their qualities of head and heart—qualities that lead to happy homes, to prosperity, and to that combination of big and little things that dignify life and give it charm and grace.

There the old borders on the new, and the new lures you because the best of the old is assimilated and blended with the spell of the ever-changing present. You feel the presence of a reality, and in panorama you see tremendous forces at work, great nations, complex problems, mighty potentialities, immeasurably valuable resources, stupendous opportunities, and a graciously charming people, ever moving in the lights and the shades of a prehistoric civilization.

The commercial, agricultural, and cultural problems, beginning where many of ours merge and pause, were in their economic relation to the United States of sufficient importance to requite in full for the journey. Nature has lavished her gifts so generously that in the vast spaces and the immense depths of this wonderful continent, always near you, the thought comes that here, in its industrial possibilities, is the storehouse from which the other lands have drawn their natural resources.

It would be futile to attempt a description of the republics of South America, inspired as they were by the same immortal ideals that first found expression in the Constitution of the United States. Time does not permit an enumeration of the many particulars in which they equal and surpass the nations of the world. A comparative reference in the merest outline must suffice.

HAS 10 REPUBLICS

South America, with her 10 Republics, is equal in area to the United States and Europe combined. She has a population of nearly 70,000,000 people, and an annual foreign trade of $3,000,000,000. The citizens of these republics are active, frugal, domestic, and earnest, and to the best of their ability they are taking from raw nature its finished products. In this connection it is interesting to note that in 1924 we sold to Latin America $770,000,000 worth of manufactured articles, and purchased in return over $1,000,000,000 worth of her economic products.

Brazil is the only Portuguese-speaking country in South America, and it is larger than the United States, excluding our Territories, by nearly 300,000 square miles. The Argentine is as large as the United States east of the Mississippi. Bolivia, Chile, Colombia, Ecuador, Paraguay, Peru, Uruguay, and Venezuela are each extraordinary in size, resources, and mineral wealth. They have in profusion what the world needs. They have cotton, wheat, meat, wool, coffee, sugar, fruits, coal, silver, gold, diamonds, copper, rubber, nitrates, dye, and hard and soft woods, as many and as various as the spices of India.

The minerals and the precious stones of these nations are the richest in the world. Their acres of grazing lands mean that they will supply mankind with meat, and their broad and level pampas designate them as the graneries of the world. The cultivation of alfalfa in South America is increasing both for home and export consumption. It has, in fact, become an economic necessity. It is to-day an alternative restorative crop for the exhausted soil of many districts. Wheat, as we know, absorbs the nitrogen from the soil, while alfalfa absorbs nitrogen from the air and deposits it in the soil while growing. These two crops are to-day regarded as complementary, and the agricultural districts of these great countries are keeping step with modern improvements and scientific investigations in every field of agriculture and animal industry.

WONDERS OF NATURE

The Andes are a scenic spectral mystery, with their unexplored heights, silver and red in the sun, and their definite but impenetrable gorges. Truly, no part of the earth's surface furnishes such contrast of surpassing wildness and of inspiring wonder. There is a level space between the River Plata and the foothills of these primeval highlands where the railroad runs 175 miles without a curve, a turn, or a bridge of any kind.

Brazil has every kind of climate except the extremes of cold and heat. It is largely a pastoral country, and its vast plains are ideal for stock raising, while its highlands and mountain sides are unparalleled for the growth of its staple products, especially coffee.

Argentina is one of the richest countries in the world, immensity is everywhere, in its fertile pampas, its agricultural regions, and even its roaming flocks and herds. There are fields of wheat and corn, endless and boundless, moving like a mighty sea until they disappear where sky and horizon meet. She has 700,000,000 acres of land adapted for cattle and the growing of cereals. It is estimated that Argentina can support 200,000,000 head of cattle, and that to-day she has about 37,065,000, while Brazil has 34,271,324, and Chile, Bolivia, and Peru have not to exceed 4,047,689, and, due to the climatic conditions in all of these countries, the herds graze all winter, and owing to the reversal of the seasons crops are harvested there when ours are being sowed.

Uruguay, largely pastoral and having 40,000,000 acres devoted to grazing, is as large as the New England States. It possesses 2,000,000 acres of virgin forest and maintains large packing houses for the purpose of supplying Europe with frozen meats. Its exports are large, especially of wool, hides, horn, and hair. It is rich in fruits. There

is no doubt of its great mineral wealth, consisting of gold, silver, copper, iron, lead, and marble of various qualities. There is some gold in the country, and a very rich deposit of rock crystal.

LONG, NARROW CHILE

These two countries, Argentina and Uruguay, are producing the cereals of the world at a minimum cost. They do not stack wheat in either nation, due to the fact that the standing crops dry in the sun. The elimination of stacking cost is, as every agriculturist well knows, an enormous saving, and this is especially true in South America, because of the comparative lower cost of labor.

Chile, rich in political romance, and most intensely national, has many climates—hot, dry, temperate, and cold. In proportion to its width it is the longest country in the world. It is seven times as long as Ohio, averaging 130 miles in width and 3,000 miles in length along the western slope of the Andes. The Chilean fields of nitrate and copper are among the largest in the world and her foreign commerce is enormous. There are iron, silver, gold, salt, and borax, and millions of acres of virgin forest. Chile exports, in addition to these products, wheat, wool, hides, honey, and wax. She also has large and rich deposits of coal in the extreme southern section of the nation.

Bolivia, the Republic of the Clouds, is unique in the fact that she has no national debt and that she is the richest mineral depository known to mankind. The tons of gold, silver, coal, copper, tin, borax, and zinc which she has contributed to the world were described to me as microscopic in proportion to what remains.

The products of Peru are chiefly mineral and agricultural. The world is familiar with her guano and nitrate fields and knows also of her high-grade oil developments in paying quantities. Her gold, silver, copper, iron, lead, and quicksilver mines have been famous for centuries, and 400 years ago she supplied Spain with most of her fabulous wealth. It is stated by those competent to compute that this great country has to-day 40,000,000 tons of undeveloped coal.

Lima is an idyllic spot, a city of overmastering charm, with an air of a rich and a wonderful past; the home of a cheerful, courteous, industrious, hospitable, and gifted people. Archæology says that Peru was the land where the progenitors of the Incas, the Chumus, lived, and that they developed and maintained one of the most advanced and cultured civilizations 25,000 years before the birth of Christ.

CITY CHARACTERISTICS

The cities of these great Republics must be seen to be appreciated and adequately understood. They have the thrill and the glamour of stanch people, prosperous, learned, and happy. They are spiritual, exclusive, refined, beautiful, and modern. They surprise you and they stir you (and all because you did not know) with their art, their architecture, their music, their paintings, their stately buildings and noble structures, and with it all the comforts and the calm elegance that reflects the dreams and the thoughts of heart and soul.

Rio, with her beautiful flowers and her 1,000,000 busy people, is a rush of color—demiparadise, a fortress built by nature, the fairest spot the eye has ever seen, to which man has added all of the intellectual and the physical requirements of life, with a delicacy that impels you to wonder how and why.

Montevideo is the gateway to an empire, a city of over 300,000 prosperous, happy, progressive people, upright in thought and deed.

Buenos Aires is the largest Spanish-speaking city in the world and the largest capital city in the Western Hemisphere. It is the Paris of South America and possesses every attribute of luxury and comfort. Its 2,000,000 active, forward-going people are a freer and a happier people than those residing in the metropolis of France. Where Paris fails Buenos Aires retracts, remends, and goes ahead economically, socially, and politically.

Asuncion, the capital of Paraguay, is a healthy, clean, contented city, 1,000 miles from the sea, straight up the Paraguay River; and its inspiring institutions embody the courage and apportion the learning of its people.

Santiago is a blend of Paris and Madrid, the vivacious and the somber, but conspicuous because it is uniquely itself.

Valparaiso, rebuilt since the earthquake in 1906, is a modern, flourishing seaport, where the Saxon and the Latin, the Englishman and the American, and the Chilean have conquered nature with her own weapons and carved a habitat, a great emporium, out of the ascending and overhanging rock.

THE GREAT DIVIDE

The Andes, a climb to the eternal snow, so grand and terrible and suggestive of unthinkable periods of the long ago, separate Chile and Argentina. They divide the eastern and the western, as well as the Atlantic and Pacific, Republics of South America. This great mountain chain gives different habits, different thoughts, and a distinctly different history to these people. The railroad, one of the most daring of engineering achievements, provides a comfortable journey across the pampas and over the mountains. It runs hundreds of miles, with sudden and delightfully surprising changes. It passes through the loneliest, the loveliest, the dustiest, and the most monotonously level valley in all the world, and then the ascent of the Andes—too sublime for words—with its spires and its towers 20,000 feet high, rising majestically into the cerulean blue, only to disappear into the vast mists beyond where the mountaineer reigns supreme and only the fittest survive.

Then upon the summit far above, on a pedestal out from the natural rock, stands a bronze figure, heroic in size. It is turned northward, so as to look over both Chile and Argentina. There it stands in its inspiring solitude, 13,000 feet above the sea, divinely and sublimely prophetic of perpetual peace. It stands with uplifted hands in commemoration of the arbitration treaty between Chile and Argentina signed in 1903. It blesses each country; it is the figure of the Saviour, Jesus Christ. It is the "Christ of the Andes," typifying all that is godlike in the actions and thoughts of these great and wonderful people. It bears the dates 1902–1904, and the following inscription in Spanish:

"Sooner shall these mountains crumble into dust than the people of Argentina and Chile break the peace they have sworn to maintain at the feet of Christ, the Redeemer."

Here is a confession of faith more impressive by far than scraps of paper and leagues of nations. It is peace—the divine symbol of peace—and, lest we forget, it is the people who make war on peace.

UNITED STATES EVER FRIEND

In 1817, the intrepid San Martin led the Argentine Army over these mountain passes, in the expedition to drive Spain from the Western Homisphere. History records that Hannibal and Napoleon each crossed the Alps for pelf, not liberty, but they ascended passes only one-half as high and never as far from the homes of men.

The United States has ever been the friend of these countries and always their constant, vigorous sympathizer and supporter. As early as 1811 President Madison called their struggle for liberty to the attention of the Congress of the United States and suggested the propriety of entering into diplomatic relations with them as soon as their independence was established. In fact, beginning with the year 1820, every President of the United States not only assumed in his annual message that independence was merely a question of time, but distinctly asserted that the United States sought and expected no privileges not equally offered to the nations of the world.

In 1817, after the independence of the Argentine, Spain, while she was negotiating the cession of Florida to the United States, protested that expeditions were being fitted out in the Atlantic Coast States to foment revolution in her South American colonies. Public opinion in the United States favored these expeditions, and while Congress passed neutrality acts, against the eloquent opposition of Henry Clay, it did not condemn either the sympathy shown or the assistance rendered. In fact, Mr. Clay publicly stated that it was worth while going to war with Spain to establish the independence of these countries.

In this period, Richard Rush, our minister to England, urged the prime minister, Lord Castlereagh, to recognize the independence of these Republics, and Spain at the same time insisted that she would induce the Holy Alliance to help her stamp out democratic government in her South American possessions. England declined then to recognize the independence of these countries as republics, and favored the cause of Spain, provided general amnesty be granted the colonists then in rebellion. To all of these proposals of Great Britain, Mr. Rush was insistently and persistently opposed. In February, 1819, he formally notified Lord Castlereagh that President Monroe favored recognition of the independence of Argentina. To this step Great Britain strenuously objected, but the independence of Argentina was promptly and effectually recognized by the President of the United States.

MONROE'S MESSAGE

This action, with the full approval of the American people, without doubt prevented the Holy Alliance from taking any part in the affairs of these countries and dividing them as it then contemplated among the great powers of Europe. The death of Lord Castlereagh did not in any way change the situation, as Mr. Canning, who succeeded him, was equally opposed to republican government in South America.

Such was the status in March, 1822, when James Monroe sent his famous message to Congress proposing the formal recognition of the Argentine as a republic, independent of Spain. Then, about nine months later—December 2, 1823—President Monroe, with the full approval of Mr. Canning, sent his historic message to Congress in which he established with all the force of international law his famous doctrine that moral qualities shall rule in the affairs of nations, and that the United States of North America was a brother in blood, and a sister in thought, to the then struggling Republics of South America. It was not until January, 1825, that Great Britain saw fit to recognize the independence of the Argentine Republic and receive her into the family of nations. The question was then settled for all time, and since then both the United States and Great Britain have been and now are the true and the tried friends of this most wonderful of nations.

CLOSER TIE NEEDED

These are the nations at our very doors, and how little they know us, and how little we know them! We have each been too much engrossed in questions affecting our respective affairs. We have for-

gotten that progress is reciprocity, and that reciprocity is more than progress. There has been too much selfishness, suspicion, envy, and distrust. We have each listened emotionally, rather than logically, to what Europe has had to tell, and Europe, as always, dignifies her prejudices and her mendacities with the palliating phrase: "All is fair in diplomacy and trade."

There should be, and there must be, a closer union between the United States and Latin America, united as we are by the invisible ties of a common origin and a common destiny. But this will come only through a more intimate contact when all rivalry is for cooperation and all envy merely a common effort to advance the general welfare of mankind. If we knew each other better, we would love each other more. We differ in language, in race, and in custom, and often we see life differently. We live, struggle, make mistakes, fail, and succeed; but always our aims and our aspirations, our great substantial underlying instincts are the same. We are each the children of pioneers, men who believed in equality of opportunity and who had the courage to be themselves, men who fought for these eternal rights, and who sent Europe and her nostrums of governments by heavenly crowned supermen back home, there to remain and there to share in our prosperity and enjoy the blessings of a nobler and a richer life.

The United States is the largest producing and consuming Nation in the world to-day. We need Latin America and she needs us, and if we but make the effort she will meet us with a cordiality which can only mean that the fullness of life is for those who give and love and charm, and not for those who hate and plot and scheme. Every nation makes its mistakes, and no Government is without fault. Latin America suffers to-day from the evils of a Spanish misrule.

The "eat, drink, and be merry" policy of Spain not only produced bad social conditions but bequeathed to Latin America problems which her brave men and her hopeful women are daily solving and in the results obtained they are strengthening our faith in mankind and in the goodness of the race. Latin America also suffers from the need of men. She needs capital and an immigration that creates, invests, works, and develops. She needs the strength of the robust pioneer men of the world—steady men, who intend when they enter her gates to live with her and to die with her in a common quest for a common and joint end.

NEEDS OF CONTINENT

In some of these countries the mixture of the racial elements precipitated a progeny lacking in energy, curiosity, and the ambition to struggle for the things of the mind—a racial anomaly within the nation, but not of it. In all such matters the peoples so sorely affected can only help themselves, and then only by stepping boldly away from the past with its shackling customs and sinful practices and dedicate their splendid energies not only to the needs of the living present but also to the most difficult obligations ever demanded of republics—the elimination of theory from practical democracy. They must make education more universal. They must bring it to the many and thus advance the collective by improving the individual character. They must lift up the masses, and without alloy democratize the rich and poor, the high and the low. In this way only can the standards of self-government be raised and the competency of a people inherently increased.

Too many of these countries live to-day in a state of conservative content—smug feudalism, as it were—because the land and the sources of production are almost exclusively in the hands of the few. This condition forbids immigration and prevents the coming of that class of men and women whose very presence will leaven the common mass to better methods and infuse conditions with the skill of superior industry. This system of land tenure should be legally modified so that large estates, lawfully acquired, may grow into smaller and intensely individual farms—the homes of happy and permanent citizens. Every man wants to work for himself and have something he can call his own, something won by struggle, something to use and enjoy. Such a policy will eliminate the "swallow immigrant" who in his coming and his going merely for wages which he takes out of the country depletes the basic wealth of the nation where he itinerantly tarries only to destroy a market to which the permanent residents have a right to look. A permanent immigration, loving the soil as the place of its adoption, would obviously enrich any nation so favored by stabilizing and solidifying its conditions and increase its wealth as well as the purchasing power of its people.

INDUSTRIAL CONDITIONS

There is work in South America, work in plenty, and the people are tenacious, thrifty, and industrious. The laboring man is distinctly the product of industrial conditions, as recent as they are restrictive. In a comparative and relative sense he is backward, yet unions are everywhere and organizations are making great progress. The eight-hour laws are generally observed, but wages are low, mere living and in no sense a saving wage, and strikes are common.

Industry is the basis of all prosperity, without which no government can achieve its purposes. Profits, not friendship, make business, and direct the course of trade, and yet it is only through the channels of commerce, protected by government, that nations can be brought into close and intimate contact. Mutual respect, and common interests may lead to trade, but these relations can not exist without knowledge and acquaintanceship, and certainly never without the presence of those personal elements and considerate niceties that respect always brings. Mankind must barter to live, and yet every man who trades knows that the ultimate gold is always high above the material realm, where gold and the things gold buys do not, and never will, measure the exchanges.

MUST SHOW BEST SIDE

We can not sell to any nation unless we buy, and it depends primarily on our business men, our bankers and our investors, including our transportation facilities, whether we are to have trade relations with South America upon a scale commensurate with our natural resources. We have the constructive genius, the courage, the capital, and the enterprise, but whether we shall have such relations depends ultimately on the people of the country concerned. They, and they only, can act. If they do, and our export trade is increased, it will benefit not only the nations so involved, but specifically our manufacturing and agricultural industries. If we sell our products to the countries of Latin America, we must determine to appeal to the psychology of those who buy, and forget our own.

We must show them our best side and see only the very best in them. We must not force our wishes, our ideas, or our styles on those who purchase. We must recognize freedom of choice on the part of all with whom we have commercial, political, or social connections. They may differ in their tastes, but we should remember that they are paying the bills. We must sell, if we do sell, what the people of those countries want, and not what we think that they should have, and certainly not what we wish to unload upon them.

We must strive in all of our relations to avoid prejudices and apply common sense. We must forget our narrowness and eschew any symptoms of superiority. We resent such defects of character in others and others resent them in us. And if we do sell upon the scale I trust we will, our commercial representatives must learn to speak the Spanish and the Portuguese languages. They must study to be courteous, reserved, and polite. It is impossible to reach the psychology of a people through the colored views of an interpreter, just as it is equally impossible to arouse the reasoning and persuasive faculties of those with whom we have relations without an observance of the amenities and the civilities of life.

We must have our own bankers in Latin America, just as these countries should have their financial agents in the United States. Bankers can create and direct the course of commercial transactions through their legitimate control of the rate of exchange. The European bankers always insist, and rightly, that the money that they loan should be spent in their own country. The establishment of American bankers in Latin America will of necessity assist our business men.

Such institutions will invite capital to develop industry. We should have such banks wherever possible, and we should encourage them to open branches in every country where we have trade connections. If they lead the way, our business men should follow; and whenever business blazes the commercial trail our financial institutions should extend assistance to it.

NEED OF INFORMATION

The European bankers in Latin America are in a position to supply their respective countries with accurate knowledge of economic, financial, and political conditions. There is every reason why the business man of the United States should have the same opportunities through similar channels of our own. If the manufacturing and other industries of the United States intend to establish a legitimate and ever-growing trade relation with these nations, we must be prepared to invest our capital there and to do our share in advancing and promoting the internal conditions of these countries. They need and they desire our financial assistance, and they will respond with the riches of gifts, giving value for value received.

Such connections would result always in more of our citizens being employed in these enterprises, and they in turn would stimulate trade and create a demand for American goods. To-day we are purchasing many of the essentials of commerce from Latin America, but we are carrying on such trade through and by way of Europe. The cost of transportation almost doubled would be eliminated if these commodities were purchased directly. We need, of course, equality of freight rates if we are to meet the competition of such a venture.

We need an American merchant marine. Europe destroyed our competition by subsidizing with millions her passenger, mail, and freight lines. Europe did this, knowing that these ships would promote and foster trade and serve as auxiliary cruisers in the event of war. We were compelled to withdraw from the seas. We could not, with our higher wages and cost of maintenance, meet the lower cost of European operations. Our flag to-day should be on the seven seas, and we

should now carry our commerce in our own bottoms. We are a people with a great maritime tradition and history. In 1852 there were 600 vessels flying the American flag in the wonderful harbor of Buenos Aires. To-day all too few are to be seen in that busy port.

SUGGESTS SHIP BOUNTY

It is asserted that the policy of protection to American industry increases the wages of American seamen and that the subsidies paid by foreign countries to promote their trade reduces rates, and that the American shipowner is thus subjected to a double disadvantage. The soundness of these conclusions can not be questioned, and the causes should be forthwith removed.

The remedy does not lie either in a discriminatory tariff in favor of goods imported in domestic bottoms or in permitting the purchase of cheaper ships abroad. This alternative would destroy American shipping. The just, the obvious, and the proper course is to pay the operators of ships flying the Stars and Stripes a bounty sufficient to equalize the burdens imposed by our superior standards of living. This will insure if not perpetuate a merchant marine, and bring back the flag where in the infancy of our Government our forefathers placed it. They knew that every ship carrying our flag was an ambassador of trade, just as a traveling emissary is the "alter ego" of the enterprise that employs him.

If we can justify a tariff—and we do—jointly to protect labor and encourage capital in the production of an article, why can we not protect each in its disposition? Such a bounty would not be a donation; it would be merely meeting foreign competition on its own ground, as well as stimulating all commercial enterprises. This is obviously true because the new markets so created would proportionately increase production in all lines of endeavor. Such a subvention would be merely the returning of what is indirectly taken away to the end that the American seaman may be employed at the highest wages paid any seagoing man in the world, and the opportunities of all of our people solidified and enlarged.

UNTHINKING ASSERTIONS

It is asserted here in the United States by those who do not think and by those who develop and direct our national thought, and it is also repeated caustically far away down in South America, that no Holy Alliance now exists and no monarch now restricts man's freedom in the Western Hemisphere. Then it is proclaimed that the continuance of the Monroe doctrine under these circumstances means "America for the North Americans," and that the time has now come when the United States should disclaim any further connection with its principles.

The conditions giving rise to the declaration of these immortal precepts were merely the occasion, not the cause, of their enunciation. Other occasions have since arisen and many others may arise in the future, and those who now condemn in theory and in spleen mistake words for precepts, expediency for principle. We do not as a Nation or as a people crave a foot of Latin-American territory. We desire merely the relationship—the social and the political associations that come from peaceful success—not the wealth of discontent and ruin. We do not question and we fail to see how anyone can in sincerity question the commanding position of any of the Latin-American Republics or distrust their influence, either at the council table or in the concert of nations.

They are inspired by malice and moved by jealous fear who say that the United States of North America entertains any ulterior purpose toward Latin America. We have problems of our own—mighty ones—spiritual, material, and political. We have before us constantly perplexing questions demanding settlement, and to the best of our ability we are working all of them out without prejudice and solely for the benefit of mankind. As a Nation we feel that good faith proves itself by deeds, not words. The Monroe doctrine saved Cuba and the isles of the south seas for liberty and civilization, and our action then and since is of sufficient guaranty of our interpretation of the aspirations of our fathers, whose gropings and inarticulate philosophy when we were a young and struggling people found concrete expression in the edict of the immortal Monroe. It never meant "America for the North Americans." It means to-day what it meant when it objectified the Constitution of the United States into the affairs of man that North America asks now, as she expected then, nothing but cordiality, consideration, and respect.

The United States of America wants only the opportunity to think constructively and to grow spiritually with Latin America and with all the world. This is the offer of the Monroe doctrine, honestly understood, and if the world accepts it, the great Republic of the north will march step by step and keep step with the race in the years and the centuries to come.

SELF-GOVERNMENT SLOW

In the United States we have come to realize that capacity for self-government is a slow and painful process, often as displeasing as it is disappointing. A strong and robust thinker recently said that "mankind is prone to forget how long it takes to develop a civilization, how slow its processes really are, how difficult it is to change character and to educate entire peoples up to the different standards of moral law." He adds, "We can do but little in our day; we can live our short lives and pass on, only to be forgotten."

How true this reflection is! We of to-day, the same as our fathers, can not observe the progress of the world. We can not mark its advances either by day or by generations, but if we do have faith in humankind and in common chances we know that the world is growing better and that mankind is advancing slowly and imperceptibly from envy, greed, and selfishness to a trustworthy respect for human right. We also appreciate that the level of democracy can be raised only as the human stream rises the world over, and we now know that an approach to competency in government comes only with the wisdom which man gathers in the mistakes and the bitter disappointments of wrangling and turmoil.

The people of Latin America have likewise learned well the immutability of this law in the spiritual, the physical, and the political relations of life. They, too, the same as we, are doing their best, and in certain respects they have succeeded where we have failed. We realize that self-control and self-abnegation, individually and nationally, must be acquired and practiced if moral qualities are to control in the affairs of men. The strong men and the hopeful women of Latin America know too well that such qualities are essential to good government, and that they come only with a conscious sense of responsibility from below, and never down from above. They believe, as we do, that citizenship is an obligation, and that men and women in a democracy, if they would qualify themselves for helpful expression and constructive service, must be as honest civically as they strive to be personally. They also know that nations can not live in isolation and unto themselves alone; that nations can not progress and go on if their relations with each other are not sincere, honest, reliable, and dependable.

PEOPLE ARE INDUSTRIOUS

The people of all these countries are industrious, and, with rare exceptions, they not only labor objectively but they possess the ability and the willingness to develop and to work hard.

It was my good fortune and rare privilege to discuss these matters with the officials and the statesmen of the countries visited, and their aims and their purposes, I unhesitatingly say, are the same as ours. They, in their environment, are advancing civilization and helping humanity in its work forward. They believe in law, justice, peace, and mercy; they respect order, and to them, as it is with us, justice is the sole barrier between civilization and the anarchy of barbarism. They recognize the superiority of personal rights over those of property, and their experience taught them that these rights are relatively dependent.

I was also impressed with the encouraging fact that the loyalty, the honesty, the patience, and the patriotism of the citizens of these countries respond to the same promptings and react to the same influences that move and exalt us. And let me emphasize that the people of these wonderful Republics realize equally with us that the fate of the race rests solely in man's capacity to govern himself, and that they are just as proud of their destiny and as jealous of their honor, and just as responsive to learning, art, literature, and the exquisite refinements of life, as we are. They are justly proud of their struggles, their accomplishments, and their real and substantial contributions to civilization. They revere their history, the oldest and the most interesting of any in this Western Hemisphere. They live the unquestioned truth that national growth and personal advancement depend upon intelligence and courage constantly directed toward the development of the broadest responsibilities and the highest service to home and state.

I want to see the ties of friendship tightened and the bonds of sympathy strengthened between all the nations of the Western Hemisphere; and if, as we all hope, the citizens of these great Republics allow themselves to unite in closer bonds they will advance the civilization and win and maintain the peace of the world.

TRIBUTE TO THE LATE SENATOR CHARLES A. CULBERSON

Mr. SHEPPARD. Mr. President, I submit for publication in the RECORD an address by Hon. Hampson Gary, former United States minister to Switzerland, on the late Senator Charles A. Culberson, delivered before the Texas Bar Association at its recent annual meeting at Austin, Tex., July 2, 1925. I ask unanimous consent that it may be printed in the RECORD.

The PRESIDING OFFICER (Mr. ROBINSON of Arkansas in the chair). Without objection, leave will be granted. The Chair hears no objection.

The address is as follows:

Mr. President, I would like to say a few words in tribute to one of the truly great men that Texas has produced. I refer to the late Charles A. Culberson. He was born in Alabama, but his parents removed to Texas when the son was only a year old, and he was reared and largely educated here and was in fact a product of our State. After attending school in Gilmer and Jefferson, he entered the Virginia Military Institute at Lexington and was graduated in the class of 1874. He studied law in his father's office for two years and then entered the law department of the University of Virginia at Charlottesville, where he was chosen judge of the moot court, the

highest honor of the law class, and later was selected as the final orator of the Jefferson Literary Society for the commencement exercises in June, 1877. Thus even in that early day he evinced ability and the capacity to make and hold friends.

Returning to Texas he entered upon the practice of law at Jefferson and soon participated in the trial of a number of important cases, acquitting himself with such credit that he was not long in attaining an enviable rank at the bar. He removed to Dallas in 1887, where his law practice steadily increased, and he won recognition as one of the ablest lawyers in the State.

In 1890 he was elected attorney general of Texas. In that office he performed valiant service for our Commonwealth. In the courts at Austin and Washington he was frequently pitted against some of the ablest lawyers and advocates in the land, and his victories were numerous and of far-reaching effect. It can be truthfully said that he was one of the very great attorneys general of our State, as he was, too, one of the youngest in our history.

Mr. Culberson was elected Governor of Texas in 1894, when only 39 years of age. His four years' record in that office is one of the most creditable chapters in our history. It was a service notable for its variety, fidelity, and efficiency. In the discharge of his administrative duties and as leader of the political thought of the State he exhibited courage, ability, and rock-ribbed honesty. And he made things come to pass.

His messages and state papers were models of the kind. Like Franklin, he could say much in a few words and say it convincingly. His speech at Dallas accepting the nomination for governor, his two inaugural addresses, his message against prize fighting, veto of the divorce bill, Labor Day proclamation, speech presenting the Sawnie Robertson memorial to the Supreme Court, and brief address giving the silver service to the battleship *Texas* show him to have been master of a pure style and correct literary taste.

He loved Texas and its record of romantic history and struggle for freedom, and some of his most eloquent passages are in tribute to Austin, Houston, and Crockett, and other heroic figures of our early days—and to those who fought and died at Goliad, the Alamo, and San Jacinto—while his eulogy of Texans of a later day who followed Lee and Jackson and Albert Sidney Johnston is worthy of a place in the textbooks in our schools.

I come now to Mr. Culberson's record in Washington. He was elected United States Senator in 1899, and thrice reelected, serving four terms, or a period of 24 years. And well did he serve us. He was a great Senator, the peer of any of his colleagues, who were not slow in recognizing his qualities. You will recall that he was elected leader of his party in the Senate, the minority leader at that time. Such was his ability and sagacity, such his engaging personality, that he was successful in getting his party to function and vote as a cohesive force. He was spoken of at this time as a fit man to be President of the United States, and if he had hailed from what is known politically as a "pivotal State" he might have reached that eminence. His work in committee room, his well-considered speeches on the floor, and his vote on important measures brought him increasing influence, and presently he was made chairman of the Judiciary Committee of the Senate, as his father, David B. Culberson, before him had been chairman of the Judiciary Committee of the House of Representatives.

Like father like son, Culberson of Texas was again a synonym in Washington for legal learning up on Capitol Hill. He was head of the Judiciary Committee while the United States was engaged in the Great War, and we are yet too near that titanic conflict to correctly appraise the service Senator Culberson rendered in that post. But ask those who were in a position to know, and they will tell you that it was well for America that Charles A. Culberson was head of the Senate Judiciary Committee during the great crisis.

I assume that there will be prepared and spread upon the permanent records of this association a comprehensive review and estimate of Senator Culberson's career as a public official and of his distinguished record as a lawyer. We owe that to ourselves as well as to his memory. The cases in which he appeared as counsel before the Supreme Court of Texas and the Supreme Court of the United States will afford lawyer and layman an interesting and informing study. His briefs and the records of his arguments in those courts stamp him as a lawyer of the first rank. I hope this association is to give fitting recognition to this fact.

Mr. President, I knew Senator Culberson well. I followed his career from the year he first entered public life here in Austin, and it was always a matter of pride to me that our State could claim him as its own. I can never forget the last time I saw him, when physical ills had come but had left untouched his brilliant mind. There he sat, handsome, courtly, interesting to the end. A little while, and he passed on, revered, respected, and loved by all. Texas will ever cherish his name and fame.

TRIBUTE TO WILLIAM JENNINGS BRYAN BY WILLIAM G. M'ADOO

Mr. SIMMONS. Mr. President, I ask unanimous consent for the incorporation in the RECORD of an address by William G. McAdoo at the memorial services held in honor of the late William Jennings Bryan at Hollywood Bowl, Los Angeles, Calif., August 9, 1925.

The PRESIDING OFFICER (Mr. ROBINSON of Arkansas in the chair). Is there objection?

There being no objection, the address was ordered to be printed in the RECORD, as follows:

Mr. Chairman, ladies, and gentlemen, the sudden and unexpected death of William Jennings Bryan gave dramatic point to the career and achievements of this remarkable American citizen. For a generation he has played major parts on the national stage. Always he has been an interesting and commanding figure—loved and applauded by millions of devoted followers and ridiculed and denounced by his political foes with a passionate vehemence that signified the power of his personality and the threat of his political domination.

Never before in American history has a man like Mr. Bryan appeared, and never before has any man been able to command the continuous and undiminished attention of the American people for almost a generation. This was due to Mr. Bryan's unusual personality and versatility—for he was not only a great commoner—by which we mean a man of and for the people, one who always keeps the common touch—but he was a politician of extraordinary power combined with an evangelical quality which made him a formidable crusader on the hustings or in the pulpit.

He was a deeply religious man; he fought for the cause in which he believed with a passionate eloquence that is borne alone of a profound conviction of righteousness. He was a great orator—few in our history could match him in emotional appeal; and his logic, ready wit, rare humor, eloquence, and resourcefulness made him a dangerous antagonist in any battle. He loved peace, but paradoxically his whole life was a fight. He fought for peace, and always for righteous things. He never compromised with principle. It may be said truthfully and to his undying credit that he never lent his voice or influence to an unworthy cause or to a questionable purpose. He was the relentless foe of crookedness and corruption; of unmoral and immoral political bosses and sinister and spoliating political machines; and of every evil and sinister influence in our public life.

This is the man, my fellow citizens, whom you have assembled to honor. You come without regard to political affiliations or partisan considerations, because you are American citizens who delight in fair play and in doing honor to those, whatever their political or religious faith, whose lives attest their virtue and whose achievements make them worthy of recognition.

Born in Salem, Ill., where Lincoln had kept store after his return from his journey to New Orleans; educated at Illinois University, Jacksonville, Ill., and at the Union College of Law at Chicago; winning at a very early age the Illinois championship for oratory; living the life of a frontier lawyer at Lincoln, Nebr.; serving two terms in the Congress of the United States; nominated three times as the candidate of a great party for the presidency of the United States and each time winning the support of millions of his fellow countrymen; a powerful factor in the nomination of Woodrow Wilson for the Presidency at the Baltimore convention in 1912, it was altogether logical and appropriate that Mr. Wilson, upon his assumption of the Presidency, should have appointed Mr. Bryan Secretary of State.

It is not my purpose to review the campaigns of Mr. Bryan for the Presidency, nor to speak particularly of his political career, nor to analyze the economic and social reforms he advocated. I propose to speak of him as I knew him during our association in the Cabinet with another great leader of men, another champion of humanity, another exponent of morality and justice, Woodrow Wilson.

That association revealed Mr. Bryan to me in his true character, a character which had not been reflected in the things that had been said of him in the public press or by his political opponents. It was, for that reason, a somewhat startling revelation, because he was so utterly different from what I had expected him to be from the representations, or perhaps it would be more accurate to say misrepresentations, which had been constantly made of him in the public prints.

Instead of a selfish and self-centered politician, I found in Mr. Bryan a most approachable and high-minded public servant, whose outstanding characteristic was eagerness to serve the public interest and to promote the welfare of mankind. This confirmed what I had believed of him as the result of his course in the Baltimore convention, where, without regard to personal consequences and certainly without thought of self-interest, he had fought to a finish the corrupt bosses within the Democratic Party and all the cohorts of privilege and had been instrumental in securing the presidential nomination, not for himself, but for Woodrow Wilson. This same characteristic led Mr. Bryan throughout his life to align himself invariably on the right side of every moral issue and of every righteous reform, without regard to personal success or political consequences.

While Mr. Bryan never achieved the Presidency, notwithstanding he was three times the nominee of his party, yet, with the exception of Washington, Jefferson, Jackson, Lincoln, Roosevelt, and Wilson, the

monuments of his achievements bulk larger than the combined accomplishments of most of our Presidents. Perhaps I should except also James K. Polk, a much misrepresented man, to whose statesmanship we owe the presence in the Federal Union of the great States of California, Nevada, and Utah, and parts of Arizona, Wyoming, New Mexico, and Colorado, and the settlement of the northwestern boundary dispute with Great Britain, which anchored in the Union the powerful tier of Northwestern States.

Henry Clay and Daniel Webster likewise never occupied the presidential chair, and yet Webster is remembered when Harrison and Fillmore, under whom he served as Secretary of State, are scarcely mentioned. Henry Clay never reached the White House, and yet he became Secretary of State and is better known than President John Quincy Adams, under whom he served. Like Clay and Webster, his illustrious predecessors in the State Department, Mr. Bryan failed of the Presidency, yet he made a great career for himself and will be remembered when his critics are forgotten.

Probably no other man in American history who has not been a President of the United States has left a stronger imprint upon our institutions than Mr. Bryan. With characteristic vision, his thoughts went to the roots of our national life. Four important constitutional amendments, revolutionary in their effects upon our political and social structure, received his flaming support—the income tax, election of Senators by direct vote of the people, prohibition, and woman's suffrage. Others fought valiantly for some of these amendments, but Mr. Bryan was in the vanguard of the battle for all of them, always fighting, never quitting, always the intrepid and resistless crusader.

These constitutional amendments testify more eloquently than words to Mr. Bryan's leadership and statesmanship. He was a pioneer in these reforms, every one of which was bitterly resisted. Who would now abolish the income tax, in spite of the many atrocities which have been committed in its name? Who would now deny to women equal political rights with men in our great democracy, notwithstanding the fact that millions of women—like millions of men—fail to perform that essential duty of good citizenship—voting on election days? Who would now restore the saloons and the breweries, in spite of the fact that loose enforcement of the prohibition laws, due to political debauchery and inefficiency, has brought the bootlegging evil upon the country?

The prohibition amendment is the one amendment concerning which there appears to be any substantial difference of opinion, and yet it is clear that the great body of the American people support this amendment, and that it, like the other three amendments championed by Mr. Bryan, is a permanent part of the organic law of the land.

If these were Mr. Bryan's only contributions to the progress of his time, they would of themselves give him an enduring and high place in history. They refute the charge so frequently made that Mr. Bryan was impractical—that he was not a sound thinker—because each of these amendments shows not only a profound conception of the true meaning and purpose of democracy, but each is intensely practical in its application to our social, economic, and political conditions.

Mr. Bryan championed so many reforms during his long and stormy career that it would be extraordinary if some of his proposals had not been open to the charge of unsoundness. Where is there a man except the Pharisee whose views are always sound? I did not myself agree with all Mr. Bryan's views. For instance, he stood for free silver. I did not. He advocated Government ownership of railroads. I have always been opposed to it. Nevertheless, the sum of Mr. Bryan's achievements, if we strike a debit and credit account, is altogether in his favor.

Mr. Bryan was not always practical, but he was not always impractical, as his enemies charge. What would life be if one was only practical? An element of practicality is necessary to every well-rounded character, but idealism and vision are essential components and no man or woman can live a great life or attain the higher satisfactions of life unless practicality is enlarged by vision and tempered by idealism. What is true of individuals is true of nations. History has clearly shown that no nation has ever survived a purely practical and materialistic existence. The sublime heights of achievement have been traversed by mankind and by those nations alone which have exalted God and have maintained noble ideals along with their progress in material affairs.

Aside from the conspicuous service Mr. Bryan rendered in connection with these changes in the organic law of the land, he cooperated with enthusiasm in those great measures of practical achievement which characterized the first two years of the Wilson administration, when he served as Secretary of State. It was during that time that the Federal reserve act, the charter of financial liberty for the American people, was enacted into law; that the first income tax law was passed and put into effect in compliance with the constitutional amendment; that the lobbyists who had consistently disgraced tariff making in the United States were for the first time thrown out of the Halls of Congress and a tariff bill enacted without scandal and designed to be for the benefit of all the people; that war with Mexico, at one time imminent, was averted by the ability, the patience, and love of peace of President Wilson and Secretary of State Bryan.

Undoubtedly Mr. Bryan's most important contribution as Secretary of State was to the cause of peace. Perhaps his interest in this great world problem was intensified by his experience as a volunteer in the Spanish-American War. He had raised a regiment of which he was elected colonel, and while he did not see active service in Cuba, he went through the horrors of training camps and got a large measure of contact with the loathsome phases of war, which gave him an increased abhorrence of this method of settling disputes between nations. This, added to his religious convictions on the subject, increased his zeal for the substitution of judicial methods for force in the settlement of international controversies. For years he lectured, preached, and spoke in every part of the country in favor of the abolition of war by the substitution of arbitration or other peaceful means for force. It is impossible to measure the educational value of this work, but it is safe to say that it exerted a profound influence on public opinion. As Secretary of State he found himself in position to give practical effect to the views he entertained. This took the form of treaties which, with the support and encouragement of President Wilson, he negotiated with more than 30 nations. These bound each of them to submit to investigation the subject matter of every dispute for a period of one year before aggressive action could be taken by any nation involved. These treaties were proposed to all of the nations of the world. Among those which executed them with the United States were Great Britain, France, and Russia. Germany accepted the treaty in principle, but never signed it.

By the terms of these treaties each nation, after the expiration of one year, was left free to act as it deemed that its interest required, but it was generally believed by the Wilson administration and by all the nations signatory to these treaties, that submission to investigation for one year of matters in dispute provided a "breathing spell" and a time for deliberate and dispassionate judgment which would result in the avoidance of war. Undoubtedly these treaties marked the greatest forward step ever taken up to that time toward ultimate world peace. Theretofore the dictum had been universally accepted that there were some questions which no nation could submit to investigation, discussion, or arbitration. Under these treaties there was no exception. It was provided that every question should be submitted to investigation.

It is true that these treaties were not the last word in the movement for peace, yet they were original and revolutionary in character. Had such a treaty been in effect between Serbia and Austria in 1914 it is probable that the World War would have been prevented, because if the dispute between these two countries over the Sarajevo incident had been submitted to the scrutiny of investigation for one year before either nation could have taken action, the temper of the people of the two countries would have cooled and a means of composing the difficulty might have been found. President Wilson aptly described these treaties in an address before the Young Men's Christian Association at Pittsburgh in 1914, when he said: "The United States has just succeeded in concluding a large number of treaties with the leading nations of the world, the sum and substance of which is this: That whenever any trouble arises the light shall shine on it for a year * * * then we will know who was right and who was wrong."

It was Mr. Bryan's passionate love for peace and his belief that the steps which the administration felt bound to take with respect to Germany in the year 1915 might lead to war that moved him to resign as Secretary of State. President Wilson was no less eager than Mr. Bryan to avoid the arbitrament of war when the aggressions of German submarines had precipitated a crisis that made it vital for the United States to take a firm stand for the preservation of American rights and interests. I differed with Mr. Bryan's position at that time, but I recognized the loftiness of his purposes. The President and Mr. Bryan were animated by precisely the same motive—to protect American rights and to avoid by every honorable means armed conflict with any of the belligerent powers during the European war; their differences were merely of opinion as to the best method of accomplishing this end.

Mr. Bryan was thoroughly misunderstood by great numbers of his fellow countrymen. This is due largely to the partisan character of his critics and to the persistent misrepresentations to which he, like every great figure in public life, has been subject. Naturally a man's political enemies, especially if he is a strong man, want to destroy him, and the favorite weapons are calumny and ridicule. In time their constant reiteration produces an effect. It is a tragedy that in modern civilization the agencies of misrepresentation are now so powerful and uncontrolled. Some day the means of reform must be found. Society will have to protect itself or suffer consequences far greater than now appear. Mr. Bryan was a favorite target for these agencies of misrepresentation. Time will show the falseness of their characterizations and interpretations of him. Already there emerges a man unscathed, although much misunderstood. This, however, will remain forever clear:

Mr. Bryan was an honest man, a man of unimpeachable integrity—there is no blot upon his escutcheon. In these days of low political morality what a glorious encomium it is to be called an "honest man"! Mr. Bryan was a sincere man—he was always willing to make any sacrifice for his convictions—the essential test of sincerity. Mr. Bryan was a pure man; his private life attests it upon every page of the record. Mr. Bryan was a courageous man; he did not require an army at his back to fight for the cause he espoused.

And he was a Christian. Teaching the word of God claimed his undivided enthusiasm; and by every means in his power he sought to carry to the world the message of the Redeemer. He died defending his faith—died, no doubt, as he would have chosen if he had been permitted to make the choice.

Here in the heart of nature, amid these beautiful Hollywood mountains that Mr. Bryan loved and in nearer communion with God because we are close to God's handiwork, we come to pay a tribute to this champion of Christianity—to this truly good and great man. Perhaps his spirit hovers near us to-night, embraced in that exalted and all-pervading immortality which is the promise of the Christian faith and the craving of the human soul. We send to this soldier of the cross, to this valiant defender of the faith, through the limitless ether that envelopes the universe, a message of admiration and affection as we pronounce the verdict of the countless friends who understood him:

"Well done, good and faithful servant; enter thou into the joy of thy Lord."

EXECUTIVE SESSION

Mr. CURTIS. I move that the Senate proceed to the consideration of executive business.

The motion was agreed to, and the Senate proceeded to the consideration of executive business. After 10 minutes spent in executive session the doors were reopened, and (at 2 o'clock and 40 minutes p. m.) the Senate, under the order previously entered, adjourned until Monday, December 14, 1925, at 12 o'clock meridian.

NOMINATIONS

Executive nominations received by the Senate December 10, 1925

ATTORNEY GENERAL OF PORTO RICO

George Charles Butte, of Texas, to be Attorney General of Porto Rico, to which office he was appointed during the last recess of the Senate, vice H. P. Coats, resigned.

COMMISSIONER OF PENSIONS

Winfield Scott, of Oklahoma, to be Commissioner of Pensions, vice Wilder S. Metcalf, resigned.

DEPUTY COMMISSIONER OF PENSIONS

Edward W. Morgan, of Vermont, to be Deputy Commissioner of Pensions, vice Winfield Scott.

SECRETARY OF THE TERRITORY OF HAWAII

Raymond C. Brown, of Hawaii, to be secretary of the Territory of Hawaii. Reappointment.

SECRETARY OF THE TERRITORY OF ALASKA

Karl Theile, of Alaska, to be secretary of the Territory of Alaska.

COLLECTOR OF INTERNAL REVENUE

Louis J. Becker, of St. Louis, Mo., to be collector of internal revenue for the first district of Missouri, to fill an existing vacancy.

COLLECTORS OF CUSTOMS

Nellie Gregg Tomlinson, of Des Moines, Iowa, to be collector of customs for customs collection district No. 44, with headquarters at Des Moines, Iowa, in place of William B. Hanes, whose term of office expired August 9, 1925.

Charles L. Sheridan, of Helena, Mont., to be collector of customs for customs collection district No. 33, with headquarters at Great Falls, Mont., in place of James W. Roberts, whose term of office expired October 28, 1925.

COMPTROLLER OF CUSTOMS

Arthur F. Foran, of Flemington, N. J., to be comptroller of customs in customs collection district No. 10, with headquarters at New York, N. Y. Reappointment.

JUDGE OF MUNICIPAL COURT OF DISTRICT OF COLUMBIA

Mary O'Toole, of the District of Columbia, to be judge of the municipal court, District of Columbia. A reappointment, her term having expired.

UNITED STATES ATTORNEYS

Fred Cubberly, of Florida, to be United States attorney, northern district of Florida. A reappointment, his term having expired.

Sawyer A. Smith, of Kentucky, to be United States attorney, eastern district of Kentucky. A reappointment, his term having expired.

Frank A. Linney, of North Carolina, to be United States attorney, western district of North Carolina. A reappointment, his term having expired.

John D. Hartman, of Texas, to be United States attorney, western district of Texas. A reappointment, his term having expired.

James C. Kinsler, of Nebraska, to be United States attorney, district of Nebraska, a reappointment, his term having expired.

Frank Lee, of Oklahoma, to be United States attorney, eastern district of Oklahoma, a reappointment, his term having expired.

Paul W. Kear, of Virginia, to be United States attorney, eastern district of Virginia, a reappointment, his term having expired.

Albert D. Walton, of Wyoming, to be United States attorney, district of Wyoming, a reappointment, his term having expired.

Guy P. Linville, of Iowa, to be United States attorney, northern district of Iowa, a reappointment, his term having expired.

Charles M. Morris, of Utah, to be United States attorney, district of Utah, a reappointment, his term having expired.

William H. Dougherty, of Wisconsin, to be United States attorney, western district of Wisconsin. A reappointment, his term having expired.

UNITED STATES MARSHALS

S. Green Proffit, of Virginia, to be United States marshal, western district of Virginia. A reappointment, his term having expired.

Brownlow Jackson, of North Carolina, to be United States marshal, western district of North Carolina. A reappointment, his term having expired.

William C. Hecht, of New York, to be United States marshal, southern district of New York. A reappointment, his term having expired.

Clarence G. Smithers, of Virginia, to be United States marshal, eastern district of Virginia. A reappointment, his term having expired.

Hugh L. Patton, of Wyoming, to be United States marshal, district of Wyoming. A reappointment, his term having expired.

Dennis H. Cronin, of Nebraska, to be United States marshal, district of Nebraska. A reappointment, his term having expired.

Clarence R. Hotchkiss, of Oregon, to be United States marshal, district of Oregon. A reappointment, his term having expired.

Stillman E. Woodman, of Maine, to be United States marshal, district of Maine. A reappointment, his term having expired.

Benjamin E. Dyson, of Florida, to be United States marshal, southern district of Florida. A reappointment, his term having expired.

Frank M. Breshears, of Idaho, to be United States marshal, district of Idaho. A reappointment, his term having expired.

Victor Loisel, of Louisiana, to be United States marshal, eastern district of Louisiana. A reappointment, his term having expired.

REGISTERS OF THE LAND OFFICE

Lannes L. Ferrall, of Arizona, to be register of the land office at Phoenix, Ariz., in accordance with the provisions of the Interior Department appropriation act approved March 3, 1925.

James W. Grubbs, of Arkansas, to be register of the land office at Little Rock, Ark., in accordance with the provisions of the Interior Department appropriation act approved March 3, 1925.

Brainerd B. Smith, of California, to be register of the land office at Los Angeles, Calif., in accordance with the provisions of the Interior Department appropriation act approved March 3, 1925.

John C. Ing, of California, to be register of the land office at Sacramento, Calif., in accordance with the provisions of the Interior Department appropriation act approved March 3, 1925.

Mrs. Lida M. Hume, of California, to be register of the land office at San Francisco, Calif., in accordance with the provisions of the Interior Department appropriation act approved March 3, 1925.

Walter S. Hunsaker, of California, to be register of the land office at Visalia, Calif., in accordance with the provisions of the Interior Department appropriation act approved March 3, 1925.

Charles S. Merrill, of Colorado, to be register of the land office at Glenwood Springs, Colo., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

Fred E. Sisson, of Colorado, to be register of the land office at Pueblo, Colo., in accordance with the provisions of the Interior Department appropriation act approved March 3, 1925.

Peter G. Johnston, of Idaho, to be register of the land office at Blackfoot, Idaho, in accordance with the provisions of the Interior Department appropriation act approved March 3, 1925.

Alfred Hogensen, of Idaho, to be register of the land office at Boise, Idaho, in accordance with the provisions of the Interior Department appropriation act approved March 3, 1925.

James H. H. Hewett, of Nebraska, to be register of the land office at Alliance, Nebr., in accordance with the provisions of the Interior Department appropriation act approved March 3, 1925.

Miss Clara M. Crisler, of Nevada, to be register of the land office at Carson City, Nev., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

Alfred M. Bergere, of New Mexico, to be register of the land office at Sante Fe, N. Mex., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

Walter L. Tooze, sr., of Oregon, to be register of the land office at Portland, Oreg., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

Hammill A. Canaday, of Oregon, to be register of the land office at Roseburg, Oreg., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

James W. Donnelly of Oregon, to be register of the land office at The Dalles, Oreg., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

George W. McKnight, of Oregon, to be register of the land office at Vale, Oreg., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

Eli F. Taylor, of Utah, to be register of the land office at Salt Lake City, Utah, in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

James D. Gallup, of Wyoming, to be register of the land office at Buffalo, Wyo., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

Mart T. Christensen, of Wyoming, to be register of the land office at Cheyenne, Wyo., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

Joseph T. Booth, of Wyoming, to be register of the land office at Evanston, Wyo., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

Harmon Hayward Schwoob, of Wyoming, to be register of the land office at Lander, Wyo., in accordance with the provisions of the Interior Department appropriation act of March 3, 1925.

Irving D. Smith, of Washington, to be register of the land office at Seattle, Wash., vice himself.

Mrs. Katherine D. Stoes, of New Mexico, to be register of the land office at Las Cruces, N. Mex., vice Miss Nemecia Ascarate, removed.

COAST AND GEODETIC SURVEY

To be junior hydrographic and geodetic engineers (with relative rank of lieutenant (junior grade) in the Navy), by promotion from aid (with relative rank of ensign in the Navy)

John Carlos Bose, of Texas, vice Max Leff.

Glendon Edwin Boothe, of New Mexico, vice Frank Larner.

Lansing Grow Simmons, of District of Columbia, vice F. G. Outcalt.

Earl Mowbray Buckingham, of Montana, vice H. M. Hill.

Roger Cushing Rowse, of Missouri, vice R. W. Byrns.

Leonard Sargent Hubbard, of Massachusetts, vice E. M. Denbo.

Earle Andrew Deily, of Pennsylvania, vice A. M. Weber.

Walter Herbert Bainbridge, of Texas, vice J. A. Kibler.

Victor Addison Bishop, of New York, vice Donald W. Taylor.

William Thomas Combs, of North Carolina, to be hydrographic and geodetic engineer (with relative rank of lieutenant in the Navy), by promotion from junior hydrographic and geodetic engineer (with relative rank of lieutenant (junior grade) in the Navy), vice J. H. Hawley.

APPOINTMENTS IN THE REGULAR ARMY

MEDICAL ADMINISTRATIVE CORPS

To be second lieutenants

Sergt. Wade Hampton Johnson, Medical Department, with rank from December 2, 1925.

Technical Sergt. Douglas Hall, Medical Department, with rank from December 2, 1925.

APPOINTMENTS BY TRANSFER IN THE REGULAR ARMY

SIGNAL CORPS

Second Lieut. Robert Emmett Burns, Air Service, with rank from June 12, 1925.

INFANTRY

Second Lieut. George Wellington Madison Dudley, Air Service, with rank from June 12, 1925.

Second Lieut. John O'Day Murtaugh, Air Service, with rank from June 12, 1924.

PROMOTIONS IN THE REGULAR ARMY

To be first lieutenants

Second Lieut. John Black Reybold, Cavalry, from December 4, 1925.

Second Lieut. John Raoul Guiteras, Infantry, from December 8, 1925.

MEDICAL ADMINISTRATIVE CORPS

To be first lieutenant

Second Lieut. Wade Hampton Johnson, Medical Administrative Corps, from December 4, 1925.

POSTMASTERS

MICHIGAN

Emerson L. Bunting to be postmaster at Walkerville, Mich., in place of E. L. Bunting. Incumbent's commission expired August 24, 1925.

Rollo G. Mosher to be postmaster at Wayland, Mich., in place of R. G. Mosher. Incumbent's commission expired August 11, 1925.

Mae O. Wolfe to be postmaster at Weidman, Mich., in place of D. P. Smith. Incumbent's commission expired August 20, 1925.

Jay W. Ellsworth to be postmaster at Wheeler, Mich., in place of J. W. Ellsworth. Incumbent's commission expired November 9, 1925.

Edgar Hilliard to be postmaster at Kaleva, Mich., in place of Edgar Hilliard. Incumbent's commission expired November 9, 1925.

Ambrose B. Stinson to be postmaster at Kingsley, Mich., in place of A. B. Stinson. Incumbent's commission expired August 24, 1925.

Fred R. Allen to be postmaster at Leslie, Mich., in place of F. R. Allen. Incumbent's commission expired November 21, 1925.

Harry J. Skinner to be postmaster at McMillan, Mich., in place of H. J. Skinner. Incumbent's commission expired November 9, 1925.

Leonard Van Regenmorter to be postmaster at Macatawa, Mich., in place of L. V. Regenmorter. Incumbent's commission expired August 24, 1925.

Louis W. Biegler to be postmaster at Marquette, Mich., in place of L. W. Biegler. Incumbent's commission expired October 6, 1925.

Gordon J. Murray to be postmaster at Michigamme, Mich., in place of G. J. Murray. Incumbent's commission expired October 6, 1925.

George D. Mason to be postmaster at Montague, Mich., in place of G. D. Mason. Incumbent's commission expired November 2, 1925.

Ellen L. King to be postmaster at Morley, Mich., in place of E. L. King. Incumbent's commission expired October 25, 1925.

William C. Hacker to be postmaster at Mount Clemens, Mich., in place of W. C. Hacker. Incumbent's commission expired October 11, 1925.

John H. Fink to be postmaster at New Baltimore, Mich., in place of J. H. Fink. Incumbent's commission expired November 9, 1925.

Eva A. Wurzburg to be postmaster at Northport, Mich., in place of E. A. Wurzburg. Incumbent's commission expired August 17, 1925.

Mack Herring to be postmaster at Osseo, Mich., in place of Mack Herring. Incumbent's commission expired October 4, 1925.

Gordon D. Dafoe to be postmaster at Owendale, Mich., in place of G. D. Dafoe. Incumbent's commission expired November 18, 1925.

George M. Dewey to be postmaster at Owosso, Mich., in place of G. M. Dewey. Incumbent's commission expired October 5, 1925.

William H. Richards to be postmaster at Perrinton, Mich., in place of W. H. Richards. Incumbent's commission expired November 17, 1925.

Sumner Blanchard to be postmaster at Perry, Mich., in place of Sumner Blanchard. Incumbent's commission expired August 9, 1925.

Fred E. Heath to be postmaster at Plainwell, Mich., in place of F. E. Heath. Incumbent's commission expired November 2, 1925.

Harry A. Dickinson to be postmaster at Port Hope, Mich., in place of H. A. Dickinson. Incumbent's commission expired October 4, 1925.

Charles J. Schmidlin to be postmaster at Rockland, Mich., in place of C. J. Schmidlin. Incumbent's commission expired October 11, 1925.

Eugene C. Edgerly to be postmaster at Rudyard, Mich., in place of E. C. Edgerly. Incumbent's commission expired October 25, 1925.

Grace E. Gibson to be postmaster at Scotts, Mich., in place of G. E. Gibson. Incumbent's commission expired October 6, 1925.

Minnie E. Morrison to be postmaster at Stevensville, Mich., in place of M. E. Morrison. Incumbent's commission expired October 5, 1925.

Olof Brink to be postmaster at Tustin, Mich., in place of Olof Brink. Incumbent's commission expired July 27, 1925.

George B. Moat to be postmaster at Twining, Mich., in place of G. B. Moat. Incumbent's commission expired August 17, 1925.

Edwin J. Hodges to be postmaster at Vanderbilt, Mich., in place of E. J. Hodges. Incumbent's commission expired August 24, 1925.

Elmon J. Loveland to be postmaster at Vermontville, Mich., in place of E. J. Loveland. Incumbent's commission expired September 27, 1925.

Levant A. Strong to be postmaster at Vicksburg, Mich., in place of L. A. Strong. Incumbent's commission expired August 4, 1925.

John H. Nowell to be postmaster at Amasa, Mich., in place of J. H. Nowell. Incumbent's commission expired October 25, 1925.

William H. Ebert to be postmaster at Arcadia, Mich., in place of W. H. Ebert. Incumbent's commission expired November 9, 1925.

Frank J. Eisengruber to be postmaster at Bay Port, Mich., in place of F. J. Eisengruber. Incumbent's commission expired October 6, 1925.

Lillian J. Chandler to be postmaster at Benzonia, Mich., in place of L. J. Chandler. Incumbent's commission expired November 22, 1925.

Morton G. Wells to be postmaster at Byron Center, Mich., in place of M. G. Wells. Incumbent's commission expired August 24, 1925.

Edward A. Webb to be postmaster at Casnovia, Mich., in place of E. A. Webb. Incumbent's commission expired October 20, 1925.

Henry P. Hossack to be postmaster at Cedarville, Mich., in place of H. P. Hossack. Incumbent's commission expired October 4, 1925.

Arthur J. Gibson to be postmaster at Central Lake, Mich., in place of A. J. Gibson. Incumbent's commission expired October 25, 1925.

Henry M. Boll to be postmaster at Channing, Mich., in place of H. M. Boll. Incumbent's commission expired October 6, 1925.

Orrin T. Hoover to be postmaster at Chelsea, Mich., in place of O. T. Hoover. Incumbent's commission expired May 4, 1925.

Arthur H. Hawkins to be postmaster at Clayton, Mich., in place of A. H. Hawkins. Incumbent's commission expired August 20, 1925.

Ellis A. Lake to be postmaster at Colon, Mich., in place of E. A. Lake. Incumbent's commission expired October 25, 1925.

Harry G. Turner to be postmaster at Covert, Mich., in place of H. G. Turner. Incumbent's commission expired November 23, 1925.

Joseph M. Lascelle to be postmaster at Crystal, Mich., in place of J. M. Lascelle. Incumbent's commission expired August 17, 1925.

Sarah G. Howard to be postmaster at Custer, Mich., in place of S. G. Howard. Incumbent's commission expired November 9, 1925.

Elsie R. Stephens to be postmaster at Davison, Mich., in place of E. R. Stephens. Incumbent's commission expired August 4, 1925.

Fred E. Hazle to be postmaster at De Witt, Mich., in place of F. E. Hazle. Incumbent's commission expired August 17, 1925.

Clarence E. Norton to be postmaster at Dimondale, Mich., in place of C. E. Norton. Incumbent's commission expired October 6, 1925.

Roy A. McDonald to be postmaster at Douglas, Mich., in place of R. A. McDonald. Incumbent's commission expired October 20, 1925.

Elery H. Wright to be postmaster at Empire, Mich., in place of E. H. Wright. Incumbent's commission expired August 17, 1925.

John A. Semer to be postmaster at Escanaba, Mich., in place of J. A. Semer. Incumbent's commission expired October 25, 1925.

Ettie M. Meyer to be postmaster at Fowler, Mich., in place of E. M. Meyer. Incumbent's commission expired November 22, 1925.

Lawrence Tobey to be postmaster at Free Soil, Mich., in place of Lawrence Tobey. Incumbent's commission expired October 6, 1925.

Allison I. Miller to be postmaster at Fremont, Mich., in place of A. I. Miller. Incumbent's commission expired July 27, 1925.

Cyrenius P. Hunter to be postmaster at Gagetown, Mich., in place of C. P. Hunter. Incumbent's commission expired October 4, 1925.

Frank Wilkinson to be postmaster at Gaylord, Mich., in place of H. A. Collier. Incumbent's commission expired June 4, 1924.

R. Deneen Brown to be postmaster at Hale, Mich., in place of R. D. Brown. Incumbent's commission expired November 9, 1925.

George A. McNicol to be postmaster at Hillman, Mich., in place of G. A. McNicol. Incumbent's commission expired May 4, 1925.

Fred A. Acker to be postmaster at Adrian, Mich., in place of Robert Darnton, deceased.

Albert Hass to be postmaster at Bad Axe, Mich., in place of F. L. Wright, resigned.

Albert L. Eggers to be postmaster at Bravo, Mich., in place of J. J. Schmidt, deceased.

Herman Buby to be postmaster at Brown City, Mich., in place of D. A. McKeith, resigned.

Ida W. Wagner to be postmaster at Capac, Mich., in place of A. H. Rhody, resigned.

Harlan W. Johnson to be postmaster at Wakefield, Mich., in place of A. M. Gilbert, resigned.

George M. Gaudy to be postmaster at Ypsilanti, Mich., in place of G. A. Cook, deceased.

Willis Wightman to be postmaster at Buckley, Mich. Office became presidential July 1, 1925.

Carl Van Valkenburgh to be postmaster at Center Line, Mich. Office became presidential July 1, 1925.

Joseph Deloria to be postmaster at Garden, Mich. Office became presidential July 1, 1925.

Harry Davidson to be postmaster at Palmer, Mich. Office became presidential July 1, 1925.

MINNESOTA

Ella S. Engelsen to be postmaster at Storden, Minn., in place of E. S. Engelsen. Incumbent's commission expired November 17, 1925.

Gertrude A. Muske to be postmaster at Swanville, Minn., in place of G. A. Muske. Incumbent's commission expired October 3, 1925.

George E. Brockman to be postmaster at Triumph, Minn., in place of G. E. Brockman. Incumbent's commission expired November 22, 1925.

August W. Petrich to be postmaster at Vernon Center, Minn., in place of A. W. Petrich. Incumbent's commission expired August 20, 1925.

Iver Tiller to be postmaster at Wanamingo, Minn., in place of Iver Tiller. Incumbent's commission expired November 17, 1925.

Ole N. Aamot to be postmaster at Watson, Minn., in place of Ole N. Aamot. Incumbent's commission expired October 17, 1925.

Laurence A. Weston to be postmaster at Waubun, Minn., in place of L. A. Weston. Incumbent's commission expired November 22, 1925.

Pearl C. Heigl to be postmaster at Winsted, Minn., in place of P. C. Heigl. Incumbent's commission expired August 24, 1925.

Mathias J. Olson to be postmaster at Wolverton, Minn., in place of M. J. Olson. Incumbent's commission expired August 20, 1925.

Charles Lindsay to be postmaster at Woodstock, Minn., in place of Charles Lindsay. Incumbent's commission expired November 17, 1925.

Genevra E. Ristvedt to be postmaster at Hanley Falls, Minn., in place of G. E. Ristvedt. Incumbent's commission expired August 20, 1925.

Dwight C. Jarchow to be postmaster at Harris, Minn., in place of D. C. Jarchow. Incumbent's commission expired May 26, 1925.

Henry W. Koehler to be postmaster at Hector, Minn., in place of H. W. Koehler. Incumbent's commission expired November 17, 1925.

Charles E. Cater, jr., to be postmaster at Herman, Minn., in place of C. E. Cater, jr. Incumbent's commission expired November 17, 1925.

Myrtle M. Rogness to be postmaster at Hills, Minn., in place of M. M. Rogness. Incumbent's commission expired August 24, 1925.

Erna H. Benjamin to be postmaster at Kasota, Minn., in place of E. H. Benjamin. Incumbent's commission expired November 17, 1925.

Anton Malmberg to be postmaster at Lafayette, Minn., in place of Anton Malmberg. Incumbent's commission expired October 17, 1925.

Elmer W. Thompson to be postmaster at Lismore, Minn., in place of E. W. Thompson. Incumbent's commission expired August 24, 1925.

Charles S. Jameson to be postmaster at Littlefork, Minn., in place of C. S. Jameson. Incumbent's commission expired October 3, 1925.

Emil M. Blasky to be postmaster at Mahnomen, Minn., in place of E. M. Blasky. Incumbent's commission expired August 24, 1925.

Fred E. Joslyn to be postmaster at Mantorville, Minn., in place of F. E. Joslyn. Incumbent's commission expired November 22, 1925.

Lawrence B. Setzler to be postmaster at Maple Plain, Minn., in place of L. B. Setzler. Incumbent's commission expired May 26, 1925.

Haldor G. Johnson to be postmaster at Minneota, Minn., in place of M. A. McGinn. Incumbent's commission expired August 11, 1925.

Ernest G. Haymaker to be postmaster at Motley, Minn., in place of John Monahan. Incumbent's commission expired February 18, 1924.

Edward F. Koehler to be postmaster at Mound, Minn., in place of E. F. Koehler. Incumbent's commission expired October 6, 1925.

Ole Kleppe to be postmaster at Newfolden, Minn., in place of Ole Kleppe. Incumbent's commission expired August 20, 1925.

Louis E. Olson to be postmaster at Nicollet, Minn., in place of L. E. Olson. Incumbent's commission expired November 23, 1925.

George W. Shipton to be postmaster at Ogilvie, Minn., in place of G. W. Shipton. Incumbent's commission expired November 22, 1925.

Minot J. Brown to be postmaster at Owatonna, Minn., in place of M. J. Brown. Incumbent's commission expired October 6, 1925.

Nels J. Amble to be postmaster at Peterson, Minn., in place of N. J. Amble. Incumbent's commission expired November 23, 1925.

Lee M. Bennett to be postmaster at Pillager, Minn., in place of L. M. Bennett. Incumbent's commission expired August 20, 1925.

George H. Tome to be postmaster at Pine Island, Minn., in place of G. H. Tome. Incumbent's commission expired November 17, 1925.

Anna Barnes to be postmaster at Randall, Minn., in place of Anna Barnes. Incumbent's commission expired October 6, 1925.

Amelia J. Rajkowski to be postmaster at Rice, Minn., in place of A. J. Rajkowski. Incumbent's commission expired October 6, 1925.

David L. Williams to be postmaster at Rochester, Minn., in place of D. L. Williams. Incumbent's commission expired July 21, 1925.

Minnie W. Hines to be postmaster at Roosevelt, Minn., in place of M. W. Hines. Incumbent's commission expired November 17, 1925.

James E. Ziska to be postmaster at Silver Lake, Minn., in place of J. E. Ziska. Incumbent's commission expired November 23, 1925.

Thorwald O. Westby to be postmaster at Avoca, Minn., in place of T. O. Westby. Incumbent's commission expired August 20, 1925.

Cora O. Smith to be postmaster at Bayport, Minn., in place of C. O. Smith. Incumbent's commission expired November 22, 1925.

John N. Peterson to be postmaster at Beltrami, Minn., in place of J. N. Peterson. Incumbent's commission expired August 20, 1925.

Arthur B. Paul to be postmaster at Big Falls, Minn., in place of A. B. Paul. Incumbent's commission expired October 6, 1925.

Elmer E. Putnam to be postmaster at Big Lake, Minn., in place of E. E. Putnam. Incumbent's commission expired August 24, 1925.

Adolf Wernicke to be postmaster at Bingham Lake, Minn., in place of Adolf Wernicke. Incumbent's commission expired August 24, 1925.

Ross Knutson to be postmaster at Bird Island, Minn., in place of Ross Knutson. Incumbent's commission expired November 17, 1925.

Edward H. Hebert to be postmaster at Bricelyn, Minn., in place of E. H. Hebert. Incumbent's commission expired November 17, 1925.

Anna E. Baker to be postmaster at Brownton, Minn., in place of A. E. Baker. Incumbent's commission expired November 22, 1925.

Alice G. Doherty to be postmaster at Byron, Minn., in place of A. G. Doherty. Incumbent's commission expired November 22, 1925.

Benjamin Baker to be postmaster at Campbell, Minn., in place of Benjamin Baker. Incumbent's commission expired August 23, 1925.

Mabel L. Markham to be postmaster at Clear Lake, Minn., in place of M. L. Markhom. Incumbent's commission expired August 20, 1925.

Frank H. Nichols to be postmaster at Comfrey, Minn., in place of F. H. Nichols. Incumbent's commission expired July 27, 1925.

Emil A. Voelz to be postmaster at Danube, Minn., in place of E. A. Voelz. Incumbent's commission expired August 24, 1925.

Alwyne A. Dale to be postmaster at Dover, Minn., in place of A. A. Dale. Incumbent's commission expired October 3, 1925.

Louis A. Dietz to be postmaster at Easton, Minn., in place of L. A. Dietz. Incumbent's commission expired August 20, 1925.

William O'Brien to be postmaster at Eden Valley, Minn., in place of William O'Brien. Incumbent's commission expired November 17, 1925.

Frank H. Beyer to be postmaster at Elgin, Minn., in place of F. H. Beyer. Incumbent's commission expired November 23, 1925.

George H. Emmons to be postmaster at Emmons, Minn., in place of G. H. Emmons. Incumbent's commission expired November 22, 1925.

John Lohn to be postmaster at Fosston, Minn., in place of John Lohn. Incumbent's commission expired August 24, 1925.

Matilda Blodgett to be postmaster at Ghent, Minn., in place of Matilda Blodgett. Incumbent's commission expired August 20, 1925.

Frank H. Griffin to be postmaster at Good Thunder, Minn., in place of F. H. Griffin. Incumbent's commission expired August 24, 1925.

Albert Myhre to be postmaster at Grand Meadow, Minn., in place of Albert Myhre. Incumbent's commission expired November 22, 1925.

Charles L. Engelhorn to be postmaster at Greenbush, Minn., in place of C. L. Engelhorn. Incumbent's commission expired May 26, 1925.

Herbert L. Day to be postmaster at Graceville, Minn., in place of E. J. Hasbrouck, removed.

Arvid J. Lindgren to be postmaster at Orr, Minn., in place of William Orr, resigned.

Ida M. Strawsell to be postmaster at Callaway, Minn. Office became presidential July 1, 1925.

Delmar J. Carruth to be postmaster at Danvers, Minn. Office became presidential July 1, 1925.

August Wenberg to be postmaster at Dunnell, Minn. Office became presidential July 1, 1925.

Ambrose Holland to be postmaster at Holland, Minn. Office became presidential July 1, 1925.

Ida Dickerson to be postmaster at Lucan, Minn. Office became presidential July 1, 1925.

Winnifred L. Batson to be postmaster at Odessa, Minn. Office became presidential July 1, 1925.

Frank B. Clarine to be postmaster at Tamarack, Minn. Office became presidential July 1, 1925.

MISSISSIPPI

Rosa W. Burton to be postmaster at Alligator, Miss., in place of R. W. Burton. Incumbent's commission expired November 18, 1925.

Sarah A. Tyner to be postmaster at Bay Springs, Miss., in place of S. A. Tyner. Incumbent's commission expired November 18, 1925.

Frances G. Wimberly to be postmaster at Jonestown, Miss., in place of F. G. Wimberly. Incumbent's commission expired November 18, 1925.

Mary A. Patterson to be postmaster at Pinola, Miss., in place of M. A. Patterson. Incumbent's commission expired October 5, 1925.

William P. Gardner, jr., to be postmaster at Saltillo, Miss., in place of W. P. Gardner, jr. Incumbent's commission expired October 5, 1925.

John C. Bowen to be postmaster at Senatobia, Miss., in place of J. C. Bowen. Incumbent's commission expired November 18, 1925.

Lofton B. Fairchild to be postmaster at Shubuta, Miss., in place of J. F. Jones. Incumbent's commission expired January 28, 1924.

Emma M. Berry to be postmaster at Silver Creek, Miss., in place of E. M. Berry. Incumbent's commission expired October 5, 1925.

Frank M. O'Shea to be postmaster at Charleston, Miss., in place of M. B. Smith, declined.

Leonard C. Gibson to be postmaster at Crawford, Miss., in place of N. B. Scales, resigned.

Ottie F. Lawrence to be postmaster at Grenada, Miss., in place of J. H. Spence, removed.

Anslem P. Russell to be postmaster at Magee, Miss., in place of A. S. Russell, resigned.

Elise Thoms to be postmaster at Richton, Miss., in place of L. J. Jones, removed.

John C. McGowen to be postmaster at Seminary, Miss., in place of F. C. Napier, deceased.

James Chamberlain to be postmaster at Wiggins, Miss., in place of C. W. Boen, resigned.

MISSOURI

Edward E. Whitworth to be postmaster at Poplar Bluff, Mo., in place of E. E. Whitworth. Incumbent's commission expired October 17, 1925.

Roy D. Eaton to be postmaster at Powersville, Mo., in place of R. D. Eaton. Incumbent's commission expired August 24, 1925.

J. Herbert Hunter to be postmaster at Russellville, Mo., in place of J. H. Hunter. Incumbent's commission expired August 24, 1925.

William M. Johns to be postmaster at Sedalia, Mo., in place of W. M. Johns. Incumbent's commission expired October 17, 1925.

Asbury L. Williams to be postmaster at Seymour, Mo., in place of A. L. Williams. Incumbent's commission expired October 20, 1925.

Washington D. Barker to be postmaster at Shelbina, Mo., in place of W. D. Barker. Incumbent's commission expired November 9, 1925.

George W. Hendrickson to be postmaster at Springfield, Mo., in place of G. W. Hendrickson. Incumbent's commission expired August 24, 1925.

John S. Gatson to be postmaster at Vandalia, Mo., in place of J. S. Gatson. Incumbent's commission expired August 4, 1925.

Joseph O. Bassett to be postmaster at Vienna, Mo., in place of J. O. Bassett. Incumbent's commission expired November 9, 1925.

Orville H. Hamstead to be postmaster at Walnut Grove, Mo., in place of O. H. Hamstead. Incumbent's commission expired November 9, 1925.

William H. Jackson to be postmaster at Winfield, Mo., in place of W. H. Jackson. Incumbent's commission expired August 24, 1925.

Edgar H. Intelmann to be postmaster at Cole Camp, Mo., in place of E. H. Intelmann. Incumbent's commission expired November 23, 1925.

Henry E. Martens to be postmaster at Concordia, Mo., in place of H. E. Martens. Incumbent's commission expired November 9, 1925.

Bessie A. Grotjan to be postmaster at Dalton, Mo., in place of B. A. Grotjan. Incumbent's commission expired August 4, 1925.

Charles E. Leach to be postmaster at Deepwater, Mo., in place of C. E. Leach. Incumbent's commission expired November 22, 1925.

Abraham L. McElvain to be postmaster at Elmo, Mo., in place of A. L. McElvain. Incumbent's commission expired August 24, 1925.

Edward Beall to be postmaster at Eolia, Mo., in place of Edward Beall. Incumbent's commission expired November 9, 1925.

Ross A. Prater to be postmaster at Essex, Mo., in place of R. A. Prater. Incumbent's commission expired November 9, 1925.

John W. McGee to be postmaster at Ewing, Mo., in place of J. W. McGee. Incumbent's commission expired August 24, 1925.

Orville J. White to be postmaster at Fairfax, Mo., in place of O. J. White. Incumbent's commission expired August 24, 1925.

Frederick D. Williams to be postmaster at Fulton, Mo., in place of F. D. Williams. Incumbent's commission expired November 19, 1925.

Frederick M. Harrison to be postmaster at Gallatin, Mo., in place of F. M. Harrison. Incumbent's commission expired October 7, 1925.

Lola L. Shumate to be postmaster at Gilliam, Mo., in place of L. L. Shumate.. Incumbent's commission expired August 24, 1925.

Henry A. Scott to be postmaster at Gilman City, Mo., in place of H. A. Scott. Incumbent's commission expired October 7, 1925.

Gordon E. Guiles to be postmaster at Green Castle, Mo., in place of G. E. Guiles. Incumbent's commission expired November 23, 1925.

Charles F. Boon to be postmaster at Greentop, Mo., in place of C. F. Boon. Incumbent's commission expired October 20, 1925.

Thomas E. Sparks to be postmaster at Holliday, Mo., in place of T. E. Sparks. Incumbent's commission expired August 24, 1925.

John R. Wiles to be postmaster at Jamesport, Mo., in place of J. R. Wiles. Incumbent's commission expired October 17, 1925.

Harry F. Gurney to be postmaster at Kidder, Mo., in place of H. F. Gurney. Incumbent's commission expired August 24, 1925.

Jacob B. Marshall to be postmaster at La Monte, Mo., in place of J. B. Marshall. Incumbent's commission expired November 9, 1925.

Edward Baumgartner to be postmaster at Linn, Mo., in place of Edward Baumgartner. Incumbent's commission expired November 19, 1925.

Dwight A. Dawson to be postmaster at Lowry City, Mo., in place of D. A. Dawson. Incumbent's commission expired August 4, 1925.

Enoch W. Brewer to be postmaster at McFall, Mo., in place of E. W. Brewer. Incumbent's commission expired August 24, 1925.

Charles L. Farrar to be postmaster at Macon, Mo., in place of C. L. Farrar. Incumbent's commission expired November 9, 1925.

Nathan J. Rowan to be postmaster at Meta, Mo., in place of N. J. Rowan. Incumbent's commission expired August 24, 1925.

John Kerr to be postmaster at Newburg, Mo., in place of John Kerr. Incumbent's commission expired November 22, 1925.

Robert L. Jones to be postmaster at New Cambria, Mo., in place of R. L. Jones. Incumbent's commission expired November 9, 1925.

Fred E. Hart to be postmaster at Norwood, Mo., in place of F. E. Hart. Incumbent's commission expired October 7, 1925.

George T. Holybee, jr., to be postmaster at Platte City, Mo., in place of J. W. Davis. Incumbent's commission expired August 12, 1925.

Harvey R. Imboden to be postmaster at Arcadia, Mo., in place of H. R. Imboden. Incumbent's commission expired November 23, 1925.

Margaret E. Matson to be postmaster at Barnard, Mo., in place of M. E. Matson. Incumbent's commission expired November 19, 1925.

Robert M. Tirmenstein to be postmaster at Benton, Mo., in place of R. M. Tirmenstein. Incumbent's commission expired November 9, 1925.

Henry C. Oehler to be postmaster at Bismarck, Mo., in place of H. C. Oehler. Incumbent's commission expired November 19, 1925.

Samuel F. Wegener to be postmaster at Blackburn, Mo., in place of S. F. Wegener. Incumbent's commission expired August 24, 1925.

Lea K. Glines to be postmaster at Cainsville, Mo., in place of L. K. Glines. Incumbent's commission expired October 25, 1925.

Walter A. Brownfield to be postmaster at Calhoun, Mo., in place of W. A. Brownfield. Incumbent's commission expired November 9, 1925.

Earl M. Mayhew to be postmaster at Callao, Mo., in place of E. M. Mayhew. Incumbent's commission expired August 4, 1925.

Henry H. Haas to be postmaster at Cape Girardeau, Mo., in place of H. H. Haas. Incumbent's commission expired August 24, 1925.

Edward Burkhardt to be postmaster at Chesterfield, Mo., in place of Edward Burkhardt. Incumbent's commission expired August 24, 1925.

Bethel W. Eiserman to be postmaster at Branson, Mo., in place of F. R. Moran, removed.

Constant A. Larson to be postmaster at Bucklin, Mo., in place of C. H. Herriman, resigned.

Edgar Martindale to be postmaster at Clarksville, Mo., in place of B. F. Wells, resigned.

S. Harvey Ramsey to be postmaster at Flat River, Mo., in place of O. M. Silsby, resigned.

Grace C. Moore to be postmaster at Holland, Mo., in place of H. M. Sandefur, removed.

Lulu M. Williams to be postmaster at Marston, Mo., in place of W. A. Barnes, removed.

Robert C. Wommack to be postmaster at Fair Grove, Mo., Office became presidential July 1, 1925.

Warren D. Berkey to be postmaster at Fortuna, Mo. Office became presidential July 1, 1925.

A. Josephine Humble to be postmaster at Grandview, Mo. Office became presidential July 1, 1925.

Robert C. Remley to be postmaster at Grain Valley, Mo. Office became presidential July 1, 1925.

Mattie D. Farmer to be postmaster at Pomona, Mo. Office became presidential July 1, 1925.

Earl A. Blakely to be postmaster at Revere, Mo. Office became presidential July 1, 1925.

Phillip M. Beesley to be postmaster at Robertsville, Mo. Office became presidential July 1, 1925.

MONTANA

Hazel F. McKinnon to be postmaster at Bearcreek, Mont., in place of H. F. McKinnon. Incumbent's commission expired November 23, 1925.

Ezra A. Anderson to be postmaster at Belfry, Mont., in place of E. A. Anderson. Incumbent's commission expired August 24, 1925.

Fred B. Selleck to be postmaster at Buffalo, Mont., in place of F. B. Selleck. Incumbent's commission expired August 24, 1925.

Emma E. Waddell to be postmaster at Custer, Mont., in place of E. E. Waddell. Incumbent's commission expired November 9, 1925.

Thomas Hirst to be postmaster at Deer Lodge, Mont., in place of Thomas Hirst. Incumbent's commission expired November 17, 1925.

George W. Edkins to be postmaster at Glacier Park, Mont., in place of G. W. Edkins. Incumbent's commission expired November 23, 1925.

Robert M. Fry to be postmaster at Park City, Mont., in place of R. M. Fry. Incumbent's commission expired November 23, 1925.

Archie H. Neal to be postmaster at Philipsburg, Mont., in place of A. H. Neal. Incumbent's commission expired November 17, 1925.

Harry L. Coulter to be postmaster at Plains, Mont., in place of H. L. Coulter. Incumbent's commission expired November 23, 1925.

Harry J. Waters to be postmaster at Rapelje, Mont., in place of H. J. Waters. Incumbent's commission expired November 23, 1925.

Clark R. Northrop to be postmaster at Red Lodge, Mont., in place of C. R. Northrop. Incumbent's commission expired November 9, 1925.

Luther M. Hoham to be postmaster at Saco, Mont., in place of L. M. Hoham. Incumbent's commission expired November 23, 1925.

William A. Francis to be postmaster at Virginia City, Mont., in place of W. A. Francis. Incumbent's commission expired November 23, 1925.

Roy C. Stageberg to be postmaster at Westby, Mont., in place of R. C. Stageberg. Incumbent's commission expired November 23, 1925.

Jessie Long to be postmaster at Worden, Mont., in place of Jessie Long. Incumbent's commission expired August 24, 1925.

Harry O. Gregg to be postmaster at Richey, Mont., in place of C. C. Richey, resigned.

Harry W. Rhone to be postmaster at Sunburst, Mont., in place of A. M. Davis, resigned.

Ray E. Willey to be postmaster at Wisdom, Mont., in place of W. D. Tovey, resigned.

John J. Kendig to be postmaster at Circle, Mont., in place of C. R. Miller, resigned.

William H. Jenkinson to be postmaster at Fort Benton, Mont., in place of B. H. Kreis, resigned.

Jean W. Albers to be postmaster at Redstone, Mont., in place of E. N. Nance, resigned.

Myrtle C. De Mers to be postmaster at Hot Springs, Mont., Office became presidential October 1, 1924.

NEBRASKA

Leo R. Conroy to be postmaster at Eddyville, Nebr. Office became presidential July 1, 1925.

Peter J. Johnson to be postmaster at Rosalie, Nebr., in place of P. J. Johnson. Incumbent's commission expired August 24, 1925.

Isaac L. Pindell to be postmaster at Sidney, Nebr., in place of I. L. Pindell. Incumbent's commission expired May 7, 1925.

Calvin E. Lewis to be postmaster at Stanford, Nebr., in place of C. E. Lewis. Incumbent's commission expired November 21, 1925.

William A. Pearson to be postmaster at Stella, Nebr., in place of W. A. Pearson. Incumbent's commission expired November 21, 1925.

Mary E. Hossack to be postmaster at Sutherland, Nebr., in place of M. E. Hossack. Incumbent's commission expired November 23, 1925.

August Dickenman to be postmaster at Talmage, Nebr., in place of August Dickenman. Incumbent's commission expired November 9, 1925.

Harry C. Rogers, to be postmaster at Upland, Nebr., in place of H. C. Rogers. Incumbent's commission expired October 17, 1925.

Harry P. Cato to be postmaster at Valley, Nebr., in place of H. P. Cato. Incumbent's commission expired November 21, 1925.

Elroy A. Broughton to be postmaster at Venango, Nebr., in place of E. A. Broughton. Incumbent's commission expired November 21, 1925.

Inez M. Smith to be postmaster at Verdon, Nebr., in place of I. M. Smith. Incumbent's commission expired August 20, 1925.

Albertus N. Dodson to be postmaster at Wilber, Nebr., in place of A. N. Dodson. Incumbent's commission expired November 21, 1925.

Edgar A. Wight, jr., to be postmaster at Wolbach, Nebr., in place of E. A. Wight, jr. Incumbent's commission expired November 21, 1925.

John Q. Kirkman to be postmaster at Wood Lake, Nebr., in place of J. Q. Kirkman. Incumbent's commission expired July 28, 1925.

Edith F. Francis to be postmaster at Belden, Nebr., in place of E. F. Francis. Incumbent's commission expired October 6, 1925.

Astor B. Enborg to be postmaster at Bristow, Nebr., in place of A. B. Enborg. Incumbent's commission expired October 17, 1925.

Cora E. Saal to be postmaster at Brock, Nebr., in place of C. E. Saal. Incumbent's commission expired August 20, 1925.

May T. Douglass to be postmaster at Callaway, Nebr., in place of M. T. Douglass. Incumbent's commission expired October 20, 1925.

Esther Schwerdtfeger to be postmaster at Cambridge, Nebr., in place of Esther Schwerdtfeger. Incumbent's commission expired November 21, 1925.

Lulu Woodbury to be postmaster at Center, Nebr., in place of W. L. Woodbury. Incumbent's commission expired August 24, 1925.

Henry Eichelberger to be postmaster at Crete, Nebr., in place of Henry Eichelberger. Incumbent's commission expired May 7, 1925.

John F. Brittain to be postmaster at Elsie, Nebr., in place of J. F. Brittain. Incumbent's commission expired November 21, 1925.

Garry Benson to be postmaster at Ewing, Nebr., in place of Garry Benson. Incumbent's commission expired November 21, 1925.

Lewis A. Meinzer to be postmaster at Falls City, Nebr., in place of L. A. Meinzer. Incumbent's commission expired May 7, 1925.

Laurence B. Clark to be postmaster at Firth, Nebr., in place of L. B. Clark. Incumbent's commission expired August 20, 1925.

Charles A. Shoff to be postmaster at Grafton, Nebr., in place of C. A. Shoff. Incumbent's commission expired August 24, 1925.

Catherine M. Coleman to be postmaster at Greenwood, Nebr., in place of C. M. Coleman. Incumbent's commission expired November 2, 1925.

Loren W. Enyeart to be postmaster at Hayes Center, Nebr., in place of L. W. Enyeart. Incumbent's commission expired November 21, 1925.

Ernest W. Clift to be postmaster at Humboldt, Nebr., in place of E. W. Clift. Incumbent's commission expired May 7, 1925.

Mary J. Flynn to be postmaster at Jackson, Nebr., in place of M. J. Flynn. Incumbent's commission expired November 21, 1925.

Elias E. Rodysill to be postmaster at Johnson, Nebr., in place of E. E. Rodysill. Incumbent's commission expired August 20, 1925.

Henry C. Hooker to be postmaster at Leigh, Nebr., in place of H. C. Hooker. Incumbent's commission expired July 28, 1925.

Charles M. Houston to be postmaster at Miller, Nebr., in place of C. M. Houston. Incumbent's commission expired November 21, 1925.

Archie B. Jones to be postmaster at Mitchell, Nebr., in place of A. B. Jones. Incumbent's commission expired July 28, 1925.

Lester C. Kelley to be postmaster at Monroe, Nebr., in place of L. C. Kelley. Incumbent's commission expired August 24, 1925.

Edwin A. Baugh to be postmaster at Oakland, Nebr., in place of B. L. Neumann. Incumbent's commission expired August 20, 1925.

Isaac B. Lamborn to be postmaster at Palmyra, Nebr., in place of I. B. Lamborn. Incumbent's commission expired November 9, 1925.

Amos W. Shafer to be postmaster at Polk, Nebr., in place of A. W. Shafer. Incumbent's commission expired November 21, 1925.

Luther J. Saylor to be postmaster at Rising City, Nebr., in place of L. J. Saylor. Incumbent's commission expired May 7, 1925.

Faith L. Kemper to be postmaster at Alma, Nebr., in place of J. W. Egelston, deceased.

William L. Hallman to be postmaster at Bruning, Nebr., in place of G. C. Bruckert, deceased.

Charles E. Cram to be postmaster at Craig, Nebr., in place of F. O. Carlson, resigned.

Ruby H. Gable to be postmaster at Crookston, Nebr., in place of H. D. Bartley, resigned.

Ernest T. Long to be postmaster at Haigler, Nebr., in place of E. L. Taylor, resigned.

Lucile A. Lewis to be postmaster at Humphrey, Nebr., in place of E. R. Lewis, deceased.

Tillie Valentine to be postmaster at Johnstown, Nebr., in place of F. L. Valentine, resigned.

Charles E. Putnam to be postmaster at Naper, Nebr., in place of P. H. Anderson, removed.

Donald K. Warner to be postmaster at Oakdale, Nebr., in place of E. R. Frady, resigned.

Esther R. Beers to be postmaster at Petersburg, Nebr., in place of C. B. Beers, resigned.

Katie Heiliger to be postmaster at Plymouth, Nebr., in place of R. N. Overgard, removed.

Daniel W. Roderick to be postmaster at Hubbell, Nebr. Office became presidential July 1, 1925.

Elizabeth Hempel to be postmaster at Kilgore, Nebr. Office became presidential July 1, 1925.

Hattie M. Stone to be postmaster at McCool, Nebr. Office became presidential July 1, 1925.

Leroy B. Gorthey to be postmaster at Murdock, Nebr. Office became presidential July 1, 1925.

Frank H. Bottom to be postmaster at Ong, Nebr. Office became presidential July 1, 1925.

Katherine Honey to be postmaster at Uehling, Nebr. Office became presidential July 1, 1925.

NEVADA

Guy L. Eckley to be postmaster at Mina, Nev., in place of G. L. Eckley. Incumbent's commission expired September 5, 1922.

Albert R. Cave to be postmaster at Montello, Nev., in place of A. R. Cave. Incumbent's commission expired November 23, 1925.

Raymond G. Jessen to be postmaster at McGill, Nev., in place of C. J. Barnes, removed.

Anna S. Michal to be postmaster at Round Mountain, Nev. Office became presidential July 1, 1925.

HOUSE OF REPRESENTATIVES

THURSDAY, *December 10, 1925*

The House met at 12 o'clock noon and was called to order by the Speaker.

The Chaplain, Rev. James Shera Montgomery, D. D., offered the following prayer:

O God, the author of all good, we can not tell the fullness of Thy name nor understand the resources of Thy bounty, but we are deeply grateful to be counted in the train of Thy servants. With this spirit may we accept the yoke of service and perform the errands of duty. Let love of human praise, hope of personal gain and elusive happiness be far from us. We pray that all laws may be just and their administration equal and right. Bless all forces which are helping men to strive against the wrong. O inspire us that the Lord of all the earth will do right. May God's good angels brood above our hearthstones and fold all hearts in the sweet and calm embrace of His love. Amen.

The Journal of the proceedings of yesterday was read and approved.

SWEARING IN OF A MEMBER

Mr. BANKHEAD appeared at the bar of the House and took the oath of office prescribed by law.

REPORT OF THE COMMISSION IN CONTROL OF THE HOUSE OFFICE BUILDING

The SPEAKER. The Chair lays before the House the report of the Architect of the Capitol concerning the action of the commission in control of the House Office Building, which the Clerk will report.

The Clerk read as follows:

ARCHITECT OF THE CAPITOL,
Washington, D. C., December 5, 1925.

To the SPEAKER OF THE HOUSE OF REPRESENTATIVES:

In the legislative bill approved March 4, 1925, making appropriations for the legislative branch of the Government for the fiscal year ending June 30, 1926, the following enactment is found:

"To enable the Architect of the Capitol, subject to the direction and supervision of the commission in control of the House Office Building, to prepare and submit to Congress, on the first day of the first regular session of the Sixty-ninth Congress, plans, specifications, and estimates for the erection of an addition or extension to the House Office Building, sufficient to provide two rooms for each Member, including any recommendations as to the acquisition of an additional site for the erection of an additional office building for Members, $2,500."

Acting under the authority conferred by the section quoted, the Architect of the Capitol after due conference with members of the House Office Building Commission, did on the 30th day of April, 1925, enter into an agreement with an organization known as "The Allied Architects of Washington, D. C. (Inc.)," for the preparation of the schemes which when submitted to Congress, should contain the information desired under the portion of the law heretofore quoted.

From time to time conferences have been held between the Architect of the Capitol and The Allied Architects of Washington, and all necessary explanations and information have been afforded to the allied architects for the preparation of such plans and information as would enable the Congress to determine the question as to which, if either, of the plans submitted would be accepteble to that body.

It should be understood that this information prepared, and which constitutes this report, is submitted for the purpose of a full examination and discussion by the Congress, and that the plans submitted and the drawings or illustrations accompanying the plans are carried only to such an extent as would permit the further development of the plans if considered expedient.

It will be noted that the legislation previously referred to provides not only for suggestions concerning an additional site but also for information concerning an addition or extension to the present House Office Building, and in answer to so much of the legislation as relates to an addition to the present House Office Building, I beg leave to submit herewith a report from Carrere & Hastings, under date of November 28, 1924, in which a possible addition to the present House Office Building, providing for sufficient rooms to enable each Member of Congress to have two rooms, has been outlined and described.

This report of Carrere & Hastings, with the accompanying drawings, will give such information as may be required by those who would

prefer confining the changes to be made to be contained within the walls of the present House Office Building, and without any recommendation upon either of the schemes as submitted, this matter is respectfully referred for such action as the Congress may consider proper under the circumstances.

Respectfully,

DAVID LYNN,
Architect of the Capitol.

THE ALLIED ARCHITECTS OF WASHINGTON, D. C.,
December 3, 1925.

Mr. DAVID LYNN,
Architect of the Capitol, Washington, D. C.

SIR: In accordance with the agreement entered into on the 30th day of April, 1925, signed by you as representative of the House Office Building Commission and by representatives of the Allied Architects of Washington, D. C. (Inc.), there are transmitted to you herewith preliminary plans and elevations for the extension of the House of Representatives Office Building.

It will be noted that two distinct and carefully studied schemes are presented for the consideration of the commission, one scheme involving the use of the entire block lying immediately to the west of the present House Office Building, the other occupying the northerly portion of the two blocks lying immediately to the west of the present office building fronting on the south side of the Capitol. The possibility of using other sites is discussed in this report.

It should be stated at this point that the schemes submitted are based upon a general agreement reached between your office and the Allied Architects as to the number of additional offices required, the general character of these offices, the accessory elements of the building, and the essential requirement that it should be a serviceable, economic building, not "monumental." These requirements have been recognized in plan, story height, interior finish, and fenestration, and an effort has been made to produce a simple, dignified building not out of harmony with its surroundings.

The program recognizes the existing or probable House membership as estimated by the members of your commission.

PRELIMINARY STUDY OF REQUIREMENTS AND POSSIBILITIES

It may be of interest to your commission to know that the program as thus originally outlined was submitted to the membership of the Allied Architects, by 17 of whom schemes were submitted for each of three different sites held out as worthy of consideration, namely, the two indicated above and a third possibility of utilizing the entire two blocks lying south of the Capitol. These preliminary studies were explained in detail by the designers, each one of whom had made a careful analysis of the relative advantages and disadvantages of the sites as they presented themselves to him. Following the explanation occurred a discussion of these preliminary plans in which all the architects present participated. As the result of this discussion, at which you were present, a second program was prepared maintaining the same requirements but making available the desirable elements developed by different designers and eliminating various elements which were considered undesirable.

A second series of studies was then developed, in which each designer focused his attention upon one scheme which seemed to him to have the best possibilities, and again there was a careful review of the submitted plans, in which the selection and elimination were repeated. The plans were then developed in detail, as herewith submitted. The detail of this process of development is given to show that the schemes submitted are the result of a very careful analysis of the situation from many different angles.

SCHEME A

PROJECT FOR A BUILDING OCCUPYING THE SQUARE BOUNDED BY NEW JERSEY AVENUE, B STREET, SOUTH CAPITOL STREET, C STREET

Considering first the scheme for the occupancy of the square lying immediately to the west of the present office building, the advantages and disadvantages appear as follows:

ADVANTAGES

1. Proximity to the present House Office Building, with main entrance from New Jersey Avenue and B Street at the upper level.

2. The occupancy of an entire square, avoiding cotenancy with private buildings, the necessity of setbacks, and possible future complications.

3. A building which in itself would cost less than the alternative scheme, which saving, however, would be offset to a considerable extent by the cost of acquiring the Congress Hall Hotel property.

4. The preservation of South Capitol Street, both for traffic and for view, thus leaving open the possible change in character of the district lying to the south of the Capitol, and recognizing the importance of an unobstructed vista from that section.

DISADVANTAGES

1. The financial disadvantage: Necessity of acquiring Congress Hall Hotel property, which might be offset by the fact that it will undoubtedly have to be acquired some day for Government purposes, and any subsequent purchase price would unquestionably be much higher than at the present time.

2. Disadvantage of limitations: The difficulty of obtaining any additional expansion of this scheme, beyond a possible 15 suites in a roof setback—the plans provide suites for about 50 additional Members over the present House membership, with an allowance for the conversion of 50 private offices in the present building to committee rooms.

3. Disadvantage of appearances: The unbalanced effect of this building, occupying only one of the two squares immediately south of the Capitol, with no certainty that a corresponding building will eventually be built upon the other square; also the certainty that if a building is erected upon the western square it will present great difficulties in design to harmonize it with the building on the eastern square, owing to the fact that the northern corner of the latter is some 50 feet higher than the southwestern corner of the former; also a narrow B Street frontage, accentuated by having no similar balancing frontage on the other square.

DETAILS OF ARRANGEMENT

This scheme makes provision for the following accommodations:

Two hundred and sixty-six suites of offices for Representatives, with all necessary features in the way of desk space, coat and lavatory space, office storage, etc.

Eighty thousand cubic feet of additional storage space for Representatives.

A gymnasium 45 by 70 feet.

A swimming pool 28 by 124 feet.

Ample locker and shower facilities in connection therewith.

Space for lounge on roof.

Superintendent's room.

Clerk's room.

Folding room and storage space for same; totalling 250,000 cubic feet.

The exact location and arrangement of these accommodations are shown in detail on the drawings and need not be described here. The arrangement of the individual suite is the same for both buildings and will be described in detail hereinafter.

Estimate of cost

The building	$6,500,000
The land	1,070,000
Total	7,570,000

These figures are approximations only, on a cubic-foot basis for similar work. The cost of the land to be acquired is an assumed condemnation value.

SCHEME B

PROJECT FOR A BUILDING OCCUPYING THE SOUTH FRONTAGE OF B STREET LYING BETWEEN NEW JERSEY AND DELAWARE AVENUES

Considering next the scheme for the occupancy of the northern portion of the squares fronting on B Street, lying east and west of South Capitol Street, the advantages and disadvantages appear as follows:

ADVANTAGES

1. Next to the first scheme this site is the most advantageous location with reference to the present House Office Building and the Capitol, its lesser desirability being in that it lies partly down the hill.

2. The minimum acquisition of ground is required, as the only important property involved is that occupied by the four-story annex to the Congress Hall Hotel.

3. There is ample room to meet present needs adequately and to leave sufficient room for future expansion. Also, there is ample storage room for documents, and other space in the basement for the parking of automobiles.

4. Appearances: In connection with completing the setting of the Capitol Building the scheme makes for symmetrical, balanced treatment of these two squares as seen from the Capitol, and does not leave the fate of the western square to the uncertainties of the future.

5. The court offers better light and ventilation than the preceding scheme and more pleasing possibilities for court gardens.

DISADVANTAGES

1. There is a considerable increase in the cost of this scheme over Scheme 1.

2. The blocking of a main street, a procedure which, no matter how well justified in the past by expediency, has in every case where followed in the Washington plan brought subsequent criticism for interference with traffic or view.

3. The splitting of the building into two distinct parts in an effort to ameliorate the obstruction of the Capitol view from South Capitol Street (it will be noted, however, that there is intercommunication between these two sections on the first and ground floors, with addi-

tional second-floor communication by means of an open terrace passage). The break in circulation on the upper floors is not considered as serious as it might be, in view of the fact that all committee rooms remain in the present House Office Building, with little necessity for intercommunication between offices on the same floor.

DETAILS OF ARRANGEMENT

This scheme makes provision for the following accommodations:

Two hundred and seventy suites of offices for Representatives (266 in alternative scheme), with details of arrangement the same as in the previous scheme.

Eighty-five thousand cubic feet of additional storage space (80,000 cubic feet in alternative scheme).

Gymnasium 45 by 70 feet (same as in alternative scheme).

Swimming pool 36 by 140 feet (28 by 124 feet in alternative scheme).

Locker space the same.

Folding room, clerk's room, superintendent's room, the same.

Space for congressional lounge.

Garage space for 100 cars in subbasement (not provided in alternative scheme).

The details of arrangement are as shown on the plans.

	Cost
The building	$7,800,000
The land	364,360
Total (alternative scheme, $7,570,000)	8,164,360

These figures are also approximate, on a cubic-foot basis, with the cost of the land, not at present owned by the Government, on an assumed condemnation basis.

DISCUSSION OF A TYPICAL OFFICE SUITE

The typical office suite is the same in both schemes submitted. It has been the subject of considerable detailed study, to the end that not only should the needs of the Representatives be met in every respect, but at the same time that the element of cost should have primary consideration. Various alternative arrangements were devised, but it is believed that the scheme submitted will meet all requirements as indicated, while at the same time the simplicity of arrangement and regularity of span will involve the minimum of construction cost.

For the purposes of furnishing a basis of comparison with the offices in the present House Office Building, the typical two-room suites in both the present and the proposed buildings have been shown at the same scale on one of the drawings submitted. The accommodations compare favorably, while the new arrangement effects considerable economy in construction. It will be noted that the floor area involved, which represents one office unit plus one-half of the adjacent corridor space, is 13½ per cent greater in the present building than in the proposed, while the cubical contents of this same unit are 72 per cent greater in the present building than in the proposed structure.

GENERAL CONSIDERATIONS OF COST

The extreme difference in typical units indicated above shows one of the means by which a great saving has been made in the elements which materially affect the total cost, while at the same time, by having due regard for simplicity of detail, it has been possible to obtain a stone-faced building in keeping with its surroundings and of quality befitting its purpose. The ceiling heights in the new building are 6 feet lower than those in the present building, but still 2 or 3 feet higher than those in the strictly commercial office buildings. A further economy has been effected by the elimination of elaborate plaster cornices, pretentious corridors, and other similar expensive elements which repeated throughout the building materially advance its cost. It is felt that the building meets the requirement of simple, straightforward planning, while still recognizing its obligations as an important member of the Capitol group.

RECOMMENDATIONS AS TO SITE

No effort has been spared on the part of the Allied Architects thoroughly to canvass the various other possibilities of this problem, but limitations of time allowed have made it impossible to extend the study, as was desired, beyond the two sites for which drawings are submitted. At the same time it should be made clear that these two sites by no means represent all the possibilities involved. Variations of the alternative scheme have been studied and two other sites considered—one lying south of the Library of Congress and east of the present House Office Building, and the other west of Delaware Avenue. The former site was considered as too remote from the Capitol. The latter is the same distance from the Capitol as the present building and could be connected to both by subways practically on grade. The elevators could be lowered to meet these subways, and they could be provided with mono-rail cars. There would be no congestion between the two buildings in the movement from offices to committee meetings comparable to that from the offices to House roll calls.

Having in mind the various possibilities for development which have been indicated from time to time in the plans for the extension of the Capitol grounds, it would appear that the least desirable solution of this problem is the first scheme considered, namely, that occupying the single square. Against the advantage of economy, which is subject to debate, stands its great disadvantage of reducing all requirements to a minimum, leaving no room for expansion when the demand for expansion occurs, as it undoubtedly will. Next in order is the alternative solution submitted, certain merits and demerits of which have already been outlined.

The third solution in inverse order of desirability would appear to be the acquisition of the entire two squares lying south of the Capitol, restricting the building to the northern half of these squares, as indicated along the lines of the alternative scheme. This would allow room for expansion to the south of future Government buildings. A modification of this scheme has been considered, namely, of building on the entire two squares at this time, but leaving a large central court or garden and preserving the open treatment of South Capitol Street. This would give more space than would be required, but the additional space might be well utilized for storage or other purposes, relieving congestion in some of the adjacent Government buildings.

Attention should be called at this point to the fact that both these schemes block all future possibilities of any development along the line of the project prepared for the Architect of the Capitol, for beautiful Capitol gardens lying to the south of the Capitol, corresponding to the open treatment to the north. Whether or not any such scheme shall ever be carried out, it would seem unfortunate to take any steps at this time which would make practically impossible of realization the development of the scheme in case it should subsequently prove desirable. There is already one such problem existing in the area surrounding the Capitol, namely, the difficulty of developing any structure north of the Congressional Library, which will harmonize with it in completing the enframement of the Capitol grounds.

From every point of view it would appear that the most generally desirable site for any such building as is required by this project is the square indicated to the west of Delaware Avenue. The grades are not enough pronounced to occasion serious difficulties in design or construction, and it is believed that the additional cost of acquiring the land in this square, in addition to that in the squares lying immediately to the south of the Capitol, which would in that event be acquired for the proposed Capitol gardens, would largely be offset by the saving in the construction of building. There would be no necessity for making two semidetached units, as indicated under the alternative scheme, and this, in addition to restoring the practical advantage of easy communications, would allow a great saving in the construction costs. Furthermore, the necessity for elaborate terracing, with high walls to overcome differences in grade, would be eliminated, making further cost reductions possible. There would be ample room for future office expansion or to meet new conditions which may arise in future. Ample parking space is easily obtainable, and the completion of the Capitol enframement would be one step nearer. Furthermore, while all property in the two intervening squares should be acquired under this scheme, it would not necessitate the immediate condemnation of Congress Hall Hotel, the preservation of which seems to be considered desirable by many Members of the House. Although it would seem that the recommendation involves somewhat extensive condemnation of property to consummate the scheme, it is submitted that it may in reality tend toward economy, in that there can be little question but that the land fronting on the National Capitol should be owned and occupied by the Federal Government, and that the value of this land is appreciating each year.

The Allied Architects of Washington express their appreciation of the opportunity which has been afforded them to study this project in collaboration with your office, and they further wish to express appreciation of your personal attitude, which has greatly facilitated and encouraged the collaborative effort. If further explanations or alternative studies are desired, they will be glad to have you call upon them.

Respectfully submitted.

ALLIED ARCHITECTS OF WASHINGTON, D. C. (INC.),
Per HORACE W. PEASLEE, *Secretary*.

NOVEMBER 28, 1924.

DEAR SIR: In compliance with your request for a report as to a possible method of providing an additional number of rooms in the office building to meet the present requirements of Congressmen, we submit herewith a typical floor plan and a section which indicate extensions to the present building erected within the central court, together with additional rooms built on the B Street and C Street sides at what is now the roof level.

The exterior of the building, as shown in the court, is intended to be built to correspond with the present court finish, except that we have shown the stories only 12 feet 6 inches in height, as we believe that height, which is even higher than is commonly adopted in office buildings, amply sufficient for the purposes of this building. The additional rooms on the roof are so placed that they will be practi-

cally not noticable from the street and will therefore not detract from the appearance of the building. These suggestions give a total of 375 additional rooms, with the stairs, elevators, and toilet accommodations necessary to provide for the enlarged building.

We have conferred with reliable builders of large experience as to the probable cost of the proposed changes and have calculated such cost on the basis of an allowance of 80 cents per cubic foot, which we believe to be a conservative figure.

The unusually large area of the building, which does not appear at first glance, calls for a very large cubage, and the approximate cost, on the above basis, would be $3,000,000 for a steel frame construction, as usually adopted for buildings of this height, with general plumbing, heating, ventilation, electric, and elevator work.

Respectfully submitted.

CARRERE & HASTINGS.
THEODORE I. COE.

DAVID LYNN, Esq.,
Architect of the Capitol, Washington, D. C.

The SPEAKER. Referred to the Committee on Public Buildings and Grounds and ordered printed.

Mr. GARRETT of Tennessee. Mr. Speaker, will the report of the Allied Architects accompanying the report of the Architect of the Capitol be printed as a part of the communication just read?

The SPEAKER. Yes; it will accompany the report of the Architect of the Capitol.

MESSAGES FROM THE PRESIDENT OF THE UNITED STATES

Sundry messages from the President of the United States were communicated to the House of Representatives by Mr. Latta, one of his secretaries.

THE REVENUE BILL

Mr. GREEN of Iowa. Mr. Speaker, I move that the House resolve itself into Committee of the Whole House on the state of the Union for the further consideration of the bill H. R. 1.

The motion was agreed to.

The SPEAKER. The gentleman from Illinois [Mr. MADDEN] will kindly take the chair.

Accordingly the House resolved itself into Committee of the Whole House on the state of the Union for the further consideration of the bill (H. R. 1) to reduce and equalize taxation, to provide revenue, and for other purposes, with Mr. MADDEN in the chair.

The CHAIRMAN. The House is in Committee of the Whole House on the state of the Union for the further consideration of the bill H. R. 1, which the Clerk will report by title.

The Clerk read as follows:

A bill (H. R. 1) to reduce and equalize taxation, provide revenue, and for other purposes.

Mr. GREEN of Iowa. Mr. Speaker, I yield 20 minutes to the gentleman from Pennsylvania [Mr. WATSON].

The CHAIRMAN. The gentleman from Pennsylvania is recognized for 20 minutes.

Mr. WATSON. Mr. Chairman and gentlemen of the committee, I will not speak in detail upon the various sections of the bill, since our distinguished chairman of the committee has so plainly explained them, and the minority leader in his usual way has given his opinion relative to the measure. Seldom a revenue tax bill has been unanimously reported and at the same time received the applause of the American people as this bill which is now under consideration. There are no two Members probably in the House that have the same opinion upon the various sections; we differ in accordance with our temperaments and environments.

I am going to support the bill because of the good that is in it, but I can not give my full approval to that title called the "Estate title," the third title of the bill, because I do not believe in a Federal inheritance tax when our country is at peace, as it is to-day, not only within ourselves but with all the world. I believe that an inheritance tax should be levied only as a tax when our country is burdened with grave emergencies.

One of the reasons I oppose an inheritance tax, it is confiscatory when there is not enough income in an estate to meet the assessed tax. A government to take the principal of an estate is contrary to the true ethics of taxation. We must remember that this Government is merely a great corporation and we are its directors; and no government can afford to take principal to pay its debts any more than a corporation can. We must develop trade, and if we take capital by taxation we absorb the money that should be in trade and thereby to a degree we increase the number of unemployed, for we all know that we must depend upon trade for revenues. A government that discourages trade is adopting a wrong principle. It is the sentiment of the American people to wipe out the Federal inheritance tax. I want to quote from the hearings. There was a meeting of the governors in Savannah, Ga., only recently. There were 32 governors present, and this was a resolution passed by that convention:

Be it resolved, That the inheritance provision of the Federal tax measure be repealed, leaving this sort of revenue to the States for individual action as they may see fit.

I might mention 8 or 10 governors each of whom give the same testimony, but I shall not take the time.

President Coolidge on Tuesday praised the Committee on Ways and Means because of the bill. I do not think he is in favor of a Federal inheritance tax, but he accepted what the committee reported.

Let us recall that in his speech before the National Conference on Inheritance and Estate Taxation; he said, alluding to the tax bill of 1924:

I pointed out then that when the inheritance taxes levied by the States be added to this, a substantial confiscation of capital may result; and I suggested the danger of having the States and the Federal Government thus combining to get the utmost possible revenue from inheritance taxes.

This we should seek to avoid. Therefore I suggested that it might be better if the field of inheritance taxation could be left to the States.

And when he said in his message that "the power over the purse was the power over liberty," we might conceive that he was alluding to his address before the National Conference on Inheritance and Estate Taxation.

There are many States which have very few resources and not enough wealth within to develop their industries, therefore they must call upon other States for financial assistance. But men hesitate to invest money in other States when they know that upon their death their estates will probably be confiscated.

The State of Pennsylvania, realizing this fact, passed a bill as follows:

Personal property of a nonresident decedent made taxable under this section shall not be subject to the tax so imposed if a like exemption is made by the laws of the State or country of the decedent's residence in favor of residence of this Commonwealth.

Some of the States have cooperated with the State of Pennsylvania and availed themselves of this reciprocity law—the States of Tennessee, Alabama, Florida, Georgia, Vermont, Rhode Island, District of Columbia, New York, Nevada, and Connecticut, and on December 1, Massachusetts.

The unparalleled growth of our country from 1865 to the beginning of the World War has no parallel in history. After the war of 1865 our wealth was something like $20,000,000,000, and commencing with the World War it was near $300,000,000,000. This wonderful development of our resources and the gain of this great wealth was due to our liberal laws.

One object of an inheritance tax is to break up large estates and to make a distribution. There is no trouble in breaking up large estates. We all know that the heirs do that very quickly and trusts are not lasting. This idea of breaking up estates is a socialistic one. I do not criticize a man because he is a socialist, but I do criticize and condemn the principles of socialism. No country can live long, as has been exemplified in the past, when socialism becomes part of the laws of that country.

Last winter I introduced a bill to repeal the publicity clause. I did not ask the committee to report it, because the question was before the Supreme Court of the United States, and Justice Sutherland, on May 25, 1925, in his opinion, stated:

Information, which everybody is at liberty to acquire, and the acquisition of which Congress seemed especially desirous of facilitating, in the absence of some clear and positive provision to the contrary, can not be regarded otherwise as public property, to be passed on to others as freely as the possessors of it may choose. The contrary view requires a very dry and literal reading of the statute, quite inconsistent with its legislative history and the known and declared objects of its framers.

Therefore the committee very wisely repealed that clause of section 257.

If I may be permitted to go back into history for just a moment, let me say that in the Thirty-ninth Congress a tax bill was being considered by this House, and the question of publicity was raised. Mr. Garfield, then a Member of Congress and afterwards President of the United States, said:

One feature of the internal revenue law which has made it very odious, indeed, in many parts of the country, and perhaps justly so, is that provision under which the business of every man has been dragged into public view through the newspapers.

The standard of living to-day is the highest of our country and the highest of any country in the world. It was stated by the gentleman from Illinois [Mr. RAINEY] that no country in the world gave the credit as we do to taxpayers in the lower brackets and opposed them. They do not give it because they can not. At no time in the history of all the world has a country been at war and then reduced the taxes as America has within seven years; and the gentleman from Illinois should be thankful and congratulate our country that we are able to thus give credit to the taxpayers in the lower brackets.

I am surprised that in this House there should be so much comment against the Secretary of the Treasury. I remember that when Senator Knox, at the call of President Harding, went to Ohio he said:

The appointment of Mr. Mellon means very little to him but it means much to the American people.

And when we realize what has been accomplished by our Government under the administration of Mr. Mellon we can not but say he is one of the greatest financiers we ever had to control the Treasury Department of our Government; and when we further realize that since the war we have paid nearly $5,000,000,000 of our indebtedness, when we realize on top of that to-day we can reduce our indebtedness for the benefit of the taxpayers over $300,000,000, we can truthfully say much of it is due to Mr. Mellon's sagacity and financial acumen; and, further, by his administration we have been able to make agreements with foreign countries to reduce the amount of money we loaned to them, some $6,000,000,000.

I am quite sure that when the great Democratic Party comes into power—I do not look for that very soon, but my friends on the other side are encouraged day by day and are looking forward to that great period in their political history—if they place in the United States Treasury a man who has the ability equal to Mr. Mellon's, I certainly will applaud him and stand by that Democrat as to-day I stand by Mr. Mellon.

I am not going to speak more upon the bill. I have received a great many letters asking the repeal of the Federal inheritance tax. I recall receiving a letter the other day from a woman I do not know. It was a very simple letter and it presented the Federal inheritance tax in a very clear way, so that I will present it to you as she did to me. She said:

We have worked hard—my husband, myself, and my children—and we have amassed a very large fortune. My husband dies and the inheritance tax takes a large amount of our estate; I die a few weeks afterward and the Government comes along and takes another big slice and we have but very little left for our children for whom we have worked.

[Applause.]

The CHAIRMAN. The time of the gentleman from Pennsylvania has expired.

Mr. COLLIER. Mr. Chairman, I yield myself 30 minutes.

The CHAIRMAN. The gentleman from Mississippi is recognized for 30 minutes.

Mr. COLLIER. Mr. Chairman, I ask unanimous consent to revise and extend my remarks.

The CHAIRMAN. The gentleman from Mississippi asks unanimous consent to revise and extend his remarks. Is there objection?

There was no objection.

Mr. COLLIER. Mr. Chairman and gentlemen of the House, it is with the greatest diffidence that I rise to discuss this measure. There are two impelling reasons for this diffidence, one is the fact of its being a nonpartisan measure which deprives me of one of my greatest pleasures, which has heretofore and I hope in the future will continue to be, to criticize my friends on the other side of the Chamber for their various and many high crimes and misdemeanors. But on this occasion, while I am not in perfect accord and harmony with every section of the bill, yet in its essentials I am in favor of it and intend to support it.

I believe the bill did not go far enough, and that the reductions did not go far enough, and I hope to show why I have arrived at that conclusion.

The other reason I approach this matter with some diffidence is because the bill has been fully and amply explained, first by the chairman of the committee, then by other Members on the majority side, and then by that splendid "Garneresque" speech of our own leader. This bill adopts no new policies to any great extent, but simply changes a number of rates, and therefore I take it that the House, after listening to those explanations and reading the bill, is so familiar with it that I will not go into the details as I would if I were making one of the opening talks to this body.

At the very outset, Mr. Chairman and gentlemen, I want to make this observation: It seems to me the fact that this has been a nonpartisan measure has met with approval from the highest down to the lowest. It seems to have met with the universal approval of the press and business men generally that we can present upon tax matters here a nonpartisan report. Without disparaging in the least the work of any member of this committee in bringing that about and without even remotely disparaging in the slightest degree the splendid feeling of cooperation in which the majority members met the minority members on that proposition, yet I wish to state to the Members of this House that this nonpartisan measure, which seems to have so universally received the indorsement of the American people, could never have been brought about had it not been for the tact and perseverance of the gentleman from Texas [Mr. GARNER]. [Applause.]

The subject of taxation has always been more or less paramount. From remotest antiquity it has vexed legislators and has harassed taxpayers.

In ancient Greece, at a time when its culture and refinement justified the assertion that it contained the most civilized portion of the globe in its possessions, taxes were called contributions. It is interesting to the student of economics in connection with both the increasing value of money and the decreasing purchasing power of the dollar to note that nearly five centuries before the Christian era, when the Greek confederacy was at the height of its grandeur, its splendor, and its power, when its possessions extended from "the shores of the Ægean to the banks of the Indus, and from the Caspian and the great Hyrcanian Plain to the Cataracts of the Nile," these annual contributions or taxes never exceeded in our money $600,000, a sum which we expend in governmental expenses every two hours.

The Government of Greece, extending over nearly all of the then civilized world, the building and preservation of the greatest navy of its day, the maintenance of its large standing army, the erection of numerous public buildings, temples, and palaces of marble, and the exercise of all the legislative, judicial, and executive functions of the greatest world power of its time, could have been supported for over a quarter of a century on a less amount than was authorized by the Congress only a few months ago, pursuant to the much-advertised and oft-reiterated plan of economy and with enthusiastic Executive approval, to build another bridge across the Potomac River at Washington.

To ancient Rome belongs the doubtful honor of being the first as well as the last country to adopt a systematic collection of taxes which produced ample revenue without cost to its own citizens.

Aside from the brutal joy of conquest, the acquisition of new territory excited a lively interest in the minds of the ancient Romans, for additional territory meant additional tribute. The conquered territory alone paid the taxes and Roman citizens themselves were exempt from any and all kinds of taxation.

This policy was pursued by Rome with inexorable severity. Worshiping many gods, Rome was true to none. Offense against the gods was a trivial matter; failure to pay tribute was visited with the heaviest penalties. As long as the conquered territory acknowledged the Roman eagles and paid their annual tribute or taxes, for aught Rome cared they might worship any god of their choosing and even maintain a semblance of their former government, always subject to Roman supervision and Roman control.

In this connection it is also interesting to the student of economics to note that during the time of Rome's greatest power, when her territory extended from Britain through France and Spain to the Mediterranean, including all of Southern Europe, Judea, Asia Minor, and a great part of Africa—in fact all of the civilized portions of the globe—the annual cost of its governmental expenditures, according to Gibbon, was less than $80,000,000 in our money.

In this day and time it seems almost incredible to believe that with less than $80,000,000, a standing army of over 480,000 men, three large seagoing fleets, together with numberless smaller craft in the Rhine and the Danube and a Praetorian Guard of 30,000 men, could have been maintained. In addition to this innumerable public buildings of marble were erected, roads still in existence, some of them 2,500 miles in length were built, large bands of trained gladiators were maintained, wild beasts from the uttermost corners of the Empire were brought to Rome, and the luxury of the imperial

court was surfeited with the gratification of every desire that money could purchase.

I repeat that, notwithstanding the use of slave labor, it seems almost incredible to believe that all of this could have been done annually by the expenditure of an amount barely sufficient to build and equip two of our modern battleships.

The question of taxation to-day is paramount in the minds of the American people. Prior to our entrance into the Great War the people of the United States for the most part gave the matter of Federal taxes only the most perfunctory concern. There was nothing strange nor unusual that they should have done this.

For instance, in 1912 the total expenditures of the Federal Government, irrespective of postal expenditures, aggregated in round numbers $700,000,000. Of this sum $310,000,000, or nearly half the amount needed, was in the nature of indirect taxes collected at the customhouse in tariff duties. A tax which, however vicious it might or might not have been, was so indirect and little understood as to cause little or no concern save to those directly interested and to the student of economics. The balance of this $700,000,000 for the most part came from the internal revenue tax on liquors and tobacco, together with a small amount from the sale of public lands and miscellaneous receipts, such as fines and penalties, from the Department of Justice, and fees from the State Department and the Patent Office, which sums in the aggregate were inconsiderable.

Thus we see that in the collection of this $700,000,000 the Federal tax collector rarely if ever came into actual touch with the average citizen, and for this reason Federal taxes were regarded with indifference by the masses of the people whose personal interest had not been aroused and because of the difficulty in determining how much or how little each individual paid.

Note the changes that occurred in less than seven years. In 1919, just seven years later, the total Government expenditures were about twenty-seven times as much as they were in 1912. Of these expenditures less than $200,000,000 came from the tariff, while over $2,500,000,000 were received directly from the people in income and excess-profits taxes alone. During the years 1919, 1920, and 1921 nearly $10,000,000,000 were received from the same sources—that is, the income tax and the excess-profits tax.

The collection of these tremendous sums, together with the various special taxes levied in so many ways and upon so many different articles, all of which in a more or less degree affected practically every citizen in the United States, had the inevitable result of creating in the minds of the American people a lively interest in the subject of taxation.

During the war it was necessary, as all of us know, to resort to practically every known method of taxation in order to finance the tremendous operations incident to that struggle. To this unprecedented drain upon the material resources of the United States the American people cheerfully and patriotically responded. As long as the tax was believed to fall with equal force upon all, there was little or no complaint and the general disposition was to leave the fixing of the rate of taxation to the committee.

The paramount thought was what tax will bring in the greatest amount of revenue to meet the expenses of the war. The question before us to-day is not what tax or what rate will bring in the largest returns to the Federal Treasury but what tax and what rate will fall equitably upon all and at the same time so reduce the tax burdens that they will interfere as little as possible with industry and commerce.

To this thought the committee without partisanship directed its labors, and while the bill is not what I would have liked to have seen, because I believe much larger reductions could have been made without any danger of creating a deficit, yet the bill as presented by the chairman of the Ways and Means Committee is a real reduction downward and will, in my opinion, result in much benefit to the American people.

In view of the fact that the provisions of the bill have been so fully explained by several members of the committee who have preceded me, I will content myself with a brief analysis of its various provisions.

I will first take up the income-tax exemptions. The exemptions have been raised from $1,000 for a single person to $1,500, and from $2,500 in the case of the head of a family to $3,500. The $400 exemption for children under 18 years of age, and for those dependent upon the taxpayer because they are mentally or physically defective, remains unchanged.

The normal tax has been reduced to 1½ per cent on the first $4,000, 3 per cent on the next $4,000, and 5 per cent on the remainder.

The surtax rates have been reduced from 40 per cent to 20 per cent, the maximum, 20 per cent, becoming applicable to all incomes over $100,000, the minimum beginning at $10,000 and being 1 per cent upon net incomes in excess of that amount up to $14,000, and the tax is then adjusted in increasing rates in the higher brackets so as to give as well balanced a schedule as possible.

The earned-income section remains the same, except that the amount of the 25 per cent exemption applies in this bill to $20,000 instead of $10,000, as in the act of 1924.

The corporation tax has not been changed, and no relief in this bill has been afforded corporations either by lowering the rate or permitting the stockholders of small corporations to make returns similar to those of partnerships.

The capital-stock tax remains unchanged. There has been, however, adopted an amendment to the act of 1924 making the determination by the commissioner as to the fair average value of the capital stock of a corporation only prima facie evidence of the facts on which such determination was based.

The estate tax provides for an exemption of $50,000, and the maximum rate has been reduced from 40 per cent to 20 per cent.

The deduction of 25 per cent as a credit to be deducted by the Federal taxpayer for all inheritance taxes paid to a State has been increased to 80 per cent. We have repealed or reduced many of the special taxes, most of which are direct inheritances of the war.

I will, with the permission of the House, insert in the Appendix tables showing rates of estate taxes and repeals and reductions of various taxes as provided in the bill.

Now, it has been intimated here by several that they will vote for certain amendments, though the amendments were not specified. I will tell you what amendments I hope will be adopted. I want to see all the automobile taxes taken off. I think the tax on admissions can be repealed, and I want to see the tax on capital stock repealed.

Then there is another amendment to which I intend to address myself under the five-minute rule, a proposition which I believe is un-American—the life tenure of appointees that will come under this bill. [Applause.]

Mr. HILL of Maryland. Will the gentleman yield?

Mr. COLLIER. I will yield to the gentleman.

Mr. HILL of Maryland. Has the gentleman taken up the question of estate tax, and will he state whether he favors that?

Mr. COLLIER. I have not taken it up in the limited time at my disposal. I intended to refer to it in passing. If the gentleman has any question, I should be glad to answer it.

Mr. HILL of Maryland. A great many are interested in the estate tax, and I wondered if the gentleman would care to state whether he felt that there should be an attempt to strike out the estate tax entirely.

Mr. COLLIER. I thank the gentleman for his question, and I will dispose of my views now. I am heartily in favor of an inheritance tax. I believe it is a fair, equitable, legitimate way of raising taxes for both the State and the Federal Government. I never believed that the estate tax was an emergency tax. From the very nature of it, it is not an emergency tax. It should be a permanent tax. An emergency tax is one where quick returns may be had, and from the very nature of an estate tax, where you may have to wait until the estate is settled before the tax is paid—I can conceive of numberless instances where an estate tax, if quick returns were required, might result in almost confiscation of the property. Ample time should be given for the payment of estate taxes, but it should be a permanent tax. The 80 per cent proposition in this bill receives my unqualified approval. I will say to the gentleman from Maryland, speaking for myself, that when the motion is made to repeal the estate tax or to materially change it in any form, as far as my feeble efforts are concerned, I shall resist the motion to the utmost of my power. That is all I have to say on the estate tax.

Now, why do I make the statement that I am willing to vote for the repeal of special taxes which will cost nearly $150,000,000 when we have heard from the chairman of the committee that the advice from the Treasury is that $325,000,000 is as far as we could go without danger. I make it for two reasons—one may be political and the other a common-sense mathematical one. One is because I have no confidence in these estimates. We all recall two years ago when the question came up the brilliant and able gentleman from New York [Mr. MILLS] made a statement in reference to the so-called Garner plan that if we adopted that plan in its substantial provisions as was done by the House there would be a deficit of $320,000,000. When the bill was passed making the surtax 40 per cent I was surprised to find in the campaign in Kentucky and

Ohio and other States to which I had the privilege of going last fall that the Garner plan was being "orated" as one of the greatest achievements in the Coolidge administration. [Laughter.]

We all remember that the 1924 bill was in the hands of the President some time before it was finally signed, and there were many vague rumors that it might meet with a veto because the Treasury experts, headed by Mr. McCoy, their chief expert and statistician, had told us that the bill would not only give no substantial relief, but the repeal of certain special taxes together with the unscientific lowering of the surtax rates would result in an annual deficit of nearly $300,000,000. But the Congress had heard the prophecies of these experts before and insisted on the 40 per cent rate.

I do not wish to make a reflection on Mr. McCoy. I believe he is an able and conscientious statistician, but he made an awful poor guess in 1924. He made an even poorer guess in 1922.

In January, 1922, the Treasury Department through its actuaries came before the Committee on Ways and Means and told us that there would be a deficit of $279,000,000 for the year 1923. Instead of a deficit there was a surplus of over $300,000,000. These actuaries' opinions were estimated only on the current year, when they had full information of the condition of business before them.

When prophets make prophecies and I find they turn out so differently from what they said, then I lose confidence. Did the 1924 bill give relief? Under the heavy surtaxes of 1924, paid under the 1921 act, we presented to the American people—and it was just before election, by the way—a rebate of 25 per cent. That was some relief. At the same time, instead of that deficit of over $200,000,000 as stated by Mr. McCoy and $320,000,000 as stated by Mr. MILLS, there was a surplus of $290,000,000. When we are confronted with a mistake of $400,000,000, when less than $2,000,000,000 were intended to be collected. I think we can safely say that we may regard with some doubt future statements coming from the same source. Again, that is not all. I do not believe I am divulging any of the executive sessions of the committee when I say that it is the belief of all of us on the committee—and if I misstate that belief in the mind of any Member, I hope he will correct me—that practically every estimate of expenditures from the department was an overestimate and every estimate for collection of taxes was an underestimate. I do not criticize the Treasury Department for being careful, but they are overcautious. Nor is that all. The estimates made for collection of taxes were mathematical calculations. If there is anything in what the Secretary of the Treasury says, if there is anything in what the President has said, if there is anything in what we have said, that the lowering of these great surtaxes and the general reduction in taxation, taking the tax off automobiles and other special articles, is going to result in a great increase of business, then, of course, that increase of business will be reflected in increased returns to the Public Treasury. I make the statement here, without fear of successful contradiction, that without interfering with the Treasury arrangement of the proposed payment of the war debt we can go further, in tax reduction to the extent of $150,000,000.

Another place where we can give taxpayers more relief is on the payment of the war debt. I do not go as far as some of my colleagues do. I am not opposed to the Treasury Department and the administration retiring all of the money that we borrowed to pay our part during the conduct of the war.

We owe a national debt of practically $20,000,000,000, $10,000,000,000 of which we spent on ourselves and $10,000,000,000 of which we loaned to our allies. Aside from the tremendous drain upon the resources of the American people, to attempt to retire $20,000,000,000 of debt in 20 years, there is also an element of our having broken faith with the American people.

Mr. HUDSPETH. Mr. Chairman, will the gentleman yield?

Mr. COLLIER. Yes.

Mr. HUDSPETH. The gentleman is a member of the Committee on Ways and Means?

Mr. COLLIER. Yes.

Mr. HUDSPETH. The gentleman is also in the livestock business, like myself?

Mr. COLLIER. No; I sold out at a loss during the Coolidge administration.

Mr. HUDSPETH. The gentleman has discussed the livestock business with me a number of times, and I took it for granted that he was in the business. The statement was made by the gentleman from New York [Mr. MILLS] that the higher you placed the surtax on incomes over $100,000, the less taxes you would get. Does the gentleman agree with that statement?

Mr. COLLIER. It is very hard to agree to that.

Mr. HUDSPETH. In other words, if I sell, the higher the price that I would charge my friend, who stated that he was in the livestock business at one time, for a bunch of steers, the less profit I would make. Is that the gentleman's contention?

Mr. COLLIER. Of course, there is a point where taxes may be placed so high that they will defeat their own purpose. The cold record shows that we received more revenue under the 50 per cent rate than we did under the 65 per cent rate, but as a general proposition I can not agree with the gentleman from New York [Mr. MILLS]. But if it be true, then all the more reason why we would have more money to make the reduction, because we will get in greater returns on that theory.

I do believe, however, that when you so reduce taxes that money which formerly has gone into taxes will go into legitimate business and expansion, that that will result in increased returns to the Treasury. If we did not believe that, then why the reduction in 1924 and the reduction in the present bill?

Mr. HUDSPETH. As I understand it, the reduction is made in the present bill because we have a surplus of revenue in the Treasury.

Mr. COLLIER. The gentleman is absolutely correct. We can reduce it still further if we want to, and I think we ought to take off the admission taxes and the rest of the automobile taxes and the other special taxes which are a distasteful inheritance of the war before we go into a regular peace-time system of taxation.

Let us get back to the national debt. When we borrowed the $10,000,000,000 to lend to our allies, the administration, the Congress, and everyone of us told the American people that they would not lose any money by it, that we would take from our allies the same kind of security that we gave the American people, that we would parallel our bonds which we gave to our citizens with bonds which we took from our allies. We found that we could not do that, we found that economic conditions abroad were such that the full spirit of that promise could not be kept. I did not vote for the English settlement, yet I have little or no criticism to make of it. I did not complain then and I do not complain now for extending the time to 62 years. I do not complain now in view of the economic condition because we reduced the rate of interest from 4¼ per cent which we have to pay to the holders of our bonds to 3½ per cent which the foreign nations pay us. Along the line of the English settlement as a model, we are funding our foreign obligations. We could not keep our promise in the matter of interest, but we can do it in the matter of extension of payments, and I say that the way to keep faith with the American people is to do what we told them we would do when we asked them to lend us the money we loaned to foreign nations. Let us pay off our $10,000,000,000 in 20 years, and then give the American citizen the same right and the same privilege and the same consideration that we give the English citizen and the Italian citizen and the Rumanian citizen on the other $10,000,000,000. It is only fair and just and proper to do this. I say further to gentlemen on both sides of this House, that although I have talked with hundreds of business men in my own State, and elsewhere, I have yet to find less than half a dozen who do not agree that the American citizens should have, if necessary, 62 years in which to pay off the debt we incurred in lending this money to our allies.

I know that some political economists tell us that it is rather a good thing for a nation to be in debt because it keeps down extravagance. I know that these political economists know more about such matters than I do, yet I do not accept that theory. I think the best thing for a man or a nation is to get out of debt as quickly as they can. But I want you to take this into consideration, that at the end of 20 years if we have paid off the entire national debt and there is still seven or eight billion dollars—of which we will perhaps collect the major portion—owing us from foreign nations, it is going to lead to an era of the wildest extravagance here on the floor of this House and in another body and in the Government generally, no matter what party is in power. The seven or eight billion dollars owing us will be used as an excuse for spending ten times that amount. Now may I recall to you a piece of ancient history, which will illustrate the truth of my assertion: About 12 years ago there was a fight as to whether we should build one battleship or two battleships, and in those days a battleship only cost about $18,000,000. One Member in favor of one battleship only was earnestly advocating an additional appropriation of $50,000,000, and when asked where we would get the money to take care of this appropriation he said, "We will take off one of these battleships." Out of the $18,000,000, the cost of a battleship then, the sum of nearly a quarter of a billion dollars addi-

tional was offered by way of amendments to various appropriations, most of which was justified on the theory that the Government would be relieved of the building of an $18,000,000 battleship. Now that is all I have to say upon that question except that I think we should keep faith with the American people in the promise we made; if not in the letter of that promise, then at least the spirit of the same, as far as we can.

I am sorry the capital-stock tax was not repealed. That is a tax which, if not double taxation, is at least a duplication of taxation. It falls with equal hand upon the corporation which has made money and one that has lost money. Furthermore, the administration by the collectors of internal revenue, in passing upon the assets and good will of the corporation, is so vague, so uncertain, so indeterminate, and leads to so many avenues of disagreement and opens so many doors of discontent and controversy, that I think that that tax could well have been repealed, both to the profit of the taxpayer and the Government.

Mr. O'CONNELL of New York. Will the gentleman yield for a question?

Mr. COLLIER. I will.

Mr. O'CONNELL of New York. Can the gentleman estimate how much that tax would be?

Mr. COLLIER. Ninety-one million dollars. Now, just briefly I want to say something about the tax board. The tax board as a judicial board is functioning far better than it was even hoped it would. I give it my hearty, my unqualified approval. It is the one independent body that stands between the taxpayer and the Government, and the one independent body outside the courts where he can go to have his rights determined. Out of the thousands of cases that have been considered by the tax board I understand only 13 of them have been appealed by the Commissioner of Internal Revenue. This is, indeed, a marvelous and extraordinary record. So I give that board my hearty, unqualified approval. But at the same time, my friends——

The CHAIRMAN. The time of the gentleman has expired.

Mr. COLLIER. I yield myself five minutes additional. I do not believe, my friends, that it is the policy of this Government, I do not believe it ought to be the policy of this Government, that we should create any more life-tenure offices.

I am willing to extend their term of service much beyond that which we give to ourselves. I am willing to extend their terms, if necessary, much beyond that which is given to another and favored body at the other end of the Capitol, but I do not believe it is good policy to permit any man in this country of ours to hold an office as long as he lives, and I am opposed to that feature of the proposed tax law. [Applause.]

Now, this bill is going to give the American people some relief, but I want to say, especially to my friends on this side of the aisle, that full, genuine relief in taxation can not be given to the American people as long as not millions but billions of dollars are every year wrung from the pockets of the American people by the plundering hand of a protective tariff, which in some instances exceeds 100 per cent. They can talk about the restoration of business to normal, and they can talk about giving to the taxpayer full and free relief, but I want to say to you on that side of the aisle as well as to those on this side of the aisle that full relief will never be given to the American people until there is some reduction in that outrageous tariff tax under which we are now laboring. But if I were to talk longer on that point the gentleman from Iowa [Mr. GREEN] would call me down, as he so often has done whenever I mentioned that subject when it was not actually up for discussion.

Mr. ALMON. Mr. Chairman, will the gentleman yield?

Mr. COLLIER. Yes; I will yield to the gentleman if my time will permit.

Mr. ALMON. Does the existing law creating this Board of Appeals that you spoke of a while ago create a life tenure?

Mr. COLLIER. Yes; the proposed law creates a life tenure.

Mr. ALMON. But the old law did not?

Mr. COLLIER. It did not. The tax board was an experiment, but it has amply justified its existence. We have all felt considerably gratified at the splendid way in which this board has functioned, and it should be continued.

In conclusion, my friends, I want to thank the chairman and the Republican members of the committee for the courtesies extended to me personally, and for the splendid good feeling that was shown during the hearings. I do not think any of us got mad more than three or four times, and then we soon patched up our differences.

I shall want to present some amendments for adoption, but even if they are not adopted I will still be in favor of the bill. The amendments I have suggested will not affect any material features of the bill. I simply want, in some instances, to add to and take from what the committee has done. A remarkable thing has happened, and, of course, as my colleague from Texas [Mr. GARNER] said the other day, it could not have happened unless they had had the Democrats to help them. But at last something good, with the aid of the Democrats, has come from the Republican Party. I hope that the bill will soon become a law. [Applause.]

Income tax

	H. R. 1	Act of 1924
Personal credit:		
Single persons	$1,500	$1,000.
Married persons and heads of families	$3,500	$2,500.
Rates:		
First $4,000 taxable	1½ per cent	2 per cent.
Second $4,000 taxable	3 per cent	4 per cent.
Balance taxable	5 per cent	6 per cent.
Surtaxes:		
On net incomes in excess of—		
$10,000 and not of $14,000	1 per cent	1 per cent.
$14,000 and not of $16,000	2 per cent	2 per cent.
$16,000 and not of $18,000	3 per cent	3 per cent.
$18,000 and not of $20,000	4 per cent	4 per cent.
$20,000 and not of $22,000	5 per cent	5 per cent.
$22,000 and not of $24,000	6 per cent	6 per cent.
$24,000 and not of $26,000	7 per cent	7 per cent.
$26,000 and not of $28,000	8 per cent	8 per cent.
$28,000 and not of $30,000	9 per cent	9 per cent.
$30,000 and not of 3$4,000	10 per cent	10 per cent.
$34,000 and not of $36,000	11 per cent	11 per cent.
$36,000 and not of $38,000	12 per cent	12 per cent.
$38,000 and not of $42,000	13 per cent	13 per cent.
$42,000 and not of $44,000	14 per cent	14 per cent.
$44,000 and not of $46,000	do	15 per cent.
$46,000 and not of $48,000	15 per cent	16 per cent.
$48,000 and not of $50,000	do	17 per cent.
$50,000 and not of $52,000	16 per cent	18 per cent.
$52,000 and not of $56,000	do	19 per cent.
$56,000 and not of $58,000	do	20 per cent.
$58,000 and not of $60,000	do	21 per cent.
$60,000 and not of $62,000	17 per cent	Do.
$62,000 and not of $64,000	do	22 per cent.
$64,000 and not of $66,000	do	23 per cent.
$66,000 and not of $68,000	do	24 per cent.
$68,000 and not of $70,000	do	25 per cent.
$70,000 and not of $74,000	18 per cent	26 per cent.
$74,000 and not of $76,000	do	27 per cent.
$76,000 and not of $80,000	do	28 per cent.
$80,000 and not of $82,000	19 per cent	29 per cent.
$82,000 and not of $84,000	do	30 per cent.
$84,000 and not of $88,000	do	31 per cent.
$88,000 and not of $90,000	do	32 per cent.
$90,000 and not of $92,000	do	33 per cent.
$92,000 and not of $94,000	do	34 per cent.
$94,000 and not of $96,000	do	35 per cent.
$96,000 and not of $100,000	do	36 per cent.
$100,000 and not of $200,000	20 per cent	37 per cent.
$200,000 and not of $300,000	do	38 per cent.
$300,000 and not of $500,000	do	39 per cent.
Over $500,000	do	40 per cent.
Earned income:		
Credit of 25 per cent, not in excess of	$20,000	$10,000.
(First $5,000 deemed to be earned)	Same	Same.

Estate tax

	H. R. 1	Act of 1924
Exemption	$50,000	$50,000.
Rates:		
Amount not in excess of $50,000	1 per cent	1 per cent.
Amount in excess of—		
$50,000 and not of $100,000	2 per cent	2 per cent.
$100,000 and not of $150,000	3 per cent	3 per cent.
$150,000 and not of $200,000	do	4 per cent.
$200,000 and not of $250,000	4 per cent	Do.
$250,000 and not of $400,000	do	6 per cent.
$400,000 and not of $450,000	5 per cent	Do.
$450,000 and not of $600,000	5 per cent	9 per cent.
$600,000 and not of $750,000	6 per cent	Do.
$750,000 and not of $800,000	do	12 per cent.
$800,000 and not of $1,000,000	7 per cent	Do.
$1,000,000 and not of $1,500,000	8 per cent	15 per cent.
$1,500,000 and not of $2,000,000	9 per cent	18 per cent.
$2,000,000 and not of $2,500,000	10 per cent	21 per cent.
$2,500,000 and not of $3,000,000	11 per cent	Do.
$3,000,000 and not of $3,500,000	12 per cent	24 per cent.
$3,500,000 and not of $4,000,000	13 per cent	Do.
$4,000,000 and not of $5,000,000	14 per cent	27 per cent.
$5,000,000 and not of $6,000,000	15 per cent	30 per cent.
$6,000,000 and not of $7,000,000	16 per cent	Do.
$7,000,000 and not of $8,000,000	17 per cent	Do.
$8,000,000 and not of $9,000,000	18 per cent	35 per cent.
$9,000,000 and not of $10,000,000	19 per cent	Do.
In excess of $10,000,000	20 per cent	40 per cent.
Credit:		
Amount of any estate, inheritance, legacy, or succession taxes actually paid to any State or Territory or the District of Columbia, not in excess of	80 per cent	25 per cent.

Rates, amount of tax, and percentage of total tax to net estate under proposed bill

Estate	Exemption	Net estate	Taxable amount in each bracket	Rate (per cent)	Tax in each bracket	Total tax	Total tax (per cent)
$50,000	$50,000	----------	$0	0	$0	$0	0
100,000	50,000	$50,000	50,000	1	500	500	1
150,000	50,000	100,000	50,000	2	1,000	1,500	1.5
250,000	50,000	200,000	100,000	3	3,000	4,500	2.25
450,000	50,000	400,000	200,000	4	8,000	12,500	3.125
650,000	50,000	600,000	200,000	5	10,000	22,500	3.75
850,000	50,000	800,000	200,000	6	12,000	34,500	4.312
1,050,000	50,000	1,000,000	200,000	7	14,000	48,500	4.85
1,550,000	50,000	1,500,000	500,000	8	40,000	88,500	5.9
2,050,000	50,000	2,000,000	500,000	9	45,000	133,500	6.675
2,550,000	50,000	2,500,000	500,000	10	50,000	183,500	7.34
3,050,000	50,000	3,000,000	500,000	11	55,000	238,500	7.95
3,550,000	50,000	3,500,000	500,000	12	60,000	298,500	8.53
4,050,000	50,000	4,000,000	500,000	13	65,000	363,500	9.0875
5,050,000	50,000	5,000,000	1,000,000	14	140,000	503,500	10.70
6,050,000	50,000	6,000,000	1,000,000	15	150,000	653,500	10.89
7,050,000	50,000	7,000,000	1,000,000	16	160,000	813,500	11.62
8,050,000	50,000	8,000,000	1,000,000	17	170,000	983,500	12.3
9,050,000	50,000	9,000,000	1,000,000	18	180,000	1,163,500	12.93
10,050,000	50,000	10,000,000	1,000,000	19	190,000	1,353,500	13.535
15,050,000	50,000	15,000,000	5,000,000	20	1,000,000	2,353,500	15.69
20,050,000	50,000	20,000,000	5,000,000	20	1,000,000	3,353,500	16.75

GIFT TAX

The various rates of the revenue act of 1924 (the brackets were similar to the brackets of the estate tax) are repealed by H. R. 1, but it is provided that transfers of property without consideration in excess of $5,000 made within two years of the death of the testator shall be included in the estate for taxable purposes.

Cigars

(Sec. 400, revenue act of 1924)

Class	Description	Rate per thousand	
		H. R. 1	Act of 1924
	Cigars weighing not more than 3 pounds per thousand	$0.75	$1.50
	Cigars weighing more than 3 pounds per thousand, if manufactured or imported to retail at—		
A	Not more than 5 cents each	2.50	4.00
B	More than 5 cents and not more than 8 cents each	4.50	6.00
C	More than 8 cents and not more than 15 cents each	7.00	9.00
D	More than 15 cents and not more than 20 cents each	10.50	12.00
E	More than 20 cents each	13.50	15.00

DISTILLED SPIRITS

(Sec. 900, H. R. 1)

The tax of $2.20 per proof-gallon, imposed by the revenue act of 1918, is reduced as follows:

Fifty-five cents per proof-gallon on January 1, 1927.

Fifty-five cents per proof-gallon additional on January 1, 1928.

Cereal beverages

(Sec. 903, H. R. 1)

	H. R. 1	Act of 1924
Beverages derived wholly or in part from cereals, or substitutes therefor, containing less than one-half of 1 per cent of alcohol.	One-tenth of 1 cent per gallon.	No tax.

Admissions

(Sec. 500, revenue act of 1924)

	H. R. 1	Act of 1924
Legitimate spoken drama: Admissions in excess of 50 cents.	Exempt	1 cent for each 10 cents or fraction thereof.

Excise taxes

Section of Revenue Act of 1924		H. R. 1	Act of 1924
600(1)	Automobile trucks and automobile wagons	Repealed	3 per cent.
600(2)	Other automobiles and motor cycles	3 per cent	5 per cent.
600(3)	Tires, inner tubes, parts, or accessories	Repealed	2½ per cent.
600(4)	Cameras, weighing not more than 100 pounds, and lenses for same.	do	10 per cent.

Excise taxes—Continued

Section of revenue act of 1924		H. R. 1	Act of 1924
600(5)	Photographic films and plates (other than moving-picture films and other than X-ray films and plates).	Repealed	5 per cent.
600(6)	Pistols	10 per cent	10 per cent.
	Other firearms and shells and cartridges	Repealed	Do.
600(7)	Cigar or cigarette holders and pipes, composed wholly or in part of meerschaum or amber, and humidors.	do	Do.
600(8)	Coin-operated devices	do	5 per cent.
600(9)	Mah-jongg, pung chow, and similar tile sets	do	10 per cent.
602	Works of art, sculpture, etc	do	5 per cent.
604	Jewelry, etc., sold for amounts in excess of $30 and watches sold in excess of $60.	do	Do.

Special taxes

(Sections of revenue act of 1924)

	H. R. 1	Act of 1924
Miscellaneous occupational taxes (sec. 701):		
Annual tax on—		
(1) Brokers, stock, etc	Repealed	$50.
Exchanges, value of seat or membership, if—		
$2,000 to $5,000	do	$100.
$5,000 to $10,000	do	$150.
Over $10,000	do	$250.
(2) Pawnbrokers	do	$100.
(3) Ship brokers	do	$50.
(4) Customhouse brokers	do	$50.
(5) Bowling alleys and billiard rooms, proprietors of, for each alley or table	do	$10.
(6) Shooting galleries, proprietors of	do	$20.
(7) Riding academies, proprietors of	do	$100.
(8) Automobiles for hire—		
Seating capacity over 2 and not more than 7	do	$10.
Seating capacity over 7	do	$20.
Tobacco manufacturers' tax (sec. 702):		
Tobacco manufacturers, annual sales—		
Not in excess of 50,000 pounds	do	$6.
In excess of 50,000 and not in excess of 100,000 pounds	do	$12.
In excess of 100,000 and not of 200,000 pounds	do	$24.
In excess of 200,000 pounds	do	$24 plus 16c. per M lbs. over 200,000 lbs.
Cigar manufacturers, annual sales—		
Not in excess of 50,000 cigars	do	$4.
In excess of 50,000 and not in excess of 100,000 cigars.	do	$6.
In excess of 100,000 and not of 200,000 cigars	do	$12.
In excess of 200,000 and not of 400,000 cigars	do	$24.
In excess of 400,000 cigars	do	$24 plus 10 cents per M over 400,000
Cigarette manufacturers, including small cigars, per 10,000.	do	6 cents.
Boats, tax on use of (sec. 703):		
Annual tax on yachts, pleasure boats, power boats, motor boats with fixed engines, and sailing boats, of over 5 net tons—		
Length over 32 and not over 50 feet, if—		
Foreign built, per foot	$1	$1.
Domestic built, per foot	Repealed	$1.
Length over 50 and not over 100 feet, if—		
Foreign built, per foot	$2	$2.
Domestic built, per foot	Repealed	$2.
Length over 100 feet, if—		
Foreign built, per foot	$4	$4.
Domestic built, per foot	Repealed	$4.
Narcotics, tax on (sec. 705):		
Physicians, dentists, veterinary surgeons, and other practitioners lawfully entitled to distribute, dispense, give away, or administer to patients, in the course of their professional practice, * * * shall pay, per annum.	$1	$3.

Stamp taxes

(Sec. 800, revenue act of 1924)

	H. R. 1	Act of 1924
Schedule A (5). Conveyances: Deed, instrument, or writing whereby land, tenements, or other realty is granted, assigned, transferred, or conveyed, etc., in excess of $100—		
Per $500 or fractional part thereof	Repealed	50 cents.
Schedule A (9). Proxies for voting	do	10 cents.
Schedule A (10). Power of attorney	do	25 cents.

Mr. GREEN of Iowa. Mr. Chairman, I yield 25 minutes to the gentleman from New York [Mr. LAGUARDIA].

The CHAIRMAN. The gentleman from New York is recognized for 25 minutes.

Mr. LAGUARDIA. Mr. Chairman, speaking on this bill, I feel very much like the recruit who was marching with his regiment on parade. The lieutenant said, "Pat, you are out of step." Pat said, "No, Lieutenant; I am in step; the regiment is out of step." [Laughter.]

I am sorry I can not join in this feast of mutual admiration. I can not say that I approve the bill, because I do not. A great deal has been said about the harmony that prevailed in the committee, the agreement between the Republicans and the Democrats on this bill; but I say that whenever the United States Congress gets to functioning with complete unanimity of opinion, God help the American people!

I was quite surprised to hear the argument of the gentleman from Texas [Mr. GARNER] the other day, especially coming from the gentleman from Texas, who did so much work toward establishing the policy of an income-tax system in this country. I confess I could not follow him. Why, he took the floor and scolded the Republican Members. He criticized them; he lectured the Republican Members; and yet he is willing to share in the fruit of their sin. It reminded me of the Reverend Davidson trying to convert poor Sadie Thompson. Why, it was not so very long ago—it is not necessary to be a Member here of long standing to be enabled to remember the able fight put up by the gentleman from Texas against the Mellon plan. The present bill is infinitely worse than the Mellon bill we had before us in 1924. Why, the gentleman from Texas [Mr. GARNER] says:

> What could I do? I had to vote with the committee. It was the best I could get.

That was not the attitude he assumed in 1924. Now Mr. GARNER said:

> If we do not pass this bill, the President will veto the bill we pass.

We had exactly the same situation in 1924. The President of the United States went to New York a few days before we took up the tax bill and openly stated that he would veto the bill if we changed the income-tax schedule. Listen to what Mr. GARNER said on January 14, 1924:

> And the President now says he will not sign the bill if you cut it down. Gentlemen, I venture the assertion even at this moment that that is not so.

Then he goes on to say:

> If I could wish for my party's interest against my country's interest, I would wish for my party's interest that he would not sign it. I tell you he can not keep from signing it when you send it to him.

That was in 1924. Now he talks and favors a 20 per cent maximum rate in the income-tax schedule. But in 1924 he says, on page 1405 of the RECORD of January 14:

> I want to say to you that if I believed 25 per cent was a just tax I would vote for it. I say that as an honest man. But I would rather vote for 50 if necessary and continue prosperity.

That was only a little over a year ago. There is no question of prosperity now. Secretary Mellon says we are prosperous. The President of the United States opened his message to this Congress three days ago with the words—

> In meeting the constitutional requirement of informing the Congress upon the state of the Union, it is exceedingly gratifying to report that the general condition is one of progress and prosperity.

So it is not the economic condition of the country that demands this change in the rates; it is not the business or industrial condition of the country that requires a change. We are just as prosperous now, or more so, as we were in 1924. My opposition to this bill is not that it reduces taxes. If you want a tax reduction bill, you can have it. It is difficult for a Member of Congress to vote against a reduction in taxes, but this is not only a reduction in taxes. This is a reform in the taxation policy of the country, and you can not escape it. The Secretary of the Treasury, Mr. Mellon, in testifying before the committee, admitted that it was a reform of the taxation system. He says, on page 5 of the hearing:

> In determining what taxes should first be reduced, it is important to bear in mind the distinction between a reduction of taxes which reforms the tax system and reduction in taxes which simply reduces revenue.
>
> A reduction of the lower brackets in itself means no increase in taxable income. A man with a $5,000 salary does not carry funds in nonproductive investment, and a reduction of his taxes does not, therefore, create additional taxable incomes.
>
> A reduction in the surtax, however, increases the amount of capital which is put into productive enterprises, stimulates business, and makes more certain that there will be more $5,000 jobs to go around.
>
> It seems to me quite clear that a man with a $3,000 job, who, if married and without dependents, pays a tax of but $7.50 under the present law, or a man with a $5,000 job, who, under the same conditions, pays a tax of $37.50, is more interested in having the job than in having his taxes further reduced. What we mean by tax reform is to make more of these jobs.

This very bill, gentlemen, changes our system of taxation. Revenue or reduction of revenue is not its purpose, because you could have brought in a bill to reduce revenue and to reduce taxes without changing, and fundamentally changing, the basis of an income-tax law. And yet there is harmony on the Republican side and on the Democratic side. The Democrats stood for the principle of income taxes, but this is not income tax law. This is simply a revenue law. My objection to changing the system is that the present economic condition of the country requires a rigid income-tax system, because if you do not have it, it will not be two generations before the bulk of the wealth of this land will be concentrated in the hands of a dozen families.

Hear what Secretary Mellon says, and I am willing to make Secretary Mellon my star witness. I will stand on the record as it is contained in the hearings of the committee and on the testimony of Mr. Mellon. Mr. Mellon says that if you reduce your income-tax rate you will have a greater revenue. Why? Because these men will put their money in business, in productive investments, and the lower rate of surtaxes, says Mr. Mellon, will bring in more revenue. And he is absolutely correct, because these men with great fortunes can invest their money so that it will multiply at a rate of progression out of all proportion to small investments. Take Mr. Mellon's own calculations, that a 20 per cent maximum income tax law will bring in more than a 40 or 50 per cent tax law and apply it to the savings of millions allowed to a few favored taxpayers, and you will readily see the fortunes will soon multiply. The gentleman from New York [Mr. MILLS] was telling about the beneficial effects of this bill on all taxpayers. Let us examine a bit and see who really gets the benefits.

According to last year's returns, under the 1924 act, three taxpayers made returns on incomes over $5,000,000. Their combined income was $27,955,319, and they paid under the 1924 act $11,000,000. Under the old act incomes over $5,000,000 paid about 45.35 per cent of the income, while under the proposed rate in the bill before us the rate would be about 24.83 per cent of the net income. We are giving a reduction to these three taxpayers of $5,344,464.32. This is more than the reduction given to the 2,000,000 taxpayers commencing at the $4,000 bracket down. During the same period three other taxpayers reported incomes over $4,000,000 and less than $5,000,000. Their total income was $13,310,057, and their combined taxes were $4,274,317. We are reducing the taxes of these three persons $2,616,701.12. So that the six highest taxpayers under this act will receive reduction of $7,961,165—over a million dollars apiece.

There were 74 taxpayers who made returns on incomes over $1,000,000. Of these, 36 reported incomes of $1,000,000 and over, 13 from $1,500,000 to $2,000,000, 15 from $2,000,000 to $3,000,000, 4 from $3,000,000 to $4,000,000, 3 from $4,000,000 to $5,000,000, and 3, $5,000,000 and over. Gentlemen, bear in mind we are talking of incomes of millions of dollars, not thousands of dollars. There was a time not very long ago in this country within my memory that a person with $1,000,000 was considered an enormously wealthy man, and the country then was prosperous, was rich, and was the leading industrial country of the world—before we had these multimillionaires. Now we are talking of incomes of millions of dollars. Applying Mr. Mellon's own formula—and he certainly can speak with authority when he talks on the possibilities of making money with millions invested, we are not only giving these six taxpayers a reduction of over $7,000,000 a year but on Mellon's own formula that saving will represent a capital of over $50,000,000 within a very few years.

Now, the purpose of an income tax law is to prevent the accumulation of enormous fortunes, and the control of industry and commerce that goes with such large fortunes, yet here you destroy that system by stopping at a 20 per cent tax rate on an income of $100,000. Gentlemen, this bill is not an income tax law in any sense of the word. It is repealing an income-tax system and seeking to avoid the responsibility for doing so.

Then we go on and we reduce the inheritance tax. The inheritance-tax method is as scientific as is possible under our dual system of government. Unless there is a system whereby the Government can become the collecting agency

for the States you will have unjust and unfair competition among the States.

We had an inheritance tax that was sufficient to break up these big fortunes continuing in a family. We had a gift tax which prevented evasion of the inheritance tax law, but you abolish the gift tax. You reduce your inheritance tax and you destroy the very purpose of an inheritance tax. The purpose of that law was not to get revenue; the purpose of that law was to go along with the income-tax system in order to prevent the wealth of the land from being concentrated in a few hands. Yet we hear the chairman of the committee, the gentleman from Iowa [Mr. GREEN], saying that he approves of this bill; that he is glad the gift tax was abolished. The gift tax is the child of the gentleman from Iowa. He brought it into life, with the able assistance of Doctor GARNER, who gave his tender help, because he assisted in the delivery of the child. Now, we find the gentleman from Iowa [Mr. GREEN] in full accord with his former antagonist, the gentleman from New York [Mr. MILLS].

What has happened? What has caused this unholy alliance between the gentleman from Iowa and the distinguished chairman of the great Ways and Means Committee? If the gentleman from Iowa [Mr. GREEN] would have his say and could present a tax bill of his own making, I am confident that it would be in keeping with the times, equitable and just, with sufficient vision to safeguard the future generations of America. And for the first time I believe he and the gentleman from New York [Mr. MILLS] are in complete accord. Let me remind the gentleman of the situation a little over a year ago, on page 3172 of the RECORD of February 26, 1924. Permit me to read.

Referring to Mr. MILLS he said:

> If this amendment either as presented last night or as presented now was a useful and proper amendment, then the gentleman from New York ought to be using his powers to support it, if it is a good amendment. If it is not a good amendment, he ought to be able to give us some reason why it should not be adopted. The gentleman from New York, with all his brilliancy, and he has brilliancy, has been found in this House here on every occasion when we sought to introduce anything that would prevent evasion of a tax and its payment on a basis of fairness, equality, and justice, opposing those amendments or at least voting against them.

[Applause.]

The amendment was offered on the floor of the House on February 25, 1924, by the gentleman from Iowa [Mr. GREEN] himself. By unanimous consent it went over to the next morning. Mr. GREEN withdrew the original amendment and submitted another amendment, which was passed by the committee, approved by the House, and is on the statute books to-day.

The first gift law. Now let me read just what Mr. GREEN, the distinguished chairman of the committee, stated at that time:

> Now, gentlemen can take their choice. So far as I am concerned I do not care whether a matter is approved by the gentleman from Texas [Mr. GARNER] or whether it is approved by the gentleman from New York [Mr. MILLS]. I will support it if it tends to prevent evasion under this law, and I will use my best endeavors to put it in the bill. [Applause.] Ever since I was connected with revenue matters, ever since I have been on the Ways and Means Committee, I have been endeavoring to get a gift tax inserted in the law. I proposed it at the first session when I was a member of that committee some 10 years ago. Ever since that time I have been laboring to get it inserted in the law, because I knew just exactly what would happen, namely, that these big estates would be gradually split up into different parts, thereby defeating both the income tax and the inheritance tax, and that is the reason our revenues are so rapidly decreasing from the big estates.

Yet after 10 years of fighting for a measure that was constructive, which was necessary and which was in keeping with our taxation policy, he abandons the child and smothers the infant in its first year of life. I am glad the doctor has entered the Chamber. I will say to the gentleman from Texas [Mr. GARNER] that I was talking about the gift tax. The people of my district like the gentleman from Texas; they admire the fight he put up against the Mellon tax plan. The tenement dwellers of East Harlem say:

> If you follow Mr. GARNER on taxation matters you can not go wrong.

Mr. GARNER, what am I going to tell these people now? How can I explain it? Tell them we abandon the whole policy of income tax law that you have been fighting for ever since you have been in Congress?

I do not want to destroy wealth, but I do want to abolish poverty, and something is wrong with the economic system of a government when the President, the Chief Executive, in his message to Congress pleads for charity for suffering widows and starving orphans and the Secretary of the Treasury comes in and asks for a reduction in taxes on incomes over $5,000,000.

Some gentleman said to-day that the income tax was socialistic. I do not know whether it is or not. I know that it is American and in keeping with American traditions, and I do know it is necessary, and I know that they have been fighting to change the system, as the gentleman from New York [Mr. MILLS] admitted yesterday, ever since it was put on the statute books. I do not forget the fight we had last year. Now, gentlemen of the minority party, may I make this suggestion. The Speaker of the House the other day deprecated the bloc system. He said that we must govern under the party system of two parties. Now, we have one party. You have not only broken up the bloc but you have broken up the entire minority, and you gentlemen of the minority have fused with the majority. It is the duty of a minority to check the greed and the ruthlessness of a majority.

If you permit this bill to go through as it was written in committee without fighting it, the Republicans will be entitled to all the good that is in the bill and you will have to take responsibility for all the viciousness of the bill, and you can not escape that. What chance has a lone Member of the Republican side to offer an amendment if the big minority is going to stand still and go along with Mr. Mellon.

This is the original Mellon plan with a vengeance. It makes up accrued interest for time lost. This is worse than the original Mellon plan, for there at least they stopped at 25 per cent. Here they stop at 20 per cent on a $100,000 income and give all to the million-dollar income man. You can not go along with this plan. There are many Members on the Republican side who will vote for an amendment that will change the income-tax schedule and retain the tax policy of the country.

The gentleman from Texas [Mr. GARNER] read from the platform of the Madison Square convention. Are you going to stand by it? I tried to get a copy of that platform during the campaign, but I could not get it, Mr. GARNER. I do not know why you did not publish it. [Laughter.]

You are not now going to abandon the American people as a minority party, are you? What do you suppose the Republicans would do to you if you brought in a bill like this and you were the majority party? Do you suppose they would sit idly by? Of course not; and of course they come now and say, "There is no partisanship in this; there is no politics in this." When is there ever any politics in this country when it benefits the millionaires? That is what this bill does, because the bulk of the reduction is on incomes of a million dollars and over. I will go along with 20 per cent on $100,000; I will go along with 20 per cent on two or three or four hundred thousand dollars of income; but when you come to the 44 taxpayers that are going to receive a benefit of $20,000,000, then I think it is time to call a halt. Let us stand together and equalize the burdens of taxation.

I do not believe we should abandon a policy that has been adopted after one generation of legislative fighting and let it go by default. I do not know what happened to the minority. It is beyond understanding; but I do make an appeal, gentlemen, to the Democratic side, because there is no Member on this side who can afford to offer an amendment. Have they not the terrible example of what happened to some of us for being independent? You do not expect any new Member to try it, do you? Do not ask these men to do that. You have a duty to render to the American people, and you have got to show up this bill, and some prominent member of the committee—and I believe it should be the gentleman from Texas, who led us in the fight last year—should introduce an amendment changing the schedule, making it 20 per cent on $100,000, and then graduated up to $500,000, and fixing at least 30 or 35 per cent tax on incomes of $500,000, $1,000,000, and over. We can pass such an amendment.

There are gentlemen here coming from the Middle West who would not dare vote against such an amendment. There is going to be an election this year, you know. The papers are not talking about this tax bill now. You can not expect the papers in my town to talk about a reduction of taxes on incomes over $1,000,000; of course not.

The gentlemen from many States, and particularly the Southern States, have been getting up and upholding this bill. Wait until your people understand it. Wait until there is discussion of it on the stump. You gentlemen may not have elections

down South, but you have primaries, and they tell me they are pretty lively, too.

The bill repeals the publicity clause. They say the provision produced no income; nobody wanted it; and now it goes out without a murmur and without a protest. The gentleman from my own city, Mr. MILLS, said the only people who wanted this clause were the curiosity seekers, the demagogues, and the soap-box orators. I will tell you something about that. I do not know just how useful the publicity clause is, but it is necessary.

Why, last year on income taxes we collected $33,000,000 more than we did under the previous act, and I have just as much right to say that we collected that because of the publicity clause as Mr. Mellon has to say we collected it because the rates were lower. Of my own personal knowledge I know one case where the publicity clause was very useful, and that was a case in New York, where a large manufacturing plant sought to reduce wages, and the workers got hold of their tax returns and showed that this concern was making excess profits and was not justified in reducing wages. If the publicity clause did not do anything else but serve that purpose, it is a necessary feature of the law. [Applause.] I am glad somebody agrees with something I say, and yet you are going to throw out that provision.

I am not going to ask for any more time, and my time is nearly up. I hope the gentleman from Texas [Mr. GARNER] will offer the amendment I have suggested. I hope that some other floor leader will do it if the gentleman does not. We ought to have the opportunity of expressing our views without having to swallow the whole bill; and I will say frankly now, if the bill comes to a final vote as it is now, I am going to vote against it if I am the only Member of the House voting against it. [Applause.] I am not afraid of it.

The people of my district have not big incomes, but they understand taxation. Now, I repeat in closing that this is not a tax-reduction bill; it is a change of the income-tax system of this country. It is a bill which will make possible the amassing of greater fortunes in this country than exist to-day. If 10 men who pay the higher rate of taxes were to take all their property and leave the country, the country would go on just the same, but if the 7,000,000 other taxpayers were to leave the country with their property, business, science, commerce, and education would stop. If the future welfare of this country depends on 14 or 15 men, it is time that we should stand up and take notice. I do not believe it does. This country is wealthy; it became a great industrial nation before we had these big fortunes. It will continue after these particular men are gone. If you want to keep the Republic, if you believe in democracy, you better start thinking on this bill now. It is vicious; it is inequitable; it is unjust; and because of these reasons it comes out now with an unanimous report, containing all the vicious features of the previous bill, which we defeated on the floor of the House. The country appeals to the Democratic Party to do its duty as a minority party and to lead in this fight. We can change the schedules and not leave all of this work for the Senate to do, because, gentlemen, it may go through here, but, thank God, the Senate is still functioning. [Applause.]

Mr. COLLIER. Mr. Chairman, I yield 30 minutes to the gentleman from Arkansas [Mr. OLDFIELD].

Mr. OLDFIELD. Mr. Chairman and gentlemen of the committee, I have been very much interested in the debate on this bill, and I know I shall be as much or more interested in the the present tariff law, because we realize that tariff taxes are many Members not only on the Ways and Means Committee but in the membership of the House on both sides who will try to have the bill amended. I want to have it amended in some particulars myself, but what does the bill in its present form do? It relieves the smaller taxpayers by increasing the exemptions and by earned income provisions and reduction of the normal tax of $95,000,000. It also relieves the people of America of $132,000,000 in sales taxes. That amounts to more than $200,000,000 tax reduction on the average man, woman, and child in America.

Now Democrats feel and have always felt that all taxes are evils. We would like as Democrats to run the Government without taxation if it could possibly be done. We feel that sales taxes are one of the most vicious kind of taxes on the people because we know and realize that a sales tax bears more heavily on the masses of the citizenship than any other kind of a tax. We would also be glad to reduce the tariff taxes in the present tariff law, because we realize that tariff taxes are more burdensome to the masses of the people of America than any other tax on the statute book. However, we are prohibited and prevented from doing that.

Now, I think the gentleman from Iowa [Mr. DICKINSON] is the chairman of the farm bloc in this House. That farm bloc is estopped from doing anything in regard to farm-relief legislation during the Sixty-ninth Congress. I was very much surprised and chagrined to see my friends from Iowa, Mr. DICKINSON, Mr. HAUGEN, Mr. BOIES, and Mr. GREEN, my Republican friends from the Middle Western States, the great wheat and farm belt of our country, voting to emasculate the rule on the first day of this session to prevent consideration of farm legislation which they think is necessary. But they voted that way; and when they voted that way, they knew what they were voting for.

I think it will come with poor grace for these gentlemen from Iowa, Mr. DICKINSON, Mr. HAUGEN, and other gentlemen from the Middle West on the Republican side, to make very many speeches in this Congress advocating farm-relief legislation approximating the McNary-Haugen bill, because they knew when they voted last Monday for the emasculation of the rule that they could not possibly have the Agricultural Committee of this House report a bill along the lines of the McNary-Haugen bill, which the President and Mr. Mellon and Mr. Jardine oppose. They knew that they could never get the Agriculture Committee in this House to report that kind of a bill which they have been talking about all this summer over the Western States.

You tell me that the people of America are prosperous. I admit that the people in the industrial sections are prosperous, but in the wheat and corn sections of the country they are not prosperous, and I do not believe you could get a single Republican from Illinois, Iowa, or Nebraska to go on the floor and say that the farmers of those sections are prosperous. And yet you know, my friends, that you have estopped yourselves from trying to do anything for your farmer constituents except to make speeches on the floor of the House for home consumption. So much for that.

The people of the country ought to know, and I think the newspapers of Iowa and the newspapers of the Middle West ought to take it up and tell the people. Of course you may fool your people about it, but you can not fool a single Member on this floor, because every man knows that when you voted for that rule that you voted to hog tie yourselves. So we have $200,000,000 saved for the various taxpayers of America, and yet they say we ought not to support this bill.

I believe that the capital-stock tax ought to be repealed—and every business man who appeared before us in the hearings said that he wanted the capital-stock tax repealed—in order to do away with one of the returns. It is annoying to have to make these returns. They went so far as to say that if we took the capital-stock tax off, to place it on the income end of the business of corporations, but the Republicans would not do that, and do you know why? I will tell you why. They would not do it because they were afraid somebody would say, truthfully, that they had increased somebody's taxes.

Mr. GREEN of Iowa. Mr. Chairman, will the gentleman yield?

Mr. OLDFIELD. Yes.

Mr. GREEN of Iowa. Does my friend think, when the small corporations are taxed as heavily as they are now, so that the stockholders are charged heavier taxes than they would if they were conducting the same business in the manner of a copartnership, that their taxes ought to be raised in order to relieve these great companies from paying the capital-stock tax?

Mr. OLDFIELD. No. But out of the four or five hundred thousand corporations in America more than 100,000 of them lose money every year instead of making money. Why should a corporation that loses money be compelled to pay a capital-stock tax? Why not put it on the corporations that make money? If the corporation does not make money, then it does not pay the corporation tax.

Mr. GREEN of Iowa. Has the gentleman ever made any computation as to how much tax those companies pay? The capital-stock tax is based upon the fair value of the assets, and if a company is not making any money, as a rule its assets are not worth much, and, besides, it is only $1 a thousand.

Mr. OLDFIELD. I know it is only $1 a thousand, but it compels them to make an additional return, and thousands of them have to pay it. Secretary Mellon opposed this proposition, but every business man who was questioned about it said yes, to put it on the other end of this proposition, to add a little more on the flat tax of 12½ per cent and get rid of this return. Secretary Mellon opposed it vigorously, so that we did not get that reform in this bill.

Mr. GREEN of Iowa. The gentleman is aware that this is really the only tax paid on the special privilege, and it is quite

a privilege, of doing business as a corporation. It is a little tax, and about the only people to whom it amounts to very much are these extremely large companies that are holding great timber tracts for speculative purposes. They do not pay any other taxes because they are not actively engaged in business, but are simply holding for a rise in value.

Mr. OLDFIELD. I know that the only argument that can be made for it is that it is a tax on that privilege, but I made the experts before the committee admit that there were very large corporations, holdings companies, that got out of paying any capital-stock tax at all. I wanted to amend that, and I shall offer an amendment when the time comes, because if you are going to tax the capital stock of corporations that do not make any money it seems to me an outrage to permit one to escape which does make money.

The surtaxes were reduced to 20 per cent, thereby relieving the rich taxpayers of $98,000,000. Personally, I would have preferred to make the surtax higher than 20 per cent, but we did not have the chance. There was not a single Republican on the committee—and I dare say there is not a single Republican in the House, especially those who voted for the emasculation of the rule the other day—who would vote for more than 20 per cent. We have reduced the tax on the people of America more than $200,000,000 on the average man and woman of America, and $98,000,000 on the rich of the country—in all $325,000,000—and we could have reduced it at least seventy-odd million dollars more and stayed within the boundary here. The gentleman from Iowa [Mr. GREEN] knows, and the gentleman from Texas [Mr. GARNER] knows, and I know—and I do not know what other members of the committee heard the statement—that there is a defect in the law, which was about to lose the Government Treasury $77,000,000, and that amount is counted in here as going to be lost, but that defect has been cured, and, therefore, we should relieve the taxpayers of the country of that $77,000,000 more in this bill, and we ought to do it by taking off the balance of the automobile tax.

Mr. GREEN of Iowa. The gentleman understands that that matter is not yet decided.

Mr. OLDFIELD. I know, but it is decided as far as this bill is concerned. That is in the courts. Mr. Gregg is a wonderful expert, and I do not think there is any abler in the country. He wrote the language correcting the defect, and I have no doubt that he knew what he was doing, and it will save $77,000,000, and we ought to take advantage of that by doing away with other sales taxes.

Mr. BACHARACH. Mr. Chairman, will the gentleman yield?

Mr. OLDFIELD. Yes.

Mr. BACHARACH. If I understood the gentleman from Arkansas, he stated that he was in favor of taking off the capital-stock tax of $93,000,000 or $94,000,000, and also taking off $70,000,000 of the automobile tax.

Mr. OLDFIELD. Yes.

Mr. BACHARACH. That, in all, is about $162,000,000?

Mr. OLDFIELD. Yes; but as the witnesses before our committee advised, those who were interested in the capital-stock tax, they would be perfectly willing to add the amount we lost there to the flat corporation tax, and it would be much better for them as business men so that we would not lose any money because of that. We would save it by increasing the flat tax enough to take care of the loss there.

Mr. GREEN of Iowa. Of course those gentlemen would be willing. Some classes of corporations would be benefited and others would lose. The particular gentlemen who appeared before us, as is always the case, were always ready to take the tax off themselves and put it onto the other fellow. None of the large corporations who are making less than 6 per cent, or even up to 8 per cent, wanted to have this shifted, and none of the small corporations wanted it shifted, because it would have inflicted a great injustice on them.

Mr. OLDFIELD. I do not think so. I realize that every man connected with a corporation that makes money would rather have it the way it is now, but what about these corporations that do not make money? Secretary Mellon opposed it, but I dare say that he is not connected with any corporation that does not make money, and from the newspaper report it would seem that they make a great deal of money. However, I wanted to call that to the attention of the committee. That is this bill in a nutshell. There is not much more to it, except the inheritance tax.

Secretary Mellon did everything he could do to have the committee repeal the inheritance tax law. We refused to do it. Of course, the rates were reduced and probably ought to be reduced for the reason that we wanted, men like those who feel as I do, to save the inheritance tax to this country. Gentlemen came before our committee, some very wise men, and some who did not know what they were talking about on the question. I refer when I say that to some of these committees from Mr. GARNER's and Mr. GREEN's States. They did not know what they were talking about, but the governors who came here also did not know about the inheritance tax, the principle and all about it, but everyone when they got through came around to the committee's view and said this, "We know you are trying to do a thing which will not only help the Federal Government, but every State in the Union and if you do what you propose to do—and we did it—everyone is in favor of it." It is easy to understand why. No man in this country ought to want competition between States to have rich men come to their State to live and leave the other States. That is exactly what is being done in certain sections of the country, like Florida, the District of Columbia, and Alabama. I am not criticizing those States, but I am stating my view of it because in those States where they do not have inheritance and income tax they must have the service. They must build hospitals, they must build roads, they must build schools, and the poor of no State can pay all the taxes necessary to make a great State. Therefore, after you get them to those places in a few years they are going to come along and make up for lost time. But if you want to help the farmers of America you can help them more by sustaining the inheritance tax in this bill. An income tax does not affect the farmer, for not one in ten thousand pays such a tax. I told the Republicans on the committee that sometimes they were pretty cute about the tariff business in reference to the farmers. They collect so much tariff taxes from the farmer that at the end of the year he has no income tax to pay. It is a pretty simple thing when you understand it.

Mr. LAZARO. Will the gentleman yield?

Mr. OLDFIELD. I will.

Mr. LAZARO. Before the gentleman leaves the inheritance tax will he please explain to the House the difference between the old provision and the new provision?

Mr. OLDFIELD. The gentleman means in regard to credit?

Mr. LAZARO. In regard to the inheritance tax. The difference between the present law and the proposed law, the difference in regard to reductions and credits to the State.

Mr. OLDFIELD. Under the present law the highest tax is 40 per cent, as has been explained. But the credit provision is 25 per cent to the State. We have increased that to 80 per cent, and we have done that not to force any State to do anything. I do not believe in forcing States to do anything, but I do believe we should hold out inducements to the States to try to get along and put on the statute books of the various States an effective uniform inheritance or estate tax law.

Mr. QUIN. Will the gentleman yield?

Mr. OLDFIELD. I will.

Mr. QUIN. Does the gentleman mean the State of Arkansas will get 80 per cent of all the inheritance taxes?

Mr. OLDFIELD. Yes. It means this: They get a credit of 80 per cent. Suppose Arkansas collects under inheritance tax $800,000, and suppose the Federal Government should collect $1,000,000. Then the State of Arkansas would not pay anything into the Federal Government because it gets 80 per cent.

Mr. QUIN. Taking a specific case, if my father died and left an estate of a million dollars and paid the inheritance tax, what would the State of Mississippi get?

Mr. OLDFIELD. Get 80 per cent.

Mr. QUIN. Of all paid both by the Federal Government and the State Government?

Mr. OLDFIELD. That is my understanding. He gets a credit of 80 per cent. For example, you pay a county, State, and municipal tax. When they go to pay the Government tax they have a right to a credit of all these other taxes you have paid up to 80 per cent on the Federal and estate tax.

Mr. LAZARO. Mr. Chairman, will the gentleman yield?

Mr. OLDFIELD. Yes.

Mr. LAZARO. I want to say to the gentleman from Arkansas that while the Committee on Ways and Means has convinced the governors on this proposition, yet there are many people at home who do not understand it, and I think you should make this perfectly plain, not only for the benefit of the Members of the House but for the benefit of the country.

Mr. GREEN of Iowa. Mr. Chairman, if the gentleman from Arkansas will permit, I think I can make it perfectly plain. The first thing that is done with reference to the estate tax is to assess the Federal tax. We may say with reference to a certain State, "The Federal tax is found to be $100,000. The next thing is that the administrator comes along and says, "I have been paying some inheritance taxes to the State. I have paid $50,000 to the State in the way of inheritance taxes." Then the Federal collector says, "All right; you can have a credit

for that amount. You can have a credit up to 80 per cent of the Federal tax. If your State tax amounts to more than 80 per cent of the Federal tax that is all the credit you will get in any event."

Mr. LAZARO. Then you would not pay anything to the Federal Government?

Mr. GREEN of Iowa. The Federal Government always gets 20 per cent of the tax. There is nothing to be turned back to the State. Some people think that something will be turned back to the State. There is not anything of that kind at all. The estate simply gets the credit for the amount it pays in State taxes.

Mr. SABATH. To the extent of 80 per cent.

Mr. GREEN of Iowa. Yes; to the extent of 80 per cent, provided the State requires that much tax. Very few of the States impose taxes that amount to that much.

Mr. LAZARO. The gentleman has proposed the provision that is in this bill?

Mr. GREEN of Iowa. Yes.

Mr. LAZARO. Will the gentleman explain the provisions of the law as it stands to-day?

Mr. GREEN of Iowa. The only difference between the way it stands to-day and the way it is framed in the proposed law is that an estate can get it up to only 25 per cent of the amount paid to the National Government.

Mr. LAZARO. There is a difference in the rate also. The present rate is 40 per cent.

Mr. GREEN of Iowa. The gentleman is talking about the general tax. Of course, we have changed the rate.

Mr. LAZARO. Yes; from 40 to 20 per cent.

Mr. OLDFIELD. Let me answer the gentleman from Louisiana with an example. For example, take an—

Estate of	$450,000
Exemption	50,000
Net estate	400,000
Federal tax	12,500

Suppose the estate paid to the State of blank an estate tax of $10,000. Then when that estate makes its return to the United States Government it will report a tax of $12,500. It will take a deduction of 80 per cent of $12,500 or $10,000. The estate will pay to the Federal Government in tax $2,500.

Suppose that the estate paid to the State of blank an estate tax of $15,000. It will take a deduction of 80 per cent of $12,500, or $10,000. It will pay in tax $12,500 minus $10,000, or $2,500.

That is, if the tax paid by an estate to a State is less than 80 per cent of the Federal tax on such estate, it will get an exemption on the Federal tax of the entire amount paid to the State. If the amount paid by the estate to a State is greater than that paid to the Federal Government, then such estate will receive an exemption of only 80 per cent of the amount of the Federal tax and will pay to the Federal Government 20 per cent of the calculated Federal tax. The Federal Government will always get 20 per cent or more of the tax levied under the estate tax.

I trust I have answered the gentleman's question.

Mr. GREEN of Iowa. The maximum under the law was 40 per cent. The maximum under the new law is 20 per cent.

Mr. GREEN of Florida. May I ask the gentleman from Iowa a question in the gentleman's time?

Mr. OLDFIELD. Yes.

Mr. GREEN of Florida. This bill proposes to raise a certain amount of revenue for the Federal Government, does it?

Mr. GREEN of Iowa. Yes.

Mr. GREEN of Florida. When you charge 80 per cent off of this amount, would not that make a great depreciation in the amount raised for the Federal Treasury?

Mr. GREEN of Iowa. Undoubtedly. But next year it will make no difference of any consequence, because the Federal law applies only to estates of some little size, and they are not usually settled up within the year. Next year it will make a little more; that is, the calendar year of 1927. It will probably make from $10,000,000 to $20,000,000. As time goes on it will increase up to probably $50,000,000. That will be probably five or six years.

Mr. GREEN of Florida. Then you propose to repeal that provision of the bill?

Mr. LAZARO. The committee did not have in mind the question of revenue, but you wanted to prevent competition between the Federal Government and the States?

Mr. OLDFIELD. Yes; and we wanted to relieve the taxpayers in the States. The most burdensome taxes are State, county, and municipal taxes. In the agricultural sections of the country they are more burdensome than in any other place, and in the poorer agricultural sections particularly the taxes are still more burdensome. Now, gentlemen, if we are going to relieve the agriculturists in the country, if we are going to give them relief in the future in taxation, it must largely come from this inheritance-tax proposition, because every dollar that the States can collect from this source will give the legislatures an opportunity to reduce taxes of other sorts upon the people throughout the country. The argument was made before the committee that this was a tax on capital. It is not true. It can not possibly be true that this is a capital tax. Why do I say that? Because it must be income in the hands of the recipient, and in 9 cases out of 10 it is unearned income, and therefore it is the most ideal way of collecting taxes of any in the whole gamut of taxation, and it is the soundest.

Mr. LAZARO. Will the gentleman yield for another question?

Mr. OLDFIELD. Yes.

Mr. LAZARO. Is it the intention of the committee to get out of this field of taxation in the future?

Mr. OLDFIELD. Certainly. I realize this: That the States have the first call on this tax. I did not agree with the President when he said the United States ought to get out of it at once, because, forsooth, the States give to the people the right of inheriting property. You gentlemen know that some great fortunes in this country are taken out of not only every State in the Union, substantially, but out of every county and school district of the Union. It seems to me that such an estate should yield a tax not only to run the Federal Government but also the State governments. Special privileges granted by the Federal Government have gone far toward the amassing of great fortunes in America.

The Teapot Dome is one instance, and it was an Executive privilege. I claim that through the tariff laws there have been special privileges given to men who have great wealth in this country, and why should not that wealth bear its proportion of the burdens of the Federal Government and of every State government, county government, and municipal government in the Union?

Mr. SEARS of Florida. Will the gentleman yield?

Mr. OLDFIELD. I yield to my friend.

Mr. SEARS of Florida. My colleague said this was done for the purpose of helping the farmer. I have not been in the great State of Arkansas—I believe you call it Arkansaw—but how many farmers have you out there who have a net estate of over $50,000.

Mr. OLDFIELD. The gentleman misunderstood my statement. Of course, the farmers are not going to be hurt by having this sort of law, not one in a thousand.

Mr. SEARS of Florida. How much are they going to be helped?

Mr. OLDFIELD. If in Arkansas they get $1,000,000 in taxes through an inheritance tax, the legislature should certainly be able to relieve the farmers of a lot of their local taxes in the community—taxes for schools, roads, and everything else that goes to make a State great, if you please. That is the reason I am for the proposition, and you will come to it in Florida. When you get them all down there you will repeal your law, and you ought to do it.

Mr. SABATH. Is it not a fact that you reduce by 50 per cent the inheritance tax on all of the larger estates?

Mr. OLDFIELD. Yes. I do not believe in that, but I will give you my candid opinion, that the propaganda has been so prolific here and all over this country, even in Arkansas and everywhere. This propaganda was carried on by tax clubs, business interests, newspapers, the magazines, and all of that, and was carried on to such an extent that they came very nearly destroying the inheritance tax in this Congress, if you please.

Mr. SABATH. So that in your desperation to save the inheritance tax you have agreed to the cut, otherwise you were fearful the entire thing would be repealed?

Mr. OLDFIELD. Yes. I believe an inheritance tax is just for this reason: There are billions of intangible wealth in this country—notes, accounts, stocks, and bonds—and you know that in the States, in my State and in your State, they do not collect on that intangible property, because they can not.

The CHAIRMAN. The time of the gentleman from Arkansas has expired.

Mr. COLLIER. Mr. Chairman, I yield the gentleman five additional minutes.

Mr. OLDFIELD. It has seemed to me that this intangible property ought to pay an inheritance tax once in a lifetime, and it does not pay it now and you gentlemen know it does not.

Mr. LAZARO. Will the gentleman yield to me for a question?

Mr. OLDFIELD. Yes.

Mr. LAZARO. Were those clubs interested in seeing that the States got this tax or were they fearful that the States would follow Florida?

Mr. OLDFIELD. Would follow Florida, of course. The men who came before our committee against the inheritance tax were against all sorts of inheritance taxes. They admitted their States would not take it up and handle it properly.

Mr. WEFALD. Will the gentleman yield?

Mr. OLDFIELD. Yes.

Mr. WEFALD. Are we to understand that the Democratic leader surrendered on account of the Mellon propaganda?

Mr. OLDFIELD. Why, certainly not.

Mr. WEFALD. He has surrendered, though.

Mr. OLDFIELD. No; we have not surrendered. Every Democrat believes we should reduce taxes every chance we get to reduce taxes. I am usually willing to follow my friend and have great admiration for his honesty, sincerity, and ability, but the trouble about it is he is trying to do an impossible thing while I am trying to do the possible thing. Here we have a great feature of our taxation system and you could not save it, I will say to the gentleman from Minnesota, if his advice were followed. They would vote it out of this bill on this floor, and they have the votes to do it. I do not want to see that done.

Mr. WEFALD. If the Democratic Party would take my advice, it would come back after the next election in numbers strong enough to pass a real bill.

Mr. OLDFIELD. Would the gentleman from Minnesota stand with us?

Mr. WEFALD. I would whenever you have sense enough to take a stand in the interest of our people.

Mr. OLDFIELD. We always do that.

Mr. GREEN of Florida. Will the gentleman yield to me?

Mr. OLDFIELD. Yes.

Mr. GREEN of Florida. The gentleman is aware of the fact that Florida has an amendment to its constitution?

Mr. OLDFIELD. Yes.

Mr. GREEN of Florida. Does the gentleman censure our citizens and our tax club for supporting their constitution?

Mr. OLDFIELD. No; I do not; I do not censure anybody or any State; but I do think the State made a mistake, and I think the State will before many years correct that mistake. That is the way I feel about it, because I know there could not be a more just system of taxation than an inheritance tax.

Mr. GREEN of Florida. We all admit that there is depression in some sections of our country, probably caused by the imprudence of our citizenry, but is it right to relieve this depression by thrusting a spear into the side of Florida and relieve them thereby?

Mr. OLDFIELD. The people of Florida have a right to do just what they want to do.

Mr. GREEN of Florida. Thank you.

Mr. OLDFIELD. But I hope to see the time come in the near future when we will turn over most of the functions of the Federal Government to the State governments, where they belong, local self-government. [Applause.] I want to see the time come when we will have the Government as close to the people as possible and as far away from these bureaucrats here as possible. Do I criticize Florida? No, indeed; but I do say the time will come when Florida will correct what I think and feel is a mistake.

Mr. CONNALLY of Texas. Will the gentleman yield?

Mr. OLDFIELD. Yes.

Mr. CONNALLY of Texas. Does the gentleman mean to charge that Florida intends to get all of these millionaires down there and then change their law?

Mr. OLDFIELD. No; I do not mean to say that; but I do mean to say that is probably what will happen.

That is all I have to say, gentlemen, and I thank you. [Applause.]

Mr. GREEN of Iowa. Mr. Chairman, I yield 30 minutes to the gentleman from Wisconsin [Mr. FREAR]. [Applause.]

Mr. FREAR. Mr. Chairman, an Associated Press dispatch of November 25, 1925, carried the following item typical of many others from the same source, which, clipped from Wisconsin papers, contains the following:

> A plan has been tentatively advanced to postpone organization of most of the House committees entirely until the tax bill is disposed of, probably just before the Christmas recess. Representative LONGWORTH, floor leader at the last session, favors the plan as one to prevent delay and interference with the tax measure * * *. Mr. LONGWORTH has specified a dozen important committees besides the Ways and Means Committee from which he believes Republicans who supported Mr. La Follette should be removed.

Incidentally, the 10 Republican Members from Wisconsin have represented that State in Congress from 6 to 32 years in each instance, or a total congressional service of more than 100 years for the 10 Members. They were all elected as Republicans and received over their Democratic opponents last campaign an aggregate majority of more than 320,000 votes—in a State that was the birthplace of the Republican Party. These Representatives have been removed from committees by the order of a near relative of Theodore Roosevelt, who was the greatest "insurgent" Republican of modern times. Is it now as then a political offense to have an individual judgment?

Between 25 and 60 independent Republicans supported different amendments to the Mellon tax bill last session changing its character entirely. These have been warned by repeated newspaper interviews that regularity and support of the new Mellon bill is necessary to keep or secure good committee assignments. The price of committee assignments for the first time in history was announced to be voting for Speaker LONGWORTH and the Mellon tax cut bill.

From the presidential platform plank of a great progressive Republican and ex-President and a foremost American statesman, I quote:

> We condemn * * * the President's [Taft's] distribution of patronage among subservient Congressmen while withholding it from those who refused support of the administrative measures.

Which will the country approve, Theodore Roosevelt's 1912 platform denunciation of patronage purchases of Congressmen that rewarded Taft with 8 out of 500 electoral votes, or the recent threat and demand as a condition precedent for committee positions, support of the new Mellon tax bill and of the gentleman for Speaker who laid down such conditions?

Mr. Chairman, I desire to speak upon the tax bill now before us. We all want to lower taxes. We all want to get taxes down as far as we can safely reduce them. There is no man on this floor who is not willing and anxious to lower taxes. The only question with every Member has been the application of the tax cut, and that has occasioned decided differences of opinion until this year. For the first time now we find my good friend, Brother GARNER, Democratic leader on the committee, who inquired where I was in his speech the other day, and my good friend and Republican, Brother GREEN, committee chairman, who jointly with GARNER, has worked out a proposition together. It is found in the bill before us.

You know, I used to be a member of the Ways and Means Committee. [Laughter.] I went down to the committee room on the opening day of hearings, October 19, when Secretary of the Treasury Mellon made his statement to the committee. I was still a member of the committee. I was, by order of the House, a committeeman, entitled to hold office in the committee until the opening of Congress, but, due to some oversight, the chairman of the committee forgot to remind me of the meeting and of several meetings afterwards. So I did not go up and take the exalted position occupied by my good friends, Brother GARNER and Brother GREEN, but I sat down below and listened.

In passing, I desire to express my grateful acknowledgment to every member of the committee, including especially Chairman GREEN, for our acquaintance and our friendship in the past during several years of hard work, and I have no harsh feeling in regard to what has been done. If on the committee, possibly I would have been alone opposing some propositions in this bill, and uncertain all the time what the attitude of Chairman GREEN or my friend from Texas [Mr. GARNER] here at my right would be. Let me say this to the House about that great committee. It is composed of able men throughout. It has the best assistants of any committee I have ever known, particularly in recent years. All of those who have had credit handed them here, Mr. Beaman, Mr. Gregg, and others, are brilliant men; but you have a good force also in the office, and you have had for years. Chief Clerk Clayton Moore and the other clerks who assist you are invaluable, and I say to those who are not familiar with the work of the committee that if you want assistance at any time on tariff, taxes, or other similar subjects and want to ascertain the real facts, go to those who are there constantly in the committee room and you will get them.

I am not going to refer to the reasons why I was left off of the committee, nor have I any serious feelings on the subject, nor does it make any great difference to me what committee I

am placed on, or if I am placed on any. A distinguished gentleman from Texas is represented on the Committee of the Whole, and he told me some time ago in strict confidence—and I do not know whether this is a betrayal of confidence or not—that he would let me go with him on the Committee of the Whole. So, gentlemen, with your permission and with his, I may be here when you are over in the committee, and if necessary we will have to bring you here occasionally to attend to the real business of the House.

One of the members of my delegation suggested that I say something further. He asked me to explain that our position as Republicans has been made clear in the nominating speech I offered here the other day for Mr. COOPER of Wisconsin for Speaker—and, by the way, I was directed to make it as chairman of our State delegation. Further, I was asked to emphasize that no one is entitled to speak for us. Every member will speak for himself unless he directs otherwise, and that explains our position. We are all Republicans, with some legislative experience, amply able to speak for ourselves. So I am making this statement at the request of other members of our State delegation.

Let us now get to the bill. When I went into the committee room on October 19 I looked up and there saw my good friend, the very able chairman of the committee, Brother GREEN of Iowa, Republican, sitting on one side, and next to him was Brother GARNER of Texas, Democrat, and I recognized that the lion and the lion tamer had been brought together—the elephant and the Democratic beast of burden, and I knew from reports they had agreed in advance on the tax bill. I also concluded this is no place hereafter for an innocent lamb that does not want to get shorn. [Laughter.] And so I left the bill in the hands of the distinguished gentlemen who sat behind the counter listening to Mr. Mellon's recommendations to find out what they had agreed to. For they had agreed in advance, according to the press, to the new Mellon bill. This was on October 19. What happened on the following day, October 20? You remember in 1923 over $400,000 was spent for propaganda in one magazine, the Literary Digest, in order to carry through the Mellon bill.

You will recall they must have spent at least half a million dollars or more for the digest counting about $300,000 for postage alone, and several other millions of dollars were spent in propaganda for the Mellon bill in the movies, the press, and everywhere to "Vote for the Mellon bill" by people who could not tell a Mellon bill from a coal bill. You did not hear a whisper this year. Did not that excite your suspicion? Do you know why? This is what happened: On the day after I went in there and looked up that august committee with Judge GREEN on one side and my good friend, GARNER, on the other and Mr. Mellon before them, I asked myself, "What is to come on the morrow?" Why, next day a distinguished array of tax experts appeared. From where? From Texas. There was the butcher, the baker, the candlestick maker, some bankers, some local politicians, all experts, to tell my friend, Mr. GARNER, leading Democrat on the committee, what he had to do, for he could not get contributions for the Democratic national campaign unless he did it, and that is a sensitive subject, even in Texas. Their proposition was: We have a club, a real club, and we are going to get you if you do not come down—and he came down, as we may judge from the bill before us. I thought to myself it was unkind, because I do not know of any more independent man or more valuable man, let me say, on the Democratic side of the Chamber; dare I say on both sides—I do not know whether I am in sufficiently good repute as a Republican or not—but he is a good, strong man, in any event. I say it here to his face, and yet he had to come down. What happened the next day? Well, my good friend over here at my left, Judge GREEN, the chairman, was sitting in pleasant companionship with my good friend Mr. GARNER. Then in came his tax club from far distant Iowa. Who composed the Iowa tax club that waited on my good friend from Iowa? There were 45 members of this tax club from Iowa, all brought down to Washington in palatial cars, all at the expense, not of themselves, but at the expense of the same fellows in New York and elsewhere who paid the expenses of the party from Texas. They had in that array of tax experts 15 newspaper men, all tax experts from Iowa, and they told me they had an undertaker along to take care of the dead. They came here with the same club and held up their guns, and Judge GREEN was told like Judge GARNER to come down. Yes; campaign contributors are all powerful, and they do not come from Texas or Iowa. They are from the fellows who pay for the trains.

The next day there was an accident on the railroads. I do not know how it came about, but that was the 22d, and the expected train and tax club was sidetracked, for no one showed up. On the 23d, however, in came the Georgia Tax Club to see my good friend, Brother CRISP, the distinguished member of the committee from Georgia. He nods acquiescence now, surely. You see I have been reading your hearings, gentlemen, if I have not been able to sit with you. Then came the governors' tax club, and so on to the end. The campaign contributors of both parties did not waste millions in press propaganda this year; they just brought down the political tax experts from home. That back-fire was persuasive. It was Davy Crockett down to date.

That is the way it worked, and that is what brought out this bill. I do not need to tell you gentlemen anything more, you can imagine the rest. Mr. Mellon's bill, with slight changes, is here before you.

POLITICAL TAX CLUBS

This year Secretary Mellon appeared before the Ways and Means Committee, as stated, on Monday, October 19. On Tuesday, October 20, the "Texas Tax Club" appeared before the committee. On Wednesday, October 21, the "Iowa Tax Club" put in its appearance, and incidentally was met accidentally at the White House by the president of a great New York bank. Friday, October 23, the "Georgia Tax Club" went into action, and by a coincidence the same local printer of this city performed a job lot of printing for all these different "tax clubs." Other clubs, including several "governors," followed after long trips to Washington in order to enlighten the committee and Congress on taxation.

These "tax clubs" knew little about taxation as a rule. They were generally composed of newspaper men, bankers, and small political wire pullers, including State political chairmen brought here to "reach" Congressmen and to create a political back-fire that would stampede Congress.

In the case of the Iowa Club, out of the 45 tax clubbers mentioned who came a thousand miles at somebody's expense, 15 or more were newspaper men from one congressional district who came to Washington to tell their Congressman he would be defeated for reelection unless he followed instructions from these men who spoke for Mr. Mellon. These 45 clubbers came here to "get" two Members of the Iowa delegation, and their methods were as gentle and persuasive as a highwayman with a blackjack.

Congress has been lined up by "tax" clubbers from nearly every State wherever doubt exists, financed by organizations to which bankers throughout the country are alleged to be large contributing agencies. Men of wealth are naturally interested in tax reduction that will benefit themselves, and no one gainsays the right or the desire to relieve them from tax burdens; but the blackjack method of intimidating Congress to relieve a handful of wealthy men, to the exclusion of the rest of the country, is perilous to any system of representative government. Threats to "get" any Member who opposes the Mellon program are more serious than fictitious issues voted by the Literary Digest or by full-page ads in metropolitan papers of two years ago. If such threats are not resented and such methods exposed, there will be no limit to the servility of Congress when required to do whatever is demanded of it in the future by these powerful financial and political agencies. Refusal to contribute to Republican and Democratic campaign committees in this day and age are unanswerable surtax-cut arguments. Contributions are necessary for both political parties. Tax cuts to contributors are first in order.

From a paper in my own district, far up in Wisconsin, comes the following heavy headlined syndicated article:

GREEN AND GARNER WOULD EMULATE BORAH

(By William L. Daley)

WASHINGTON, D. C., October 28.—Official Washington with all its traditions for dignity is not without a sense of humor. Watching the political by-play behind the scenes frequently brings out amusing situations in our national life. The latest incident was disclosed this week during tax hearings * * *.

It is currently reported that Congressman GREEN of Iowa and Congressman GARNER of Texas, chairman and minority leader, respectively, of the House Committee on Ways and Means, were placed in embarrassing positions by their constituents. Partisanship is not directly involved because GREEN is a Republican and GARNER is a Democrat. Both have been taking their committee jobs seriously. They have attempted, it is said, to write their individual opinions into the revenue laws, even against the advice of their political parties * * * (Mr. Mellon is the party).

The team of GREEN and GARNER representing different political views were united in opposition to tax plans of the administration, in particular anything formulated by Secretary Mellon. What tickled

the fancy of Washington this week was the spectacle of these two men being whipped into line by imposing delegations from their home districts demanding the adoption of the Mellon proposals on inheritance taxes, etc. The two insurgents were forced to introduce these representative taxpayers from their own States and listen to their indorsement of the Mellon proposal, a procedure which meant that GREEN and GARNER must take the back track or invite political extermination. * * *

So a Mellon rubber stamp or political extermination was the alternative offered two of the oldest tax experts in the House.

I respect highly both former committee colleagues and members of the committee generally and such reports sent broadcast bring disrepute to the committee and to Congress.

At auspicious moments it appears that the Texas and Iowa "Tax Clubs" composed of political wire pullers, local newspaper publishers, and local bankers all surrounded the leading Democratic and Republican members of the tax committee and reviewed the bipartisan new Mellon plan. By a coincidence, it is reported, these clubs and others held that defeat of the new Mellon plan will leave many hungry political strikers on both campaign door steps and probably create at least two vacancies among leaders in the tax committee. In view of the bill now reported compared with the same committee's action last session, some arguments have been forceful and fetching. Personally I have high regard for the ability, courage, and sincerity of both gentlemen named if permitted to exercise their unbiased judgment when framing a tax bill.

Mr. SCHNEIDER. Will the gentleman yield?

Mr. FREAR. Yes; I yield to my colleague.

Mr. SCHNEIDER. Was there any tax association or tax club from Wisconsin there?

Mr. FREAR. No; we are too hardened to be swayed by such political tax experts in Wisconsin; but I will say this, and I am glad my colleague from Wisconsin brought that to the attention of the House: Back in Wisconsin, originating from the New York campaign contributors in the same way, certain bankers have been trying to drive the members of the State legislature to send word to us to support the new "scientific" Mellon bill that will bring large campaign contributions, but they could only get 20 members of the legislature out of 133, so they dropped it, and we have not heard from back home. We have been left to our own resources. Rather ignorant of the political effect and difficult to say just what we should do possibly—but we are trying to arrive at a proper understanding of this bill irrespective of Republican and Democratic Party campaign contributions at this time, and I now want to discuss it, if I may, for a few moments.

In connection with the bill of 1924 you will remember we had a hard contest in the House at times. In fact, politically we were charged with being irregular—those of us who succeeded in correcting the inequitable though "scientific" bill then before us. In fact, some people were unkind enough to suggest I am irregular now once in a while, not safe to serve on any major committee, and that charge is sometimes aimed at others who feel we are here as representatives of the people instead of the campaign contributors who paid for the trains and entertainment of the tax clubs.

I could say much more on inside facts that I know affecting this tax-club farce, but you have the situation before you that brought out this bill.

My Republican friends must vote for this bill. Why? Because it is a Republican measure, and you must stand for party measures, so you should vote for it. Yet it is practically the old Mellon bill, though far worse in many respects, and we now find both Democrats and Republicans supporting it. For heaven's sake, is party regularity this year to be a test? Last year that argument was used to press the bill which then failed, but now, with no political purpose in it except campaign contributions for both parties, it is not called a party bill, although it is the same old Mellon bill, offering some slight reduction to the people who are glad to get the crumbs from the table.

My objections to the new Mellon bill, briefly stated, are, first, to the surtax cut from 40 per cent to 20 per cent, or more than Mr. Mellon ever demanded in his old "scientific" bill; second, the inheritance tax cut on enormous fortunes from 40 per cent to 20 per cent; next, the repeal of the gift tax made in the bill as requested by Mr. Mellon; and lastly, the loss of the publicity provision, which he opposes.

The gentleman from New York [Mr. LAGUARDIA] said correctly that we had only tried it for a year. It is a babe in arms, as he stated in his strong address. We have had this on the statute books for a year, and why do you now repeal it? I have not heard offered a single excuse.

It is manifestly easier to criticize than to construct. The committee preparing the tax bill deserves credit for not making the bill as bad as it might have been, and some of the proposed tax cuts are beyond criticism. However, it unconditionally surrendered to Secretary Mellon's drastic demands for a maximum surtax cut of from 40 per cent to 20 per cent, or far less than half the British or Canadian rates. The reported bill also cuts maximum inheritance-tax rates from 40 per cent to 20 per cent, or less than half the English rates and attempted to set aside the law passed last session by making the new rate retroactive. The bill repeals the gift tax passed last session intended to prevent fraudulent transfers to avoid the inheritance tax. The bill repeals the publicity law passed last session designed to prevent tax frauds in general. The bill exhibits the most successful legislative triple-somersault act ever performed by the same political party in two succeeding sessions. This action in many respects is a full compliance with Secretary Mellon's demands. It should be kept in mind also that the Treasury head has opposed every effort of Congress to retain high surtaxes or any inheritance or gift taxes, and every effort to remove the cloak of secrecy from Treasury transactions that in fraudulent payments by the Treasury during the last five or six years, according to the Couzens investigation committee, have reached upward of a billion dollars.

The House exercised its constitutional prerogatives last session when it prepared and passed the last revenue bill. With slight modifications by the Senate that bill became the law. That revenue law gave generous tax cuts and needed relief to every citizen, repealing many war nuisance taxes and giving large reductions to small income-tax payers. The Mellon bill, that was then defeated, had proposed tax cuts of 50 per cent to large financial interests the same as does this new bill, and largely to the exclusion of small taxpayers.

WE MAY BE THANKFUL FOR SMALL FAVORS

The House tax committee is so selected this session that little opposition to Mr. Mellon's proposals were anticipated. His demand for a maximum surtax cut from 40 per cent to 20 per cent is included in the bill. Eventual repeal of Federal inheritance and gift taxes and also repeal of the publicity of tax payments as he proposes, all contained in the law enacted last session, are all on the program, though slightly modified by the bill now so far as the House is concerned. From this fact the Senate is expected to rewrite the tax bill as of old. Secretary Mellon could have written the surtax cut in the House bill at 10 per cent or less if he had seen fit to do so. He was temporarily satisfied with a 50 per cent cut and also with a reduction in surtax of from 65 per cent to 20 per cent in four years, allowing some small cuts to small taxpayers, for which we are grateful. Whether the country approves a cut in high incomes of two-thirds of the surplus, as he proposes, to the exclusion of nuisance taxes and other taxes remaining is yet to be learned. We may be thankful he did not again try to pass a consumption tax as he did once before.

A purpose to make the House a rubber stamp for administration proposals has often been manifested, and the boasted constitutional rights of Congress are frequently a byword, excepting as maintained by the Senate. Even Senators who voted for the soldiers' bonus and postal clerks' bills contrary to administration wishes have been given forceful evidence of Executive disapproval. Those in Congress who oppose any economic or social measure, whatever its character, advocated by the Executive or his Cabinet are threatened with political extinction by the financial, bipartisan political powers that now assume to represent the administration. This new political policy is more autocratic than anything known in recent history. It is well to learn the reason.

Political campaign contributions to both parties, as shown, depend upon a heavy bipartisan tax cut to be granted to heavy contributors. Political salvation for many Members may be had by accepting Secretary Mellon's drastic proposals without modification. This is the argument of "nonpartisan" "State tax clubs" from Northern and Southern States alike. More important than all other questions before Congress to-day, however, is the complete surrender of individual judgment and legislative independence now demanded by executive departments from Congress. Even committee assignments depend on such surrender.

The tax bill that will pass the House is to be a complete somersault in tax policies, compared with the law passed last session. Widespread interests that ask further tax exemptions, removal of automobile, admissions, and other nuisance taxes, and tax relief generally must wait because the maximum surtaxes are first to be cut in half, absorbing a third or more of

the surplus, while inheritance, gift, and other taxes primarily affecting wealth also are first slated for repeal.

A few suggestions affecting tax cuts are offered, not with the expectation that they will affect any program in the House but to set forth a mild protest against the tax somersault, which, if made, is contrary to the experience, laws, and policies of practically every other great government to-day and a program that at the crack of the whip exempts large wealth heretofore taxed on the theory of its ability to pay.

With this somersault program Secretary Mellon also proposes to pay to bondholders $20,000,000,000 of Government debts in 25 years, largely through taxation. This is a wide departure from the financial policy of our Government in the past, and if it be party treason to differ from the tax views and debt plans of Secretary Mellon, as asserted by some "leaders," then it is time a new standard of party fealty be advocated, with real party leadership.

ANOTHER THREAT AND CHALLENGE

Under the headline "Tax cut for rich can be promised, LONGWORTH says," the Washington Post quotes Representative LONGWORTH in two October Chicago speeches as saying, "The Republican majority will be militant and effective" and "He tossed the glove of challenge to the Wisconsin radical Republicans." This brave challenge from Mr. LONGWORTH serves as a warning to independent-thinking Republicans. How far any tax cut for those not rich is to be made no promise was given by him.

The other side of the problem is illustrated by a Wisconsin friend of mine who is both banker and farmer, a necessary combination nowadays in farming. He writes me asking, "What will Congress do for the farmers?" If the collective heart of Congress is touched by the abandonment of 30,000 farms last year, by the plight of an army of New England textile workers on half-time pay, and by a hundred thousand idle Pennsylvania coal miners, it will seek first to relieve those in actual distress, including several million poor people who will suffer from cold this winter. Neither will six million farmers he helped especially by "cutting the taxes of the rich" in half or by wiping out the inheritance or gift tax or publicity of tax payments.

GREATER EXEMPTIONS AND REPEAL OF NUISANCE TAXES PARAMOUNT

Secretary Mellon is quoted as saying that a small income-tax payment by several millions of people stimulates interest in their country. He believes it tends to promote patriotism. He does not know their problems.

"Death and taxes are escaped by no man." That truism needs no diagram. Death reaches the multimillionaire with the same scythe that strikes down the poorest of earth, whom tradition says "God loves, because he made so many of them." Taxes are paid by every farmer and day laborer. It is also a truism that the man who pays rent or buys shoes pays indirect taxes in both cases, and thereby permits the landlord and shoe dealer to continue in business. Practically all people pay some tribute to the tax collector, the burden falling heaviest on small incomes which are needed to buy necessities of life. This is elementary, but offered to remind those who oppose further tax exemptions that reasonable tax exemptions are as necessary as exemptions from judgment executions. The strong effort to repeal taxes on wealth overlooks a specious argument of wealth that all taxes are passed on to consumers.

One more suggestion at the outset, the householder, whether his house is occupied or vacant, pays the local tax collector full assessed taxes, with no loss deductions or exemptions, and on an assessment that frequently increases whenever a coat of paint is added for maintenance. In like manner the farmer's land, buildings, and stock pay full taxes, sometimes reaching 50 per cent or more of the net profits, whether his crops are wiped out by hail, grasshoppers, or drought or his stock destroyed by all the plagues stock is heir to. He pays no surtax; he has no surtax income, but he pays heavy local taxes far more in proportion on the average than those who now pay the highest surtax. No loss deduction or exemptions are for him, and there are 46,000 farmers compared to every man who was called on in 1923 to pay a 40 per cent surtax on an excess of $500,000 annual income, which rate rarely reached 10 per cent to 20 per cent actually of the average high income. Seventy-five thousand seven hundred and thirty-five farm abandonments in the last five years were presumably largely caused by heavy local taxes, yet not one farmer in a hundred had a taxable income. Who shall say that the loss of 75,000 producers is not more important to the country than taxes justly imposed on 314 of the highest surtax payers in 1925, and yet their surtaxes have been and are to be cut from 65 per cent to 20 per cent, or a 70 per cent cut in five years. Five thousand six hundred and ninety-four people reported a 1924 income of over $100,000 for each. Fifteen thousand three hundred and eighty-two persons received over $60,000 income in 1924, on which from 20 per cent to 40 per cent surtax was paid in 1925. The rate is now to be reduced to 20 per cent maximum, with a saving to this handful of taxpayers of around $100,000,000. That is the loss to the Treasury—the cut promised in Chicago by Mr. LONGWORTH.

Holders of stocks and bonds or similar investments pay no income tax unless income exists. The larger the income the larger the ability to pay ordinarily. That justifies the income tax and also surtaxes so strenuously opposed by those who would, if possible, shift the entire income-tax burden through a consumption tax to the shoulders of consumers.

Congress has with it constantly many of these sales-tax advocates to urge the repeal of income taxes and substitution of a consumption tax. Not one witness out of a hundred or more before the committee urged increased exemptions for the smaller taxpayers, but special interests are always represented there in force.

As Government expenses decreased after the war income taxes decreased, and the excess profits tax law was repealed to "relieve business," but farmers' taxes constantly increased. New highways, schools, and delayed local improvements often urged by outside contractors all jumped after the war. Increased taxes that are real "capital taxes" came to farmers in addition to personal debts, long delayed, which they must pay or their farms sold for taxes or on executions.

THE WAR DEBT

Our war debt has been reduced to approximately $20,000,000,000, and averages somewhat below $200 per capita. This war debt Secretary Mellon proposes to pay off in 25 years or less, yet the Civil War debt was reduced from $2,680,869,000 to about $1,000,000,000 in 48 years. If our present war-debt payment is extended similarly, the tax cut can be enlarged at this time to $500,000,000 annually. Referring to the proposed 25-year national debt payment, our net national debt of $927,068,121 was $9.52 per capita in 1913. In 1923, 10 years thereafter, the national debt reached $22,115,886,403, or $199.12 per capita (World Almanac, 1925). This was an increase of over 2,000 per cent both in amount and per capita within a decade, while Federal Government average expenditures have increased to 300 per cent.

Other taxes have grown proportionately. In New York, State and local taxes for 1922 were $24.48 per capita; in Pennsylvania, $14.56; Michigan, $28.26; Minnesota, $28.55; Wisconsin, $28.63; and Massachusetts, $42.10 per capita. From that showing alone Congress ought to extend the time of national debt bond payments to 50 years or more, irrespective of the insistance of any Cabinet officer. It would permit a $500,000,000 annual tax cut if so.

To justify the 25-year payment of $20,000,000,000, Secretary Mellon says payments may be made by foreign governments of debts due us amounting roughly to $10,000,000,000. These foreign debts if paid, or more likely refunded, will require a minimum of 62 years in which fully to mature, whereas he fixes 25 years as the limit for us to pay our own debt after relieving wealth of 70 per cent of its maximum surtaxes in the last five years if this bill becomes law.

That is the plan set forth on page 5 of the recent statement of the Secretary of the Treasury to Congress.

TAX REDUCTION WELCOMED BY ALL

Last session Mr. Mellon told Congress we could not safely reduce taxes over $300,000,000 annually in round numbers. Congress, however, reduced taxes $400,000,000, or $100,000,000 more than he recommended. It was then claimed in Treasury circles that a deficit would occur of from $200,000,000 to $400,000,000 annually, yet a surplus is now discovered of $290,000,000.

Maximum surtaxes were also reduced from 50 per cent to 40 per cent on all over $500,000 incomes by the law passed last session.

Secretary Mellon has frequently disagreed with Congress, as he did then. Insistence on his part on a retroactive repeal of the excess-profits tax, involving $450,000,000 to be repaid war profiteers, on a dye embargo, on a sales tax, on a tax rebate, ship subsidy, and other bills were all rejected by Congress. His opposition to a World War soldiers' compensation bill, Civil War soldier relief bills, and other measures was also contrary to the judgment of Congress. Failure of Congress in 1924 to cut the surtax to his figures compels a further demand from him upon Congress to that end. Every small-tax payer has been fairly protected by Congress in the two tax reductions made in 1921 and 1924, and the maximum surtax was also cut from 65 per cent to 40 per cent, or nearly 40 per cent reduction. The Treasury now demands that the remaining maximum surtaxes be slashed in half, this time to 20 per cent.

THE TAX-CUT PROGRAM OF 1925

We are advised by the Treasury this year that if we pay off the national debt in 25 years that instead of a $500,000,000 tax cut only $290,000,000 annual tax reduction is permissible. The Treasury proposition indorsed by the committee is to slash in half the remaining 40 per cent maximum income surtax rates, which will absorb about one-third of the available surplus. The other main question relates to repeal of the Federal inheritance tax, gift tax, all in the interests of large wealth; also repeal of publicity tax laws.

What is the necessity for this new slash in surtaxes and what pressure is again being exerted behind the scenes? The last tax bill, 1924, which wiped out many nuisance taxes and helped small-tax payers, has been so misrepresented in official circles and by metropolitan and financial journals that the following brief table is inserted to show that 50 per cent or greater, if earned income, in tax cuts were given last year to over 90 per cent of the Federal income-tax payers of the country compared to the small reductions proposed by "Mellon's scientific plan" that was defeated:

What last year's tax reductions mean to the taxpayer of ordinary means, 1924 law—Based on what a married man with no dependents would pay

[Furnished to Ways and Means Committee]

Net income	Tax paid			Reductions	
	Tax paid in 1924 after 25 per cent rebate was allowed	Under the Mellon plan he would have paid this year—	Under the present law he pays this year—	Reduction under the Mellon plan	Reduction under the present law
$3,000	$15.00	$11.25	$7.50	$3.75	$7.50
$4,000	45.00	33.75	22.50	11.25	22.50
$5,000	75.00	56.25	37.50	18.75	37.50
$6,000	120.00	97.50	57.50	22.50	62.50
$7,000	187.50	157.50	87.50	30.00	100.00
$8,000	255.00	217.50	127.50	37.50	127.50
$9,000	322.50	277.50	167.50	45.00	155.00
$10,000	390.00	337.50	207.50	52.50	182.50

The amounts stated above as having been paid last year are net after deducting the 25 per cent which was rebated to the taxpayer.

Secretary Mellon asks another drastic surtax cut on incomes over $500,000. Four years ago the maximum surtax was 65 per cent. The law now is 40 per cent. He wants it cut to 20 per cent. He and his brother are 2 large taxpayers out of 314 in 1925 affected by tax rates on $500,000 incomes.

OUR PRESENT SURTAX RATES COMPARATIVELY LOW

To show that the existing maximum rate of 40 per cent in our law on incomes over $500,000 is not equal to rates in other countries, I quote from Great Britain and Canada, whose rates largely exceed our own:

Great Britain income tax, April 6, 1923—Normal tax, 4s. 6d. per pound sterling, or 22½ per cent supertax; incomes over £2,000 ($10,000) in addition

	Per cent
$10,000 to $12,500, 1s. 6d. per pound	7½
$12,500 to $15,000, 2s. per pound	10
$15,000 to $20,000, 2s. 6d. per pound	12½
$20,000 to $25,000, 3s. per pound	15
$25,000 to $30,000, 3s. 6d. per pound	17½
$30,000 to $35,000, 4s. per pound	20
$35,000 to $40,000, 4s. 6d. per pound	22½
$40,000 to $100,000, 5s. per pound	25
$100,000 to $150,000, 5s. 6d. per pound	27
Above $150,000, 6s. per pound	30

At $150,000 the English normal and surtax reaches 52½ per cent.

At $150,000 the United States normal and surtax reaches 43 per cent.

Our maximum rate is practically 20 per cent below the English rate, with greater exemptions granted here:

	Per cent
Canada income tax:	
The normal rate between $2,000 and $6,000 is	4
Over $6,000 the normal tax is	8
Surtaxes on income:	
$5,000 to $6,000	1
$6,000 to $8,000	2
$8,000 to $10,000	3
For every additional $2,000 added increase is $1:	
$98,000 to $100,000	48
$100,000 to $150,000	52
$500,000 to $1,000,000	64
At $10,000 the normal and surtax is	11
At $20,000 the normal and surtax is	16
At $500,000 the normal and surtax is	72
At $500,000 the normal and surtax (U. S. rates) are	46

Or 35 per cent below Canadian rates. These are maximum rates of normal and surtax for both countries.

Income and inheritance taxes in France (S. Doc. 186, 68th Cong.) also disclose higher rates than the maximum under the law in this country, which rates the new Mellon bill will cut in half.

INEXCUSABLE TAX EVASIONS

Opposed in principle to surtaxes, it is understood Secretary Mellon has not imposed any penalty under section 220. The statute substantially in force for years, but not enforced, reads:

If any corporation, however created or organized, is formed or availed of for the purpose of preventing the imposition of the surtax upon its shareholders through the medium of permitting its gains and profits to accumulate instead of being divided or distributed, there shall be levied, collected, and paid for each taxable year upon the net income of such corporation a tax equal to 50 per cent of the amount thereof, which shall be in addition to the tax imposed by section 230 of this title and shall (except as provided in subdivision (d) of this section) be computed, collected, and paid upon the same basis and in the same manner and subject to the same provisions of law, including penalties, as that tax.

(b) The fact that any corporation is a mere holding or investment company or that the gains or profits are permitted to accumulate beyond the reasonable needs of the business shall be prima facie evidence of a purpose to escape the surtax * * *.

The penalty was increased from 25 per cent to 50 per cent last session, but neither penalty has been collected by the Treasury.

It is estimated that from $20,000,000,000 to $25,000,000,000 has been laid away in past years, largely since the war, as corporation surplus. Press and financial writers state that a large surplus is regularly withheld by corporations to avoid personal surtax payments, but without inspection of records no one can tell the amount withheld for that purpose. With an administrative officer opposed to high surtaxes, himself presumably a large holder of undistributed profits in many companies, it is significant that no attempt has ever been made to impose legal penalties on anyone under this law to compel surplus distribution.

Business men like Secretary Mellon have probably received $10 in undistributed profits that ripen into stock dividends, and thus avoid personal taxes, for every dollar placed by them in tax-free securities. The fault apparently lies with an administrator who is like an unsympathetic official called upon to administer the Volstead Act. Opposed to laws that should be strictly enforced, we find a private income of more than five hundred times his public salary, where personal interests are all against this law's enforcement; yet he is placed with that responsibility.

The surtax reduction proposed in the bill annually is about $100,000,000. It is now to be "scientific" through a cut of from 40 to 20 per cent. In England to-day the maximum remains over 40 per cent. In Canada the surtax runs up to 64 per cent. So our surtax to-day is below that in England, far below that of Canada, and yet we are asked or directed by Mr. Mellon to cut it in two notwithstanding that fact.

Of this $100,000,000 surtax reduction annually $71,800,000 goes to those who receive over $50,000 income annually. Thirty-nine million dollars remaining goes to those who pay surtaxes on incomes under $50,000 annually. Do you know what that means? Study it over and think of it. Only 23,000 taxpayers out of over 300,000, the total number, pay taxes on $50,000 or over. Six million six hundred thousand taxpayers are below $50,000 and 95 per cent pay on less than $5,000. In other words, you are giving by the surtax 50 per cent cut nearly twice as much reduction to 23,000 wealthy men, practically all millionaires, as to all the remainder of the 300,000 payers of surtaxes of the country. Why do you do this? What excuse beyond promised campaign contributions can you make to the people of the country for this gift to great wealth?

Some one says—and I heard it suggested a moment ago—what would you do with this $100,000,000 annual surplus to be given to surtax cuts, instead of giving it, as proposed by the bill, for the benefit of wealthy people now paying high surtaxes? Many things could be done. I would repeal, for instance, the increase of $60,000,000 put on postage, that we had to increase through the demand of Secretary Mellon in order to get a fair and equitable raise for the postal employees. I would increase exemptions to smaller taxpayers. I would provide practically a repeal of all the nuisance taxes rather than give a $71,000,000 annual reduction to 23,000 millionaries, who are so well able to pay the higher surtaxes.

Now, I think most of you gentlemen know, because you have all had experience in these questions, that it is well to take an illustration when it emphasizes the point to be made. I will take such an illustration now, without any purpose of criticizing those whom I may quote as taxpayers, but for the

purpose of fixing in your minds the effect of this surtax cut. One man paid $1,180,000 in taxes this year. His surtax cut will be $500,000 under the terms of this bill we are directed to enact. The tax he pays next year, if this bill goes through, will be about $500,000 less in 1926, due to a surtax cut of 50 per cent of the present rate. Another man paid $1,886,000 in 1925, and he saves $852,000 annually if this bill goes through. These two men are brothers, and one happens to be Secretary of the Treasury Mellon, who has prepared this scientific bill for us to pass, and the other is his brother, so that nearly $1,400,000 annually is saved to them by this bill. Has Mr. Mellon the right to press this bill on you and demand its passage? I want you to know, when you report such a crude proposal, that no man in all history has ever had such an enormous contingent fee as that for which he is working. [Laughter.]

Now, I have the highest respect for the Secretary of the Treasury; he does not want to pay taxes; neither do we; but he is going to save paying what tax he can honestly and legally through us. He is going to do it through you who are the responsible agents. We have a right to question his own interests and his own motives, because he is presenting his own case to us. He paid a tax in 1924 of $1,174,000. This year he paid a tax of $1,886,000, or about $770,000 more in 1925 than he paid in 1924, an increase of 70 per cent in taxes in one year, notwithstanding that we reduced his surtax rate in 1924 from 50 per cent to 40 per cent, and yet he did not pay one-third the rate of 40 per cent, because his real income was not distributed so as to be taxable.

The reduction we have made since the war in surtaxes has come down from 65 per cent to 40 per cent, or about 40 per cent below the war rate, apart from excess profits and other repeals. The reduction you now propose on surtaxes alone is from 65 per cent to 20 per cent, and that is a 70 per cent reduction that affects those primarily who are best able to pay. Can we make this drastic cut just to help reduce taxes for those best able to pay? Remember, other countries, like Great Britain and Canada, retain the 40 per cent maximum or far higher rates than that. This is one indefensible proposition that you are asked to vote for in the bill before us.

Mr. ARENTZ. Will the gentleman tell us the difference between the debt of England and the United States?

Mr. FREAR. Yes; if it has anything to do with it. Are you going to determine this rate from the debt of the country?

Mr. ARENTZ. Why not?

Mr. FREAR. First, we have a war debt of $20,000,000,000, and to that extent are on a war basis. We have to raise money from various sources by taxation. Here are men well able to pay—the best able to pay of any in the world. They can not use one-quarter—no, not one-tenth—of their income in some cases. This Government under its laws has enabled these 23,000 men to make these tremendous sums of money and to accumulate great fortunes that have great incomes of over $50,000 in every case. I do not question but that they make it properly and honestly, but they are the men who are best able to pay at this time—far better able to pay than are the constituents of the gentlemen back in his State of Nevada, in the far West, or in my State of Wisconsin, because 4 out of 5 men—yes, 9 out of 10 men or 19 out of 20 men—who receive small incomes, on the average, require all for the necessities of life. These men with $50,000 incomes are largely in the millionaire class, and can use only a small proportion of their income. Then comes the conclusion, which is undoubtedly in the gentleman's mind, that if reduced surtaxes are given they are going to put it into business.

Mr. ARENTZ. Yes; that is the question that I was going to ask the gentleman.

Mr. FREAR. I rather anticipated that. The new business in this country in 1925 in securities, not counting the refunding securities, amounted to $6,800,000,000, put in by men who had the money; but they went further than that, and they put nearly $2,000,000,000 into foreign securities, and $937,000,000 of that was in 1924 and more than that amount this year. The Treasury has just had oversubscribed $400,000,000 certificates of one year's term, at 3⅜ per cent, or a little over 3½ per cent. Such rates show money was never more plentiful. There is plenty of money for every business activity to-day, in the judgment of financiers, and business was never better. These men who pay surtaxes are best able to pay; they are far better able to pay than any other class of citizens; and, following the rule put forth by all tax experts, I say that the one best able to pay should pay, and pay liberally; but we are taking the opposite course in this bill, and we are reducing his tax more than that of any other man. Of course, it is a matter of judgment as to what the rates should be. I am presenting the facts as they are shown by the records. I leave that question of surtax reduction as presented by the bill with you, without going any further.

Mr. SCHNEIDER. Mr. Chairman, will the gentleman yield?

Mr. FREAR. Yes; again I yield to my colleague from Wisconsin.

Mr. SCHNEIDER. The gentleman has said that Mr. Andrew Mellon receives a reduction in taxation in the neighborhood of $850,000. Under this bill does a man who has an income of from thirty to forty thousand dollars receive any reduction in taxation?

Mr. FREAR. I will refer that question to the gentleman from Illinois [Mr. RAINEY], because I think he made an argument yesterday that was unanswerable upon that point. Of course not, nor anywhere near in proportion to those in the millionaire class, as Mr. RAINEY has clearly demonstrated.

Mr. KINCHELOE. Mr. Chairman, will the gentleman yield?

Mr. FREAR. Yes; certainly.

Mr. KINCHELOE. I asked the gentleman from Texas [Mr. GARNER] how many men in 1924 paid a surtax of 40 per cent on an excess of $500,000. The gentleman from New York [Mr. MILLS] answered and said that there were 314. The gentleman from Illinois [Mr. RAINEY] said the other day, in answer to the same question, that there were 213. Has the gentleman from Wisconsin any figures on that?

Mr. FREAR. Here is the point about that, and let me show you how misleading these figures all are: Undistributed profits are in many cases three or four times as much as the actual cash income realized by a man. Take the Aluminum Co. of America. It started with $3,000,000 and it has gone up to $103,000,000, purely from profits, without any other addition in capital, and in addition to that the company from its profits has paid out $15,000,000 in cash dividends. The other money was not distributed but remained in the business. I believe Mr. Mellon and his brothers own a majority of the stock, at least I have heard so, yet only $15,000,000 of the $115,000,000 would pay any personal income tax. You can not tell what his actual income is. He could cash in to-morrow by going into the market and selling his stock and stock dividends in 60 companies outside of the Aluminum or Gulf Oil Co., that are so frequently discussed; but he does not do that. As a matter of fact, as I said in the case of the Secretary of the Treasury, he does not pay 20 per cent, maybe not 10 per cent, surtax on the actual income that he receives. The income is not cashed in. Of course, only a very slight proportion of the taxpayers ever come up to the full rate of 40 per cent. It is very rarely the case that a man makes a sufficient amount—I think it is $500,000 a year income—to pay the 40 per cent. As a rule the very great majority are far below that. And even then by many means the tax rate is held down below the rate fixed by law.

Lower surtaxes will benefit the high-tax payer, but the general public will find few, if any, "new $5,000 jobs" visualized in the Mellon statement made to the committee. Over a billion and a half dollars now collected in taxes must be paid by some one, and it is more equitable for the man best able to pay than for his poorer neighbor. That is the policy of other countries. It should be ours.

TAX CUTS THAT WOULD BENEFIT THE COUNTRY

What taxes, if any, should be cut before reducing surtaxes? Petitions have been presented for tax reductions aggregating nearly a billion dollars annually, and you have only one-third of that amount surplus.

Last session Congress reduced or wiped out many nuisance taxes. Why not cut out all remaining nuisance taxes, including admissions and automobiles? Why not reduce freak postage rates raised last session as the price of pay for post-office employees.

The corporation tax of 12½ per cent was provided when the excess-profits tax was repealed. What justification exists for taxing all corporations, little and big alike, uniformly irrespective of profits? Why should not the taxing basis of corporations be graduated like the personal income tax and exemptions made for small earnings, particularly since undistributed profits are used to evade the law? Why not repeal entirely or cut in half the normal income tax now paid and also increase exemptions to small taxpayers, who pay many other taxes? If payment of the national debt is extended to 50 or 60 years, it is estimated a tax cut can be made of $500,000,000 annually instead of $300,000,000 as proposed by the committee. If so, why not? And why not now make a real tax cut instead of passing annual piecemeal bills at the request of the Treasury?

CUT IN INHERITANCE TAX

Coming now to the inheritance tax. The inheritance tax was cut from 40 to 20 per cent under the terms of the bill here. Just why I do not know. Doctor Seligman estimated for 1925

$120,000,000 collections by the inheritance tax. The bill cuts the rate down 50 per cent from the rate in existing law, and you can determine exactly what it would be under this bill. It is in the neighborhood of $50,000,000 loss from the $120,000,000 to be collected under existing law. Why have a loss of $50,000,000? Why not have your estate-tax rates like those in other countries? A man has earned his money here. We have a $50,000 exemption in the law to begin with before the estate pays any Federal tax. Why not make the estate pay a fair share of taxes and, if necessary, repeal some of the nuisance taxes or remove other burdens to help the people as a whole? Why not repeal the excess postage charged to cover extra pay to postal clerks, etc.? Why cut the estate tax down $50,000,000 as in the manner proposed here? Ninety-nine per cent of the people who pay an inheritance tax pay on an estate of less than $1,000,000. It has been figured out—I do not know there is any question on this point, but I believe not. Out of the 99 per cent of the total who pay a tax on estates of less than $1,000,000 none pay a maximum tax of over 12 per cent under the law to-day. I repeat, 99 per cent of the people who pay an estate tax pay a tax of less than 12 per cent. Many pay less than half that amount, while only a few of the multimillionaires approach the 40 per cent rate. The 40 per cent only reaches more than a $10,000,000 estate, and there are many deductions then to be made on the excess subject to the high rate. Again, take for illustration the distinguished Secretary of the Treasury, Mr. Mellon, and I do so without any reflection on him or his wealth. I do not envy him a dollar he has got. All of us would like to have something approaching 1 per cent of the amount he has, which is estimated at $300,000,000, and I hope he has all of that, and I hope he uses it to good advantage, but take it at $300,000,000. You say it is a big estimate. I made that statement to him personally, based on Klein's figures, and I do not think it is unfair or a breach of confidence to say he admitted he is a very wealthy man.

The CHAIRMAN. The time of the gentleman has expired.

Mr. FREAR. May I have 10 additional minutes?

Mr. BACHARACH. I yield the gentleman 10 minutes.

Mr. FREAR. I would say he is a very normal, distinguished, and likable man. So I am not prejudiced in my judgment personally. He or his heirs will pay under the present rate of 40 per cent in the neighborhood of $100,000,000 estate tax on his estate. That may be too large an estimate; but if this bill goes through, his estate will pay in the neighborhood of $50,000,000, or less than under the law of to-day. In one case, as I said before, there is a great contingent fee in his case. Can you comprehend it? By this bill he saves $850,000 annually in surtaxes and in addition $50,000,000 in inheritance taxes, if passed in its present shape. What will he pay under the present laws?

Mr. Mellon's estate will pay 2 per cent on that amount to the State of Pennsylvania. That is the maximum tax and the only estate tax in the Keystone State. The miner in Pennsylvania who receives $500 has an exemption of $250, and on the other $250 of his estate the miner's heirs pay 2 per cent. The man who has $300,000,000 pays the same rate of 2 per cent, or $6,000,000. Now a credit up to 80 per cent to be given to those paying State estate taxes has been explained here. I think it is a good provision. You have got at least to admit one thing, and I think Judge GREEN will do so, that, although I am not imperatively needed on the committee now, I drew the credit amendment for 25 per cent to be extended to those paying State estate taxes. My State has an inheritance tax, and it seemed to be a proper thing, and it was between RAMSEYER, who proposed a collection and refund, and my amendment. You accepted my amendment that gives a credit of 25 per cent. I believe that 80 per cent is a good thing. You can put it at 100 if you want to do so without objection, unless collection charges are important, for States are bidding against each other in exempting taxes. Some people from my own home town have gone to Florida. They said they did so to avoid the State inheritance tax, and if that occurred from a little town away up 1,500 miles from Florida, what must it be from the rest of the country? We are trying to prevent tax dodging by this credit to States of State estate taxes. We are not trying to prejudice Florida at all, as stated here by Florida Members. If Florida wants to permit people to come in to that State without paying an inheritance tax, all right; but we say by this provision that 45 of the States should not be drawn upon so that their tax dodgers will locate in this one State.

Of course, I have been quoting from the gentleman from Pennsylvania on this inheritance-tax reduction, and he has a vital interest in the result. There were two other men from Pennsylvania, one even from Pittsburgh and one from Philadelphia, who disagreed with him, back 20 years ago, before mushroom estates were as common as to-day. One was Carnegie, the other Wanamaker, and these two men, known throughout the world, laid stress on the importance of putting on an inheritance tax for the purpose of preventing the concentration of money in a few hands. Both of these men had great wealth and both were great philanthropists. I think it was Carnegie who said it was dangerous to leave so much wealth in the hands of progeny. Roosevelt made the same argument many times over. All these men and practically every tax student in this and every other country takes the same position. Mellon and Mellon's group of millionaires oppose the law. Does self-interest affect their judgment?

EMINENT AUTHORITY ON NEED TO LIMIT WEALTH

President Theodore Roosevelt, October, 1906, said:

As a matter of personal conviction, without pretending to discuss the details or formulate a system, I feel that we shall ultimately have to consider the adoption of some such scheme as that of a progressive tax on the fortunes beyond a certain amount, either given in life or devised or bequeathed beyond death to the individual—a tax so framed as to put it out of the power of the owner of one of those enormous fortunes to hand over more than a certain amount to an individual.

Who would the average American follow, the Roosevelt of 1906 or Mellon of 1925?

John Wanamaker, June, 1921, said:

No man ought to pile up money when there is no such need for it in the world. He can not take it with him beyond the grave. We have got to get nearer to God—with less Christianity and more of the real thing.

Take your choice between Wanamaker, the man of wealth and benefactions, and Mr. Mellon, the man of wealth.

Dr. Frank Crane, a philosopher and man of "brains," says:

Mr. Rockefeller proves that it is possible under modern economic conditions for wealth to concentrate into the hands of a few. Are we going to allow that tendency to go unrestrained? Is government ever justified in limiting the wealth of its citizens? If one suggests the limiting of private fortunes, is he necessarily an anarchist, an upsetter, or a dangerous radical?

Mr. Hearst, in condemning contributions by Rockefeller and Carnegie to the so-called National Security League, said in 1919: "Congress should end this dollar despotism." I am informed Hearst urged a 50 per cent tax on all inheritances over $20,000,000. Let me modestly recall that the exposition of the $600,000 "league" fund was brought about by my own resolution and its advocacy in the House.

Congress has frequently rejected the economic views of Secretary Mellon, and practically every recognized authority on tax matters disagrees with Mr. Mellon in his statement on page 9 of his statement to the committee that—

It is the opinion of the Treasury that the Federal estate tax should be repealed.

This is the opinion of Secretary Mellon, who read his statement to the committee, but he has a $50,000,000 to $100,000,000 interest at stake.

A resident of Pittsburgh, Mr. Carnegie, gave to the world his views in his book the Gospel of Wealth, from which I quoted in correspondence with Secretary Mellon back in December 7, 1922, CONGRESSIONAL RECORD:

The almighty dollar bequeathed to children is an almighty curse. No man has a right to handicap his son with such a burden as great wealth.

Carnegie wrote that. From the same work, read into the committee hearings by Representative RAMSEYER:

It is difficult to set bounds to the share of a rich man's estate which should go at his death to the public through the agency of the State, and by all means such taxes should be graduated, beginning at nothing upon moderate sums to dependents and increasing rapidly as the amounts swell until of the millionaire's hoard, as of Shylock's, at least the other half comes to the coffer of the State.

Carnegie advocated a 50 per cent tax; Secretary Mellon, also from Pennsylvania, asks repeal of all such taxes. Have standards changed or are the opinions of Roosevelt, Wanamaker, Carnegie, and tax authorities generally to be rejected under the new régime?

REACHING FLORIDA TAX DODGERS

The committee did not yield entirely to Mr. Mellon, but cut the 40 per cent maximum rate to 20 per cent.

An improvement in our tax laws calculated to bring uniformity in State laws will be to allow full credit of payments made on inheritance taxes to be applied on Federal tax payments. The total State collections from both State income and inheritance taxes in 1923 reached $105,000,000, of which $31,000,000 was deducted from income affecting Federal taxes be-

cause paid as State income taxes. Provided full credit is allowed against Federal tax payments by citizens of all the States, Federal inheritance collections would probably be reduced less than $40,000,000 annually. This credit would avoid the charge of double taxation by the Federal Government and State government of both incomes and inheritances and would tend to promote uniformity of taxation among the States. New York and Massachusetts would be among the greatest beneficiaries of this proposal, and it would largely prevent the present tax-dodging exodus to Florida.

If the Federal tax law is once repealed it will only be necessary to go to Florida to escape taxes of every character—possibly. The next campaign in 45 States, if the Federal inheritance tax is repealed, will be against State inheritance taxes and these will be repealed to prevent removals to Florida. Secretary Mellon is opposed to the estate tax. He calls it a war emergency tax. This he says of a law enacted in 1916 before the war to meet Federal aid appropriations for highways. If he were correct, which he is not, it begs the question for to all practical purposes, war taxes which include income and inheritance tax laws, now in force in England and elsewhere are with us like our war debt of $20,000,000,000 to remain for many years to come, and swollen fortunes that profited from the war should pay their share of taxes now or eventually when the estate is transferred.

Tax-free securities when held by these estates can be reached after death. Mr. Mellon denounces tax-free securities unsparingly, but when an opportunity is afforded to reach them through an inheritance tax he vigorously opposes the tax. It should be kept in mind that nearly 40 per cent of a $300,000,000 estate as large as that of Mr. Mellon will be lost to the Government if this tax is repealed and half that amount if reduced to 20 per cent. No advocate ever had so large a retainer when pressing a case even though influenced by disinterested motives. Other governments have adopted the tax as a regular part of their revenue system, and according to Representative RAINEY inheritance taxes have been in force in the world for 4,000 years.

Practically every sound, financial foreign government and nearly all our States now maintain the inheritance-tax principle in peace or war, so that by allowing full State credits on both income and inheritance payments we will place our Federal laws in line with those of Great Britain and other countries and also restrict further exodus to Florida of tax dodgers. The following letter from one of the best-informed financial authorities in Great Britain, with whom I spent an afternoon at his home discussing taxes two years ago, gives his understanding of the estate-tax situation at the present time.

JUNE 2, 1925.

Hon. JAMES A. FREAR,
Washington, D. C.

DEAR MR. FREAR: I have your letter of the 23d of April about the inheritance tax. I do not know if I can give you any information on the working of the British estate duties, as we call the tax, beyond what you already know.

You may be aware that Mr. Churchill in the present budget proposes to raise the rates of the estate duties. This from a conservative chancellor in a strong conservative government is perhaps the best testimony to the success of these duties which could be given. It was a conservative chancellor—Mr. Austen Chamberlain—who last raised very considerably in 1920.

I inclose the new rates proposed under the budget now before Parliament.

In addition to the estate duties there is a legacy duty which varies according to the degree of relationship of the inheritor to the testator.

My own personal opinion is that in no respect has public opinion ripened more in this country in the last few years than on this question of the justice of inheritance duties.

The annually increasing yield of the estate duties proves not only their productivity but, that with the recent increases of the rates, the law of diminishing returns has not yet begun to operate. There is a movement developing among big land owners to turn their estates into limited liability company to escape super tax and death duties on the high scale. But it has not made very much headway so far. We have no gift tax. It has always been urged that it would be impracticable. How does yours work? Gifts in vivo come in for death duties if the giver dies within three years of the gift.

If you are wanting to get in touch with a British official who could give you information, I should think the best person would be Sir Richard Hopkins, chairman of the Board of Inland Revenue, Somerset House W. C. 2.

With kindest regards, believe me to remain.

Yours sincerely,

PHILIP SNOWDEN.

The eminent ex-chancellor of the exchequer, Mr. Snowden, said pointedly that the present ministry is likely to increase rates, and he submitted a schedule of rates which correspond closely to our own, but are much higher on the average:

Scale of rates of estate duty

Principal value of the estate exceeding:	Per cent
£100 and not exceeding £500	1
£500 and not exceeding £1,000	2
£1,000 and not exceeding £5,000	3
£5,000 and not exceeding £10,000	4
£10,000 and not exceeding £12,500	5
£12,500 and not exceeding £15,000	6
£15,000 and not exceeding £18,000	7
£18,000 and not exceeding £21,000	8
£21,000 and not exceeding £25,000	9
£25,000 and not exceeding £30,000	10
£30,000 and not exceeding £35,000	11
£35,000 and not exceeding £40,000	12
£40,000 and not exceeding £45,000	13
£45,000 and not exceeding £50,000	14
£50,000 and not exceeding £55,000	15
£55,000 and not exceeding £65,000	16
£65,000 and not exceeding £75,000	17
£75,000 and not exceeding £85,000	18
£85,000 and not exceeding £100,000	19
£100,000 and not exceeding £120,000	20
£120,000 and not exceeding £140,000	21
£140,000 and not exceeding £170,000	22
£170,000 and not exceeding £200,000	23
£200,000 and not exceeding £250,000	24
£1,000,000 and not exceeding £1,500,000	30
£2,000,000	40

In addition to these rates, which on the average small estate are far higher than in our own law, Great Britain has a "legacy duty" that is a tax added to the above rates. This runs from 1 per cent to 10 per cent of the legacy, depending on relationship to the testator.

France and other countries also have similar tax rates in force affecting estates of deceased persons.

This showing by foreign governments is a policy urged by the world's greatest business men, by tax experts, and statesmen, including Carnegie and Wanamaker (Pennsylvania) and Roosevelt, all of our own country, but opposed by one of the world's wealthiest men, whose salary as Secretary of $15,000 annually is not 1 per cent of his last income tax paid, $1,886,000. He opposes the whole estate-tax principle that will at present rates put $100,000,000 of his estate into Uncle Sam's strong box and yet leave double that amount for his heirs and philanthropies. This is not a surprising demand, because he proposed in 1921 to turn back $450,000,000 collected by war profiteers then due the Treasury by making the 1921 excess-profits tax repeal retroactive. Defeated by Congress in this effort, he next recommended passage of the dye embargo demanded by the dye monopoly. Defeated by Congress in this effort, he demanded a ship subsidy law that granted heavy tax refunds. Defeated by Congress in this effort, he demanded a consumption tax heavily burdening all the people to finance the soldiers' bonus bill. Defeated by Congress in this effort, he demanded Congress relieve the house of Morgan by taking over the worthless Liberian loan. Defeated in all these and other measures, he bitterly opposed a soldiers' compensation and other bills favored by Congress. I have no personal criticism to offer, but he does not agree with Congress, generally, unless in this bill.

This Congress affords a chance for him to make a wide sweep based on party irregularity. Personally, I have no prejudice against Mr. Mellon. It is solely a public question that is involved in the contest between human rights and dollar rights constantly brought before Congress.

$70,000,000 SAVED TO TAXPAYERS

On December 3, this year, the tax committee rescinded its high-handed repeal retroactively of the 40 per cent maximum inheritance tax enacted into law last session. That law was passed with the aid of the Wisconsin delegation that then held the balance of power in the House. Two weeks ago the tax committee had virtually expunged the 40 per cent maximum inheritance tax law passed last year. When it was learned that the expunging act would take from the Treasury $70,000,000 to be refunded to the Beggs estate, of Wisconsin; Clark estate, of New York; Duke, Dodge, and other estates and under the law all to be refunded secretly by the Treasury, then, and not till then, did the committee rebel against the Treasury head, who now wants the whole law repealed. The Wisconsin delegation, with the aid of other Members, both Republican and Democratic, placed this $70,000,000 in the Treasury last session, against the protest of Secretary Mellon. That amount now retained will pay all the expenses of Congress for 10 years and more, and that is only one illustration of the effect of the fairest tax ever devised for maintenance of government and the effort of the so-called "insurgent" Republicans to retain just tax laws.

A complete somersault, a nullification of existing law since its date of passage, an attempted secret refund of $70,000,000 to favored parties has been halted. That is another provision of the bill first agreed to by the committee.

Secretary Mellon further advocates absolute repeal of the inheritance tax, because he says it is a "capital tax," not to be imposed in times of peace. Yet the Secretary supports a corporation stock tax and a 12¼ per cent corporation normal tax, nuisance taxes, and many other kinds of capital taxes. Even his own State of Pennsylvania for many years has had an inheritance tax in both peace and war.

COMMUNISM, BOLSHEVISM, AND ANARCHISM

To show how such repeals would affect Florida, I hold a long news clipping from a Florida paper sent generally to Members of Congress, which is an explosion from a Florida land boomer called "Col. P. O. Knight." Among other things, he says:

> A movement is being led by GREEN of Iowa, who calls himself a Republican, and GARNER of Texas, who calls himself a Democrat, to prevent the repeal of the Federal inheritance tax * * * simply because Florida and Alabama have no inheritance tax. * * * The legislation proposed by GREEN and GARNER (retention of the tax) is vicious, unjustifiable, and indefensible * * * it is socialistic, communistic, bolshevistic, and anarchistic.

The two gentlemen from Iowa and Texas, who have not completely surrendered, find it hard to please the Secretary of the Treasury, their estate tax clubs, or Florida land boomers.

GIFT TAX REPEAL

Just a word now as to the gift tax, because it precedes the inheritance tax in effect. We received $7,518,129 from this tax in 1925 for the fiscal year ending last June. That is not a very large amount of money, some one says. True, but the gift tax was not passed for the purpose primarily of making a tax on gifts. People will not make a large gift if they know that there is a tax to follow it and remember that gifts under $50,000 are exempt. The purpose of the law is to protect the inheritance tax law so that when a man like Mr. Rockefeller, who, though he started at $8 a month, would have been worth a billion of dollars if he had kept his money, realizing there was no gift tax, transferred it to his son. The Government in such case gets nothing in the way of an inheritance tax or in the transfer because given 10 years or more before death. He gave his property away to his son and there was no gift tax at that time. So he paid no tax on the transfer. If the property had passed through inheritance to the son under the law of to-day it would pay upward of 40 per cent, or several hundred million dollars from this estate would have been paid to the Government.

Mr. SPROUL of Illinois. Does not that thing follow in every case?

Mr. FREAR. Not if you have the gift tax.

Mr. SPROUL of Illinois. But if a man gives his property away to his children or to charitable institutions, he is surely doing some good with it, is he not?

Mr. FREAR. Oh, yes; but he owes a duty to the State, because his fortune is made possible because of the laws of the Government, and he escapes that duty when he gives it to his son without any tax in order to save the inheritance tax. His act is natural with every man, but a gift tax of the same rate as the estate tax destroys the incentive to avoid the estate tax. That tax is repealed by this bill.

Mr. SABATH. And is not the reason these gifts have been made so as to divide the large income tax and to reduce the inheritance tax?

Mr. FREAR. Very often. That is the estate tax law of other countries. It is the law of France and England and other countries. Forty per cent is the maximum amount there and they raise six times as much per capita in England from this source, but the reason the gift tax was passed was because with Judge GREEN and others I was anxious to have it on the books, not for the amount of money that we could get out of it, but for the purpose of protecting the inheritance tax. And now Judge GREEN reports a bill repealing the gift tax.

Mr. GARRETT of Tennessee. Without going into an argument of the merits of the gift tax, I ask the gentleman if it has come under his observation that a practice has grown up on the part of those who desire to avoid both the inheritance tax and the gift tax, and then some, of selling to the person to whom they desire to make a gift, at a value lower than the actual market value, and thereby avoiding the gift tax and in addition to that taking credit on it as a loss in reporting the income tax.

Mr. FREAR. The gentleman has stated a fact which we all recognize and it is natural. It requires additional legislation to meet that situation instead of repeal. The tax ought to be imposed so that there can be no question of its collection even by a Treasury Department which is disposed to escape the laying of a gift tax.

Mr. SABATH. Will the gentleman yield?

Mr. FREAR. With pleasure.

Mr. SABATH. On the question of a gift tax. I am not quite clear on that proposition. I read in the newspapers that a great many of our young ladies who are seeking to secure titles abroad, before being able to secure the title of duke or count or no-count, have invariably been obliged to show a certain amount of wealth and to enable them to do so the father or mother generally comes across with a great big gift. What I want to know is whether it was not in the minds of the committee to aid these ladies in securing these titled gentlemen, whether that is not perhaps an incentive or reason why the gift tax was eliminated?

Mr. FREAR. It may be so, and I may say to the gentleman a very distinguished and handsome member of the committee, a bachelor, is now here to explain it, and he follows me. [Laughter.]

The gift tax is a corrolary of the inheritance tax. Like the inheritance tax it provides a liberal exemption of $50,000 before any tax is incurred. If John D., jr., had been subject to a gift tax it is probable the senior member of the firm would now retain a billion dollars or more in his own name and the Government would eventually receive substantial aid from a great mushroom estate which has been bodily transferred to the son, free from estate tax. It is a just law in force in other countries and prevents inheritance-tax evasions if strictly administered. Yet this wise law passed last session is on Secretary Mellon's program for repeal.

Is it not more just and equitable to collect substantial inheritance, gift, and surtaxes from those best able to pay than to assess farmers a capital tax on land where crops frequently fail or on householders or other owners whose buildings or lands are a burden and outgo instead of a source of income or excess postage rates or on automobiles that now pay nuisance taxes? Thousands of such cases occur for every case of serious inequality among those best able to pay, and it should be borne in mind that the problems of John Jones, the farmer, when without a crop, are more vital to him than are the problems of men whose fabulous wealth is a burden as well as a blessing and whose heirs in every case would retain, under the existing estate law, two-thirds of vast fortunes like that of Mr. Mellon. A jurist financially interested in any case would be removed for prejudice. A police officer opposed to the Volstead Act would not be chosen to capture bootleggers. What shall be said of an official, however respectable, who unites the rôles of judge, jury, and sheriff and yet declares the inheritance tax, gift tax, and publicity law to be unjust, opposes the surtax in force here and in other countries and does not impose the penalty law, section 220, passed to reach tax evaders? Why should such administration be controlled by a legal cloak of secrecy?

This superiority to law may have some relation to reports that the Couzens's committee has found hundreds of millions of dollars in taxes lost to the Government and also to the Washington press, administration mouthpiece, which said a few days ago:

> It is almost a foregone conclusion that the Democrats will organize the Senate in 1927.

If Secretary Mellon's views control, what prevents?

PUBLICITY OF TAX RETURNS

Publicity of tax payments is inveighed against by Secretary Mellon. In fact, generally speaking, he is opposed to most of the tax laws he is called on to administer and yet wants everything kept secret event to the amounts paid.

Although the publicity law is not as broad as it should be, is it true that nothing but curiosity is satisfied, as he contends? For illustration, the Secretary's wealth is popularly rated at from $300,000,000 to $600,000,000. His personal integrity is not questioned, nor is his prejudice against paying taxes unusual. His fabulous wealth, however, makes his case conspicuous. The publicity law primarily was intended to aid Congress in drafting laws to reach cases of tax avoidance and to give information needful for corrective legislation. That was its prime purpose. The bill as proposed by myself last session giving access to the Treasury records was defeated or curtailed so only a shell remains of the amendment then offered.

However, take the law as it now reads and the case of a man for illustration whose fortune is generally placed at the minimum figure estimated of $300,000,000; if he has nearer

$600,000,000, as suggested by the press, the case will be doubly strong. Assuming that Secretary Mellon's holdings average 5 per cent return—some may return nothing, while others will average twice or thrice 5 per cent, and more—but averaging at 5 per cent, his income on that estimated amount last year reached $15,000,000. Losses have been charged off so often and so generously that the estimated net income for 1923 and 1924 is not unreasonable and is probably far underestimated.

The Federal normal and surtaxes on an income of $15,000,000 would reach upward of $6,000,000 at 40 per cent maximum rates on all over $500,000, the present law. In 1924 the unexpected enactment of the publicity law found Secretary Mellon paying $1,174,000 income taxes on a $15,000,000 income, or less than 8 per cent instead of 40 per cent, and this year, when a tax corresponding to income was looked for by the "curious public," his tax payment was increased to $1,886,000, or nearly 70 per cent increase in taxes in one year and about a 12 per cent rate instead of 40 per cent.

Secretary Mellon did not, of course, render an incorrect statement in either 1924 or 1925, yet is it possible that in one year such a vast fortune could have increased 70 per cent, or even one-quarter of that amount? How then is Congress interested? In the character of income that is to become taxable. A good business man connected with over 60 corporations would not invest heavily in tax-free securities which he denounces, and it is probable not one-half of 1 per cent of his vast wealth is invested in tax-free securities. When $1,174,000 in 1924 and $1,886,000 in 1925 was paid on an estimated income of $15,000,000, where is the legal Ethiopian in the financial tax woodpile? One of the 64 companies—Aluminum Co. of America—made "plant expenditures" since 1918 of over $42,000,000 taken from undivided profits (S. Res. 168, pt. 10, p. 1822). This is an illustration of use of undistributed profits, not necessarily improperly, but to reduce personal income for tax purposes.

Full publicity would give exact knowledge and enable Congress to legislate or meet the situation, but in its absence we may look for two-thirds of the income, or of $10,000,000, in undistributed profits that are not subject to personal income tax until distributed. The question of penalty administration under section 220 is then involved, and again the matter of administration is secret.

Again reverting to the single aluminum company, the Federal Trade Commission reports that from $7,199,322 investment in 1906 to 1921—15 years—the company's investment increased to $103,684,139 and paid $15,370,032 out of undistributed profits. That is some profit.

If a large part of the surplus waits for a reduction of surtaxes before distribution, then it is an evasion of section 220, and it does not require more law, but enforcement of existing law.

The publicity feature was not passed to satisfy idle curiosity, as suggested by the Secretary, but to aid Congress in determining needful legislation, and to check up official acts. If the law had been broader, as was attempted in both House and Senate, the facts could now be had. From press statements the committee of Senator COUZENS, which has access to Treasury records, will report numerous cases, involving, with the brief examination he is enabled to make, many millions of dollars—some reports say a billion dollars—lost to the Government, although easily corrected by administration or by needed legislative provisions.

Congress is not seeking to delve into any private business. The average man, particularly with earned income for salary or services, pays taxes on the full amount of that income. Every State and local tax record, generally speaking, is public. In the case submitted for purposes of illustration a reputed income of $15,000,000 only produced a tax payment of $1,174,000 in 1924 before the publicity law was anticipated, and of $1,886,000 in 1925. The income-tax payment jumped up 70 per cent in one year, possibly unaffected by the publicity provision, but less than one-third of the expected tax was paid in 1925 and less than one-fifth in 1924. If publicity properly exists in this one case, it exists with thousands of other cases.

As to the eminent right of concealment and secrecy contended for by the Treasury, it is a strange anomaly that thousands of tax experts educated by the Treasury and now in private practice should know and carry momentous tax secrets to scheming competitors ostensibly feared by the Secretary, and yet Congress, that legislates and needs to know the cause, frequency, and amount of tax leaks, has no means of plugging up the holes. So it helplessly waits on a Secretary opposed to the law on surtaxes, inheritance, and gifts for his advice as to what should be the law.

In this illustration I am in no way impugning the correctness of tax returns or business honesty of any man. It only shows what blind, groping, supposedly intelligent legislators elected to Congress have become under existing secrecy laws and why, instead of repealing the publicity provision as urged by Secretary Mellon, we should give Congress access to records the same as are permitted in some of the States without danger or injury to any business interests; the same as exist with public records generally; the same as are possessed and have been used by hundreds of Treasury employees who later capitalized their knowledge and experience by private employment. Yet all knowledge is denied Congress under existing limited publicity of records. The following is from The Searchlight of October:

> Treasury officials freely predicted that tax receipts under the 1924 act would be 25 per cent less than formerly. The actuary of the Treasury estimated that the decrease of revenue would be $400,000,000, while Mellon predicted a $50,000,000 greater loss. The preliminary statement issued by the Bureau of Internal Revenue on August 28, 1925, reveals what actually happened:
>
> Income taxes under the old act were for the fiscal year 1923, $1,691,089,534; for the fiscal year 1924, $1,841,759,316. (Secretary Mellon's statement, page 7, estimates for 1925, $1,833,000,000, and he predicted the 1924 tax cut would create a loss in 1925 of $400,000,000.)

In its conclusion that increased payments were caused by "decreased tax evasions" due to publicity, the Searchlight adds:

> Thus under the law which provided for publicity instead of the predicted decrease of 25 per cent, or $400,000,000, there was a decrease in 1925 of only 4 per cent under 1924 and an increase over 1923.

Of the 1925 increase, $712,000, or nearly 70 per cent of his 1924 tax payment, was added by one taxpayer, as I have shown. Whatever the reason therefor, more publicity is a remedy leading to effective legislation and administration.

Another reason why wide publicity is needed in income-tax collections comes from a statement credited to the Couzens's tax-investigating committee, to the effect that evidence before the committee discloses that due to improper influences many large taxpayers, especially corporations, have received too much consideration and that excessive refunds have been made. More significant, the chairman is quoted as saying:

> What has happened is really worse than definitely criminal knavery, because it is difficult to obtain punishment of bureau employees who have given away hundreds of millions of dollars in Government taxes.

With such an indictment of administration of a department of Government, made possible because of secrecy in its methods of handling public business, what is now needed is not repeal of the publicity law, but its extension, so as to afford the light of full publicity on transactions that are "worse than criminal knavery" and under which hundreds of millions of dollars in Government taxes have been given away. Such publicity would do away with the necessity for investigating committees and in advance would prevent frauds against the Government through acts now committed in secret. A committee ordinarily can present only an autopsy, without any means of redress or recovery.

Again I ask why hundreds of clerks, with a 100 per cent turnover in the Treasury income-tax division, are safely trusted with the innermost secrets of these returns, free to carry them to active competitors; and yet Congress, that asks access and information for legislative reasons, is proscribed. The Ways and Means Committee, of which a majority is selected because tried and true, can have access; but if they would swallow the Mellon tax bill without a struggle, what chance is there for them to make any real inquiry on tax matters or any other matters without the Secretary's invitation?

PUBLICITY AIDS WITH CORRECT RETURNS

As stated, the estate of one man increased 70 per cent in one year, apparently, under the publicity provision. I do not believe, of course, that that man put in an unfair statement in his 1924 return, but I feel sure his great estate did not increase 70 per cent in one year, because losses had been charged off before. Mr. Mellon paid $1,174,000 taxes in 1924, or about 8 per cent of his estimated income, and $1,886,000 in 1925, or about 12 per cent of his real income. That increase of 70 per cent in taxes in one year might be influenced by the publicity clause. Is it not significant that men of vast fortunes are so insistent that their returns should be kept secret and all Treasury proceedings should be held behind closed doors? Where does the public's right to knowledge of the facts come in? We can not get the full truth in relation to the facts as

to refunds, rebates, and allowances except by an examination of the records. Why, then, gentlemen, should we keep the Treasury records private? They are open in my State. They have resulted in no injustice there. Why should they not be open here? We have now only a limited publicity provision, but I believe even that requires men to pay a better share of their taxes than when kept secret.

We are talking here about what men of great wealth are doing. Of course, you can not divide our wealth up among people generally. That is true. It is the other extreme that is being tested out in Russia to-day, brought on by the Czar's government. It would not appeal to any educated, prosperous people to adopt a theory that is only a theory, and governments can not be run on such theories; but do you realize, as I think you must, the situation among the farmers to-day? I was recently out West, far beyond my State, and I attended several auctions held by farmers who were leaving their lands and abandoning their farms. I tell you, gentlemen, it is a pitiable condition that the farmers are in in some of the States; not in my State particularly, but there are over 6,000,000 farmers in this country, and there were countless foreclosures last year, resulting in the abandonment of 30,000 farms and 75,000 abandoned farms since the war. Those people in many cases paid 40 or 50 per cent capital tax on their land and other property. The Anderson committee showed that on the average they are not earning $500 annually. The question I present is, will you help them and keep $71,000,000 in the Treasury, that you expect to pay 23,000 millionaires, and will you use it for the purpose of providing some definite plan for farm relief, cooperative or otherwise, or even reducing with it the Government debt? You can put up $100,000,000 now in the Treasury for the purpose of a Government buying corporation or some other system to help the farmers, as was proposed last session; and I say it without offering any particular remedy myself. Why not do so, for these men also are entitled to consideration if anyone is entitled to relief. I never indulge in threats, but what will be the effect in the country when this bill is understood by 6,000,000 farmers who make less than $500 each annually, according to Government statistics? Instead of giving $850,000 to one man who is urging this bill, why not keep those taxes and $100,000,000 more of surtaxes in the Treasury and thereby try to benefit the great army of farmers out West with helpful legislation?

Mr. GARRETT of Tennessee. Mr. Chairman, will the gentleman yield?

Mr. FREAR. Yes.

Mr. GARRETT of Tennessee. I want to see if my recollection of the history of this legislation is correct. As I remember it, the bill of 1924, as it left the House, did not carry a publicity provision as it now exists. The only publicity provision it carried was to give the information desired to committees.

Mr. FREAR. Yes; and to governors and some State officials, and an amendment was offered here.

Mr. GARRETT of Tennessee. Yes. The provision in the present law was put on by an amendment in the Senate and whipped into its present shape in conference, so that upon that single question of publicity the House never had a vote.

Mr. FREAR. Yes; as to the amount paid; but an argument was made by the gentleman from Texas [Mr. GARNER] as to the doubtful effects of publicity. I thought we ought to have publicity in accordance with the Norris amendment that was defeated here and later offered on the other side. It certainly did no harm in the law, and many reasons can be offered for its retention.

Mr. GARRETT of Tennessee. I wanted to get the facts clearly in my mind.

Mr. FREAR. Now, gentlemen, I thank you for your consideration.

Mr. CRISP. Before the gentleman leaves the floor, I would like to ask him a question.

Mr. FREAR. Yes.

Mr. CRISP. As the gentleman knows, I have a high regard for him. I understood the gentleman was quoting with approval the suggestions made by Mr. Roosevelt and Mr. Carnegie to the effect that an inheritance tax was largely useful or instrumental in dissipating large estates. Why, then, do gentlemen desire to have a gift tax imposed, a tax that puts a penalty on anybody voluntarily dividing or dissipating or reducing his own estate?

Mr. GREEN of Iowa. The gift tax was intended to prevent evasion of the inheritance tax, and it served its purpose, so far as that is concerned.

Mr. CRISP. I fully understand that. But it also dissipates the estate if the owner gives it away.

Mr. GREEN of Iowa. If you can reach the estate. But they do not give it away absolutely. It is a purely human proposition. The gentleman might carry that a little further. In some cases, while it was found to be a nominal gift, yet the donor still held control.

Mr. FREAR. That is correct. I do not want to take the time of the House unduly in matters of this sort, and I appreciate very much the kindness of the Chairman and the Members of the House in listening to me on this proposition. Speaking for myself and some of my associates, we have no particular status now. We are not on the committee. We have no particular opportunity for offering amendments. But we heroically accept our punishment, of course.

Summing up the present tax-cut situation: Payment of our national debt should rightfully be extended to 50 or 60 years. This will provide a $500,000,000 annual tax cut, or one-third more than now proposed for repeal of all remaining nuisance taxes and of the increased postage rates. Full credit for State inheritance taxes should be given by the Federal Government.

No good reason has been offered for reduction of inheritance tax rates from 40 per cent, about the same the world over. No excuse is offered for repealing the tax publicity law. It ought to be extended. No good reason has been offered for reduction of surtaxes from 40 per cent to 20 per cent.

Estate taxes and gift taxes if once repealed will never be put back, and estates like Rockefeller, Mellon, Morgan, and thousands of others, made possible through manipulation, monopoly, and special favors, will continue to accumulate both the milk and cream and oil of business, reaching billions of dollars now for single estates, while 6,500,000 farmers and double that number of other laborers throughout the country will continue to work for a scant living and eventually will be called upon to pay through consumption taxes the burden later to be shifted from wealth to their shoulders. Roosevelt, Wanamaker, Carnegie, and a host of authorities have advocated the inheritance tax law as a curb to collossal wealth, but the law is now vigorously opposed by Secretary Mellon, whose wealth is collossal and whose estate will be one of the largest in the world.

There is significance in the present protest of Secretary Mellon against surtaxes, inheritance taxes, or gift taxes, all of which are in force in Great Britain and elsewhere. During the period of 20 years to come $2,000,000,000 or more will be laid aside to mature a soldiers' adjusted compensation bill, and during about the same period $20,000,000,000 additional in Government war debts will be paid, which the veterans of the war will help carry on.

Congress defeated the Mellon consumption tax plan when it was hung onto the bonus bill by the Treasury Department, but the same soldiers will help pay for their adjusted compensation, as Secretary Mellon proposed at the outset, when the taxes on wealth are removed.

With the minority party refusing to face the issue squarely and a bipartisan organization, supported by country wide propaganda, driving through the tax program, the result in the House is not in doubt.

If the Senate rewrites the revenue law this session let us hope that it will retain the larger part of the surtax, the inheritance tax, the gift tax, and enact a wider publicity amendment, and that Congress may agree to such a bill, with larger exemptions to those least able to pay, wiping out the remaining nuisance taxes and increased postage.

If the surtax is cut, and no one opposes a cut if the general public is first protected, then a postponement of the war debt of $20,000,000,000 to the period of 62 years could be made, during which period foreign debts are to be paid to us, or practically at the rate that the Civil War debt was paid by our Government.

As stated at the outset, the committee has secured in the bill some substantial relief for the general public.

No definite rates are here suggested, although amendments to the committee bill may be offered. The country will be more affected by the policy pursued in the enactment of the 1923 revenue bill than by any difference of opinion as to rates. That is the issue presented by the official to whom Congress ordinarily should look with confidence for guidance when drafting a revenue bill.

We realize that you gentlemen who believe as you did last year can prepare your amendments along the line of meeting these objections, and we shall be very glad, at least some of us, to cooperate in trying to improve the bill and changing it from what is now proposed. [Applause.]

Mr. GARNER of Texas. Mr. Chairman, I yield 20 minutes to the gentleman from North Carolina [Mr. DOUGHTON]. [Applause.]

Mr. DOUGHTON. Mr. Chairman and gentlemen, being a new member of the Committee on Ways and Means, and this bill having been fully and elaborately explained by the chairman of the committee and by the very able ranking minority member [Mr. GARNER], and by other older members of the committee, what I have to say concerning this bill will be very brief, indeed.

The subject of taxation is one of the oldest and most important known to civilization. From the beginning of organized society down to the present time it has occupied a most prominent place in the history of the world.

Over the question of taxation wars have been fought, kingdoms, empires, dynasties, and republics have been overthrown. In America political parties have divided and debated, contended, and wrangled over the issue of taxation since the days of Jefferson and Hamilton. Not only have political parties fought each other desperately over this question, but the Democratic and Republican Parties have at all times, more or less, had discordant and belligerent factions, divisions, and subdivisions in their own councils, conventions, and deliberations, and even many disputes in the Halls of Congress.

For the first time in the history of our Government, in peace times, this Congress had presented for its consideration on the opening day of the session a tax bill prepared along nonpartisan lines, which was unanimously reported by the Committee on Ways and Means. In so far as I can remember, there was not a single partisan vote in the committee during the preparation of this bill.

To the chairman of the Committee on Ways and Means is due a large part of the credit for what has been accomplished by the committee, and I, as a member of the minority, take this opportunity of expressing my thanks for the invitation to participate in the deliberations of the committee and the preparation of the bill. The uniform courtesy and the unvarying kindness of the chairman, manifested at all times to each and every member of the committee, could not have been surpassed.

One thing I desire to state most emphatically at the outset, and that is that this bill which we are considering is not the Mellon plan of taxation. What is known as the Mellon plan was buried last Congress when the bill submitted by Secretary Mellon was discarded or repudiated and the Garner-Simmons plan adopted in lieu of the Mellon plan. Emphatic notice was then served on Mr. Mellon that the views entertained by him in the matter of income and other taxes would not be indorsed by the American Congress. In fact when the committee met to prepare the bill they are now considering, Mr. Mellon offered no definite plan and submitted no bill for the committee's consideration, but only stated his views as did other witnesses who appeared before this committee. And even his views, which had been greatly modified as compared with the views entertained by him in 1924, were many of them ignored or not adopted in the preparation of this bill. Mr. Mellon, when he appeared before the committee, recommended that we keep as our goal of tax reduction from $250,000,000 to $300,000,000. The committee has made a reduction of $325,000,000, thereby cutting taxes $50,000,000 more than was recommended by Mr. Mellon.

Mr. Mellon also recommended the repeal of all estate or inheritance taxes, and here is another instance where the committee declined to follow him. The subject of estate taxes was one to which the committee gave prolonged consideration, heard many witnesses, received much advice and numerous suggestions. Governors from several States appeared before the committee, each one, I believe, starting out by recommending the repeal of the inheritance or estate taxes, but on cross-examination each of the governors admitted it would be better to have Federal Government exercise control over this matter until some system of uniformity could be worked out whereby the States would not be bidding against each other for persons of great wealth to take up domiciles within their borders in order to escape the payment of estate taxes. It is my conviction—and I am sure it was the position of the majority of the committee—that the field of estate taxation is one that should be left to the States, as the State governments need this revenue far more that the Federal Government. However, under conditions now prevailing in some of the States, if Congress should repeal this law outright, it would bring about chaos and confusion and defeat the whole scheme of estate taxation. So here, again, is another instance where the committee ignored the advice and suggestion of Mr. Mellon.

The gift tax was repealed because of the difficulty in its enforcement and the small amount of revenue collected.

Mr. Mellon recommended the tax on automobiles be left untouched, but qualified his statement by saying that the $35,000,000 now collected on trucks, tires, accessories, and so forth, might be taken off. He did not say, however, that it should be done. The committee not only took off all the tax on trucks, tires, accessories, and so forth, but reduced the tax on automobiles from 5 per cent to 3 per cent, making a reduction to the American people in this one item of $80,400,000. I, myself, favored taking off all the tax on this industry. However, the majority of the committee were of the opinion that for the present it would cause too great a loss in revenue.

Notwithstanding the objections and criticisms that are being heaped upon and hurled at this bill, the indisputable fact remains and looks everyone squarely in the face that when this bill becomes a law the American people will be relieved next year of $325,000,000 in taxes. And practically every person in the confines of the United States will receive some relief and benefit from this legislation and not a single individual will have his taxes increased. This is a saving equal to about one-half of the taxes that were raised for governmental purposes, not taking into consideration the Post Office Department, prior to the World War. Furthermore, it can not be denied that this bill will reduce the taxes of every income-tax payer in the reduction made in normal tax and by raising the exemption from $1,000 to $1,500 on single persons and from $2,500 to $3,500 on the heads of families. Also in the excise and miscellaneous taxes practically everyone gets some relief. On cameras and lenses a reduction of $700,000 is made; on photographic films and plates, $750,000; firearms and ammunition, $3,000,000; smokers' articles, $50,000; cigars, $12,000,000; works of art, $650,000; jewelry, $8,000,000; brokers' tax, $2,000,000; automobiles for hire, $1,750,000; tobacco manufacturers, $1,120,000; deeds of conveyance, $4,000,000; admissions and dues, $4,000,000; automobiles, tires, accessories, and so forth, as before stated, $80,400,000. These amounts, in addition to the amounts on income and other taxes not mentioned, make a total of $325,760,000 that the tax burden of the American people will be lightened if this bill is adopted.

In view of this great relief, how any Member of the House can refuse to support this bill, simply because he does not approve of its every provision or can not fix every rate to suit himself, is more than I can understand.

The charge made by my friend, Mr. RAINEY, of Illinois, one of the ablest men in the House and one of the most useful members of the committee, that the small income-tax payer was offered a bribe by the $10 reduction he would receive as a result of the raising of the exemption in this bill will not, I believe, be entertained by even the gentleman himself upon serious reflection. The small income-tax payer will get much relief from this bill over and above what he gets in the way of exemptions in his income. He gets much relief in the reduction of the tax on automobiles and the removal of the tax on trucks, tires, accessories, and so forth. He also gets relief in the removal of the tax on deeds of conveyance and the many excise and miscellaneous taxes.

In the preparation of this bill everyone who requested it was given a hearing. There appeared before the committee leading economists, renowned financiers, governors, farm representatives—in fact, practically every profession, employment, and calling of life was represented.

It has been urged that no one appeared before the committee requesting that the exemption on incomes be raised, which is perhaps true; but this class of citizens with small incomes, barely enough to support their families, have left it to us as their representatives to see that no injustice is done them, and that they receive fair consideration in this bill. The fact that they have left it to us to protect and guard their interest is sufficient reason why they should not be disappointed in the confidence they have reposed in us.

The income tax is one of the main foundation stones of our revenue structure. It is one of the most equitable taxes, and no one paying a reasonable income tax has a right to complain. The imposition of this tax has had many beneficial effects, chief of which is, in my opinion, the effect it has had in checking extravagant expenditures. Up to the time the income tax was levied you heard little or nothing from our Republican friends about economy. So long as consumption paid the bulk of taxes and the poor and those of moderate means contributed as much to the support of our Federal Government as those possessing great wealth the idea of economy was scoffed at by those who are now proclaiming its virtues from the housetops. When persons of large wealth and immense incomes were forced to pay their just share of Government expenses, they then at once emphatically demanded of their servants, the Republican Party, that extravagance and waste in government should come

to an end, and that rigid economy should prevail. Here is where your economy program, which is preached far more than practiced, had its inception.

Under our present civilization the people demand a large amount of governmental service, and at the very best heavy taxes are necessary, but not one penny should be levied on the American people above the rigid needs of the Government, administered in the most economical manner possible and consistent with adequate and efficient service.

There is one section, however, of this bill I believe by all means should be amended—section 901, providing that the members of the Board of Tax Appeals shall have life tenures in office. I voted against this provision in committee, and shall feel it my duty to vote for an amendment taking this out of the bill. We increased the salaries of the members of the board to $10,000, which I think was all right, as none but men of ability and special equipment should be made members of this board. I believe the term of office for which the members are appointed should be 8 or 10 years, but to hold a member on, drawing full pay, when on account of age or disability he is unable to perform the duties of his office in a proper and satisfactory manner, I consider to be an unwise and indefensible policy.

There are other amendments that I think would be helpful, which I hope will be offered by the chairman and approved by the committee; but whether it is amended or not, I shall give it my enthusiastic support, believing that the enlightened thought of the American people, in their wise discretion, will not only approve of the main provisions of the bill but the nonpartisan manner in which it has been presented.

Now, Mr. Chairman, some apprehension has been expressed on the floor of the House lest the taxpayers having occasion to take their cases to the Board of Tax Appeals might not be able to do so unless they employed an attorney, and in order to get clear and reliable information on the subject I called Commissioner Blair this morning and requested that he direct a letter to me explaining the position of the bureau with respect to this very important matter, and in conclusion of my remarks I wish to read into the RECORD the letter I have received from the commissioner on this subject, which I know will be interesting to the committee and to the Members of the House. The letter reads:

TREASURY DEPARTMENT,
Washington, December 9, 1925.

Hon. R. L. DOUGHTON,
House of Representatives.

MY DEAR MR. DOUGHTON: In response to your telephone inquiry, I find there is nothing in the new bill which prescribes who may or may not appear before the Board of Tax Appeals.

The rules of practice before the United States Board of Tax Appeals provide that any taxpayer may appear in his own case, or a member of a partnership may appear for his partnership, or a bona fide officer of a corporation may appear for his corporation. No other person may appear for a taxpayer unless he is admitted to practice before the board, and in order to be admitted to practice the rules provide that a person must be a lawyer or certified public accountant. It is believed that this is a wise provision, for it is the purpose of the board to have a high standard of personal and professional ethics prevail. If everyone were allowed to appear before the board for taxpayers, there would be a great diversity of procedure and a lack of uniformity in pleadings, and neither the taxpayer's nor the Government's side of the case could be properly presented. In addition to this it is very important that the board may have as practitioners before it men who can not be questioned, men in whom the board can put confidence and whose word is at all times worthy of belief.

For your further information I am inclosing a copy of Rules of Practice Before the United States Board of Tax Appeals.

Sincerely yours,

D. H. BLAIR, *Commissioner.*

I submit for the RECORD the copy of rules of practice referred to in the commissioner's letter.

Said rules of practice follow:

RULES OF PRACTICE BEFORE THE UNITED STATES BOARD OF TAX APPEALS

RULE 1.—BUSINESS HOURS

The office of the board at Washington, D. C., will be open each business day from 9 o'clock a. m. to 4.30 o'clock p. m.

RULE 2.—ADMISSION TO PRACTICE

A register of persons entitled to practice before the board will be maintained by the board in which will be entered the names of all such persons. Firms will not be admitted or recognized.

The following classes of persons whom the board finds, upon consideration of their applications, to be of good moral character and to possess the requisite qualifications to represent others may be admitted to practice before the board:

(a) Attorneys at law who are admitted to practice before the Supreme Court of the United States or the highest court of any State or Territory or the District of Columbia.

(b) Certified public accountants duly qualified under the law of any State or Territory or the District of Columbia.

An application under oath for admission to practice shall be addressed to the United States Board of Tax Appeals, Washington, D. C., and must state the name, residence address, and business address of the applicant, and the time and place of his admission to the bar, or qualification as a certified public accountant. Such application shall also state whether the applicant has ever been suspended or disbarred as an attorney in any court, or his right to practice as a certified public accountant suspended or revoked in any jurisdiction. Such application shall be accompanied by a certificate of the clerk of the court in which the applicant is admitted to practice to the effect that he has been so admitted and is in good standing; or a certificate by the proper State, Territorial, or District authority to the effect that the applicant is a certified public accountant in good standing, duly qualified, and entitled to practice in such State or Territory or the District of Columbia.

The board may, in its discretion, deny admission, suspend or disbar any person who it finds does not possess the requisite qualifications to represent others, or is lacking in character, integrity, or proper professional conduct. An attorney or certified public accountant who has been admitted to practice may be disbarred only after he is afforded an opportunity to be heard.

The board shall have the right at any time to require a statement, under oath, of the terms and circumstances of any contract of employment of an attorney or certified public accountant with the taxpayer he represents.

Any individual taxpayer or member of a taxpayer partnership may appear for himself or such partnership upon adequate identification to the board. A taxpayer corporation may be represented by a bona fide officer of the corporation upon permission granted, in its discretion, by the board or the division sitting.

RULE 5.—INITIATION OF APPEAL—PETITION

An appeal shall be initiated by the filing with the board of a petition. The petition shall contain:

(a) A caption in substantially the following form:

UNITED STATES BOARD OF TAX APPEALS

Appeal of _____ }
Address _____ } Docket No _____
_____ }

PETITION

(b) Proper allegations showing jurisdiction in the board.

(c) A statement of the amount of the deficiency, the nature of the tax, the year for which asserted, and the amount thereof (as nearly as may be determined) in controversy.

(d) Clear and concise assignments of error alleged by the taxpayer to have been committed by the Commissioner of Internal Revenue in determining the tax liability of the petitioner; such assignments of error shall be numbered.

(e) A clear and concise statement of the facts upon which the taxpayer relies as constituting the basis of his appeal.

(f) A statement of the propositions of law involved.

(g) A verification by the taxpayer.

The petition shall be complete in itself, so as fully to inform the board of the issues to be presented.

To the petition shall be appended a copy of the commissioner's letter advising the taxpayer of the determination of the deficiency (the so-called "sixty-day letter").

RULE 6.—FILING OF PETITION

Five clear copies of the petition, either printed or typewritten as provided in rule 27, shall be filed. The original shall be signed by the taxpayer, or his counsel, and duly verified by the taxpayer. Signature of counsel shall be in individual and not in firm name. The filed copies of the petition shall conform to the original.

The appeal is filed when the petition is received by the board.

RULE 7.—SERVICE ON THE COMMISSIONER OF INTERNAL REVENUE

The board, upon the receipt of the petition, will serve one copy thereof upon the Commissioner of Internal Revenue forthwith.

RULE 8.—DOCKET

Upon receipt of the petition by the board the appeal will be entered on the docket and assigned a number and the taxpayer or his representative notified thereof. This number shall appear upon all papers thereafter filed in the appeal.

RULE 9.—ANSWER

After service upon him of the petition, the commissioner shall have 60 days within which to file an answer or 20 days within which to move in respect of the petition. The answer shall be so drawn as fully and completely to advise the taxpayer and the board of the nature of the defense. It shall admit or deny each material

allegation of fact contained in the petition and set forth any new matters of fact and propositions of law upon which the commissioner relies. Five copies of the answer shall be filed, of which the original shall be signed by the commissioner or his counsel and the copies conformed.

RULE 10.—SERVICE OF ANSWER

Upon the filing of the answer the board will serve one copy thereof on the taxpayer or his counsel, by registered mail, and the return post-office receipt for said answer shall be proof of the service of the same.

RULE 11.—JOINDER OF ISSUE

The appeal shall be regarded as at issue upon the filing of the answer.

RULE 12.—EXTENSIONS OF TIME

Continuances, extensions of time, and adjournments may be ordered by the board on its own motion and may be granted by it in its discretion on motion of either party filed in writing and stating the reasons therefor.

RULE 13.—AMENDED AND SUPPLEMENTAL PLEADINGS

Amended and supplemental pleadings may be filed only upon leave granted.

RULE 15.—CALENDAR

(a) Formation of calendar: All appeals will be placed upon the calendar in the order in which they are at issue, and such appeals shall stand for hearing and submission in that order upon notice as hereinafter provided in this rule: *Provided*, The board, on its own motion or on motion of either party, after due notice thereof, may advance the hearing of appeals whenever considerations of public policy make such action appear desirable.

(b) Notice of hearing: When issue is joined the board will give written notice of such fact by mail to all parties. Notice as to probable date of hearing will be given to all parties by the board, either in conjunction with notice of joinder of issue or otherwise, at least 15 days in advance of the date specified.

(c) Dismissal for nonprosecution: The board may, at any time after the joinder of issue, upon motion of either party or upon its own motion, order any appeal to be brought on for hearing, and may dismiss the same for nonprosecution if, when the appeal is called, the taxpayer does not show cause against such dismissal. The provisions for dismissal in cases of appeals coming on for hearing in regular course are contained in Rule 18.

RULE 16.—ASSIGNMENTS OF HEARINGS

The assignments of appeals for hearing shall be made by the chairman on each day of session for hearing on that day. Such assignments may be made without regard to the numerical arrangement of the appeals on the calendar.

RULE 17.—HEARINGS

(a) Sessions: The board will convene at 10 o'clock a. m. on each hearing day.

(b) Times and places of hearings: Hearings will be held at such times and places as may from time to time be fixed by the chairman.

RULE 18.—SUBMISSION WITHOUT ARGUMENT

An appeal in which issue has been joined and in which no issue of fact is raised, or a contested motion not predicated upon an issue of fact, in which both parties are not present in person or by counsel at the time it is called for hearing will be regarded as submitted on the part of the absent party or parties. Where there is a joinder of issue on questions of fact the provisions of this rule relative to submission without argument shall not relieve the party upon whom rests the burden of proof of adducing at the hearing proper evidence in support of his contention. Pleadings do not constitute evidence, and where issues of fact are joined failure to adduce supporting evidence will be taken as ground for dismissal.

RULE 20.—BURDEN OF PROOF

Upon hearing of appeals the taxpayer shall open and close and the burden of proof shall be upon him.

RULE 21.—MOTIONS

Motions must be in writing and five copies filed with the board. The board will serve one copy thereof upon the adverse party. Motions consented to or which indicate by indorsement thereon that they are not objected to by the opposite party may be acted upon by the chairman. Contested motions may be acted upon by the chairman or they may be referred by him to the board or to a division or a member of the board.

RULE 25.—BRIEFS

Briefs shall conform in size and style to the provisions of rule 27. If typewritten, 5 copies shall be filed; if printed, 20 copies.

A brief filed by a taxpayer shall contain, in the order here stated—

(a) A statement of the nature of the tax and how the appeal comes before the board.

(b) A concise statement of the facts.

(c) A concise statement of the points upon which the taxpayer relies.

(d) The argument.

A brief for the Commissioner of Internal Revenue shall be in similar form except that no statement of the nature of the tax or how the appeal comes before the board shall be required, and no statement of facts unless that presented by the taxpayer is controverted.

Every brief of more than 20 pages shall contain on its front fly leaves a table of contents with page references, supplemented by a list of all cases referred to, alphabetically arranged, together with references to pages where the cases are cited.

One copy of each brief filed will be delivered by the board to the opposite party.

RULE 26.—FINDINGS OF FACT

At the conclusion of the hearing of an appeal before the board, or a division thereof, both parties shall present to the board, or the division before which such appeal was heard, proposed findings of fact.

Such proposed findings of fact shall contain a statement of the findings desired in the form of distinct numbered propositions of the facts which it is desired be found; and each proposition must be so prepared with respect to its length, subject matter, and phraseology that the board, or a division thereof, may conveniently pass upon it; and they must be so arranged as to present a concise statement in orderly and logical sequence of the whole case as it is desired to have it appear in the findings of fact.

Five copies of such proposed findings shall be filed with the board.

Upon the filing of the proposed findings of fact notice of such filing, together with a copy of the proposed findings of each party, will be served upon the opposite party by the board. Within five days after the receipt of such notice of filing of proposed findings each party may file objections to the proposed findings, wherein he shall point out specifically such objections to such proposed findings, or any part thereof, as he may desire; at the time of filing such objections either party may request such additional findings as he may desire to have appear in the findings of fact.

RULE 27.—FORM AND STYLE OF PAPERS

All papers filed with the board may be either printed or typewritten, and if typewritten shall be on one side of the paper only, on paper not more than 8½ inches wide and 11 inches long, and weighing not less than 16 pounds to the ream, folio base 17 by 22 inches, and fastened on the left side. Copies shall be legible, but may be on any weight paper. If printed they shall be in 10 or 12 point type, on good unglazed paper 5⅞ inches wide by 9 inches long, with inside margin not less than 1 inch wide, and with double-leaded text and single-leaded quotations. Citations shall be in italics.

RULE 30.—STIPULATIONS

The taxpayer and the Commissioner of Internal Revenue may, by stipulation in writing filed with the board, or presented at the hearing, agree upon any facts involved in the case. It is desired that facts be thus stipulated in so far as and whenever practicable.

RULE 31.—EX PARTE AFFIDAVITS

Ex parte affidavits will not be received as evidence on disputed questions of fact unless the affidavit is first submitted to the opposing counsel prior to the hearing and his consent to the introduction thereof obtained.

RULE 32.—ORAL TESTIMONY

(a) Transcript of testimony: If the amount of tax in controversy is more than $10,000, the oral testimony introduced at the hearing shall be taken stenographically and a transcript thereof shall be made; if the amount is $10,000 or less, the oral testimony shall not be taken stenographically unless in the opinion of the division holding the hearing a permanent record of the testimony is deemed necessary.

(b) Admissibility of evidence: The division holding a hearing shall be the sole judge of the relevancy and admissibility of evidence. It shall be its concern to elicit the material facts.

RULE 33.—DOCUMENTARY EVIDENCE

(a) Copy of parts of document: Where relevant and material matter offered in evidence is embraced in a book, paper, or document containing other matter not material or relevant and not intended to be put in evidence, such document shall not be filed, but a copy only of such relevant and material matter shall be filed.

(b) Receipt of documentary evidence: Where agreed upon by the taxpayer and the Commissioner of Internal Revenue at or after the hearing, the division, if it deems advisable, may receive specified documentary evidence as a part of the record within a time to be fixed by it.

RULE 40.—SUBPŒNAS

(a) How issued: Except where issued at the instance of the board or any division thereof, subpœnas shall issue only after filing of a written application therefor.

(b) Application for: The application shall specify the names and addresses of the witnesses required, the place where, time when, and before whom they are to appear and testify; and if documentary evi-

dence is required, a sufficiently accurate description thereof to enable the witness to identify the documents. [NOTE: See form in Appendix.]

(c) For production of documents: In case a witness is required to appear and produce documentary evidence, the application and the subpœna should state whether the person so required should appear in propria persona or be permitted to designate some person who is familiar with the contents and meaning of such documents to appear in his place and produce the same.

(d) Payment of fees and mileage: At the time of service of subpœna on behalf of the taxpayer on any witness required the fees and mileage provided by section 900 (i) of the revenue act of 1924 shall be tendered and paid to such witness.

(e) Service and proof: Service may be made by any citizen of the United States over the age of 21 years, not a party to or in any way interested in the appeal, and competent to be a witness. Proof of service may be made by affidavit.

RULE 41.—DEPOSITIONS ON ORAL EXAMINATION

Where the taxpayer and the Commissioner of Internal Revenue are unable to agree upon the facts in any case depositions may be taken in accordance with the following rules:

(a) Application to take: When either party proposes to take a deposition a verified application, with two conformed copies, shall be made to the board setting forth the following:

(1) The name and post-office address of the witness whose deposition is proposed to be taken.

(2) The subject matter or matters concerning which the witness is expected to testify, together with a statement of the reasons why it is desired to take the deposition and why the witness or witnesses should not be required to appear personally and testify at the hearing.

(3) The time and place of taking the deposition and the name, post-office address, and official designation of an individual competent to administer oaths under the revenue act of 1924, before whom it is proposed to take the deposition.

(b) Order for: Upon receipt of such application by the board, it will make an order, copy of which will be mailed or delivered to the taxpayer and to the Commissioner of Internal Revenue, or their counsel, wherein the board will name the witness whose deposition is to be taken and specify the time when, place where, and the officer before whom the witness is to testify, but such time and place and the officer before whom the deposition is to be taken so specified in the board's order may or may not be the same as those named in the application to the board.

(c) By stipulation: At any time after issue is joined the parties or their counsel may, by stipulation duly signed and filed with the board, take the depositions of any witnesses whose testimony they deem material to the issues. In such cases the stipulation shall state the names and addresses of the witnesses, the time when and the place where such depositions will be taken, and the name, address, and official title of the officer before whom it is proposed to take the depositions. In such cases no order to take depositions will be issued by the board, but such depositions shall be taken and returned by the officer in accordance with the rules of the board.

(d) Manner of taking depositions: The person appointed to take testimony shall be present during the taking of the deposition. Every person whose deposition is taken shall be cautioned and sworn (or affirmed, if he so request) to testify the whole truth and nothing but the truth concerning the matter about which he shall testify, and shall be carefully examined. His testimony shall be reduced to typewriting by the officer before whom the deposition is taken, or under his direction, after which the deposition shall be read and subscribed by the witness and certified in usual form by the officer. After the deposition has been so subscribed and certified it shall, together with two copies thereof made by such officer, or under his direction, be forwarded by such officer under seal in an envelope addressed to the board at its office in Washington, D. C. Upon receipt of the deposition and copies the board will file the deposition in the record in said proceeding and forward one copy to the party at whose instance the deposition has been taken, or his counsel, and the other copy to the opposite party or his counsel.

(e) Objections: Objections to questions or answers or to documentary evidence offered, and the grounds therefor, shall be entered of record, but no comment, explanation, or argument shall be recorded. All questions propounded, together with the answers thereto, shall be reported.

(f) Witnesses not named in order: When depositions are taken under these rules, if both parties are present or represented at the time and place specified for the taking of the depositions, either party may, after the examination of the witnesses produced under the order, be entitled to produce and examine other witnesses; but in such case one day's notice must be given to the adverse party or his counsel there present unless such notice is waived.

(g) Costs and fees: Any cost or expense incurred in the taking of depositions under these rules shall be paid by the party at whose request the same are taken. Persons designated to take depositions shall be entitled to the same fees as are paid for like services in the courts of the United States.

(h) Depositions on order of board: The board or any division thereof may at any time upon its own motion order the taking of the deposition of any witness whose testimony is deemed essential to the proper disposition of the appeal.

(i) Limitation on time for application to take: Applications to take depositions must be filed at least 30 days prior to the date set for the hearing of the appeal, and such depositions must be completed and filed with the board at least 10 days prior to the hearing: *Provided*, Such applications will not be regarded as sufficient ground for the granting of a continuance from the date or place of the hearing theretofore set, unless the appeal shall have been at issue less than 60 days and the motion for continuance shall have been filed not less than 20 days prior to said date of hearing: *Provided further*, That under special circumstances, and for good cause shown, the board may otherwise order.

(j) How written: The depositions shall be typewritten upon one side of the paper only, which shall be the same size as required under rule 27.

RULE 42.—DEPOSITIONS ON WRITTEN INTERROGATORIES

Depositions may be taken on written interrogatories in substantially the same manner as above indicated for depositions on oral examinations. The interrogatories must be filed with the applications in triplicate and a copy thereof will be served upon, or mailed to, the opposite party by the board. Within 12 days after such service such opposite party may file with the board his objections, if any, to such interrogatories, together with any cross-interrogatories he desires to propose. If he files cross-interrogatories they shall be filed with the board in triplicate and one copy thereof will be forwarded to the opposite party or his counsel, who shall within 10 days thereafter file his objections, if any, to such cross-interrogatories. No objections to the interrogatories or cross-interrogatories will be considered at the hearing unless taken before the order for the taking of the deposition issues.

RULE 43.—FEES AND MILEAGE

Witnesses summoned before the board shall be paid the same fees and mileage that are paid witnesses in the courts of the United States, and witnesses whose depositions are taken and the persons taking the same shall severally be entitled to the same fees as are paid for like services in the courts of the United States. Witness fees and mileage and fees of persons designated to take depositions shall be paid by the party at whose instance the witnesses appear or their depositions are taken.

RULE 44.—COMPUTATION OF TIME—SUNDAYS AND HOLIDAYS

When the time prescribed by these rules for doing any act expires on a Sunday or a legal holiday in the District of Columbia, such time shall extend to and include the next succeeding day that is not a Sunday or such legal holiday.

RULE 50.—SETTLEMENT OF FINAL DETERMINATIONS

When the board makes a decision directing the recomputation of a deficiency in an indicated manner, the procedure shall be as follows: (1) The parties may stipulate that the deficiency shall be determined at a stated amount, and file the stipulation as the basis of a final determination on consent. (2) Either party may prepare a proposed determination, showing the basis and method of its computation and file five copies thereof with the board, accompanied by a notice that it will be presented to the board for settlement on a stated day (other than a Friday or Saturday) not sooner after filing than the number of days allowed in the board's decision. The board will serve one copy upon the adverse party and the latter shall show cause before the board, by filing, before the day stated in the notice, five copies of an alternative proposed determination. Failure so to propose an alternative determination will be treated as a consent to the proposed determination of the adverse party theretofore filed, and an order settling determination of tax accordingly will be entered by the chief of the division from which the decision emanated. Determinations noticed for settlement and contested will be called in the regular daily calendar call of the board and will be assigned by the chairman to the division from which the decision emanated for disposition on the papers filed or after hearing, as the situation may require.

APPENDIX

FORMS

These forms are tentative and may be altered as circumstances may render necessary.

No. 1. Application for admission to practice.

No. 2. Petition.

No. 3. Application for subpœna.

No. 4. Subpœna.

No. 5. Order to take depositions and certificate on return.

[NOTE.—See Rule 27 as to form and style of papers.]

No. 1

UNITED STATES BOARD OF TAX APPEALS

APPLICATION FOR ADMISSION TO PRACTICE

I, ——— ———, hereby apply for admission to practice before the United States Board of Tax Appeals, and submit the following:

1. I reside at ——— (street number), ——— (city), county of ———, State of ———.

2. My office address is ——— (street number), ——— (city), county of ———, State of ———.

3. I was admitted to the bar of the ——— (enter name of highest court) court of the State of ——— on the ——— day of ———, ———, and have never been suspended or disbarred from practice before said court or any court of any State or the United States, except as follows: ———.

I am a member of ——— (state membership in professional societies).

(Certified public accountants will use the following:)

I was issued a certificate and authorized to practice as a certified public accountant by the ——— (give name of board or commission) of the State of ——— on the — day of ———, —, and such certificate has never been revoked nor have I been suspended from practice, except as follows: ———.

I am a member of ——— (state names of accountants' societies to which you belong) and have never been suspended or expelled from any such society or any other recognized society of certified public accountants, except as follows: ———.

——— ——— (name of applicant).

STATE OF ———, *County of* ———, *ss:*

——— ———, being first duly sworn, says that he is the person named in the foregoing application for admission to practice before the United States Board of Tax Appeals and that the statements of fact therein contained are true.

——— ——— (signature of applicant).

Subscribed and sworn to before me this — day of ———, 192—.

CERTIFICATE

(Suggested form)

I, ——— ——— (state whether clerk of court or secretary of State board or commission of accountancy), hereby certify that ——— ———, the applicant for admission to practice before the United States Board of Tax Appeals, is duly admitted to practice as ——— (state whether attorney or C. P. A.) by the ——— (state name of court or State board or commission of accountancy) of the State of ——— and that he is now in good standing as such ——— (state whether attorney or C. P. A.).

———,

(Clerk of court or secretary of board or commission of C. P. A.)

Dated ———.

[SEAL.]

No. 2

UNITED STATES BOARD OF TAX APPEALS

Appeal of the John Doe Co., 120 Broadway, New York, N. Y. Docket No. ———.

PETITION

The above-named taxpayer hereby appeals from the determination of the Commissioner of Internal Revenue set forth in his deficiency letter (bureau symbols) dated ———, 192—, and as the basis of its appeal sets forth the following:

1. The taxpayer is a Delaware corporation with principal office at 120 Broadway, New York City.

2. The deficiency letter (a copy of which is attached) was mailed to the taxpayer on ———, 192—.

3. The taxes in controversy are (income) (profits) (estate) (gift) taxes for the (calendar or fiscal) years (———) and are (more or less) than $10,000, to wit, ——— dollars (state exactly, if possible, or approximately, the amount disputed).

4. The determination of tax contained in the said deficiency letter is based upon the following errors:

(Enumerate specifically the assignments of error in a concise manner.)

5. The facts upon which the taxpayer relies as the basis of its appeal are as follows:

(Here set forth a brief statement of the facts—but not the evidence—in orderly and logical sequence, so as to enable the commissioner to admit or deny each allegation.)

6. The taxpayer, in support of its appeal, relies upon the following propositions of law:

(Here state briefly each question of law in dispute, without argument or citation.)

Wherefore the taxpayer respectfully prays that this board may hear and determine its appeal.

——— ——— (counsel for taxpayer).

——— ——— (post-office address).

STATE OF ———, *county of* ———, *ss:*

William Smith, being duly sworn, says that he is the president of the John Doe Co., above named, and as such is duly authorized to verify the foregoing petition; that he has read the said petition, or had the same read to him, and is familiar with the statements therein contained; and that the facts therein stated are true, except such facts as are stated to be upon information and belief, and those facts he believes to be true.

——— ———.

Sworn to before me this — day of ———, 192—.

——— ——— (notary public).

(See rules 5 and 27.)

No. 3

UNITED STATES BOARD OF TAX APPEALS

Appeal of ———. Docket No. —

APPLICATION FOR SUBPŒNA

To the United States Board of Tax Appeals:

Application is hereby made for the issuance of a subpœna for the attendance before ——— ——— (the United States Board of Tax Appeals, or the name and official title of the person authorized to take depositions) at ———, of the following persons, whose oral testimony is desired on behalf of (taxpayer or the United States) in the matter of the tax liability of the above-named taxpayer now pending on appeal:

Name, ——— ———.

Address, ——— ———.

Details required under rule 40: ----------

Dated ———, 192—.

(Signed) ——— ———.

(See rule 40.)

No. 4

UNITED STATES BOARD OF TAX APPEALS

Appeal of ———. Docket No. —

SUBPŒNA

The President of the United States of America to ——— ———, *greeting:*

You are hereby commanded under penalty of law to be and appear in your proper person before the ——— ——— (United States Board of Tax Appeals, or the name and official title of the person authorized to take depositions) at ——— on the — day of ———, 192—, at —— o'clock — m., then and there to testify on behalf of ——— ——— (taxpayer or the United States) in the matter of the tax liability of ——— ———, now pending before this board.

You are required to bring with you the following, to wit: ---------

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By order of the United States Board of Tax Appeals, this — day of ———, 192—.

[SEAL] ——— ——— (member).

(See rule 40.)

PROOF OF SERVICE

STATE OF ———, *county of* ———, *ss:*

——— ———, being first duly sworn, says: "I am a citizen of the United States of America, over the age of 21 years, and not a party to or in any way interested in the appeal in which this subpœna was issued."

That on the —— day of ———, 192—, I served the annexed subpœna on the following witnesses named therein at the places set opposite their respective names by delivering to and leaving with each of them personally a copy of said subpœna and at the same time exhibiting to each of them this original.

Name, ——— ———. Place of service, ——— ———.

(For witnesses subpœnaed on behalf of taxpayer.)

That at the time of such service I tendered to each of said witnesses the sum of $———, the same being the fees and mileage provided by section 900 (i) of the revenue act of 1924.

——— ———.

Subscribed and sworn to before me this —— day of ———, 192—.

——— ———.

No. 5

UNITED STATES BOARD OF TAX APPEALS

Appeal of ———. Docket No. ——

ORDER TO TAKE DEPOSITIONS

On reading and filing the application of ——— ——— (taxpayer or commissioner), to take the testimony by deposition of ——— (names of witnesses), residing at ———, alleged to be material witnesses in this cause, at ——— ——— (room number, street number, and place), on the —— day of ———, 192—, at — o'clock — m., and it appearing therefrom that ———, a ——— (official title) of ——— (address), is a person authorized to administer oaths under the revenue act of 1924, it is by the board, this —— day of ———, 192—,

Ordered, That the depositions of the said witnesses above named be taken at ——— (room number, street number, and place), commencing on the —— day of ———, 192—, at — o'clock — m.

And it is further ordered, That the said depositions be taken before ———, of ———, a ——— (official title), who is hereby designated by the board for that purpose.

The said depositions shall be taken and the same returned to this board in accordance with the rules of the board.

[SEAL.] ——— ———

(Member, United States Board of Tax Appeals).

(See rules 41 and 42.)

CERTIFICATE ON RETURN

I, ——— ———, the person named in the foregoing order to take depositions, hereby certify:

1. I proceeded, on the —— day of ———, A. D. 192—, at the office of ———, in the city of ———, State of ———, at — o'clock — m., under the said order (and in the presence of ——— ——— and ——— ———, the counsel of the respective parties) to take the following depositions, viz:

——— ———, a witness produced on behalf of the ——— (taxpayer or United States).

——— ———, a witness produced on behalf of the ——— (taxpayer or United States).

——— ———, a witness produced on behalf of the ——— (taxpayer or United States).

That said witness— were examined under oath at such times and places as conditions of adjournment required, and that the testimony of said witness— (or their answers to the interrogatories filed) was taken stenographically and reduced to typewriting by me or under my direction.

2. I further certify that after the said testimony of said witness— was reduced to writing the transcript of the testimony was read and signed by said witness— in my presence, and that ——— ——— (each of them or he) acknowledged before me that said testimony was in all respects truly and correctly transcribed.

3. I further certify that after the signing of the deposition in my presence no alterations or changes were made therein.

——— ———

(Signature of person taking deposition).

[SEAL.] ——— ———

(Official title).

[NOTE.—The order and return should be attached to and bound with the transcript preceding the first page thereof. It should then be inclosed in a sealed envelope and addressed to United States Board of Tax Appeals, Earle Building, Washington, D. C.]

Mr. HAWLEY. Mr. Chairman, I yield 15 minutes to the gentleman from New Jersey [Mr. BACHARACH]. [Applause.]

Mr. BACHARACH. Mr. Chairman, this is perhaps the first time in the history of our Government, excepting the trying days of war, that the preparation and consideration of a revenue bill has been so entirely devoid of partisan politics, and the bill now under consideration may truly be offered to the Congress and to the country as a nonpartisan or bipartisan measure, and I entertain the hope that the example set by the committee, and which no doubt will be followed to a large extent by the Members of the House, may be followed in the preparation of all future revenue measures.

There should be no politics in the matter of taxation; it is a matter that is too vital to the welfare of the Government and to the people to be considered from a partisan standpoint rather than from a business standpoint. The Ways and Means Committee, as I view it, are the financial directors of the largest and soundest corporation in the world, and it can be truthfully said that every member of the committee has given the preparation of this revenue bill his honest, conscientious, and best judgment.

Of course, there is bound to be some difference of opinion as to details. You can not get 25 men together to consider a proposition of any kind where they will not try to incorporate their individual opinions; that is so not only in legislative matters, but we find it existing in private enterprise. You who have had the experience of serving on boards of directors or advisory boards know this to be the fact, and there must be a system of give and take in order to accomplish as far as possible that which is set out to be done.

When our committee concluded its hearings and got down to the work of framing the bill there were 25 different ideas and plans as to how some part of the bill should be framed and as to the taxes that should be reduced or repealed; and it is really remarkable that the committee has been able to bring forth a bill which has merited the support of both sides of the committee and apparently has received the universal approval of the country.

It is my observation that the people of the country care little or nothing as to which political party gives them a reduction in taxes; they are only interested in knowing that the affairs of our Government are so administered that their individual taxes can be reduced.

I think it is fair to say that each of us still entertain certain ideas as to what would constitute an ideal revenue bill and would like to see those ideas made effective by law. Like other members of the committee and of the House, I feel that there still remain in the bill some taxes which should be eliminated or reduced.

At all times our committee was confronted with the opinions of the Secretary of the Treasury and his assistants to the effect that it would be an extremely dangerous financial policy to go beyond $300,000,000 in reducing taxes. Personally I believe that that amount is too conservative, and we could possibly extend it to $400,000,000 without the danger of facing a deficit. However, if there are any surplus funds in the Treasury created by the receipts from this bill, the amount will be applied to the reduction in our public debt, and that means a further indirect reduction in taxes, since it is estimated that every hundred millions of dollars applied to the reduction of our public debt results in a saving of $3,750,000 in interest. Interest is paid out of the revenues received from taxes, hence the less interest to pay the less taxes to pay.

In so far as the income-tax schedule is concerned, I feel that this is a well-balanced bill. Of course, the greatest relief, and in my judgment rightly so, is given to the largest class of taxpayers, those with taxable incomes of $5,000 and less. By reason of the increased exemptions allowed to married and single persons and the reduction that has been made in the normal rates, several millions of people who were obliged to pay a small tax under the 1924 law will be relieved of paying any tax at all under the provisions of this bill, while those with taxable incomes up to $10,000 have been given a very substantial reduction.

I am not in accord with those who advocate the elimination of all tax on incomes up to $5,000, for I believe that it makes for the betterment of our citizenship if everyone earning a reasonable income were obliged to pay some Federal tax. On the basis of but one taxpayer in the 25,000,000 families in this country, only 16 per cent of American families pay directly toward the cost of their Government.

The ideal tax would perhaps place a levy on the income of every person above a certain amount; of course, it should be very light on those with small incomes, but if there was a flat tax on gross incomes even as low as $5 on $5,000 incomes, it would yield a tremendous amount of revenue without inflicting any hardship, and the man or woman who would protest against paying such a small tax for the benefits received from our Government could hardly call himself or herself a real American citizen.

The age limit for dependent children should be raised from 18 to 21 years. This is the age when our boys and girls are entering the higher institutions of learning, and their parents must pay for their education. In these days the poorest father and mother want their children to have the advantages of education which they were not able to enjoy, and for that purpose they are willing to deny themselves even the real necessities of life in order that their children may complete their education and be better equipped to fight the battles of life. So just at the age when our boys and girls become the heaviest drain on the family treasury the present revenue law looks upon them as independent and denies their parents the right to further exemption in making their income-tax return.

The corporations of the country should have been given some relief in this bill. The present corporation tax is 12½ per cent. The theory of corporation income tax was that its rate should correspond to the rate of the normal tax on individual income. This theory was followed out in the revenue acts from 1913 to 1917. In the act of 1917 the corporation tax was jumped two points higher than the normal rate. In 1918 it was made 12 per cent, the same as the normal rate on individuals. In 1919 and 1920 it was cut 2 per cent, while the normal rate on individual income was dropped 4 per cent. In 1921 the individual rate was 8 per cent and the corporation rate was 10 per cent, and then when the excess-profits tax was eliminated the corporation tax was increased from 10 per cent to 12½ per cent. This tax now often requires all the cash profits of a corporation to pay it, and, like the surtax on individuals, if it is continued at too high a rate it will work to the disadvantage of business and the Government. I believe the principle of taxing corporations at the same rate as individuals is fair and just and the best to be followed.

Mr. McKEOWN. Will the gentleman yield?

Mr. BACHARACH. Yes.

Mr. McKEOWN. What is the argument against allowing a corporation the same schedule of reduction as an individual?

Mr. BACHARACH. Of course we do allow corporations——

Mr. McKEOWN. You charge them a greater rate than you do individuals.

Mr. BACHARACH. The corporation tax was raised in 1924 from 10 per cent to 12½ per cent, because we got rid of certain taxes that individuals were paying at that time. As to the difference between corporations and individuals, we allow small corporations an exemption of $2,000, and, of course, a man with an income of $60,000 just reaches approximately the 12½ per cent mark. With the exception of the fact that we need the funds, I see no reason why the corporation tax should not have been reduced.

I was not in favor of the capital-stock reduction because, I think, after all, the money that is earned by corporations, if we could get them to pay it out as dividends, would go to the individuals, and then they would pay the normal and surtax on that money, and the country would be better off.

Mr. McKEOWN. If the gentleman will yield further, here is a gentleman who is incorporated, and over here is another gentleman who is not incorporated, and the gentleman who is incorporated can ask some very embarrassing questions in having it explained to him why he has to pay more than the other man.

Mr. BACHARACH. I think that is true, and the committee tried to work that out, and they tried to get up an arrangement, although I do not think it was put in the bill, so the return of a small corporation could be made as a partnership instead of as a corporation.

Mr. CRISP. Will the gentleman yield?

Mr. BACHARACH. I yield to the gentleman from Georgia.

Mr. CRISP. Is it not true that, while the committee would have been very glad to reduce the tax, the Secretary of the Treasury stated the exigencies of the Treasury were such it was not advisable to reduce the corporation tax, and that the Government needed the amount of money it was collecting from corporations to meet its requirements.

Mr. BACHARACH. That is absolutely true.

Mr. ARENTZ. Will the gentleman yield further?

Mr. BACHARACH. I yield to the gentleman.

Mr. ARENTZ. Have you in mind the number of returns of $5,000 and under made in the United States and the cost of collecting the same?

Mr. BACHARACH. That is in the hearings. I do not recall the exact figures, but I do want to say to my friend that we were told it was costing a great deal more to collect those taxes than what they would amount to, but it was shown us that is was costing a great deal less than any member of the committee had any idea.

Mr. ARENTZ. Why does not the committee present an amendment making it so that a man making a return of $5,000 or under pays a definite sum of money covering that return—$5 or $7.50—and eliminate the cost of Government supervision, because that is an enormous amount?

Mr. BACHARACH. Naturally every member of the committee had a different view regarding this very item. Every man on the committee is sincerely interested in trying to help the taxpayers of the country; but it was impossible to work out any other basis for the present than what we have worked out, and that is the reason why we have provided for the creation of a special committee to look into the question of the adoption of a system of taxation that will be sane and sound for the business and for the people of this country.

Mr. ARENTZ. Is it your opinion that the department is cluttered up because of this condition?

Mr. BACHARACH. Not because of the small taxpayers. I think they were cluttered up some years ago by large taxpayers getting an extension of time; and in addition to that, of course, it was naturally a new proposition, and there was bound to be delay, although the Treasury Department has tried to speed the matter up.

Under the 1924 bill we established a Board of Tax Appeals, responsible to no one except the people of the country, and I think that is one of the best features of the bill, and I hope the Members of this House realize of how great importance this board is, because it is a board where a man can go, regardless of what the department says, and get justice, whether justice be in his favor or against him.

Mr. TILSON. Will the gentleman yield?

Mr. BACHARACH. I am pleased to yield to the leader.

Mr. TILSON. Before leaving entirely the question of exemptions, has the gentleman considered the matter of keeping low the exemptions and then leaving it more than we have ever done heretofore to the honor of the taxpayer who is in the group of small taxpayers, and instead of appealing it letting it go according to the report which the taxpayer sends in?

Mr. BACHARACH. Yes.

Mr. TILSON. In Great Britain, for instance, where the exemption is much lower, when the report is sent in, if it is a false report, of course it can be investigated, but so far as the smaller income returns are concerned, they accept them very largely upon the face of them, relying upon the honor of the people in general.

Mr. BACHARACH. Yes.

Mr. TILSON. And in that way the expense of collecting these taxes is very much reduced.

Mr. BACHARACH. The expense has been very substantially reduced.

There seems to be some criticism of the bill because it does not give equally as much relief to those who come within the middle brackets of the surtax schedule, say, from $20,000 to $60,000, as it does to those in the brackets above and below these amounts.

It is true that the percentage of reduction in those brackets is lower than in the others; but that is not so because there was any disposition on the part of the committee to put a heavier burden on the shoulders of those taxpayers who come within these brackets but because it could not be worked out otherwise.

It was agreed by the committee that the surtax rate should begin on incomes above $10,000 and progress step by step until the maximum rate of 20 per cent on incomes above $100,000 was reached.

To spread the tax out as fairly and equally as possible, and in order to keep the schedule as simple as possible so that there would be little difficulty on the part of the taxpayer in making out his return, we had to resort to the use of even numbers both in the amount of income and in the rates applied. For instance, it would complicate matters all around if in making the graduations we had jumped the grades by $200 or $300 or $500 and the rates by a quarter, a half, or three-quarters per cent. But while the percentage of reduction in these grades is not as much as in the other grades they do receive a very substantial reduction, when we consider the relief that has been given to this class of taxpayers in the acts of 1921, 1924, and the present bill.

In this connection I want to emphasize the reductions that have been made in the total tax on individual incomes in these brackets under the act of 1924 and in the present bill, as compared with the act of 1921. The figures apply to the head of a family without dependents, the first $5,000 of all income deemed to be earned income.

Total tax	1921	1924	Present bill
$5,000	$100.00	$37.50	$16.88
$10,000	520.00	207.50	129.38
$15,000	1,060.00	557.50	409.38
$20,000	1,720.00	1,017.50	819.38
$25,000	2,560.00	1,607.50	1,359.58
$30,000	3,520.00	2,317.50	2,019.38
$35,000	4,630.00	3,127.50	2,779.38
$40,000	5,840.00	4,037.50	3,639.38
$45,000	7,180.00	5,027.50	4,569.38
$50,000	8,640.00	6,137.50	5,559.38
$55,000	10,230.00	7,367.50	6,609.38
$60,000	11,940.00	8,677.50	7,659.38

With these substantial reductions in mind I do not believe that any taxpayer within these brackets has the right to make any serious complaint.

I am frank to admit that the bill reported by our committee is not what might be termed a perfect tax bill by any means. It again makes further reduction in taxes and to some degree it changes the administrative features of the old law looking to a simplification of our tax methods. To that extent it may be said that it contains some element of tax reform, and with that end particularly in view it provides for the creation of a joint commission on taxation, to be composed of five Members of the House, five Members of the Senate, and five members from the general public, to be selected by the President, and all to serve without pay.

It will be the duty of this commission to study the question of taxation in all its ramifications for the purpose of assisting Congress in making some real reform in our system of taxation, looking to the simplification of the method of filing our tax returns, so that anyone can make out his return without the help of an expert accountant or legal adviser.

There is no question but what this can be done; it should be possible to so simplify our tax law that the system of a normal tax and surtax can be done away with and replaced by one tax schedule for income tax. It ought to be possible to so simplify it that Federal taxes might be collected somewhat in the same manner as taxes are collected by local municipalities, with the Government sending the taxpayer a bill for the amount of tax due and the taxpayer remitting that amount to the Government without any fear that he is making an overpayment or an underpayment.

I believe the appointment of this commission is a step in the right direction, but I want to see the commission appointed without any delay following the passage of the bill, and I want to see that commission get down to work without any delay so that Congress may have the benefit of its recommendations soon after without any lapse of a year or two between the time of its creation and a report of its findings. It has been my observation that because of the delay in making their reports these commissions lose their effectiveness, and their findings are of little value to Congress.

Mr. CRISP. Mr. Chairman, I yield 10 minutes to the gentleman from Oklahoma [Mr. McKEOWN].

Mr. McKEOWN. Mr. Chairman and gentlemen of the House, at a recent bankers' convention in St. Petersburg, Fla., one gentleman used some very violent language against Chairman GREEN, of this committee, and the gentleman from Texas, Mr. GARNER, because, forsooth, they were not willing to repeal the estate tax. He said it was bolshevism, communism, and socialism.

Now, gentlemen of the House, that shows the monumental ignorance of this gentleman; he is either an ignoramus or intentionally misrepresented. The estate tax is one of the oldest forms of taxation in the history of governments. In Babylonian periods this estate tax was enforced, and it took one-twentieth of the estate. Under the Roman law, under Augustus, they took one-twentieth of the estate to support the Roman Army in its campaigns to conquer the world. Under the English Government since 1780 the estate tax has existed. It is the most economical form of taxation from an economic standpoint that you can have. I will leave it to any good lawyer in the House, that under the common law the estate did not go to the heirs, but to the Crown. The privilege to receive property as an heir is not a natural right. You bring nothing into the world and you can take nothing out. The right to inherit property is not a natural right, it is a statutory right granted by the Government. So what do we find? Under the tax law of this Government taxation from the standpoint of the Federal Government is entirely a different proposition than the taxation of the estate by the several States; while the Federal Government taxes the right to pass the property down to the children the State taxes the right of the heir to receive the property—two different principles of taxation.

The tax by the Federal Government is a tax on the whole estate. The right to transmit the property down and the right of the State to tax is based entirely on the right of the heir to receive the property—two distinct principles of taxation not in conflict with each other.

I say here and now if it is the purpose to give away the right of the Federal Government to tax estates I am opposed to it. We give the State 80 per cent of the tax in this tax bill. We are not obliged to give them a cent. We tax from one standpoint and they tax from another. The United States Government taxes a man because it permits him to pass the estate down, and that takes the whole estate. The State taxes the right of the individual citizen to receive the property. I say here and now that it comes as a strange argument from men who believe in the eternal union and supremacy of the National Government to give away the power of the National Government of this just right to tax.

Upon the policy of how much the tax should be we may all differ. In my opinion how much you ought to take from an estate may differ from others. My mind may look at it from a different standpoint, but I reiterate now that Congress in the passage of this bill is conceding to the State a mere gift of 80 per cent in taxes. You are not giving the State anything of their own. You are giving them this amount, and in my opinion it would be better legislation to simply reduce the estate tax of the Government down to where it will not interfere and make the same income rather than to concede to the States that they may take credit of what they pay. It is wrong in principle—this credit on a State—because it is not founded on the same basis of taxation.

Another proposition is that the National Government taxes the estates because all property comes in from different States of the Union. The State can only tax on the property within the borders of the State or that property which was within the borders when the death occurred. Therefore, I say to you that all this talk about repealing the estate tax by the Government is wrong. If the young men fortunate to inherit great fortunes would do like some that we have had, who came into the House, take the hardships of public life, those who can afford to do it, it would be a great example to the American youth, and we would have no reason to go out and take from them what is justly theirs. But, gentlemen, the trouble in this country to-day is that, unfortunately, many of the youths who inherit great fortunes in the country, instead of putting in their time trying to do something for the betterment of the American people and getting into public life and devoting themselves to the arduous task of accomplishing something as sons of America, waste their inheritance, disgrace American citizenship at home and abroad. I say to you if they keep up that kind of conduct the people of the United States will some day be justified in saying that beyond a certain amount of money we will not permit you to inherit but will take it for the common good of the country.

If it were possible to separate the fortunes of this country into classes, whereby you could take the fortune of him who by reason of special benefits and privileges has gone out and destroyed the natural resources of the country, who has decimated its forests and taken its minerals and left it worthless, if you could put your hand upon him in a taxable way, you owe it to the American people to take from him and give back to them something of what has been unlawfully taken away from them.

Mr. BLOOM. Mr. Chairman, will the gentleman yield?

Mr. McKEOWN. Yes.

Mr. BLOOM. The gentleman says that there are different ideas about the collection of the money. Do not the State and the Government collect from the estate itself?

Mr. McKEOWN. No; the National Government collects from the whole estate and the State collects only from the heirs its part. The law of Oklahoma is the same as the law of the gentleman's State, New York. Each child has an exemption of $10,000 on the first $25,000. The child will pay only 1 per cent on $15,000, but the whole estate is taxed by the Federal Government.

Mr. BLOOM. But does not the entire amount come out of the estate itself?

Mr. McKEOWN. The entire amount comes out of the estate. The part that goes to the Federal Government comes out of the entire estate and the part that goes to the State comes out of the heirs.

Mr. BLOOM. It makes no difference.

Mr. McKEOWN. Oh, it does, because it is a different amount, collected differently.

Mr. BLOOM. The gentleman does not object to the young fellows he is talking about going out and spending this money, does he? That puts it in circulation.

Mr. McKEOWN. I have no objection to their spending their money. But while they are spending their money they are not acting the part of good American citizens, and when they go out and set a bad example by disgraceful and riotous living they are not doing what is right. I believe in their doing some real substantial work, like the Speaker of this House, like the gentleman from New York [Mr. MILLS], who are willing to undertake the hardships of everyday American citizens and go in and fight their way, despite the fact that they have plenty of money to live on in leisure and enjoy idleness.

Mr. BLOOM. But it does get the money in circulation if they spend it.

Mr. McKEOWN. Oh, I know it will suit the gentleman to have it put into circulation, but not very much of what they spend ever gets down into Oklahoma. [Laughter.] They spend it in the gentleman's city and out of the country.

Mr. ALLGOOD. Does the gentleman not think he is making undue discrimination against the young men, especially when some of our young women, or women, want to marry so many of these would-be counts.

Mr. McKEOWN. The idea that I am trying to convey to this House is that the thing that I would like to do is impracticable, because it can not be done, but if I could do it I would take the fortunes of the men who have gained their wealth by decimating the natural resources of the country to the detriment of the people of this country in future to come, and give it back to the people from whom they took it.

The CHAIRMAN. The time of the gentleman from Oklahoma has expired.

Mr. HAWLEY. Mr. Chairman, I yield 20 minutes to the gentleman from Massachusetts [Mr. GIFFORD].

Mr. GIFFORD. Mr. Chairman, it is with considerable hesitancy that I permit myself to make any remarks concerning this revenue bill. However, since I was much interested in the many viewpoints expressed on this same subject last year, it now seems to me that as the committee has practically finished its presentation of the bill some of us may be permitted to add something of an historical nature and express our amusement over the changes of mind indicated during the discussion of this bill. So many somersaults have been turned that unless proper explanations are offered we may ourselves assume to understand the reasons for them. Certainly many who expressed themselves forcibly in 1924 must since have learned something from public opinion. There are certain things to which I wish to refer especially. I express satisfaction on finding some of the provisions which were so earnestly advocated last year changed in this bill—the publicity section, for example. What good has come of that? The people had an opportunity of finding out who among their neighbors whom they thought should pay taxes were escaping, and were thereby convinced that we ought to do away with tax-exempt securities and other provisions of the law permitting evasions. We all know from which side of the House the opposition to tax-exempt securities came. Did this effect on the public mind—this favoring of the abolition of such securities—in part account for the change in the attitude of those who formerly opposed that constitutional amendment? Yesterday many methods of evasion were recited here—tax-exempt securities, incorporation, contributions to incorporated societies, and similar methods of escape from taxation. The list could have been greatly increased and made interesting, indeed, to the public at large.

The able men here could have continued in their exposition of the innumerable ways by which the tax is avoided legally, facts interesting and of value to us, so that from the knowledge of them we may suggest possible ways to remedy the existing situation. I may hold old-fashioned views on the matter of taxation. I appreciate in the title of the bill the words "to equalize taxation." I have always felt that in the constitution of my own State the two most important words used regarding taxation were "reasonable" and "proportional."

The words stand for "equality." Compared with the act of 1924 this bill is reasonable. It is an "attempt toward equality." Nevertheless we still have in this bill the doctrine that the people should be obliged to pay according to their ability to pay ,as though income truly measured real ability. The best exposition of this theory was made by the gentleman from New York [Mr. MILLS], who said, "I am a friend of the graduated income tax and I believe in it," but, I think, might have added, "but I believe in it only up to 20 per cent. Beyond that it is a punitive measure, and I no longer believe in it." I rather suspect that he fully realizes the great danger of taxation when used for punitive purposes. Many of us have misgivings about indorsing a graduated income tax, realizing that some day it may be employed for social or political purposes either in an attempt at leveling fortunes or granting special exemption by political parties in return for support.

I may ask consideration of an amendment to the inheritance tax clause. On the whole, I am pleased with this bill; I am ready to vote for it almost in its entirety, but I should like to make a suggestion relative to this section. It allows a deduction of 80 per cent. Why not make it 100 per cent? If it is a revenue measure—and I presume that the answer would be in the affirmative—why so large a percentage of deduction as 80 per cent? If a principle is to be enunciated, why not give an estate credit for the whole tax paid to the State? Would not this meet the objection raised with regard to the State of Florida? Why not give a small estate, or any estate, credit for the full amount?

Mr. CRISP. Does the gentleman desire me to give the reason?

Mr. GIFFORD. I shall be very glad if the gentleman will do so.

Mr. CRISP. Because the committee feel that if the Federal Government went to the expense of collecting it the Federal Government was entitled to receive part of it. The committee also thought many men dying in the gentlemen's State, or my State, leaving large fortunes did not acquire all of that fortune from that State, but it came from transactions made throughout the entire United States, and therefore it is nothing but right that the Treasury of the United States should receive part of the tax.

Mr. GIFFORD. I am glad to receive the gentleman's answer, and that may be a proper explanation. But we are trying to bring about reciprocal relations between the States. For 20 years I have followed, and at times participated in, the affairs of the National Tax Association, composed very largely of patriotic men who have given their best thought and consideration to these matters, endeavoring to bring about comity and reciprocal relations among the States. Results have been slow and discouraging. In the matter of inheritance taxes Massachusetts has recently entered into reciprocal relations with New York, but when New York asked the same of the State of Wisconsin what was the answer? The answer was, "No. It is a one-sided proposition. You gain infinitely more than we." And after 20 years of trying to bring about friendly and reciprocal relations between the States in this regard we have the example of one or two other States which, in the matter of inheritance taxes, is certain to bring retaliation and frustrate these friendly efforts toward uniformity. It is, indeed, discouraging that so little progress is being made with such a splendid organization as the National Tax Association lending its aid to a better understanding of these matters. It was stated yesterday that no tax bill can be successful unless it is based on the willingness of the taxpayer to pay. Perhaps when the Volstead Act is brought to us for possible revision we will be informed that "it is useless to pass legislation save in the form that all citizens will be willing to abide by."

This may be true, but it will be hard for you and me as legislators representing the people to accept such a doctrine. It would be a confession of the futility of the Government. I want to congratulate the committee because it has reported a good tax bill, particularly so if the revenue measures of most of the States truly reflect the views and prejudices of the different sections of the country. The methods of taxation in the State of New York are frequently referred to, and while I do not wish to criticize any particular person because of his viewpoint, I do want to comment on the tax conditions of that State because of the many comparisons which have been made and put in the RECORD. In the State of New York intangible property is not within the reach of the local assessor. A tremendous burden is imposed on real estate. People having intangible wealth pay a tax of only 1 per cent on an income of $10,000, 2 per cent on one of $20,000, and on an income of $50,000 only 3 per cent. The wealthy people of New York should indeed be willing to pay the Federal tax. Contrast these rates with those of Ohio, Illinois, and Indiana and the other States where the general property tax is still continued through the desire to retain at least a semblance of a law intended to express "equality," even though it may not be strictly enforcible.

Mr. MILLS. Mr. Chairman, will the gentleman yield?

Mr. GIFFORD. Yes.

Mr. MILLS. Do you know how much we collected in New York when we had a general property tax on intangibles?

Mr. GIFFORD. I do not know the amount, and I do not care what it was. You collect more now than you did before. You failed to administer the property tax. In fact, you are collecting so much now that you in New York are even suggesting that you make the rates lower than they are.

Mr. MILLS. But the gentleman does not want to quote me as advocating that.

Mr. GIFFORD. Very well. I compliment those States which do have a tax law expressing the idea of equality. They are unwilling to acknowledge that it is futile for the Government to attempt to collect from its wealthy citizens what is justly due the State. Follow the New York idea to its logical conclusion and how long do you expect the wage earners of this Nation to continue to pay a tax of $30 per thousand, in order to have a place in which to live, while the man of intangible wealth pays only 60 cents per $1,000 thereon?

Mr. CONNALLY of Texas. Mr. Chairman, will the gentleman yield?

Mr. GIFFORD. Yes.

Mr. CONNALLY of Texas. Is not the gentleman's argument as to the escape of the wealthy man from these intangible taxes an argument on the necessity of an inheritance tax?

Mr. GIFFORD. It may be necessary, to catch a culprit. What one of a delegation from Virginia and other States, who recently visited Massachusetts, said to me will always remain in my memory. "I am much surprised," he said, "that your people have so much sentiment in their business." Many New England families have for 50 or 100 years been keeping up and building up large manufacturing establishments and in many cases seemingly continuing the business from sentiment alone. When the head of the family dies there he is not considered to have been a "tax dodger" during his lifetime, but a patriotic citizen. You would be obliged to sell that accumulated property at a great sacrifice in order to exact from it a big inheritance tax and perhaps thereby ruin, or at least cripple, an entire

community. It might, of course, be necessary to do so if that were the only way you could get those estates which have persistently evaded taxation.

I want to again congratulate this committee on the fact that it has framed an income tax bill of such reasonableness. In the discussions on the tax-exemption securities amendment last year I tried to call your attention to the fact that if it were adopted every State would be forced to adopt an income tax in order to avail itself of the reciprocal provision therein, and it seemed at that time that the forcing of that issue was of more importance to the advocates than the constitutional amendment itself, although this phase was apparently not openly stressed, lest the amendment lose support.

A year ago I sent for copies of the income tax laws of the various States. They contained some interesting information. States whose laws had provisions relative to "publicity" and generally a $1,000 fine or imprisonment for the divulging of information, and a clause to the effect that returns should be destroyed after three years, were represented in Congress by men who voted for the publicity clause in the revenue act of 1924. This year it seems that we are to find them expressing the ideas set forth in their own State statutes, however. Mr. Chairman, my reason for taking up these few minutes is my deep interest in the subject matter under debate. I could not sit here without saying a word and listen to the enunciation of a principle suggesting the futility of our Government in the collection of taxes except in such a degree as wealth would be willing to pay. No one is overeager to pay taxes; there is perhaps a natural inclination to avoid the payment, if possible; but equality in the levying and payment must be insisted upon, "willingness or no." [Applause.]

Mr. GARNER of Texas. Mr. Chairman, I yield 20 minutes to the gentleman from Texas [Mr. BLACK]. [Applause.]

Mr. BLACK of Texas. Mr. Chairman, a good deal of emphasis in this debate has been laid on the fact that this pending bill was framed as a nonpartisan measure. I am glad that statement is true. The whole country, irrespective of political parties, is interested in tax reduction, and the people are not looking at it very much from a party standpoint.

Since I have been a Member of Congress one thing has been uppermost in my mind, and that has been to make my legislative work an affirmative and constructive service and not one of mere negation and criticism. For that reason I have never been very much of a stickler for partisanship. Perhaps not as much as I ought to be. I believe in political parties alright. I believe they are necessary in a republican form of government, in order that the voice of the people may have definite forms of expression, but while realizing fully their necessity, I do not believe that it is either necessary or advisable to undertake to give every subject that comes up in Congress a partisan aspect.

I read once of a miller who built his mill upon a hill. One road to the mill led through the valley and one came round over the hill, but never once did the miller inquire which way his customers came, but only "Is the grain good?" And that is the important inquiry that the country will make about this bill: "Is the grain good?" and they will not inquire very much the political complexion of the vote by which it was passed. The people are much more interested in results than in party maneuvering.

THE ESTATE TAX

Mr. Chairman, in the time allotted to me in this debate I want to discuss the estate-tax provisions of the bill and the related question, whether the levy of an estate tax by the Federal Government infringes upon the rights of the States. My reason for doing this, or at least one of the reasons, is that recently a good deal has been said in the press of Texas regarding this tax, and at the present time some gentlemen of the Texas Legislature, the house and senate, headed by the speaker of the Texas House of Representatives, Hon. Lee Satterwhite, of Amarillo, are in Washington to press for a repeal of this tax. Of course, they have a right to be here. They have a right to present their views, but I do not think their views are the views of a majority of the people of Texas. I am perfectly willing, as I always am and always have been, to state what my position is and to undertake to give reasons why I hold to that position.

I am glad that the Ways and Means Committee of the House has resisted the strenuous efforts that have been made to repeal the inheritance tax. There has been a well-organized and well-financed propaganda for many months to repeal the inheritance tax. On March 31 last I received a letter transmitting to me the resolutions adopted by the American Bankers' League at Richmond, Va., on the 17th of March, and resolution No. 3 of that meeting read:

> No inheritance tax should be levied by the Federal Government, leaving all death taxes as a source of revenue to the States.

To that resolution I promptly replied:

> No; the Government of the United States owes a war debt aggregating more than $20,000,000,000, and it requires to pay the interest on that debt and to provide the necessary sinking fund for its orderly payment and retirement more than $1,250,000,000 a year.

I said:

> It is going to take real money to pay this with, and it is going to have to be raised by taxation in one form or the other, and I know of no better tax to raise a part of the money required than an estate tax levied at moderate rates.

The contention that all death taxes should be left entirely to the States will not stand the acid test of reason. There would be much stronger argument for that position if fortunes were accumulated entirely within the boundaries of the particular State where the decedent resided at the time of his death. We all know, however, that such is not the case. Take the case of Mr. Henry Ford as an example. I presume that he has accumulated the largest personal fortune of any man in the United States. Every State in the Union has contributed to the accumulation of that fortune. Every Ford automobile owner, for example, in the State of Texas, which I have the honor to represent in part, has contributed some part of it. Yet those who advocate the leaving of inheritance taxes entirely to the States would say, when Mr. Ford dies, which I hope will not be until many years hence, the State of Michigan or other States where his property is actually situated should be the only taxing authority permitted to levy a tax on his estate, and that the Federal Government should be compelled to keep hands off. I am opposed to that contention.

When the clouds of war enveloped this country and it was necessary for the youth of the land to respond to the call of arms, the Federal Government did not keep hands off. Oh, no; it had to conduct the national defense. It went into the homes of the people and took the flower of the youth of the land and sent more than 2,000,000 of them across the sea, and some of them died on Flanders Field, and many have died from diseases contracted, and others were wounded and disabled, and these and their dependents must and will receive fair and generous treatment at the hands of the Federal Government. This will cost many millions of dollars each year. A war debt of more than $20,000,000,000 must be paid; yet under the guise of State rights these big, swollen fortunes are crying from the housetops, "Let us alone. Stay the hand of the Federal Government in taxing us. You are interfering with the sacred rights of the States."

The situation reminds me of one of Æsop's Fables, which tells of a bat falling upon the ground and was caught by a weasel, of whom he earnestly sought his life. The weasel refused, saying that he was by nature the enemy of all birds. The bat assured him he was not a bird but a mouse, and thus saved his life. Shortly afterwards the bat again fell on the ground and was caught by another weasel, whom he likewise entreated not to eat him. The weasel said that he had a special hostility to mice. The bat assured him that he was not a mouse but a bird, and thus a second time escaped.

It is this sort of a subterfuge that the advocates of the abolition of the Federal inheritance tax are endeavoring to perpetrate. Now that the Internal Revenue Department of the Federal Government has hold of them they cry out, "Leave us alone. We belong to the States. In the sacred name of the rights of the States we plead for exemption." And then if Congress in a moment of ill-considered action heeds this plea and turns them loose and says: "Go to the States," then watch the hiking "to Florida or bust," and some other States which either impose no inheritance tax at all or else a very small one, and see them establish a residence there, or at least a pretended one.

And the matter would not stop there, but some of these very organizations which are now clamoring for the repeal of the Federal inheritance tax would transfer their activities to the door of the State legislatures and plead for the repeal of the State inheritance taxes on the ground that these taxes were driving capital out of the State. They would cite the instance of Florida, that had in its constitution a prohibition against the levying of an estate tax. Then they would cite the instance of millionaires who were moving to Florida to establish a residence, or at least a pretended one, and would say, "Look at

the money our State is losing! Better repeal our State inheritance tax altogether and keep our State money at home." The bat was a wise old bird in Æsop's time, and he has lost none of his cunning in the present day, as is witnessed by the shrewd and well-laid and well-financed propaganda for the repeal of the Federal inheritance tax.

The Federal Government in levying an estate tax makes no attempt to coerce the States into levying a similar one. "But," say some of the esteemed Representatives in Congress from Florida, as indicated by questions which they have asked during the debate, "by allowing the estate which pays a Federal inheritance tax a credit of the amount of estate, or succession, or inheritance taxes paid in the States up to 80 per cent of the total amount of the Federal tax you are trying to coerce the States either to adopt an inheritance tax where they now have none at all or else to increase the amount of the one which they do have."

Mr. GREEN of Florida. Will the gentleman yield?

Mr. BLACK of Texas. I will.

Mr. GREEN of Florida. Please tell me how you can answer this:

Representatives and direct taxes shall be apportioned among the several States.

Mr. BLACK of Texas. The gentleman's question calls for no answer in that particular respect at all. The Federal inheritance tax does not have to be apportioned, because it is not a "direct tax" within the meaning of the Constitution, and the Supreme Court of the United States has so decided and has expressly held that it is a tax which the Federal Government has a right to levy under the Constitution of the United States. I cite the gentleman from Florida to the cases of Knowlton and Moore (178 U. S. 41) and the case of New York Trust Co. and Albert W. Pross, executors, decided by the Supreme Court of the United States, October term, 1920. Let me say to the gentleman that it would be just as logical for him to argue that Congress is undertaking to coerce the States into levying an ad valorem tax or to increase the ad valorem tax that they do have because forsooth in the income tax law now we allow every taxpayer, in determining his net income, to take as an allowable deduction in the taxable year every dollar that he pays in ad valorem and State taxes, except taxes for local improvements.

Mr. GREEN of Florida. Should the State of Florida pay more tax to the Federal Government than any other State in the Union? Please answer that yes or no.

Mr. BLACK of Texas. Oh, they are not doing that. Despite the lurid advertisements which appear in the magazines about the fabulous wealth of Florida, I guess it will be a long time before they are paying more taxes than any other State of the Union.

Mr. CONNALLY of Texas. Will the gentleman yield?

Mr. BLACK of Texas. Yes.

Mr. CONNALLY of Texas. Is it not true that in levying a tax like the inheritance tax the State is not involved in it at all, because it is a tax on the estate of the citizen, and all the Federal Government, with all its machinery, does is to operate not through the State but through the citizen?

Mr. BLACK of Texas. My friend from Texas states the case exactly. We are levying the inheritance tax under identically the same principle and with identically the same machinery as we levy the income tax and——

Mr. GREEN of Florida. Will the gentleman——

Mr. BLACK of Texas. Wait a minute, and I will be glad to yield to my friend from Florida. And when we allow up to an 80 per cent deduction in cases where it has actually been paid to the State, instead of violating a sound principle of taxation we give recognition to one, in that we endeavor to prevent the duplication of taxes. [Applause.] And it is proper that we should do it. We are simply recognizing that sound principle of taxation, and instead of endeavoring to coerce the States into doing something we are giving affirmative recognition to the rights of the States. If a State decides that it needs an inheritance tax of its own in order that it may have a well-balanced system of taxation, we do not want it shut off from doing so by reason of the Federal Government having preempted the field.

Mr. GREEN of Florida. Will the gentleman yield?

Mr. BLACK of Texas. Let me just complete this statement and go a little further. It is a disadvantage to the Federal Government for the States to enact an inheritance tax law if we look at it from a purely selfish standpoint, and instead of trying to coerce you in Florida to enact an inheritance tax it would be a disadvantage to the Federal Government, because of the very fact that the more you levy the less revenue we will get under the bill. [Laughter and applause.] The Federal Government, however, recognizes that the States are well within their rights when they provide for a State inheritance tax, and in order to avoid double taxation it is perfectly proper and desirable to allow the taxpayer a credit for the amount which he has paid to the State up to 80 per cent of the amount of his Federal estate tax.

I am at a loss to know what sound principle of taxation this provision of the present bill violates. Certainly it does not establish the contention that the Federal Government is trying to coerce the States into levying an inheritance tax. On the contrary, it proves the absurdity of such a claim.

Mr. BLANTON. Will the gentleman yield?

Mr. BLACK of Texas. Yes.

Mr. BLANTON. "And further the gentleman from Florida saith not." [Laughter.]

WHAT SHOULD BE THE MAXIMUM RATES?

Mr. BLACK of Texas. Now, what I have said thus far is in answer to those who oppose any inheritance tax at all. Others have criticized the estate-tax provisions of this bill because they lower the maximum rate from 40 per cent to 20 per cent, and thereby make too great a reduction. The answer to that objection is that the overwhelming majority of the American people expect that there will be material tax reductions at this session of Congress and that this shall include reductions in both the graduated income taxes and the graduated estate taxes. Just what maximum rate the majority of the people have in mind as a satisfactory rate for a permanent tax system it would be difficult to say. I do feel perfectly sure, however, that only a very small minority believe that the present maximum rates should continue or that such maximum rates should be higher than 25 per cent.

Personally, I think that the income surtaxes should not stop at 20 per cent, as provided in this pending bill, on all incomes over $100,000, but should graduate on up to 25 per cent by the scale of 21 per cent for all incomes in excess of $100,000 and not in excess of $200,000, and 22 per cent on incomes in excess of $200,000 and not in excess of $300,000, and so on up until $500,000 is reached, and then take 25 per cent of all over $500,000. And then on inheritance taxes I would have a graduated scale from 1 per cent to 25 per cent, the graduation stopping at estates of $10,000,000, and a flat rate of 25 per cent on all the estate by which it exceeds $10,000,000. I would preserve the present exemption of $50,000 to each estate exempt from any Federal estate tax at all.

Now, I do not advocate these maximum rates of 25 per cent in the income surtax and estate-tax schedules merely to be getting the money. Because if the Government does not need the money, then the tax rate should not be that high, because any unnecessary tax is an unjust tax. But the money is needed to enable us to repeal some of the strictly war excise taxes which are still retained in the bill, and until we are rid of them we should not lower the maximum surtax and estate schedules below 25 per cent. After these strictly war taxes are all eliminated, then if further economy in Government expenditures will permit a further lowering of these maximum rates, I should like to see it done.

I am an earnest advocate of Government economy, and I think my record will show that I have consistently supported it. I do not believe that a wasteful and extravagant Government is beneficial to either the rich or the poor. The Republicans are in control of both Houses of Congress and the Presidency, and being the majority party, naturally the chief responsibility will fall on them. But the fact that we Democrats will be the minority party will by no means relieve us of any part of our responsibility. It will not be the function of the Democratic minority to hinder and obstruct, but its duty will be to cooperate with the majority party whenever cooperation is possible along right lines and whenever cooperation is not possible because of honest differences of opinion, then to propose something better as a substitute for what the Republican majority has offered. Only in that way can we merit and earn the confidence of the country.

The CHAIRMAN. The time of the gentleman from Texas has expired.

Mr. CRISP. I yield the gentleman five additional minutes.

Mr. BLACK of Texas. These are my views as to what the maximum rates should be, but I realize that there are 435 Members of this House and that at times we have some divergent views; and if we waited until we got everything to suit us in every important law, we would sit here all the time in a purely negative and critical attitude, and we never could vote for anything. Such an attitude would be too much like

the lawyer who argued "that if the train had run as it should have been ran; if the whistle had been blown like it should have been blew; if the bell had been rung as it should have been rang, both of which they did neither, the cow would not have been injured when she was killed." [Laughter.] I realize, my friends, that if the Ways and Means Committee had "of taken out this in the bill and had put that in it and had of done the other," it would have perhaps suited me better, but on the whole I regard it as a well-rounded, well-balanced bill, and I intend to give it my active support and do everything I can to advance its passage. [Applause.]

Mr. HADLEY. Mr. Chairman, I yield 15 minutes to the gentleman from Illinois [Mr. RATHBONE].

Mr. RATHBONE. Mr. Chairman, I feel myself in a certain sense under a mandate from the people of Illinois. The Republicans of that State have certain well-defined ideas on the subject of taxation, and they have not hesitated to express them.

In the Republican State convention of 1924 a platform was adopted, one of the planks of which declared in favor of the exemption of all incomes under $5,000. That convention was led by men and composed of delegates who believed in progress and had at heart the interests of the great masses of the people. The platform which they adopted was throughout forward-looking and eminently just. Under the banner which they then raised the united hosts of our party marched on to an overwhelming and unprecedented victory in the presidential election of 1924.

Subsequently the Legislature of Illinois passed resolutions and memorialized Congress on the subject of the platform referred to, including, among other things, the declaration in favor of the $5,000 exemption limit.

I, for one, should not for a moment think of disregarding such an expression so authoritatively made known. I regard it as binding, and I am happy to say that it coincides with my own individual convictions.

Such a declaration of principles is entitled to all due respect. Illinois is the third State in population and in wealth, and in the election of 1924 it gave to the Republican presidential ticket the second largest vote of any State in the Union. I am proud to represent such a great Commonwealth of six and one-half millions of people, and I welcome this opportunity of presenting one of the principles of the Republican Party of that State to this body.

I favor such an amendment, because to collect taxes from persons having incomes of $5,000 or less is uneconomic and not good business. According to Secretary Mellon it cost this Government $5,000,000 in the calendar year of 1924 to collect $38,000,000, in round numbers, from three and one-half million persons on incomes of $5,000 or less. In other words, the cost of collection under the present rates was 13 per cent.

Under the proposed bill, according to Mr. McCoy's figures, there will be a loss of $24,000,000, which will leave only $14,000,000, which would be collected on incomes of less than $5,000.

If the present cost of $5,000,000 to collect on incomes under $5,000 should not be diminished, it would cost the Government, under the rates provided for in this bill, over 30 per cent for such collection. It seems to be plain that this would be bad business, and that the amount collected would not be worth the cost.

Moreover, if the $5,000 exemption limit were established, then the limit for making returns could be raised from $1,500 to some higher figure, perhaps $2,500. This would be a great relief to many people who are now harassed by being compelled to make out income-tax returns. History plainly shows that the steady tendency in all countries has been to raise the exemption limit. Professor Seligman has said that one of the three great reforms accomplished in England with the income tax was—

> The increase in the minimum of subsistence.

The same authority also said—

> that an exemption of moderate amounts is demanded by modern conditions will be disputed by no one; and we have learned how the tendency in all countries has been gradually to raise the limit. With the standard of life as it exists in the United States the exemption ought to be higher than that found elsewhere.

In the act of 1894 the exemption limit was placed at $4,000. In the act of 1913 it was placed at the same figure. Professor Lutz, a recognized authority on this subject, also says—

> the exemption of a certain minimum of income is generally accepted, the amount being presumably that which is required to cover the cost of the standard of living for the individual or the family.

Statistics for the last calendar year show that incomes under $5,000 paid only one-eighth of the total yield of individual incomes. In order to collect so comparatively small a sum millions of taxpayers have to be unduly harassed. In this connection we should put ourselves in the place of the small business men and income-tax payers. They do not have the training or facilities for making out returns, such as great corporations and men of large incomes have. To these small taxpayers the making out of an income-tax schedule is an unmitigated nuisance, an enigma, a bewildering puzzle, a vexation of spirit, and waste of time, resulting in economic loss and annoyance in no way commensurate with the results obtained.

It is hard enough for a family to live on $5,000 a year without adding to their burdens by imposing a practically unproductive tax. Many of these small taxpayers do not keep books or accounts; they do business largely on a cash basis. To them the making out of an income-tax return is a positive nightmare. They worry and fret over the matter and frequently are compelled to go to the expense of hiring a lawyer to untangle what accounts they have kept and make out their return.

The Government of the United States has been likened to a 10-cent store in this regard by an eminent authority. I deny that this is a 10-cent Government or a $10 Government, or a picayune Government of any kind. I believe that the time-honored maxim of the law may well be here invoked, "de minimis non curat lex"—"the law does not concern itself with very small matters."

But it has furthermore been urged that the levying of a tax on such smaller incomes promotes good citizenship and gives the payer a certain "stake" in his country. The income tax should not be levied for the purpose of training in citizenship but for the purpose of raising the required revenue. No tax should be levied which is not defensible from the standpoint of good business. No tax is a good tax which involves a great harassment of the taxpayers and produces a very small yield in revenue. The tax on incomes under $5,000 is undoubtedly one of such a character. Comparisons in the matter of exemptions with other countries are highly fallacious. With half the wealth and half the gold in the world in the hands of the people of the United States, we can well afford to be not only more just but more generous than other governments toward the small taxpayer. In advocating this increased exemption I am trying to build up prosperity from the bottom instead of only adding to prosperity at the top. Only about 4 per cent of our people pay income taxes. Would anyone say that the other 96 per cent are any less patriotic or interested in the affairs of government than this 4 per cent? Besides, this 96 per cent of nontaxpayers pay other taxes, both State and local, which are amply sufficient to create such an interest in them and weigh heavily enough upon them already.

I want the United States to be what it is, not only the most powerful country in the world, but the most considerate and the most benignant institution of the kind toward all its citizens, great and small alike, that has yet been known among men.

I utterly repudiate the doctrine that patriotism is based on taxation. I deny that it is necessary to tax a man in order to make him a good citizen. [Applause.] I am willing to take the words of our great leader, Abraham Lincoln, when he said:

> The Republican Party stands both for the man and for the dollar, but in case of conflict between the two the Republican Party stands for the man before the dollar.

[Applause.]

Mr. CHINDBLOM. Mr. Chairman, will the gentleman yield?

Mr. RATHBONE. Just a moment, until I complete my statement. If you say that taxation makes citizenship, then let me tell you that these men of incomes under $5,000 are already paying enough taxes to make them good citizens. What is the difference between paying a Federal income tax or a State or local income tax? The whole argument dissolves into air.

Mr. CHINDBLOM. Does my colleague mean that persons having incomes of $5,000 or less should be exempt from paying any income tax, or does he mean that all persons, including those having higher incomes, should be exempt at $5,000? Which does the gentleman mean?

Mr. RATHBONE. The thing that I am urging is that there should not be a tax on incomes under $5,000, and upon that my colleague knows that our Republican Party of the State of Illinois has already expressed itself in no uncertain terms.

Mr. CHINDBLOM. If the gentleman will yield, let me say that I do not consider that expression binding upon us here in this body.

Mr. RATHBONE. Mr. Chairman, I say right now that I consider it of the greatest force and effect. I say that when the Republican Party of the great State of Illinois deliberately, considerately, in convention assembled, and unanimously has expressed itself on this question, I, for one, am a good enough Republican to stand with the party on that proposition. I say further that while I recognize as binding upon me the Republican national platform, I also recognize the Republican Party's State platform. I believe enough in the States, and I believe enough in our dual system of Government, to feel that the Republicans of Illinois have a right to voice their opinion and have it considered in this or any other body on the face of the earth.

Mr. CHINDBLOM. Will the gentleman extend that allegiance to the national leadership of the Republican Party?

Mr. RATHBONE. I will stand on every platform of the Republican Party and on every expression of the Republican Party that should have any binding effect. I am not only ready, but I am glad to support it, and I have always done so in every instance during my life in political affairs, extending over a period of 30 years, and I challenge my colleague or any other man on earth, to point out one single instance where I have repudiated a plank of the Republican Party. Is the gentleman answered now?

Mr. CHINDBLOM. I had in mind the recommendations of the present national administration on this subject of taxation. I have no quarrel with the gentleman on past history or on State or national platforms.

Mr. RATHBONE. If the gentleman can point out to me one single plank in any Republican national platform which is opposed to this proposition, then my lips are sealed. He can not do so. The party has not spoken on this subject and the party of our great State has spoken, and I for one am ready to recognize its leadership.

In dealing with such questions as this our motto should be "The greatest good of the greatest number." The adoption of this amendment will lift the vexations, lighten the burdens, and quicken the happiness of millions of our people. It is businesslike, broad-minded, liberal, and humane. It will mark another step forward in enlightened taxation and will prove our country to be the leader of all nations in the consideration and justice with which it deals with the humbler classes of our citizens.

Mr. GARNER of Texas. Mr. Chairman, I yield 10 minutes to the gentleman from Florida [Mr. GREEN].

Mr. GREEN of Florida. Mr. Chairman, I think it is perfectly proper that in these tax matters we should first begin to take into consideration what constitutes the strength of our Nation. No nation is stronger than the weaker element of citizens. If this tax bill is a bill, nonpartisan, approved by both of the major parties of our Nation, then I think our Nation fares ill. The people of the United States, economically speaking, may be classified into three classes. Of the approximately 115,000,000 population, there are approximately 15,000,000 composing the ultrarich and the pauper element, and then the other element, 100,000,000, embraces a class which maintains our institutions. I think the middle class in this bill is not safeguarded and protected. It would be fairer if we had a tax bill with a graduated scale. If 20 per cent is the amount to be collected on extremely large incomes, collect 20 per cent and then go down to the lower scale accordingly, but probably 50 per cent would be safer for our Nation's future welfare; but the most objectionable feature in the bill to me is the small exemption for the small-income payer. Our Democratic leader, I believe, has contended for an exemption of $5,000, in which position I think he is altogether right. Whoever heard of an old bachelor being able to live and meet his station in life on $1,500 a year, and a married couple raise their family on less than $2,500 a year? It seems to me that $5,000 exemption is the exemption we should all support. I shall support an amendment of that kind if one is introduced. I shall not go into that feature of the bill. It has been discussed by those who know the facts and figures.

The part of this bill which seems to me is the most dangerous precedent which has ever been offered by an assembly of the National Congress in the history of time is the estate-tax feature, whereby 80 per cent is charged off to those States which have an estate tax as against those which have none.

May I ask my colleagues to go very carefully in the enactment of this provision in this bill? It is true there are only three States directly affected thereby, but it seems to me I can see an air of criticism and censure of the constitutional right to the amendment adopted by the constitution of my proud and fair State. It seems to me we are going too far when we ask the Representatives of 45 States to enact legislation directed at a sovereign State, when they admit pell-mell they are driving at one sovereign State, the State of Florida. How in the name of God can you gentlemen come here, pledged to support your Constitution and uphold the sovereignty of the State, and then thrust a dart at a State which is one of your Union?

Mr. McKEOWN. Will the gentleman yield for a question?

Mr. GREEN of Florida. Yes, sir.

Mr. McKEOWN. We are curious to know upon what theory Florida passed the constitutional amendment and abolished the inheritance tax. Will the gentleman tell us? Is it because they receive so much revenue from other sources? What is the reason Florida adopted such an amendment?

Mr. GREEN of Florida. It would be presumptious for me to undertake to interpret the mind of every individual voter when he went to the polls in the State of Florida and adopted overwhelmingly this amendment. But, may I say in connection therewith, I am proud to say that the State of Florida has a debt-free government. Bear in mind the history of your country. Bear in mind the results of the oppressions, the inequalities, and the unjust legislation which has been passed and attempted to be passed in the past. Our democracy is founded upon protecting the weak. The great war we have recently gone through, when our own President went to the peace table he there found thrown scattered in his pathway as trophies the emperors, czars, and the so-called royalty feeling for their scalps and democracy rising in their footsteps. I will have you remember the sole idea in the peace negotiating and signing was the protection of the small countries. The League of Nations, if you please—but that has been changed. You know, it seems to me that the League of Nations has become a bride. It has been married by the Republican Party and the bride named "the World Court." [Applause.]

It has always been the disposition of your democracy and mine to protect the weak States, and do you mean to tell me that we sit here and by our actions compel the citizenry of the State of Florida to pay 80 per cent more to the Treasury of our Federal Government than any other sovereign State?

Mr. McKEOWN. Will the gentleman again yield?

Mr. GREEN of Florida. Yes, sir.

Mr. McKEOWN. Suppose Congress should not pass the 80 per cent allowance to other States. How much less money would a man dying in Florida have to pay?

Mr. GREEN of Florida. Sir, I am glad to answer the gentleman. I am glad that the gentleman minimizes in figures of my State. The amount of taxes paid by my State from this source the last year was only $142,000. Calculate for yourself.

Mr. McKEOWN. Would it affect your State any less not to pass the 80 per cent allowance? Would it make any difference to the taxpayer in your State so far as the amount he would pay if we did not attach that clause?

Mr. GREEN of Florida. I understand none. But what I am getting at is that it is a most dangerous precedent when we come here and undertake to coerce a sovereign State into enacting legislation to protect its own citizenry. My State has settled this by constitutional amendment, ratified by its people, and if you compel us to accept this our constitution will have to be amended, and, having no alternative, we can not do less than send 80 per cent more than any other sovereign State to the public treasury. Suppose, if you please, 22, 25, or 30 of the States adopted a provision in the constitution forever prohibiting estate taxes. Where would you be then?

Is it equitable and just that you should force this upon the people of Florida, a State which is large in proportions, having 58,000 square miles—as large as New York, Massachusetts, and Rhode Island together; a State which produces enough vegetables and enough other eatable products to feed the city of New York? There where the watermelon and the strawberry transform the midnight dew into lucious red juice; there where the springs gush forth that transparent and God-given fluid, sparkling with purity and virtue, the only proper drink for an American citizen, but if there be those of a grosser appetite who want to violate the Constitution of America, there is Bimini, only an hour or two away. [Applause.]

My fellow Members, I know that of old when Cecilia and seraphs were fascinated and men were enraptured, I know Timotheus with magic strain led rocks, trees, and beasts to follow him; I know that the notes of Orpheus entranced men and enthralled the underworld and caused the gods to gaze thereon with envy, and I know that David drew from his harp a chord which swept the gloom from the brow of Saul and flooded Israel's palaces with music and laughter, but if all these were mingled in a single rhapsody too great for the

hand of mortal man that it would not equal the majesty and the splendor of the Old Suwanee River played on the ukelele and hummed by the bright-eyed Florida maidens underneath the sweet magnolia trees, with the soothing odor gushing forth in a blazing November moonlight and——

The CHAIRMAN (Mr. DARROW). The time of the gentleman from Florida has expired.

Mr. GARNER of Texas. How long will it take the gentleman to finish that picture? [Laughter.]

Mr. GREEN of Florida. Just about two minutes.

Mr. GARNER of Texas. I will yield to the gentleman two minutes.

The CHAIRMAN. The gentleman from Florida is recognized for two minutes more.

Mr. GREEN of Florida. I thank you, sir.

My fellow Members, I would tell you more of the magic charms of Florida if time permitted. But this is a serious matter, to be passed upon by serious minds. When your citizenship are bent with years and desire a new lease of life, they pledge their fortunes and head their minds and intentions southward, and Florida is their destination; and people are sounding their warning notes from the States where the snow lies deep, complaining that your citizenry have taken their wealth and gone to my State, and are living there in peace and happiness and splendor, and will welcome you there to visit them. Be careful when you enact legislation here which will jeopardize their fortunes. You know they have abandoned their homes and have invested in Florida.

Do you realize that $5,000,000 there is our annual income, only a portion of which is derived from the tourist trade? May I come to you, as a child comes to its mother, for protection, and ask you not to impose upon my sovereign State this most dangerous feature of this bill, which is a violation of State rights, and which eventually, if pressed far enough, will centralize your Government here in Washington and scrap every one of our sovereign 48 States? [Applause.]

The CHAIRMAN. The time of the gentleman from Florida has again expired.

Mr. GREEN of Florida. Gentlemen, I thank you.

Mr. GARNER of Texas. Mr. Chairman, I yield 20 minutes to the gentleman from Texas [Mr. BLANTON].

The CHAIRMAN. The gentleman from Texas is recognized for 20 minutes.

Mr. BLANTON. Mr. Chairman and gentlemen, I want to read to you an excerpt from the Democratic Voice, a newspaper published in Coleman, Tex., on December 4. It attempts to give what happened at a tax meeting held in Coleman on the night of November 28, 1925, with State Senator Stuart as the principal speaker, and it quotes him as saying the following:

> Texas Congressmen in Washington, and among them your own Congressman BLANTON, gave us little consideration when we went there; they have little regard for the rights of the States and little time to give consideration to the views of their constituents; that this inheritance tax newly devised by the House Ways and Means Committee is the boldest invasion of State rights yet conceived in the minds of Congressmen.

It further states that the chairman of the meeting, Mr. Leon Shield, whom I know to be a prominent banker there, warned Congressman BLANTON, putting him on notice that if he continued "socialistic leanings" [laughter] and "appeals to the people who pay no taxes" he will have opposition of the deadliest kind. [Laughter.] And it states that a Mr. Joe B. Dibbrell, jr., helped two others frame resolutions to me, and it prints the resolutions, denouncing the estate tax in this bill as socialistic.

I challenge this State Senator Stuart, who does not live in my district, and I challenge Banker Shield, and I challenge Joe B. Dibbrell, jr., to show one single instance where I have ever had "socialistic leanings." I challenge them all to show where I have ever made class appeals to any people who pay no taxes. My colleagues here know that I have from this floor led the fight against socialism. I have the confidence not only of the business men of my district, but I have the confidence of the leading business men of this Nation.

This State senator from Fort Worth took a very unfair advantage of me in inciting these misrepresentations to be publicly made in my district when I was 2,000 miles away and had no chance to reply.

When this session of Congress is over I will gladly meet him in joint debate anywhere in Texas and defend my course here and this tax bill against his unfounded attack.

I have a copy of the resolutions sent me by Mr. Dibbrell and two others. The resolutions purport to have been passed by a mass meeting of my constituents. It says so:

> Citizens of Coleman County, in mass meeting assembled—

And it says—I read just one excerpt—

> We believe the inheritance tax to be socialistic in its principles and contravening the true principles of democracy as expounded by its great preceptor, Thomas Jefferson, and his illustrious successors in the leadership of the Democratic Party.

Did any of you in your whole life see such an exhibition of ignorance expressed by a bunch of half-baked politicians—ignorance of the principles of democracy, of Thomas Jefferson and his successors, and of the Democratic Party and its history? I never saw such a conglomeration of misrepresentation and unfairness in my whole life.

Here I have spent my entire vacation, ever since March 4, with the exception of 10 days that I used in going to my district on important business for constituents, and worked hard here in Washington, in the hopes of getting information that I could turn over to the gentleman from Illinois [Mr. MADDEN] and his Appropriations Committee, whereby probably appropriations could be slashed and real economy effected. Your President can not himself effect economy. He can only recommend it. I am glad he stands for and preaches it, and he can do much toward encouraging it, for when we keep appropriations within his budget he can effect economy through us. After all, do you know the only power on God's earth that is able to effect economy in this Nation? It is Congress; it is upon this floor only where economy can be effected. As long as we will vote not to take the money out of the Treasury we will not have to raise money in taxes out of the pockets of the people. And I have been laboring here during my entire vacation in the hopes of helping Congress get evidence whereby we could effect real economy.

Mr. McLAUGHLIN of Michigan. Will the gentleman yield?

Mr. BLANTON. In just one moment. I want to touch on this question of——

Mr. McLAUGHLIN of Michigan. It is right on that point that I want to ask you a question.

Mr. BLANTON. I yield.

Mr. McLAUGHLIN of Michigan. The gentleman speaks of the Budget effecting and recommending economies, and the gentleman speaks of the President and of appropriations by Congress. The gentleman must know that in every year since the Bureau of the Budget was organized the total of the appropriations by Congress has been less than the recommendations of the President and the Bureau of the Budget. [Applause.]

Mr. BLANTON. I know that it is kept within the Budget because Congress refuses to appropriate more.

Mr. McLAUGHLIN of Michigan. And it runs into the hundreds of millions of dollars.

Mr. BLANTON. That is because of what Congress does. There are enough economists in this House to hold appropriations within the Budget, but we do the holding, not the President. In every supply bill brought on this floor we exceed in certain items the Budget recommendations, but we hold the bill within the Budget; and that will not be disputed by a single member of the Committee on Appropriations. Of course, such excesses have to be saved in some other way. It is the Congress that must protect the Budget.

Now, let me tell you about this unfair statement by State Senator Stuart in my district, when I was 2,000 miles away.

Mr. HUDSPETH. Will the gentleman yield right there?

Mr. BLANTON. I yield to my colleague.

Mr. HUDSPETH. Did the gentlemen who sent those resolutions come up here about two months ago and make a protest against this?

Mr. BLANTON. I am going to tell you about that.

Mr. HUDSPETH. I want to ask the gentleman about that.

Mr. BLANTON. Their Stuart-Satterwhite committee came.

Mr. HUDSPETH. These gentlemen who are here now?

Mr. BLANTON. Yes.

Mr. HUDSPETH. Well, the gentleman should feel complimented, because I saw a statement to the effect that they went back and said the Texas delegation was discourteous to them. Yet, as I understand it, the gentleman from the seventeenth district was the only man here at that time. [Laughter.]

Mr. BLANTON. I want to tell you about that.

I can not yield further. This aggregation of Texas men, none of whom were from my district—I understand they were mostly from Fort Worth—came up here and gave a banquet at the Raleigh Hotel. I do not know who paid for it; I do not imagine they did, though. They gave a banquet and they invited Congressmen to be present, and I do know I happened to be the only Congressman there from Texas.

Mr. HUDSPETH. Did the gentleman go down?

Mr. BLANTON. I went. [Laughter.] I am always willing to give Texas people an audience, whether they are from my district or not. I left what I was doing; I did not want to go, but I went. They called on me to speak, and I told them I would not be frank if I did not tell them I was not in favor of repealing the inheritance tax. I told them I was going to vote to keep it on the statute books of this country, and I told them I thought they were wasting their time if they expected to get it repealed.

I could have told them they were wasting somebody's money giving banquets up here. I told them that we had confidence in our Ways and Means Committee; that we had some of the ablest Democrats in this House on that committee, and we Democrats here, I felt sure, were going to back the Democrats on that committee when that bill was written; and I told them if they wanted to accomplish something up here they ought to confine their efforts before that committee in trying to get the exemption on inheritance taxes raised.

They talk about socialism. I told them I was not in favor of raising the exemption of a married person to $5,000. I gave them my reasons. I would not have given them if they had not asked me for them. I treated them all courteously. I was their guest at this banquet, yet the toastmaster, who happens to be the speaker of the house of representatives of Texas, after my friend, the gentleman from Illinois [Mr. RAINEY], had gotten up and told them the same thing, that he was not going to favor the repeal of any inheritance taxes, the toastmaster of that banquet so far forgot himself with reference to his duty to his guests that he got up on that floor and said that they *might not* get rid of the inheritance tax, but they knew how to get rid of Texas Congressmen who did not agree with them. [Laughter.]

Mr. HUDSPETH. Will the gentleman yield?

Mr. BLANTON. I yield to my colleague.

Mr. HUDSPETH. The fact of the business is the statement that went out was that the delegation treated them discourteously, and that is not the fact?

Mr. BLANTON. No; because I treated them all most courteously, and the delegation was not there.

Mr. HUDSPETH. They said the delegation.

Mr. BLANTON. But I want to say this, that after I did treat them courteously this man Stuart went to my district, 2,000 miles away, when I was absent, and said I treated him discourteously, forsooth, because I would not agree with him on an economic proposition.

Socialist? I had the only Socialist in this House—VICTOR BERGER—absolve me from socialism yesterday. He stands head and shoulders as the great apex of socialism in this country, and when I chided my friend, the gentleman from Illinois [Mr. RAINEY] about this charge of socialism yesterday, the gentleman from Wisconsin [Mr. BERGER] got up and said:

I absolve you all; none of you are Socialists, and least of all, BLANTON of Texas.

[Laughter.]

Let me quote excerpts from the RECORD on this:

Mr. BLANTON. Mr. Chairman, will the gentleman yield there for a question?

Mr. RAINEY. Certainly.

Mr. BLANTON. I am afraid the gentleman from Illinois is placing our friend from Texas in a position between the devil and the deep-blue sea. These tax clubs are criticizing him and calling him a Socialist for putting any estate tax on, and now the gentleman from Illinois says we should have had a higher rate.

Mr. RAINEY. Yes; we should. The criticisms they now make of the gentleman from Texas [Mr. GARNER] are absolutely wrong.

Mr. BLANTON. Then he is not a Socialist?

Mr. RAINEY. He is not a Socialist.

Mr. BERGER. Will the gentleman yield to me?

Mr. RAINEY. Yes.

Mr. BERGER. I will give you all a clean bill of health. None of you are Socialists.

Mr. BLANTON. Thank God for that.

Mr. BERGER. Least of all the gentleman from Texas.

For nine years I have stood upon this floor and fought every form of socialism ever since I have been here, and my colleagues know it. I have fought every phase of communism on this floor, and I expect to fight it as long as I live. I do not believe in it. [Applause.]

At this Stuart meeting they said that this bill levying a maximum 20 per cent tax on estates contravenes the principles of democracy and the principles laid down by the great preceptor, Thomas Jefferson, and his great successors in the Democratic Party.

Let me read you what the gentleman from Texas [Mr. GARNER] has said on this subject. It is a complete answer. I am going to read you the words of the gentleman from Texas [Mr. GARNER] when discussing this subject elsewhere, and I do it with his permission.

Mr. GARNER of Texas said:

Now, let me say just a word to you about the proposed estate tax. This character of tax is levied by every civilized people in the world and has been levied since the history of man. Customs duties and death taxes are the two oldest taxes known to man. Under Washington's administration such a tax was levied by the Congress and prepared by Alexander Hamilton, who, we know, had some conception of sound economics. Thomas Jefferson, said to be the father of Democracy, and who had given governmental questions great study, urged such a tax as a public policy looking to the dissipation of large and swollen estates. These were the early founders of our Republic. In more recent times we find Mr. Bryan, more than a quarter of a century ago, urging this kind of a tax upon the country, and we know that he was the preferred choice of the Democracy for President on three different occasions. Mr. Roosevelt, when President of the United States, urged this tax upon the country in a message to Congress. His 1912 platform promised specifically that if he was elected to the presidency such a tax would be levied for the purpose of equalizing property opportunities.

Still more recently, in 1916, in time of peace, we find that Mr. Wilson (President) urged such a law, and that Congress passed an act levying such a tax, approximately having the same rates as contained in the proposed bill. Mr. Wilson seemed to have had the indorsement of the majority of the people of Texas, and still has many admirers in our State. Still more recently, Mr. McAdoo was preferred as the Democratic nominee for President by the Texas Democracy in 1924. Mr. McAdoo was Secretary of the Treasury and helped to prepare the 1916 act, which is the same law as the proposed bill.

Yet behind my back, this Senator Stuart from Fort Worth, who is not my constituent and to whom I owe nothing, went into my district and accused me of being inclined to socialism because I supported a bill which had the approval of President Wilson and now has the approval of the present President of the United States. Is Calvin Coolidge a Socialist? OGDEN MILLS, of New York, into whose lap some day, it has been said, will be placed a $100,000,000 legacy, is he a Socialist? He is the very antithesis of socialism, and yet he approves the very estate-tax item in this bill concerning the support of which I am accused of leaning toward socialism by this Senator Stuart from Forth Worth. [Laughter.] And he induced Joe Dibbrell, of Coleman, Tex., to send me a lot of resolutions purported to have been passed by my constituents in Coleman County, saying it is socialistic and that he wants me to vote against it. Can Joe Dibbrell speak for Coleman County, his own county? No; because I defeated him for Congress in his own county. [Laughter.]

I take it that I am more the representative of the Coleman County people than my friend Joe is, because they of Coleman County selected me rather than Joe, and in each and every other county in my district I defeated him. [Laughter.] Have not I got a right to speak for my constituency in Coleman County with better grace than Joe? Joe is a has-been there. [Laughter.]

New, let me tell you something. I want to show you about this so-called tax club. I am not ridiculing Mr. Satterwhite. I like him; all our Texas friends like him; but he has gotten in with the wrong bunch down there. You know Mr. Colvin is the man doing all of this work. He is a banker at Fort Worth. Let me show you what appeared in the Fort Worth paper. The Star-Telegram published it:

NINETEEN COUNTIES TO HEAR ESTATE-TAX TALK

Nineteen counties in the seventeenth congressional district will hear a discussion of the inheritance tax law at a mass meeting called at Coleman next Saturday night, it was announced late Wednesday by George H. Colvin, chairman of the Texas Tax Clubs.

This meeting has been called by Leon L. Shield, Coleman banker and executive committeeman for the Texas Tax Clubs in that district.

State Senator Robert A. Stuart, Fort Worth, will be the principal speaker. He also will speak at a similar meeting scheduled at Waco next Tuesday afternoon.

Senator Stuart has been a leading figure in the campaign to insist that Congress repeal the inheritance tax law. He will leave the latter part of next week with Representative George C. Kemble, Fort Worth, and others for Washington, where they will present resolutions to Congress calling for the repeal of the law.

These resolutions were adopted by an unofficial session of the Texas Legislature at Austin last Monday and signed by more than 200 representative citizens and business men of Texas.

Now, was that a mass meeting of my citizens of the 19 counties? I suspected what happened, and I wired Joe and Shield to wire me collect the names and addresses of every citizen of my district who attended that meeting, and all they could do was to wire me six names. [Laughter.] And yet there was not one man from any of the 19 counties except a little bunch from Coleman, and Shield wired me six names and said "many others were there." They named the county judge, Judge C. L. South, whom I know to be a splendid gentleman, as one of those present. I wired Judge South to know how many people attended that mass meeting, and he wired me back that, including ladies, there were only 30 people attended. [Laughter.]

The CHAIRMAN. The time of the gentleman from Texas has expired.

Mr. GARNER of Texas. I yield to the gentleman three minutes more.

Mr. DENISON. Will the gentleman yield?

Mr. BLANTON. I will.

Mr. DENISON. Who is this man Stuart?

Mr. BLANTON. He is a State senator, of Fort Worth.

I want to say this to my colleagues here—the people of Texas, rank and file, all over the many counties in my State have confidence in the Texas delegation and in what they are going to do about this bill. They know that the Texas delegation represents their constituencies; they know that the Texas delegation always gives courteous hearings to everyone who comes from the State. It is a slander upon the delegation for Mr. Stuart to go back and say that we did not treat them courteously. Mr. GARNER and the Ways and Means Committee gave these Texas visitors to Washington the most patient and long-suffering hearing that they have given any other propagandists who came before them from any other State. When these boys get through spending the money that was turned over to them to make these pleasant visits to Washington, and to entertain with banquets, they are going back to Texas and tell that Fort Worth bunch of bankers down there to stop sending delegations up here to repeal estate taxes, because we have the best talent in the country at the head of the delegation on the tax bill and he is going to do his duty by the people. [Applause.]

Mr. HADLEY. Mr. Chairman, I move that the committee do now rise.

The motion was agreed to.

Accordingly the committee rose; and the Speaker having resumed the chair, Mr. DARROW, Chairman of the Committee of the Whole House on the state of the Union, reported that that committee had had under consideration the bill (H. R. 1) to reduce and equalize taxation, to provide revenue, and for other purposes, and had come to no resolution thereon.

THE MISSISSIPPI VALLEY AND ITS WATERWAYS

Mr. O'CONNOR of Louisiana. Mr. Speaker, I ask unanimous consent to extend my remarks with reference to the meeting of the Mississippi Valley Association at St. Louis.

The SPEAKER. The gentleman's own remarks?

Mr. O'CONNOR of Louisiana. Yes.

Mr. CHINDBLOM. Mr. Speaker, a parliamentary inquiry. Is there not a general order granting leave to revise and extend remarks on the revenue bill?

The SPEAKER. The Chair thinks that was confined to those who spoke on the bill.

Mr. CHINDBLOM. Certainly.

The SPEAKER. Without objection, the request of the gentleman from Louisiana will be granted.

There was no objection.

Mr. O'CONNOR of Louisiana. Mr. Speaker, in November some 450 representative business men, several United States Senators, a number of Congressmen, some governors of States, and many mayors assembled at St. Louis to complete plans for the presentation to Congress of a demand by the people of the Mississippi Valley that the Federal Government, without further unnecessary delay, complete the long-ago approved inland-waterway projects of the valley so that the people may use them for the promotion of their enterprises.

The occasion was the seventh annual convention of the Mississippi Valley Association, which, I am reliably informed, is supported in its policies by some 400 Mississippi Valley chambers of commerce, many trade organizations, and the strong leaders of that region generally.

The Secretary of War and the Chief of Army Engineers were there, as were also all the members of the Federal Waterways Commission and other important officials.

Mr. Speaker, I know there is far more behind this waterways movement than the Members of this House who do not reside in the valley realize. They should know what it is all about, because the goal sought by the Mississippi Valley Association and its many allies will favorably affect the prosperity of the entire Nation and extend the economic life of our country by many generations.

The President of the American Farm Bureau Federation was there. In a speech to the delegates he gave voice to what is in the minds of several million valley farmers when he said that the time has come for the Federal Government to take the lead in a vigorous and effective way to check the erosion of soil, reduce the waste of water, and provide navigable channels from Pittsburgh, Chicago, Minneapolis, and Kansas City to shipside on the Gulf of Mexico.

In terms of geological time, the delta of the Mississippi is rapidly extending into the Gulf. Every year the great river brings down nearly, if not quite, a cubic mile of silt, the soil washings from 41 per cent of our country. That silt is largely the soil washings from our farms. No people on earth can build up soil as fast as the Mississippi and its tributaries are carrying it away. The loss of soil means the loss of fertility and production.

The uncontrolled floods which carry this silt away also carry away each year an enormous potential asset in wasted waters, waters which should and must be used to regulate stream flow, irrigate dry lands, develop power.

The very process by which this waste is effected creates a destroying agency which periodically breaks the levees, overflows the towns and farms, and retards development and prosperity.

Manufacturers were there. They pointed out the great harm done their important enterprises by the unharnessed forces of nature, and they pointed to the inevitable growth and prosperity to come to these labor-employing factories as the result of expanding markets once the interstate drainage of the valley be brought under control and made to work for the good of our citizens instead of working harm to them as is now the case.

Men from Minneapolis and St. Paul, from Kansas City and Pittsburgh, drew attention to the fact that the Panama Canal which was paid for by the people of the entire country, is now helping and will continue to help the Atlantic and Pacific coasts at the direct expense of the Midwest, until the farms and factories of the Midwest be brought nearer shipside through the efficient development and use of our inland waterways.

Mr. Speaker, our citizens whose enterprises are hemmed in by the Appalachians, the Rockies, and Canada have become impatient of an intolerant situation. Long ago they requested Congress to improve the valley's waterways so that their commodities could reach the sea by low-cost water transportation.

They relied upon the fairness and vision of Congress to help them. At that time they did not feel the need for pressure.

So they appealed to Congress.

The people of the Ohio Valley set up their needs.

So did the people of the Missouri and the upper Mississippi.

So did all the rest.

Each project was backed only by the citizens directly and immediately affected.

Congress recognized the justice of these appeals, and long ago approved the projects on the Mississippi, the Ohio, the Missouri, the Lakes to the Gulf and others.

But each project was treated as a sort of unrelated unit, a local enterprise, and some money only was voted for each.

After a generation of waiting and hoping the valley found, in 1918, that none of the projects was complete, and the attitude of Congress did not promise very much speed in the direction of early completion. Further delay meant direct waste and loss to many people.

And so the people of the valley became impatient and organized the Mississippi Valley Association.

I have made it my business to understand what is in their minds.

Here is what they say to each other:

"The 41 per cent of the United States, which comprises the drainage basin of the Mississippi, sends about 57 per cent of the Senators and Congressmen to Washington. It produces between 80 and 90 per cent of the food and raw materials upon which the Nation lives.

"The region needs efficient low-cost water transportation. It also desperately needs sensible and effective flood control. Its economic welfare demands that soil erosion be checked, that some of the now wasted interstate flood drainage be held back and used to irrigate dry lands when it does not rain, and

to feed streams in low-water periods, and that the development of low-cost water power be encouraged in aid of industry and commerce.

"We have appealed to Congress for a national policy and for constructive and well directed action looking to these ends, and we have got only delays and excuses.

"We will now try something new.

"We will organize the valley. We will reach the voters. We will teach them how to think and act in unison, and how to make known to their Representatives in Congress not only their wants but how they expect their Representatives to vote on bills relating to the water resources of the valley."

And that is what they have done.

They have spent seven years in perfecting their organization so that the people of the valley may speak to Congress in an effective way.

Let me tell you something about the goal those far-seeing and now impatient people in the valley are seeking.

They know that the United States wants to maintain its high standard of living for the workers. They also know we can not do this as our natural resources disappear unless we harness the great forces of nature and make them work for us.

They know that the farmers of the Middle West, far removed as they are from the lanes of commerce on the ocean, can not improve their economic condition unless their costs be reduced by waterway transportation and by a better regulated and more evenly distributed supply of moisture.

They no longer blame the cotton and grain exchanges for those adverse conditions which they now know are attributable to economic restrictions and handicaps.

They know that if we would sustain and improve our prosperity we must prepare to sell to and buy from Latin America, where there are abundant natural resources and to which the tide of European emigration must flow now that we have closed our gates; and to the Orient, which has been opened by the Panama Canal.

Knowledge of the facts has opened their eyes to many things, and the Mississippi Valley Association, Mr. Speaker, is leading them to their goal.

Throughout the valley there is a great and upward movement. New enterprises develop daily. Land values are fast enhancing. A new area of commercial, industrial, and agricultural activity has dawned. Underlying it is a new conception of the relationship of things.

One leader, returning from that St. Louis convention, said to me:

Mark my word, valley development is going to show some important departures from the old order. The people of the valley are going to pocket most of the increment that comes to that region. So confident of the future are the inside leaders that they are advising investment in the increment controlling and profit-sharing securities issued by the new industries rather than in nonprofit-sharing bonds and mortgage paper.

They are placing their factories on the banks of navigable streams in the closest possible juxtaposition to the sources of raw material and food supplies. They are building efficient ports on the Gulf. They are cultivating friendships and business relations in Latin America, and the several trade centers of the valley are sending many good-will parties of business men to the Latin American ports and cities.

Spanish and Latin American business methods are taught in the valley's schools and business colleges.

On December 10, consular representatives of all the Latin American republics met with 400 business men at New Orleans to formulate plans for closer business relations between the valley and Latin America. The official report of the proceedings of the seventh annual convention of the Mississippi Valley Association and the bearing of valley waterway development on Latin American trade with the valley was the chief subject discussed. Special official reports on these matters were made to each Latin American Government.

The Republic of Mexico has opened a great exhibit of natural resources at New Orleans, and a New Orleans citizen has given Tulane University half a million dollars for Middle American research work.

Valley chambers of commerce have found it necessary to maintain extensive translation departments for Latin American correspondence.

The Federal Government has jurisdiction over our waterways, our interstate drainage and our water resources. All are vitally needed in this valley-wide development, and our voters are making it plain to the valley Senators and Representatives that we expect Congress to get on the job.

What the valley is doing and wants done will extend the highly favorable economic life of our country by many generations, thus permitting the people to enjoy the comforts of a high standard of living for a much longer period than would be possible should we permit a continuance of waste of our great water and soil resources.

Behind this valley-wide movement stand the valley's trade bodies, chambers of commerce, farmers, manufacturers, workers, land owners—in fact, all the great groups that go to make up the valley's population.

It is a movement in the interest of the national welfare.

From my intimate knowledge of what is in the minds of our people out in the valley, I am sure their movement will succeed.

MEMORIALS AND ENTOMBMENT OF BODIES IN ARLINGTON AMPHITHEATER (H. DOC. NO. 117)

The SPEAKER laid before the House the following message from the President of the United States, which was read, and, with the accompanying papers, referred to the Committee on the Library and ordered printed.

To the Congress of the United States:

In compliance with the requirements of the act of Congress of March 4, 1921, I transmit herewith the annual report of the Commission on the Erection of Memorials and Entombment of Bodies in the Arlington Memorial Amphitheater for the fiscal year ended June 30, 1925. The attention of the Congress is invited to the recommendation of the commission that the memorial to the Unknown Soldier be completed.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

The SPEAKER also laid before the House the following message from the President of the United States, which was read, and, with the accompanying papers, ordered printed and referred to the Committee on Interstate and Foreign Commerce, the Committee on Military Affairs, and the Committee on Naval Affairs:

To the Congress of the United States:

In compliance with the provisions of the act of March 3, 1915, establishing the National Advisory Committee for Aeronautics, I submit herewith the eleventh annual report of the committee for the fiscal year ended June 30, 1925.

The statement of the present status of aviation, as outlined in Part V of the committee's report, should dispel the impression that America is lagging in the technical development of aircraft for military purposes. Scientific research on the fundamental problems of flight and the collection of results of research conducted in other progressive nations are official duties of the committee. Their opinion that America is at least abreast of other nations in the technical development of aircraft is commended to the Congress as the most authoritative that can be had. I agree with the committee that substantial progress in aeronautics is dependent largely upon scientific research. I believe that the work of the committee is the most fundamental activity of the Government in connection with the development of aeronautics, and that its continuance is essential if America is to maintain its present advanced position in aircraft development.

The condition of the aircraft industry and the prospects for the development of commercial aviation on a sound basis have materially improved during the past year. To encourage the development of commercial aviation, I wish especially to indorse the recommendation of the committee for the creation of a bureau of air navigation in the Department of Commerce.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF UNITED STATES RAILROAD LABOR BOARD

The SPEAKER also laid before the House the following message from the President of the United States, which was read and referred to the Committee on Interstate and Foreign Commerce.

To the Congress of the United States:

I transmit herewith for the information of the Congress the report of the United States Railroad Labor Board for the period from April 15, 1920, to November 15, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

AIRCRAFT IN NATIONAL DEFENSE

The SPEAKER also laid before the House the following message from the President of the United States, which was read, and, with the accompanying papers, ordered printed and referred to the Committee on Military Affairs, Naval Affairs, and Interstate and Foreign Commerce:

To the Congress of the United States:

I transmit herewith for the information of the Congress the report made to me by the board which I appointed on September 12 last, to make a study of the best means of developing and applying aircraft in national defense, and to supplement the studies already made by the War and Navy Departments on the subject.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF DIRECTORS OF PANAMA RAILROAD

The SPEAKER also laid before the House the following message from the President of the United States, which was read and referred to the Committee on Interstate and Foreign Commerce:

To the Congress of the United States:

I transmit herewith, for the information of the Congress, the Seventy-sixth Annual Report of the Board of Directors of the Panama Railroad Co. for the fiscal year ended June 30, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF UNITED STATES BUREAU OF EFFICIENCY

The SPEAKER also laid before the House the following message from the President of the United States, which was read, and, with the accompanying papers, ordered printed and referred to the Committee on Civil Service:

To the Congress of the United States:

As required by the acts of March 4, 1915, and February 28, 1916, I transmit herewith the report of the United States Bureau of Efficiency for the period from November 1, 1924, to October 31, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

REPORT OF H. G. DALTON

The SPEAKER also laid before the House the following message from the President of the United States, which was read, and, with the accompanying papers, ordered printed and referred to the Committee on Merchant Marine and Fisheries:

To the Congress of the United States:

I transmit herewith for the information of the Congress the report made to me by Mr. H. G. Dalton, of Cleveland, Ohio, in response to my request that he make a study of the shipping problem.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

LAWS OF THE SIXTH PHILIPPINE LEGISLATURE

The SPEAKER also laid before the House the following message from the President of the United States, which was read and referred to the Committee on Insular Affairs.

To the Congress of the United States:

As required by section 19 of the act of Congress, approved August 29, 1916, entitled "An act to declare the purpose of the people of the United States as to the future political status of the people of the Philippine Islands, and to provide a more autonomous government for those islands," I transmit herewith a set of laws and resolutions passed by the Sixth Philippine Legislature during its third session, from July 16 to November 8, 1924.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

FORTY-SECOND ANNUAL REPORT, UNITED STATES CIVIL SERVICE COMMISSION

The SPEAKER also laid before the House the following message from the President of the United States, which was read, and, with the accompanying papers, ordered printed and referred to the Committee on Civil Service.

To the Congress of the United States:

As required by the act of Congress to regulate and improve the civil service of the United States, approved January 16, 1883, I transmit herewith the forty-second annual report of the United States Civil Service Commission for the fiscal year ended June 30, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

PUBLIC SERVICE COMMISSION OF PORTO RICO

The SPEAKER also laid before the House the following message from the President of the United States, which was read and referred to the Committee on Insular Affairs:

To the Congress of the United States:

As required by section 38 of the act approved March 2, 1917 (39 Stat. 951), entitled "An act to provide a civil government for Porto Rico, and for other purposes," I transmit herewith certified copies of each of nine franchises granted by the Public Service Commission of Porto Rico. The copies of the franchises inclosed are described in the accompanying letter from the Secretary of War, transmitting them to me.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

ANNUAL REPORT OF GOVERNOR OF PANAMA CANAL

The SPEAKER also laid before the House the following message from the President of the United States, which was read and referred to the Committee on Interstate and Foreign Commerce:

To the Congress of the United States:

I transmit herewith for the information of the Congress the annual report of the Governor of the Panama Canal for the fiscal year ended June 30, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

ACT OF PORTO RICO LEGISLATURE

The SPEAKER also laid before the House the following message from the President of the United States, which was read and referred to the Committee on Insular Affairs:

To the Congress of the United States:

As required by section 23 of the act of Congress approved March 2, 1917, entitled "An act to provide a civil government for Porto Rico, and for other purposes," I transmit herewith copies of acts and resolutions enacted by the Eleventh Legislature of Porto Rico during its first regular session (February 9 to August 19, 1925, inclusive).

These acts and resolutions have not previously been transmitted to the Congress and none of them has been printed as a public document.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

INTERNATIONAL CONFERENCE ON SOIL SCIENCE

The SPEAKER also laid before the House the following message from the President of the United States, which was read and, with the accompanying papers, ordered printed and referred to the Committee on Foreign Affairs:

To the Congress of the United States:

I transmit herewith a report by the Secretary of State, concerning a request made by the Secretary of Agriculture that legislation be enacted that will give congressional sanction to the holding of an international conference on soil science in the United States in 1927, for which I request the favorable consideration of Congress.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

LAWS OF TERRITORIAL LEGISLATURE OF ALASKA

The SPEAKER also laid before the House the following message from the President of the United States, which was read and referred to the Committee on the Territories:

To the Congress of the United States:

In compliance with the requirements of section 20 of the act of Congress entitled "An act to create a legislative assembly in the Territory of Alaska, to confer legislative power thereon, and for other purposes," approved August 24, 1912, I transmit herewith a copy of the session laws, resolutions, and memorials passed at the seventh regular session of the Territorial Legislature of Alaska, convened at Juneau, the capital, on the 2d day of March, 1925, and adjourned sine die the 30th day of April, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

ANNUAL REPORT, COUNCIL OF NATIONAL DEFENSE

The SPEAKER also laid before the House the following message from the President of the United States, which was read and referred to the Committee on Military Affairs:

To the Congress of the United States:

In compliance with paragraph 5, section 2, of the Army appropriation act approved August 29, 1916, I transmit herewith the ninth annual report of the Council of National Defense for the fiscal year ended June 30, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

AMERICAN BATTLE MONUMENT COMMISSION

The SPEAKER also laid before the House the following message from the President of the United States, which was read and, with the accompanying papers, ordered printed and referred to the Committee on Foreign Affairs:

To the Congress of the United States:

I transmit herewith for the information of the Congress the second annual report of the American Battle Monuments Commission for the fiscal year ended June 30, 1925.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

MUSCLE SHOALS

The SPEAKER also laid before the House the following message from the President of the United States, which was read and, with the accompanying papers, ordered printed and referred to the Committee on Military Affairs:

To the Congress of the United States:

I transmit herewith for the information of the Congress the majority and minority reports made to me by the Muscle Shoals inquiry appointed by me on March 26 last to make investigation to—

aid in assembling reliable information as to the best, cheapest, and most available means for the production of nitrates and other products for munitions of war, and useful in the manufacture of fertilizers and other useful products by water power or such other power as may be best and cheapest to use, and to report upon the most practical method or methods of utilizing to the best advantage and for the specific purposes mentioned in section 124 of the act of Congress approved June 3, 1916 (39 Stat. 215), the facilities comprising the nitrate plant owned by the United States and located at Muscle Shoals, Ala.

CALVIN COOLIDGE.

THE WHITE HOUSE, *December 10, 1925.*

ORDER OF BUSINESS

Mr. GARRETT of Tennessee. Mr. Speaker, I notice that two of the messages of the President of the United States referring to aviation were referred by the Chair to three different committees of the House. May I inquire of the Chair if there is precedent for that?

The SPEAKER. The Chair is not aware of any direct precedent, but it occurs to the Chair that the subject of aviation being now so much discussed throughout the country, and being one of such large importance, reference of the message with respect to it should go to more than one committee having to do with aviation. Ordinarily the Chair understands that these matters have been referred to the Committee on Military Affairs, but the Committee on Naval Affairs and the Committee on Interstate and Foreign Commerce also have jurisdiction relating to aviation.

Mr. GARRETT of Tennessee. I recognize the fact that there are matters with reference to aviation that properly come under the jurisdiction of all of the committees to which the Chair has referred these messages, but at the same time the question arises in my mind whether or not confusion may not result. Of course, this is merely a message, and probably legislative action would not be based on a message. Within my experience here I have never known a similar case. The annual message of the President is usually referred to the Committee of the Whole House on the state of the Union, and then by resolution the Committee on Ways and Means subsequently distributes the annual message among the different committees, according to the subjects it contains. I do not wish to be technical about the matter. So far as the present messages are concerned, I do not think it makes any difference, but if it is fixing a precedent, I can see the possibility that may arise sometime to confuse rather than to clarify, which I know to be the purpose of the Chair in making this reference.

The SPEAKER. The Chair did not give very long consideration to the matter, but it occurred to the Chair that the reference of the President's messages would not bring confusion. It is, after all, giving information on which these committees can later on act with respect to the particular matters referred to in the messages.

Mr. GARRETT of Tennessee. Let us take the Budget proposition, for illustration. The Committee on Appropriations can base legislation upon the Budget. If, perchance, a President should send in a message which would contain matter dealing with the Budget and other subject matter—though probably no President ever will—and that were referred to different committees, it might confuse the question of jurisdiction. I do not see how it could arise in the present case, and there is nothing I want to do about it except merely to call attention to it and state that so far as I recall there is no precedent for referring one message to three different committees.

The SPEAKER. The attention of the Chair has been called to several bills dealing with the subject of aviation, and all of those bills heretofore have been referred, the Chair understands, to the Committee on Military Affairs. It seemed to the Chair the subject of aviation has now taken a so much broader scope it would be wise that other committees would have jurisdiction of the matter, and therefore the Chair did not think any harm might arise by referring the message as he did. However, the Chair is not at all convinced that is the proper course to pursue, and perhaps on further reflection——

Mr. GARRETT of Tennessee. No harm will be done by letting the matter stand as it is now, and if subsequently it should be decided otherwise the change can be made.

Mr. BLANTON. Will the gentleman yield for a question?

Mr. GARRETT of Tennessee. I will.

Mr. BLANTON. There is one class of messages that could not be submitted to more than one committee, and that is a veto message, and that would have to go back to the committee from which it originated.

Mr. GARRETT of Tennessee. Unquestionably that is true.

Mr. BLANTON. Would not that be a rather dangerous precedent to establish to send any message to more than one committee?

Mr. GARRETT of Tennessee. Of course, if a veto message went to any committee it would go back to the committee that originated the legislation.

The SPEAKER. The Chair understands this message merely conveys information.

Mr. CHINDBLOM. If the Chair will permit, I think there is a precedent for dividing up subject matter and sending it to different committees.

Mr. GARRETT of Tennessee. Unquestionably.

The SPEAKER. In so far as communications are concerned.

Mr. CHINDBLOM. The St. Lawrence waterway matter, I think, was sent to three different committees—the Committee on Interstate and Foreign Commerce, the Committee on Rivers and Harbors, and the Committee on Foreign Affairs.

Mr. GARRETT of Tennessee. Does the gentleman remember whether it was done by the Chair or the Committee of the Whole?

Mr. CHINDBLOM. I do not recall just now how it was done, but I remember distinctly it was divided up into several subjects.

Mr. GARRETT of Tennessee. Messages before now only dealt with one subject, that is the subject of aviation, but as the Chair very correctly suggests it is not improbable all three committees to which the Chair referred it will have legislative suggestions to make on this one subject.

Mr. CHINDBLOM. One word more in order that the record be entirely clear. I do not believe the gentleman from Tennessee agrees with the suggestion made by the gentleman from Texas that a veto message necessarily has to go to a particular committee. That is within the control of the House itself.

Mr. GARRETT of Tennessee. Oh, yes; but if it is referred in the natural course of things, it would go to the committee which originated the legislation.

Mr. CHINDBLOM. A veto message must be acted upon by the House.

Mr. GARRETT of Tennessee. I think that is correct. That is in accordance with precedents.

The SPEAKER. If the gentleman from Tennessee has any serious doubts, the Chair will be glad to postpone the reference and give the matter further reflection.

Mr. GARRETT of Tennessee. Suppose we think it over tonight and see if we can find any precedent in reference to the matter.

The SPEAKER. Then the Chair will withhold the reference of these two particular messages, and he will be glad to consult with the gentleman.

ADJOURNMENT

Mr. HADLEY. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 5 o'clock and 23 minutes p. m.) the House adjourned until to-morrow, Friday, December 11, 1925, at 12 o'clock noon.

EXECUTIVE COMMUNICATIONS, ETC.

Under clause 2 of Rule XXIV, executive communications were taken from the Speaker's table and referred as follows:

132. A letter from the national commander of the American Legion, transmitting the annual report of the American Legion

for the year 1925; to the Committee on World War Veterans' Legislation.

133. A letter from the chairman of the Interstate Commerce Commission, transmitting the thirty-ninth annual report of the Interstate Commerce Commission; to the Committee on Interstate and Foreign Commerce.

134. A letter from the Assistant Secretary of Labor, transmitting detailed statement of the expenditures from the appropriations "Contingent expenses, Department of Labor, 1923," for the period from November 16, 1924, to June 30, 1925, "Contingent expenses, Department of Labor, 1924," for the period from November 16, 1924, to November 15, 1925, "Contingent expenses, Department of Labor, 1925," for the period from November 16, 1924, to November 15, 1925, "Contingent expenses, Department of Labor, 1926," for the period from July 1, 1925, to November 15, 1925; to the Committee on Expenditures in the Department of Labor.

135. A letter from the Attorney General, transmitting a statement of expenditures under appropriations for the United States Court of Customs Appeals for the fiscal year ended June 30, 1925; to the Committee on Expenditures in the Department of Justice.

136. A letter from the Secretary of the Interior, transmitting a copy of a letter from the superintendent of St. Elizabeths Hospital, dated November 19, 1925, transmitting the financial report showing in detail the receipts and expenditures for all purposes connected with St. Elizabeths Hospital for the fiscal year 1925; to the Committee on Expenditures in the Interior Department.

137. A letter from the Secretary of the Interior, transmitting a statement of the State and Territories entitled to receive the installment or grant of $50,000, the increase in the annual appropriation authorized for colleges of agriculture; to the Committee on Expenditures in the Interior Department.

138. A letter from the Secretary of the Interior, transmitting a copy of a letter from Dr. W. A. Warfield, surgeon in chief of Freedmen's Hospital, dated November 9, 1925, transmitting detailed statements of receipts and expenditures on account of pay patients; to the Committee on Expenditures in the Interior Department.

139. A letter from the Secretary of the Interior, transmitting a detailed statement embodying the aggregate number of the various publications issued by the Department of the Interior during the fiscal year 1925, the cost of paper, cost of printing, and cost of preparation of copy; to the Committee on Printing.

140. A letter from the Secretary of the Interior, transmitting a report showing proceeds from the "Sale of surplus and obsolete material and equipment during the fiscal year ending June 30, 1925"; to the Committee on Expenditures in the Interior Department.

141. A letter from the chairman of the Interstate Commerce Commission, transmitting Part II of the annual report of 1925, containing a statement of appropriations and expenditures and of persons employed by the Interstate Commerce Commission for the fiscal year 1925; to the Committee on Interstate and Foreign Commerce.

142. A letter from the Secretary of the Treasury, transmitting annual report of the Secretary of the Treasury on the state of the finances for the fiscal year ended June 30, 1925 (H. Doc. No. 114); to the Committee on Ways and Means and ordered to be printed.

PUBLIC BILLS AND RESOLUTIONS

Under clause 3 of Rule XXII, public bills and resolutions were introduced and severally referred as follows:

By Mr. ARENTZ: A bill (H. R. 4735) to reimburse the Truckee-Carson irrigation district, State of Nevada, for certain expenditures for the operation and maintenance of drains for lands within the Paiute Indian Reservation, Nev.; to the Committee on Indian Affairs.

By Mr. BOYLAN: A bill (H. R. 4736) authorizing the Secretary of the Treasury to make an examination of certain claims of the State of Missouri; to the Committee on War Claims.

By Mr. BROWNE: A bill (H. R. 4737) for the purchase of a site and the erection of a public building at Shawano, Wis.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4738) for the purchase of a site and the erection of a public building at Waupaca, Wis.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4739) for the purchase of a site and the erection of a public building at Marshfield, Wis.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4740) for the purchase of a site and the erection of a public building at Wisconsin Rapids, Wis.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4741) for the purchase of a site and the erection of a public building at New London, Wis.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4742) for the purchase of a site and the erection of a public building at Clintonville, Wis.; to the Committee on Public Buildings and Grounds.

By Mr. BURTON: A bill (H. R. 4743) to authorize the settlement of the indebtedness of the Kingdom of Rumania to the United States of America; to the Committee on Ways and Means.

Also, a bill (H. R. 4744) to authorize the settlement of the indebtedness of the Kingdom of Italy to the United States of America; to the Committee on Ways and Means.

Also, a bill (H. R. 4745) to authorize the settlement of the indebtedness of the Government of the Kingdom of Belgium to the Government of the United States of America; to the Committee on Ways and Means.

Also, a bill (H. R. 4746) to authorize the settlement of the indebtedness of the Republic of Esthonia to the United States of America; to the Committee on Ways and Means.

Also, a bill (H. R. 4747) to authorize the settlement of the indebtedness of the Republic of Latvia to the Government of the United States of America; to the Committee on Ways and Means.

Also, a bill (H. R. 4748) to authorize the settlement of the indebtedness of the Czechoslovak Republic to the United States of America; to the Committee on Ways and Means.

By Mr. CARPENTER: A bill (H. R. 4749) providing for the purchase of a site and the erection thereon of a public building at Plymouth, Pa.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4750) providing for the purchase of a site and the erection thereon of a public building at Nanticoke, Pa.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4751) to enlarge, extend, and remodel the post-office building at Hazelton, Pa., on the present site, in the discretion of the Secretary of the Treasury; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4752) to enlarge, extend, and remodel the post-office building at Wilkes-Barre, Pa., on the present site, and for the purchase of additional land adjoining the present site, in the discretion of the Secretary of the Treasury; to the Committee on Public Buildings and Grounds.

By Mr. DARROW: A bill (H. R. 4753) for the relief of certain customs employees at the port of Philadelphia, who served as acting customs guards during the war emergency; to the Committee on Ways and Means.

By Mr. DREWRY: A bill (H. R. 4754) to enlarge, extend, and remodel the post-office building at Petersburg, Va., and to acquire additional land therefor, if necessary; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4755) to authorize the acquisition of a site and the erection thereon of a Federal building at Chase City, Va.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4756) to authorize the acquisition of a site and the erection thereon of a Federal building at Hopewell, Va.; to the Committee on Public Buildings and Grounds.

By Mr. FUNK: A bill (H. R. 4757) to provide for the purchase of a site and erection of a public building at Eureka, Ill.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4758) to provide for the purchase of a site and the erection of a public building at Bloomington, Ill.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4759) to provide for the purchase of a site and the erection of a public building at Paxton, Ill.; to the Committee on Public Buildings and Grounds.

By Mr. GIBSON: A bill (H. R. 4760) for the purchase of a site and the erection of a public building at Bellows Falls, Vt.; to the Committee on Public Buildings and Grounds.

By Mr. HASTINGS: A bill (H. R. 4761) to amend section 9 of the act of May 27, 1908 (35 Stat. 312), and for putting in force, in reference to suits involving Indian titles, the statutes of limitations of the State of Oklahoma, and providing for the United States to join in certain actions, and for making judgment binding on all parties, and for other purposes; to the Committee on Indian Affairs.

By Mr. HAUGEN: A bill (H. R. 4762) to amend an act entitled "An act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating

traffic therein, and for other purposes," approved June 30, 1906, as amended; to the Committee on Agriculture.

By Mr. HUDSPETH: A bill (H. R. 4763) for the erection of a public post-office building at Colorado, Mitchell County, Tex., and appropriating money therefor; to the Committee on Public Buildings and Grounds.

By Mr. IRWIN: A bill (H. R. 4764) to provide for the erection of a public building at Highland, Ill.; to the Committee on Public Buildings and Grounds.

By Mr. KING: A bill (H. R. 4765) for the erection of a public building at Lewistown, Ill., and appropriating money therefor; to the Committee on Public Buildings and Grounds.

By Mr. McREYNOLDS: A bill (H. R. 4766) to provide for the acquisition of a site and the erection thereon of a public building at South Pittsburg, Marion County, Tenn.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4767) increasing the limit of cost of a public building and site at Athens, McMinn County, Tenn.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4768) to provide for the acquisition of a site and the erection thereon of a public building at McMinnville, Warren County, Tenn.; to the Committee on Public Buildings and Grounds.

By Mr. MAGEE of New York: A bill (H. R. 4769) to provide for the appointment of one additional district judge for the northern and western districts of New York; to the Committee on the Judiciary.

By Mr. MAPES: A bill (H. R. 4770) to provide for a reorganization of the administrative branches of the Government, to create the reorganization board, and for other purposes; to the Committee on Rules.

By Mr. MOORE of Ohio: A bill (H. R. 4771) to amend the act of August 24, 1912 (ch. 389, par. 7, 37 Stat. 555), making appropriations for the Post Office Department for the fiscal year ended June 30, 1913; to the Committee on the Post Office and Post Roads.

By Mr. PARKER: A bill (H. R. 4772) to encourage and regulate the use of aircraft in commerce, and for other purposes; to the Committee on Interstate and Foreign Commerce.

Also, a bill (H. R. 4773) to increase the efficiency of the Lighthouse Service, and for other purposes; to the Committee on Interstate and Foreign Commerce.

Also, a bill (H. R. 4774) to authorize the purchase in the open market of certain supplies for use on the Panama Canal or in the Canal Zone; to the Committee on Interstate and Foreign Commerce.

Also, a bill (H. R. 4775) to authorize payment of compensation to retired warrant officers and enlisted men employed by the Panama Canal; to the Committee on Interstate and Foreign Commerce.

By Mr. PERLMAN: A bill (H. R. 4776) to amend the national prohibition act; to the Committee on the Judiciary.

By Mr. POU: A bill (H. R. 4777) for the purchase of a site and the erection of a public building at Louisburg, N. C.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4778) for the purchase of a site and the erection thereon of a public building at Smithfield, N. C.; to the Committee on Public Buildings and Grounds.

By Mr. SHALLENBERGER: A bill (H. R. 4779) providing for the extension and enlargement of the post office and court building at Hastings, Nebr.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4780) for the purchase of a site and the erection of a public building at Superior, Nebr.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4781) for the purchase of a site and the erection of a public building at Clay Center, Nebr.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4782) for the purchase of a site and the erection of a public building at Red Cloud, Nebr.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4783) providing for the extension and enlargement of the post office and court building at Grand Island, Nebr.; to the Committee on Public Buildings and Grounds.

By Mr. STEVENSON: A bill (H. R. 4784) to amend section 1, chapter 1, title 1, of the Judicial Code; to the Committee on the Judiciary.

By Mr. ZIHLMAN: A bill (H. R. 4785) to enable the Rock Creek and Potomac Parkway Commission to complete the acquisition of land authorized to be acquired by the public buildings appropriation act approved March 4, 1913, for the connecting parkway between Rock Creek Park, the Zoological Park, and Potomac Park; to the Committee on the District of Columbia.

By Mr. UPSHAW: A bill (H. R. 4786) authorizing appropriation for purchasing a site and erecting a post-office building at East Point, Ga.; to the Committee on Public Buildings and Grounds.

By Mr. VARE: A bill (H. R. 4787) to amend the national prohibition act as supplemented in respect of the definition of intoxicating liquor; to the Committee on the Judiciary.

By Mr. WAINWRIGHT: A bill (H. R. 4788) to give wartime rank to certain officers on the retired list of the Army; to the Committee on Military Affairs.

Also, a bill (H. R. 4789) providing for the biennial appointment of a board of visitors to inspect and report upon the government and conditions in the Philippine Islands; to the Committee on Insular Affairs.

By Mr. WASON: A bill (H. R. 4790) making an appropriation to be expended under the provisions of section 7 of the act of March 1, 1911, entitled "An act to enable any State to cooperate with any other State or States, or with the United States, for the protection of the watersheds of navigable streams, and to appoint a commission for the acquisition of lands for the purpose of conserving the navigability of navigable rivers," as amended; to the Committee on Agriculture.

By Mr. WATSON: A bill (H. R. 4791) to provide for the enlargement of the public building at Norristown, Montgomery County, Pa.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4792) for the purchase of a site and the erection of a public building at Ardmore, Montgomery County, Pa.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4793) for the purchase of a site and the erection of a public building at Jenkintown, Montgomery County, Pa.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4794) for the purchase of a site and the erection of a public building at Conshohocken, Montgomery County, Pa.; to the Committee on Public Buildings and Grounds.

By Mr. WYANT: A bill (H. R. 4795) to provide for the erection of a public building at Latrobe, Pa.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4796) to provide for the erection of a public building at Scottdale, Pa.; to the Committee on Public Buildings and Grounds.

By Mr. APPLEBY: A bill (H. R. 4797) for the maintenance and improvement of channel connecting the waters of the Manasquan River with the Atlantic Ocean in the State of New Jersey, and for the modification of the existing project for the improvement of said channel; to the Committee on Rivers and Harbors.

By Mr. DAVEY: A bill (H. R. 4798) enlarging temporarily the power of the President of the United States for the purpose of the reorganization of the Government service, and providing for the removal of unnecessary and useless Government employees, officials, divisions, bureaus, and commissions, and providing for the temporary appointment of an advisory reorganization board; to the Committee on Rules.

By Mr. JARRETT: A bill (H. R. 4799) to authorize and provide for the manufacture, maintenance, distribution, and supply of electric current for light and power within the district of Hana, on the island and county of Maui, Territory of Hawaii; to the Committee on the Territories.

By Mr. JOHNSON of South Dakota: A bill (H. R. 4800) to provide further for the national security and defense; to the Committee on Military Affairs.

Also, a bill (H. R. 4801) regulating the pay of reserve and National Guard officers when called to active duty; to the Committee on Military Affairs.

Also, a bill (H. R. 4802) authorizing all retired enlisted men who were on active duty status during the period of the war with Germany and who did not serve as commissioned officers to be returned to the retired list and to receive the full pay and allowances of the grade they held during the war; to the Committee on Military Affairs.

By Mr. MORIN: A bill (H. R. 4803) to authorize the Secretary of War to lease to the Bush Terminal Railroad Co. and to the Long Island Railroad use of railway tracks at Army supply base, South Brooklyn, N. Y.; to the Committee on Military Affairs.

Also, a bill (H. R. 4804) to amend section 1, act of March 4, 1909 (sundry civil act), so as to make the Chief of Finance of the Army a member of the Board of Commissioners of the United States Soldiers' Home; to the Committee on Military Affairs.

Also, a bill (H. R. 4805) authorizing the use for permanent construction at military posts of the proceeds from the sale of surplus War Department real property, and authorizing the

sale of certain military reservations, and for other purposes; to the Committee on Military Affairs.

Also, a bill (H. R. 4806) to authorize the Secretary of War to class as secret certain apparatus pertaining to the Signal Corps, Air Service, and Chemical Warfare Service, and empower him to authorize purchases thereof and award contracts therefor without notice or advertisement; to the Committee on Military Affairs.

By Mr. RAGON: A bill (H. R. 4807) authorizing the Secretary of War to acquire a tract of land for use as a landing field at the air intermediate depot near the city of Little Rock, Ark.; to the Committee on Military Affairs.

By Mr. SUMMERS of Washington: A bill (H. R. 4808) to construct a public building for a post office at the city of Pasco, Wash.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4809) to construct a public building for a post office at the city of Colfax, Wash.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 4810) granting and relinquishing title to certain lands in the State of Washington to the American board of commissioners for foreign missions, and for other purposes; to the Committee on the Public Lands.

By Mr. THOMAS: A bill (H. R. 4811) authorizing the Secretary of the Interior to issue patent to the city of Lawton to certain lands in the Mount Scott subagency; to the Committee on the Public Lands.

By Mr. UNDERHILL: A bill (H. R. 4812) to amend an act entitled "An act making it a misdemeanor in the District of Columbia to abandon or willfully neglect to provide for the support and maintenance by any person of his wife or his or her minor children in destitute or necessitous circumstances," approved March 23, 1906; to the Committee on the District of Columbia.

By Mr. UPSHAW: A bill (H. R. 4813) authorizing appropriation for purchasing site and erecting post-office building at Decatur, Ga.; to the Committee on Public Buildings and Grounds.

By Mr. SIMMONS: Joint resolution (H. J. Res. 57) to award to James H. Cook, of Agate, Nebr., a bronze medal for valiant services in the Geronimo campaign; to the Committee on Military Affairs.

By Mr. TAYLOR of West Virginia: Joint resolution (H. J. Res. 58) proposing to amend the Constitution of the United States to authorize uniform laws on the subject of marriage and divorce, and to provide penalties for the enforcement; to the Committee on the Judiciary.

By Mr. MADDEN: Joint resolution (H. J. Res. 59) establishing a joint congressional committee to conduct negotiations for a private lease of the properties owned by the United States at Muscle Shoals, Ala., and to report its findings with recommendations as to acceptance thereof; to the Committee on Rules.

By Mr. BROWNE: Joint resolution (H. J. Res. 60) conferring jurisdiction upon the Court of Claims for the adjudication of claims against the United States for flowage damages suffered by riparian landowners on the Fox and Wolf Rivers in the State of Wisconsin; to the Committee on Claims.

By Mr. JOHNSON of Washington: Joint resolution (H. J. Res. 61) to appoint Dwight W. Morrow a regent of the Smithsonian Institution; to the Committee on the Library.

By Mr. KVALE: Joint resolution (H. J. Res. 62) authorizing the Secretary of War to award a congressional medal of honor to Syvert A. Anderson; to the Committee on Military Affairs.

By Mr. JOHNSON of South Dakota: Resolution (H. Res. 42) authorizing the appointment of a janitor to the Committee on World War Veterans' Legislation; to the Committee on Accounts.

PRIVATE BILLS AND RESOLUTIONS

Under clause 1 of Rule XXII, private bills and resolutions were introduced and severally referred as follows:

By Mr. ALMON: A bill (H. R. 4814) for the relief of heirs of James H. Ware, deceased; to the Committee on Claims.

By Mr. ARENTZ: A bill (H. R. 4815) for the relief of Clark County, Nev.; to the Committee on Claims.

By Mr. BEGG: A bill (H. R. 4816) granting an increase of pension to Catharine M. Downing; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4817) granting an increase of pension to Euritta A. Beard; to the Committee on Invalid Pensions.

By Mr. BLAND: A bill (H. R. 4818) for the relief of Chief Boatswain John W. Stoakley, retired, United States Navy; to the Committee on Naval Affairs.

By Mr. BLOOM: A bill (H. R. 4819) for the relief of the heirs of the late Frank J. Simmons; to the Committee on War Claims.

By Mr. BRITTEN: A bill (H. R. 4820) granting a pension to John Howard; to the Committee on Pensions.

Also, a bill (H. R. 4821) to reimburse Commander Walter H. Allen, civil engineer, United States Navy, for losses sustained while carrying out his duties; to the Committee on Naval Affairs.

By Mr. BROWNE: A bill (H. R. 4822) granting an increase of pension to Anna Biebel; to the Committee on Invalid Pensions.

By Mr. CARTER of Oklahoma: A bill (H. R. 4823) granting an increase of pension to James M. Warner; to the Committee on Pensions

Also, a bill (H. R. 4824) granting a pension to Mariah Jane Lively; to the Committee on Invalid Pensions.

By Mr. DAVEY: A bill (H. R. 4825) granting an increase of pension to Anna Gilbert; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4826) granting an increase of pension to Maria C. Buchanan; to the Committee on Invalid Pensions.

By Mr. EDWARDS: A bill (H. R. 4827) for the relief of and granting compensation to C. W. King growing out of the death of his minor son Carl Calder King; to the Committee on Claims.

By Mr. ELLIOTT: A bill (H. R. 4828) granting a pension to John F. Joyce; to the Committee on Pensions.

By Mr. EVANS: A bill (H. R. 4829) for the relief of Miriam Hathaway; to the Committee on Claims.

By Mr. ROY G. FITZGERALD: A bill (H. R. 4830) granting an increase of pension to Anne Gallagher; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4831) for the relief of William F. Hatten, alias William Hadden; to the Committee on Military Affairs.

By Mr. FLAHERTY: A bill (H. R. 4832) for the relief of John P. McLaughlin; to the Committee on Claims.

Also, a bill (H. R. 4833) for the relief of J. L. Flynn; to the Committee on Claims.

By Mr. FUNK: A bill (H. R. 4834) to provide for compensation for Ona Harrington for injuries received in airplane accident; to the Committee on Claims.

By Mr. GREEN of Iowa: A bill (H. R. 4835) to remove the charge of desertion from the records of the War Department standing against William J. Dunlap; to the Committee on Military Affairs.

By Mr. HALE: A bill (H. R. 4836) granting an increase of pension to Lutheria Bachelder; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4837) granting an increase of pension to Esther Huntress; to the Committee on Invalid Pensions.

By Mr. HAWES: A bill (H. R. 4838) for the relief of Herman C. Meer; to the Committee on the Judiciary.

By Mr. HOLADAY: A bill (H. R. 4839) granting an increase of pension to John C. Clark; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4840) granting an increase of pension to Christopher Gordon; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4841) granting an increase of pension to Martha A. Redick; to the Committee on Invalid Pensions.

By Mr. HUDSPETH: A bill (H. R. 4842) for the relief of F. G. Alderete; to the Committee on War Claims.

Also, a bill (H. R. 4843) for the relief of Frances Edith Gilmore; to the Committee on World War Veterans' Legislation.

By Mr. MORTON D. HULL: A bill (H. R. 4844) for the relief of John Marks, alias John Bell; to the Committee on Naval Affairs.

By Mr. JOHNSON of South Dakota: A bill (H. R. 4845) for the relief of Harry Newton; to the Committee on Naval Affairs.

By Mrs. KAHN: A bill (H. R. 4846) granting a pension to Stephen J. Tully, alias Thomas Simmons; to the Committee on Pensions.

Also, a bill (H. R. 4847) granting a pension to Emil Jantson; to the Committee on Pensions.

Also, a bill (H. R. 4848) granting a pension to Christine M. Mayhugh; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4849) for the relief of W. P. Fuller & Co.; to the Committee on Claims.

Also, a bill (H. R. 4850) granting a pension to Minnie A. Colbert; to the Committee on Pensions.

Also, a bill (H. R. 4851) granting an increase of pension to Annie M. Todd; to the Committee on Invalid Pensions.

By Mr. KETCHAM: A bill (H. R. 4852) granting a pension to Nancy A. Bradford; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4853) granting a pension to Rena M. Pierce; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4854) granting a pension to Linna L. White; to the Committee on Pensions.

Also, a bill (H. R. 4855) granting a pension to Nannie Ludy; to the Committee on Invalid Pensions.

By Mr. LANHAM: A bill (H. R. 4856) granting a pension to Laura A. Keeling; to the Committee on Invalid Pensions.

By Mr. LINEBERGER: A bill (H. R. 4857) granting a pension to Rachel Elnora Gillett; to the Committee on Invalid Pensions.

By Mr. LINTHICUM: A bill (H. R. 4858) for the relief of Philip T. Post; to the Committee on Claims.

Also, a bill (H. R. 4859) granting an increase of pension to Ella S. McCaleb; to the Committee on Invalid Pensions.

By Mr. LONGWORTH: A bill (H. R. 4860) for the relief of Harry C. Stokes; to the Committee on Claims.

By Mr. LOZIER: A bill (H. R. 4861) granting an increase of pension to Robert P. Leach; to the Committee on Pensions.

Also, a bill (H. R. 4862) granting a pension to Lucinda Lenhart; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4863) granting a pension to Robert T. McElhiney; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4864) granting a pension to David C. Enochs; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4865) granting an increase of pension to Elisabeth Everhart; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4866) granting an increase of pension to James W. Fisher; to the Committee on Pensions.

Also, a bill (H. R. 4867) granting a pension to Thomas M. Frazier; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4868) granting a pension to Other M. Galbreath; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4869) granting an increase of pension to Margaret Hughes; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4870) granting a pension to Walter Wingfield Hale; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4871) granting a pension to Rhoda Huskisson; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4872) granting an increase of pension to Eliza Johnson; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4873) granting an increase of pension to Mary J. Keith; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4874) granting an increase of pension to Bell Sodders Kelly; to the Committee on Pensions.

Also, a bill (H. R. 4875) granting a pension to William H. Key; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4876) granting a pension to Richard W. Knight; to the Committee on Pensions.

Also, a bill (H. R. 4877) granting an increase of pension to Sarah M. Kuhn; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4878) granting an increase of pension to Emma Lamboy; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4879) granting a pension to Catherine Cowhick; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4880) granting a pension to Elizabeth Moore; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4881) granting an increase of pension to Sarah E. Embry; to the Committee on Pensions.

Also, a bill (H. R. 4882) granting a pension to Augusta A. Davis; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4883) granting a pension to Judah Montgomery; to the Committee on Invalid Pensions.

By Mr. McREYNOLDS: A bill (H. R. 4884) for the relief of Walter L. Watkins, alias Harry Austin; to the Committee on Military Affairs.

Also, a bill (H. R. 4885) for the relief of the Hunter-Brown Co.; to the Committee on Claims.

By Mr. MANLOVE: A bill (H. R. 4886) granting an increase of pension to Crawford Blair; to the Committee on Pensions.

Also, a bill (H. R. 4887) granting an increase of pension to Susan O. Adams; to the Committee on Pensions.

Also, a bill (H. R. 4888) granting an increase of pension to Sophronia Burden; to the Committee on Pensions.

Also, a bill (H. R. 4889) granting an increase of pension to Matilda J. Eubanks; to the Committee on Pensions.

Also, a bill (H. R. 4890) granting a pension to Mary A. Hatton; to the Committee on Pensions.

Also, a bill (H. R. 4891) granting an increase of pension to Martha M. Henderson; to the Committee on Pensions.

Also, a bill (H. R. 4892) granting an increase of pension to Mary A. Hester; to the Committee on Pensions.

Also, a bill (H. R. 4893) granting an increase of pension to Elizabeth M. Miller; to the Committee on Pensions.

Also, a bill (H. R. 4894) granting an increase of pension to Sarah A. Nelson; to the Committee on Pensions.

Also, a bill (H. R. 4895) granting an increase of pension to Persiller Parmley; to the Committee on Pensions.

Also, a bill (H. R. 4896) granting an increase of pension to Eady Elizabeth Ripple; to the Committee on Pensions.

Also, a bill (H. R. 4897) granting a pension to Elda Leota Rutherford; to the Committee on Pensions.

Also, a bill (H. R. 4898) granting an increase of pension to Margaret A. Saunders; to the Committee on Pensions.

Also, a bill (H. R. 4899) granting a pension to Martha Smith; to the Committee on Pensions.

By Mr. MILLS: A bill (H. R. 4900) for the relief of Herman Shulof; to the Committee on Claims.

By Mr. MOORE of Ohio: A bill (H. R. 4901) granting an increase of pension to Maria B. Twiggs; to the Committee on Pensions.

Also, a bill (H. R. 4902) for the relief of Washington County, Ohio, S. C. Kile estate, and Martha Frye estate; to the Committee on Claims.

Also, a bill (H. R. 4903) granting a pension to John Washington Beardmore; to the Committee on Invalid Pensions.

By Mr. MORGAN: A bill (H. R. 4904) granting an increase of pension to Emma M. Tallentire; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4905) granting an increase of pension to Rebecca Carey; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4906) granting an increase of pension to Sacrissa J. Marlow; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4907) granting an increase of pension to Lucinda A. Gregg; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4908) granting an increase of pension to Susie D. Butt; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4909) granting an increase of pension to Margaret R. Batch; to the Committee on Invalid Pensions.

By Mr. MORROW: A bill (H. R. 4910) for the relief of Bernard S. Rodey; to the Committee on Claims.

By Mr. MURPHY: A bill (H. R. 4911) granting an increase of pension to Delia A. Moore; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4912) granting an increase of pension to Jospine G. Moore; to the Committee on Invalid Pensions.

By Mr. NELSON of Maine: A bill (H. R. 4913) granting a pension to George E. Spear; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4914) granting an increase of pension to Harriet J. Sturdy; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4915) granting an increase of pension to Harriett Chamberlin; to the Committee on Invalid Pensions.

By Mr. OLDFIELD: A bill (H. R. 4916) granting a pension to Alma Halbrook; to the Committee on Pensions.

By Mr. PEERY: A bill (H. R. 4917) to renew and extend certain letters patent to Irvine K. Roby; to the Committee on Patents.

By Mr. REECE: A bill (H. R. 4918) granting a pension to Tide Owens; to the Committee on Pensions.

Also, a bill (H. R. 4919) granting an increase of pension to Elimina C. Stanley; to the Committee on Pensions.

By Mrs. ROGERS: A bill (H. R. 4920) granting an increase of pension to Hannah Good; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4921) granting an increase of pension to Elizabeth Vizzard; to the Committee on Invalid Pensions.

By Mr. SNELL: A bill (H. R. 4922) granting a pension to Mary Morgan; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4923) granting an increase of pension to Mary J. Hale; to the Committee on Invalid Pensions.

By Mr. SPEAKS: A bill (H. R. 4924) granting a pension to Lester Cooley; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4925) granting a pension to Sarah A. Armstrong; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4926) granting an increase of pension to Sarah M. Beekman; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4927) granting an increase of pension to Ann Hazelton; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4928) granting an increase of pension to Chaney Russell; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4929) granting an increase of pension to Eva L. Bowman; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4930) granting an increase of pension to Sarah A. McFarland; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4931) granting an increase of pension to Sarah C. Allgower; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4932) granting a pension to Sarah E. Burns; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4933) granting an increase of pension to Emily S. Coffman; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4934) granting an increase of pension to Olive H. Helms; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4935) granting an increase of pension to Ellenora Stump; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4936) granting an increase of pension to Elizabeth R. Smeltzer; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4937) granting an increase of pension to Martha Gray; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4938) granting an increase of pension to Isabell Lester; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4939) granting an increase of pension to Julia Norris; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4940) granting an increase of pension to Mary A. Rinehart; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4941) granting an increase of pension to Louise M. Cox; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4942) granting an increase of pension to Ellen M. Carey; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4943) granting an increase of pension to Kate E. Potter; to the Committee on Invalid Pensions.

By Mr. SPEARING: A bill (H. R. 4944) for the relief of Louise Saint Gez, executrix of Auguste Ferré, deceased, surviving partner of Lapene and Ferré; to the Committee on War Claims.

By Mr. STALKER: A bill (H. R. 4945) granting a pension to Anna S. Givens; to the Committee on Pensions.

Also, a bill (H. R. 4946) granting an increase of pension to Susan J. Waite; to the Committee on Pensions.

Also, a bill (H. R. 4947) granting an increase of pension to Amanda A. White; to the Committee on Invalid Pensions.

By Mr. STRONG of Kansas: A bill (H. R. 4948) granting an increase of pension to Sophia A. Brassfield; to the Committee on Invalid Pensions.

By Mr. STRONG of Pennsylvania: A bill (H. R. 4949) granting a pension to Benjamin F. Rhoads, alias Jacob Minick (or Minich); to the Committee on Invalid Pensions.

By Mr. TINCHER: A bill (H. R. 4950) granting an increase of pension to America Truax; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4951) granting a pension to Mary E. Walp; to the Committee on Invalid Pensions.

By Mr. UNDERWOOD: A bill (H. R. 4952) granting an increase of pension to Julia A. Wagner; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4953) granting an increase of pension to Ophelia C. McKnight; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4954) granting an increase of pension to Martha Tuttle; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4955) granting an increase of pension to Mary Brooker; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4956) granting an increase of pension to Eliza M. Vail; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4957) granting an increase of pension to Livonia Rodgers; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4958) granting an increase of pension to Hester C. True; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4959) granting an increase of pension to Jennie Dorman; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4960) granting an increase of pension to Matilda Arnold; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4961) granting an increase of pension to Elizabeth A. Miller; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4962) granting an increase of pension to Mary Wisehart; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4963) granting a pension to Belle Boerstler; to the Committee on Invalid Pensions.

By Mr. UPDIKE: A bill (H. R. 4964) granting an increase of pension to Florence M. Anderson; to the Committee on Pensions.

Also, a bill (H. R. 4965) granting a pension to Ida B. Davis; to the Committee on Pensions.

Also, a bill (H. R. 4966) granting an increase of pension to Mary Belle Chitwood; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4967) granting an increase of pension to Clara Sears; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4968) granting a pension to Anna P. Vesy; to the Committee on Invalid Pensions.

By Mr. VAILE: A bill (H. R. 4969) granting an increase of pension to Anna E. Wilsey; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4970) granting a pension to Harriet Kingsbury; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4971) granting an increase of pension to Elizabeth Lloyd; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4972) granting an increase of pension to Martha A. Hodges; to the Committee on Invalid Pensions.

By Mr. WARREN: A bill (H. R. 4973) to authorize a survey of Silver Lake Harbor, Ocracoke Island, and entrance thereto from Pamlico Sound, N. C.; to the Committee on Rivers and Harbors.

By Mr. WASON: A bill (H. R. 4974) granting relief to Charles H. Prince; to the Committee on Claims.

Also, a bill (H. R. 4975) granting relief to Irving J. Kelley; to the Committee on Claims.

Also, a bill (H. R. 4976) granting relief to the estate of Charles E. Stevens; to the Committee on Claims.

Also, a bill (H. R. 4977) to restore Edward L. Bailey to the United States Army and to replace him on the retired list with the rank of captain of Infantry; to the Committee on Military Affairs.

Also, a bill (H. R. 4978) granting an increase of pension to Mary A. Vickery; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4979) granting a pension to Lillian A. Sherman; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4980) granting relief to Howard A. Moxley; to the Committee on Claims.

By Mr. WHITE of Kansas: A bill (H. R. 4981) granting a pension to Thomas S. Colburn; to the Committee on Invalid Pensions.

By Mr. WILLIAMS of Illinois: A bill (H. R. 4982) granting a pension to Joseph Boulds; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4983) granting an increase of pension to Lucinda Beck; to the Committee on Invalid Pensions.

By Mr. WYANT: A bill (H. R. 4984) granting an increase of pension to Hannah M. Baker; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4985) granting an increase of pension to Mary E. Mansfield; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4986) granting an increase of pension to Mary E. Murdock; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4987) granting an increase of pension to Roxanna Mellander; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4988) granting an increase of pension to Mary E. McElwee; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4989) granting an increase of pension to Mary Elizabeth McClain; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4990) granting an increase of pension to Abigail McCreery; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4991) granting an increase of pension to Eliza B. McCauley; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4992) granting an increase of pension to Martha J. McLaughlin; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4993) granting an increase of pension to Marie Lenhart; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4994) granting an increase of pension to Sylvester Lane; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4995) granting an increase of pension to Hannah E. Kunkle; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4996) granting an increase of pension to Catharine Kittell; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4997) granting an increase of pension to Sophie E. Kettering; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4998) granting an increase of pension to Josephine Howell; to the Committee on Invalid Pensions.

Also, a bill (H. R. 4999) granting an increase of pension to Harriet A. Hoffer; to the Committee on Invalid Pensions.

PETITIONS, ETC.

Under clause 1 of Rule XXII, petitions and papers were laid on the Clerk's desk and referred as follows:

45. By Mr. ANDREW: Petition of Norman D. Prince Post, No. 182, the American Legion, Wenham, Mass., in regard to the existing pay status of certain warrant officers of the United States Navy; to the Committee on Naval Affairs.

46. By Mr. BARBOUR: Resolution adopted by the Sanger Chamber of Commerce, of Sanger, Calif., opposing any change in present policy of the Government relative to Federal aid for highways; to the Committee on Appropriations.

47. Also, resolution adopted by the Los Angeles County Republican Central Committee, indorsing the Colorado River project and the All-American Canal; to the Committee on Irrigation of Arid Lands.

48. By Mr. CONNERY: Resolutions adopted by State Convention of Ancient Order of Hibernians of Massachusetts, protesting against the "national origins" of the immigration law of 1924; to the Committee on Immigration and Naturalization.

49. By Mr. DARROW: Petition of the Philadelphia Board of Trade, in behalf of the repeal of the Federal inheritance tax; to the Committee on Ways and Means.

50. By Mr. FULLER: Petition of the Association of National Advertisers (Inc.), protesting against increase of rates of postage and favoring a return to the rates previously in force; to the Committee on the Post Office and Post Roads.

51. By Mr. HUDSON: Petition of the Hazel Park Exchange Club, citizens of the sixth district of Michigan, to make all possible effort to evolve a system of taxation where the Federal and State Governments do not levy taxes on the same kinds and types of any given property rights; to the Committee on Ways and Means.

52. Also, petition of the growers of rhubarb and citizens of the sixth district, Michigan, asking that a duty of at least 10 cents per pound be levied on all rhubarb grown outside of the United States and brought into the United States; to the Committee on Ways and Means.

53. By Mr. KING: Petition of M. T. Booth, of Atkinson, Ill., and 500 other citizens of the State of Illinois, requesting the repeal of war excise tax levied on automobiles and parts; to the Committee on Ways and Means.

54. By Mr. MacGREGOR: Petition of the Buffalo Chamber of Commerce, Buffalo, N. Y., urging the enactment of the Wadsworth-Williams bill; to the Committee on Interstate and Foreign Commerce.

55. Also, petition of the Buffalo Chamber of Commerce, Buffalo, N. Y., recommending that the number of troops now stationed on the Niagara frontier should be maintained, and that the units now at Fort Porter should be transferred to Fort Niagara; to the Committee on Military Affairs.

56. Also, petition of the American Steamship Owners' Association, Broadway, New York, expressing opposition to return of the alien property fund to Germany until all the just claims of American citizens have been satisfied; to the Committee on Foreign Affairs.

57. By Mr. STRONG of Kansas: Petition of 37 members of Clay Center, Kans., Woman's Relief Corps, No. 10, and widows of soldiers of the Civil War, urging enactment of legislation granting pension of $50 per month to every widow of Civil War soldier married prior to 1910; to the Committee on Invalid Pensions.

58. By Mr. STRONG of Pennsylvania: Petition of E. R. Brady Post, No. 242, Grand Army of the Republic, Brookville, Pa., urging a substantial increase of pension for all Civil War veterans and their widows; to the Committee on Pensions.

59. By Mr. WATSON: Resolution adopted by the Board of Fish Commissioners of the Commonwealth of Pennsylvania, in re the abstraction of water from Lake Michigan by the city of Chicago; to the Committee on Military Affairs.

60. By Mr. WYANT: Petition of the Board of Fish Commissioners of the Commonwealth of Pennsylvania in re the abstraction of water from Lake Michigan by the city of Chicago; to the Committee on Military Affairs.

61. Also, petition of sundry citizens of the city of Bethlehem, Pa., in re participation of the United States in the World Court; to the Committee on Foreign Affairs.

HOUSE OF REPRESENTATIVES

FRIDAY, *December 11, 1925*

The House met at 12 o'clock noon, and was called to order by the Speaker.

The Chaplain, Rev. James Shera Montgomery, D. D., offered the following prayer:

O God, our blessed heavenly Father, this day is but another announcement of Thy sovereign rule in life. It proves that Thou has not left us, but art going with us all the way. We bless Thee that the beautiful and glorious mission of Thy revelation was born in infinite mercy. O Thou in whose presence our souls find release, we thank Thee for the holy ministry of the glorified cross. May its sacrifice make us humble; may its sympathy make us social; may its love make us loving; may its charity make us benevolent; may its grace make us courageous; and may the joy of the Lord be our abiding portion forever and forever. Amen.

The Journal of the proceedings of yesterday was read and approved.

SWEARING IN OF A MEMBER

Mr. LINEBERGER appeared at the bar of the House and took the oath of office prescribed by law.

PRESIDENT'S MESSAGE—CONSOLIDATION OF CUSTOMS DISTRICTS (S. DOC. NO. 15)

The SPEAKER laid before the House the following message from the President of the United States, which was read and referred to the Committee on Ways and Means and ordered printed:

To the Congress of the United States:

The sundry civil act approved August 1, 1914, contains the following provisions, viz:

The President is authorized from time to time, as the exigencies of the service may require, to rearrange, by consolidation or otherwise, the several customs collection districts and to discontinue ports of entry by abolishing the same or establishing others in their stead: *Provided*, That the whole number of customs collection districts, ports of entry, or either of them, shall at no time be made to exceed those now established and authorized except as the same may hereafter be provided by law: *Provided further*, That hereafter the collector of customs of each customs collection district shall be officially designated by the number of the district for which he is appointed and not by the name of the port where the headquarters are situated, and the President is authorized from time to time to change the location of the headquarters in any customs collection district as the needs of the service may require: *And provided further*, That the President shall, at the beginning of each regular session, submit to Congress a statement of all acts, if any, done hereunder and the reasons therefor.

Pursuant to the requirements of the third proviso to the said provision, I have to state the following changes in the organization of the customs service have been made by Executive order since the last report:

By Executive order dated January 24, 1925, Petersburg, Alaska, was created a port of entry in customs collection district No. 31 (Alaska), effective February 1, 1925.

By Executive order dated February 14, 1925, the ports of Monticello and Houlton, in customs collection district No. 1 (Maine and New Hampshire) were abolished, effective March 1, 1925, and a new port of Houlton established in customs collection district No. 1 (Maine and New Hampshire), comprising the townships of Houlton, Monticello, Littleton, Hodgdon, Cary, Amity, Orient, Weston, Danforth, and Forest City, effective March 1, 1925.

By Executive order dated February 20, 1925, the limits of the port of San Francisco, the headquarters port of customs collection district No. 28 (California), were extended to include the Alameda side of the San Antonio estuary, effective March 1, 1925.

By Executive order dated April 15, 1925, the limits of the port of New York, the headquarters port of customs collection district No. 10 (New York), were extended, effective May 1, 1925, to include the area as defined in "joint resolution granting the consent of Congress to an agreement or compact entered into between the State of New York and the State of New Jersey for the creation of the port of New York district and the establishment of the Port of New York Authority for the comprehensive development of the port of New York," approved August 23, 1921 (vol. 42, part 1, chap. 77, Stat. L. p. 175). The ports of Newark, N. J., and Perth Amboy, N. J., included within the limits of the port of New York as herein defined continue to be entitled to all the rights and privileges of a port of entry.

By Executive order dated June 1, 1925, Westhope, N. Dak., was created a port of entry in customs collection district No. 34 (Dakota), with headquarters at Pembina, N. Dak., effective June 1, 1925.

By Executive order dated July 8, 1925, Little Rock, Ark. (which was then a customs station), was created a port of entry in customs collection district No. 43 (Tennessee), with headquarters at Memphis, effective August 1, 1925.

By Executive order dated August 25, 1925, North Tonawanda (including Tonawanda) was abolished as a port of entry in customs collection district No. 9 (Buffalo), effective September 1, 1925.

By Executive order dated August 26, 1925, Jonesport was created a port of entry and Machias abolished as a port of entry in customs collection district No. 1 (Maine and New Hampshire), with headquarters at Portland, Me., and by the same Executive order the limits of the port of Eastport, in district No. 1, were extended to include Cutler, all effective September 1, 1925.

By Executive order dated August 26, 1925, Minneapolis was made the headquarters port for customs collection district No.