REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Mr. WALTER: Committee on the Judiciary. H. R. 4065. A bill further defining the number and duties of criers and bailiffs in United States courts and regulating their compensation; without amendment (Rept. No. 1465). Referred to the Committee of the Whole House on the state of the Union.

Mr. WALTER: Committee on the Judiciary. H. R. 4159. A bill to amend section 33 of the act of September 7, 1916, as amended (39 Stat. 742); without amendment (Rept. No. 1466). Referred to the Committee of the Whole House on the state of the Union.

Mr. BELL: Committee on Insular Affairs. Second interim report pursuant to House Resolution 159. Resolution to conduct a study and investigation of political, economic, and social conditions in Puerto Rico; (Rept. No. 1467). Referred to the Committee of the Whole House on the state of the Union.

REPORTS OF COMMITTEES ON PRIVATE BILLS AND RESOLUTIONS

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Mr. PATTON: Committee on Claims. H. R. 1444. A bill for the relief of Mrs. Elizabeth J. Patterson, Joy Patterson, and Roberta Patterson; without amendment (Rept. No. 1454). Referred to the Committee of the Whole House.

Mr. CARSON of Ohio: Committee on Claims. H. R. 1886. A bill for the relief of Charles Fred Smith; without amendment (Rept. No. 1455). Referred to the Committee of the Whole House.

Mr. PITTENGER: Committee on Claims. H. R. 2333. A bill for the relief of Mrs. Samuel M. McLaughlin; with amendment (Rept. No. 1456). Referred to the Committee of the Whole House.

Mr. JENNINGS: Committee on Claims. H. R. 2511. A bill for the relief of P. Audley Whaley; without amendment (Rept. No. 1457). Referred to the Committee of the Whole House.

Mr. JENNINGS: Committee on Claims. H. R. 2896. A bill for the relief of Mr. and Mrs. R. L. Rhodes; with amendment (Rept. No. 1458). Referred to the Committee of the Whole House.

Mr. CARSON of Ohio: Committee on Claims. H. R. 3101. A bill for the relief of George E. O'Loughlin; without amendment (Rept. No. 1459) Referred to the Committee of the Whole House.

Mr. FERNANDEZ: Committee on Claims. H. R. 3539. A bill for the relief of Carlos Manuel Pérez Silva and Nilda Concepción Ramos Pérez; with amendment (Rept. No. 1460). Referred to the Committee of the Whole House.

Mr. FERNANDEZ: Committee on Claims. H. R. 3595. A bill for the relief of Robert Futterman; with amendment (Rept. No. 1461). Referred to the Committee of the Whole House.

Mr. PITTENGER: Committee on Claims. H. R. 3644. A bill for the relief of Louis T. Klauder; with amendment (Rept. No. 1462). Referred to the Committee of the Whole House.

Mr. CARSON of Ohio: Committee on Claims. H. R. 3659. A bill for the relief of Anne Loacker; without amendment (Rept. No. 1463). Referred to the Committee of the Whole House.

Mr. PITTENGER: Committee on Claims. H. R. 3841. A bill for the relief of Dr. J. D. Whiteside and St. Luke's Hospital; without amendment (Rept. No. 1464). Referred to the Committee of the Whole House.

PUBLIC BILLS AND RESOLUTIONS

Under clause 3 of rule XXII, public bills and resolutions were introduced and severally referred as follows:

By Mr. HERTER:

H. R. 4822. A bill to provide that all sums received by the United States from the liquidation of Government property be applied to the reduction of the public debt; to the Committee on Ways and Means.

By Mr. BURDICK:

H. R. 4823. A bill relating to crop losses in computing net income for the purposes of the income tax; to the Committee on Ways and Means.

By Mr. RANDOLPH:

H. R. 4824. A bill to amend subchapter 7 of chapter 854 of the Code of Laws of the District of Columbia, approved March 3, 1901, as amended, relating to building and loan associations; to the Committee on the District of Columbia.

By Mr. CUNNINGHAM:

H. R. 4825. A bill to authorize the attendance of the Marine Band at the national encampment of the Grand Army of the Republic to be held at Des Moines, Iowa, September 10 to 14, inclusive, 1944; to the Committee on Naval Affairs.

By Mr. McGEHEE:

H. R. 4826. A bill to authorize the naturalization of Filipinos; to the Committee on Immigration and Naturalization.

By Mr. GATHINGS:

H. Res. 553. Resolution creating a special committee of the House of Representatives to investigate the campaign expenditures of all candidates for the House of Representatives; to the Committee on Rules.

By Mr. ANTON J. JOHNSON:

H. Res. 554. Resolution authorizing a study and investigation of the Iron and Steel Price Branch of the Office of Price Administration; to the Committee on Rules.

PRIVATE BILLS AND RESOLUTIONS

Under clause 1 of rule XXII, private bills and resolutions were introduced and severally referred as follows:

By Mr. HINSHAW:

H. R. 4827. A bill for the relief of Werner Zaiss; to the Committee on Claims.

By Mr. KLEIN:

H. R. 4828. A bill for the relief of William R. Dohnt, Joseph A. Hauser, Richard Adams, Sr., and Richard Adams, Jr.; William P. Novotny, Sr., and William P. Novotny, Jr., Bernadette Novotny; Grace Swiadek and Stanley Swiadek, Joseph F. Krotz, Sr., and Joseph F. Krotz, Jr.; to the Committee on Claims.

PETITIONS, ETC.

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

5700. By Mr. ANDREWS of New York: Resolution adopted by the Niagara Falls (N. Y.) Housing Authority on May 12, 1944, on the disposition of war housing, and other suggestions; to the Committee on Banking and Currency.

5701. By Mr. LYNCH: Petition of the Local Joint Executive Board of Hotel and Restaurant Employees International Alliance and Bartenders' International League of America, American Federation of Labor, petitioning Congress to lower the tax on restaurants; to the Committee on Ways and Means.

5702. By Mr. MERROW: Petition signed by members of the American Legion and American Legion Auxiliary at a meeting held in Derry, N. H., favoring the passage of Senate bill 1767 as reported by the House Committee on World War Veterans' Legislation, without amendment; to the Committee on World War Veterans' Legislation.

5703. By the SPEAKER: Petition of the secretary, National Association of State Auditors, Comptrollers, and Treasurers, petitioning consideration of their resolution with reference to post-war financing by the States; to the Committee on Ways and Means.

5704. Also, petition of the Union Republican Progressive Party of Puerto Rico, petitioning consideration of their resolution with reference to Dr. Rexford Guy Tugwell, Governor of Puerto Rico; to the Committee on Insular Affairs.

5705. Also, petition of the board of directors, Associated Employers, Inc., San Antonio, Tex., petitioning consideration of their resolution with reference to the recent seizure of the Chicago property and premises of Montgomery Ward & Co. by the Federal Government; to the committee on the Judiciary.

SENATE

FRIDAY, MAY 19, 1944

(Legislative day of Tuesday, May 9, 1944)

The Senate met at 12 o'clock meridian, on the expiration of the recess.

The Chaplain, Rev. Frederick Brown Harris, D. D., offered the following prayer:

"O Lord of air and land and sea,
Guard Thou our sons who fight for Thee;
Give them the courage to endure
And hearts whose aims are high and pure.
O Lord of air and land and sea,
Guard Thou our sons who fight for Thee.

"Should pain and anguish come their way,
Be Thou their Comforter and Stay;
Enfold the dying to Thy breast,
And grant them Thine eternal rest.
O Lord of air and land and sea,
Guard Thou our sons who fight for Thee.

"Give us the faith that conquers pain
And counts no sacrifice as vain,
Which, late or soon, will win from Thee
Man's righteous peace through victory.
O Lord of air and land and sea,
Guard Thou our sons who fight for Thee."

Amen.

THE JOURNAL

On request of Mr. McKELLAR, and by unanimous consent, the reading of the Journal of the proceedings of the calendar day Wednesday, May 17, 1944, was dispensed with, and the Journal was approved.

MESSAGES FROM THE PRESIDENT

Messages in writing from the President of the United States were communicated to the Senate by Mr. Miller, one of his secretaries.

ENROLLED BILLS SIGNED

The VICE PRESIDENT announced his signature to the following enrolled bills, which had been signed previously by the

Speaker of the House of Representatives:

H. R. 3176. An act to regulate the furnishing of artificial limbs or other appliances to retired officers and enlisted men of the Army, Navy, Marine Corps, or Coast Guard, and to certain civilian employees of the military and naval forces of the Regular Establishment;

H. R. 3356. An act to increase the service-connected disability rates of compensation or pension payable to veterans of World War No. 1 and World War No. 2 and veterans entitled to wartime rates based on service on or after September 16, 1940, for service-connected disabilities, and to increase the rates for widows and children under Public Law 484, Seventy-third Congress, as amended, and to include widows and children of World War No. 2 veterans for benefits under the latter act; and

H. R. 3377. An act to increase the rate of pension for World War veterans from $40 to $50 per month, to $60 per month in certain specified cases, and for other purposes.

CALL OF THE ROLL

Mr. HILL. I suggest the absence of a quorum.

The VICE PRESIDENT. The clerk will call the roll.

The Chief Clerk called the roll, and the following Senators answered to their names:

Aiken	Gerry	O'Daniel
Bailey	Gillette	O'Mahoney
Ball	Green	Overton
Bankhead	Guffey	Reed
Barkley	Gurney	Revercomb
Bilbo	Hatch	Reynolds
Brewster	Hawkes	Robertson
Bridges	Hayden	Russell
Buck	Hill	Shipstead
Burton	Jackson	Stewart
Bushfield	Johnson, Colo.	Taft
Butler	Kilgore	Thomas, Idaho
Byrd	La Follette	Thomas, Okla.
Capper	Langer	Tunnell
Caraway	Lucas	Tydings
Chandler	McCarran	Vandenberg
Chavez	McClellan	Wagner
Connally	McFarland	Walsh, Mass.
Cordon	McKellar	Weeks
Davis	Maybank	Wheeler
Downey	Mead	Wherry
Eastland	Millikin	White
Ellender	Moore	Wilson
Ferguson	Murdock	
George	Nye	

Mr. HILL. I announce that the Senator from Washington [Mr. BONE] and the Senator from Virginia [Mr. GLASS] are absent from the Senate because of illness.

The Senator from Connecticut [Mr. MALONEY] is absent attending a funeral.

The Senator from Utah [Mr. THOMAS] has been appointed by the President of the United States as a delegate to attend the International Labor Organization Conference in Philadelphia, and is therefore necessarily absent.

The Senator from Missouri [Mr. TRUMAN] and the Senator from Washington [Mr. WALLGREN] are absent on official business for the Special Committee to Investigate the National Defense Program.

The Senator from Nevada [Mr. SCRUGHAM] is absent on official business.

The Senators from Florida [Mr. ANDREWS and Mr. PEPPER], the Senator from Idaho [Mr. CLARK], the Senator from Missouri [Mr. CLARK], the Senator from Montana [Mr. MURRAY], the Senator from Maryland [Mr. RADCLIFFE], the Senator from South Carolina [Mr. SMITH], and the Senator from New Jersey [Mr. WALSH] are detained on public business.

Mr. WHERRY. The Senator from Connecticut [Mr. DANAHER] is necessarily absent in attendance upon a funeral in Connecticut.

The Senator from Vermont [Mr. AUSTIN], the Senator from Illinois [Mr. BROOKS], the Senator from Oregon [Mr. HOLMAN], the Senator from Wisconsin [Mr. WILEY], and the Senator from Indiana [Mr. WILLIS] are necessarily absent.

The Senator from New Hampshire [Mr. TOBEY] is absent because of illness.

The VICE PRESIDENT. Seventy-three Senators have answered to their names. A quorum is present.

MESSAGE FROM THE HOUSE

A message from the House of Representatives, by Mr. Chaffee, one of its reading clerks, announced that the House had passed the bill (S. 1758) to amend section 451 of the Tariff Act of 1930, and for other purposes, with amendments in which it requested the concurrence of the Senate.

The message also announced that the House had passed the bill (S. 1767) to provide Federal Government aid for the readjustment in civilian life of returning World War No. 2 veterans, with an amendment in which it requested the concurrence of the Senate.

The message further announced that the House had disagreed to the amendments of the Senate to the bill (H. R. 4443) making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1945, and for other purposes; agreed to the conference asked by the Senate on the disagreeing votes of the two Houses thereon, and that Mr. TARVER, Mr. CANNON of Missouri, Mr. SHEPPARD, Mr. WENE, Mr. LAMBERTSON, Mr. DIRKSEN, and Mr. PLUMLEY were appointed managers on the part of the House at the conference.

ENROLLED BILLS AND JOINT RESOLUTION SIGNED

The message also announced that the Speaker had affixed his signature to the following enrolled bills and joint resolution, and they were signed by the Vice President:

S. 771. An act to provide for payment of pensions and compensation to certain persons who are receiving retired pay;

S. 1618. An act to amend the acts of August 26, 1935 (49 Stat. 866), May 11, 1938 (52 Stat. 347), June 15, 1938 (52 Stat. 699), and June 25, 1938 (52 Stat. 1205), which authorizes the appropriation of receipts from certain national forests for the purchase of lands within the boundaries of such forests, to provide that any such receipts not appropriated or appropriated but not expended or obligated shall be disposed of in the same manner as other national forest receipts, and for other purposes; and

H. J. Res. 280. Joint resolution to provide assistance to farmers whose property was destroyed or damaged, in whole or in part, by floods and windstorms in 1944, in order to enable them to continue farming operations to produce food for the war effort.

EXECUTIVE COMMUNICATIONS, ETC.

The VICE PRESIDENT laid before the Senate the following letters, which were referred as indicated:

INCREASE IN MAXIMUM ALLOWANCES TO CERTAIN POSTAL EMPLOYEES

A letter from the Postmaster General, recommending that Public Law 128, approved July 9, 1943, Seventy-eighth Congress, be amended so as to change the maximum allowances therein authorized from $2.50 to $4 a day for postal employees detailed to postal units at Army camps, stations, etc.; to the Committee on Post Offices and Post Roads.

OPERATION AND MAINTENANCE CHARGES ON CERTAIN PUEBLO INDIAN LANDS

A letter from the Acting Secretary of the Interior, transmitting a draft of proposed legislation to authorize the Secretary of the Interior to contract with the Middle Rio Grande Conservancy District of New Mexico for the payment of operation and maintenance charges on certain Pueblo Indian lands (with an accompanying paper); to the Committee on Indian Affairs.

RELATIVE ECONOMY AND FITNESS OF CARRIERS

A letter from the Chairman of the Board of Investigation and Research (Transportation Act of 1940), transmitting, pursuant to law, his preliminary report on the relative economy and fitness of the carriers (with an accompanying report); to the Committee on Interstate Commerce.

REPORT OF DEPARTMENT OF PUBLIC WORKS, CITY AND COUNTY OF HONOLULU

A letter from the chief engineer of the city and county of Honolulu, T. H., transmitting copy of his annual report covering the activities of the department of public works, city and county of Honolulu, T. H., during the calendar year 1943 (with an accompanying report); to the Committee on Territories and Insular Affairs.

ADJUSTMENTS OF PERSONNEL CEILINGS OF THE MARITIME COMMISSION AND WAR SHIPPING ADMINISTRATION

A letter from the Chairman and Administrator of the War Shipping Administration and United States Maritime Commission, transmitting copy of his letter of May 6, 1944, to the Director of the Bureau of the Budget, requesting adjustments in the personnel ceilings of the United States Maritime Commission and the War Shipping Administration (revolving fund) as a result of the transfer of inventory and warehouse personnel from the pay rolls of the War Shipping Administration to the Maritime Commission (with an accompanying paper); to the Committee on Civil Service.

PETITIONS AND MEMORIALS

Petitions, etc., were laid before the Senate by the Vice President, and referred as indicated:

A resolution adopted by the executive committee of the National Association of State Auditors, Comptrollers, and Treasurers, relating to post-war planning by the States; to the Committee on Finance.

A resolution adopted by the Board of Aldermen, and approved by the mayor, of the city of Chelsea, Mass., favoring the enactment of Senate bill 1767, the so-called G. I. bill of rights; ordered to lie on the table.

Resolutions adopted by the Montana State C. I. O. convention at Missoula, Mont.; the Yellowstone County Trades & Labor Assembly, of Seattle, Wash.; the Pasadena-San Gabriel Valley Central Labor Council, of Pasadena, the Central Labor Council of San Joaquin County, of Stockton, the National Maritime Union of America, of San Pedro, Imperial Valley Central Labor Council, of El Centro, and the Central Labor Council of Humboldt County, of Eureka, all in the State of California, favoring the adoption of measures to establish a Nation-wide broadcast of congressional proceedings; to the Committee on Rules.

EXTENSION OF EMERGENCY PRICE CONTROL ACT—STATEMENT BY PRESIDENT OF NATIONAL LEAGUE OF WOMEN VOTERS

Mr. CAPPER. Mr. President, I ask unanimous consent to have printed in the RECORD and appropriately referred a statement by Mrs. Marguerite M. Wells, president of the National League of Women Voters, urging the extension of the Price Control Act for a limited term.

There being no objection, the statement was referred to the Committee on Banking and Currency and ordered to be printed in the RECORD, as follows:

On behalf of the National League of Women Voters, I wish to urge the Senate Committee on Banking and Currency to report a bill extending the authority to control prices without serious modification of the present law.

The League of Women Voters is on record before the committee in support of limited subsidies as a means of price control. We have had no reason to change our position. It seems to us that the sharp increase in prices that would result if the subsidies now in existence were outlawed might well be the cause of disrupting the precarious balance that now exists among the various elements in the price-control structure.

We have, as you know, urged much heavier personal income taxes than those now in effect. We have worked for legislative standards for wage control. We continue to believe that price control alone cannot prevent inflation, but realize that it has become the cornerstone of the stabilization program.

Some of the proposed amendments to the present Price Control Act we consider extremely dangerous, particularly the ones prohibiting the Office of Price Administration from taking the over-all profit position of an industry into account in setting prices and proposed changes in handling grievances. We sincerely hope that the committee will not follow the suggestion of certain industries and eliminate the word "generally" in the guide in the present law for establishing prices which states that prices must be "generally fair and equitable."

We are aware that the present system for handling grievances caused by O. P. A. prices and regulations limits the protestant's opportunity for court determination of his case. We are not prepared to propose an alternative which would protect the general public interest as well as the present procedure does, but give some further advantage to persons claiming injury.

The purpose of the Price Control Act is to protect the entire citizenry from the effects of a run-away inflation. Many of the proposals for liberalizing the method of hearing and court review of the Office of Price Administration prices and regulations would make its enforcement much less immediate and effective—meaning that prices inevitably would rise, threatening the entire stabilization program.

We would prefer a 2-year extension of the authority to control prices rather than the proposed 1 year. The act is sufficiently flexible so that price control could be gradually removed in the post-war period. We all recognize that some controls will have to be kept for a period following the end of the war, if we are to avoid the kind of post-war inflation that occurred at the close of the last war.

Respectfully submitted.

MARGUERITE M. WELLS,
President.

RESOLUTIONS BY THE AMERICAN LEGION OF THIRD KANSAS DISTRICT

Mr. CAPPER. Mr. President, I ask unanimous consent to have printed in the RECORD and appropriately referred resolutions adopted by the American Legion convention of the Third Congressional District of Kansas at their annual meeting at Independence, Kans., on May 7, 1944.

There being no objection, the resolutions were referred to the Committee on Military Affairs and ordered to be printed in the RECORD, as follows:

Be it resolved by the Third Kansas District American Legion in convention assembled at Independence, Kans., on May 7, 1944:

I

Our primary and foremost aim and objective is to win this war by the unconditional surrender of our enemies, and to this end we pledge our every resource.

II

Having won the war, we must secure the peace. Our national interest must ever be our first concern. However, we believe our interests can be best served by the establishment and maintenance of an association of free and sovereign nations, implemented by whatever force may be necessary to preserve world peace.

III

We believe that the security and peace of this Nation after victory depends upon the maintenance of a strong army, navy, and air force, with adequate reserve force.

IV

We believe future citizens will value their sacred rights as citizens more highly if taught to assume the responsibilities of citizenship by military training as a part of their education.

We, therefore, again affirm the principle of universal military training and call upon the Congress to enact such an act into law.

V

We again demand that the Nazi, Fascist, and Japanese leaders responsible for this terrible war be brought to justice and punished for their atrocious crimes, the same as any other degraded criminal.

VI

We cordially and sincerely welcome the returning veterans of this war into the American Legion. We suggest that they be given places of responsibility and elected to offices in the local posts.

We pledge to them our sincere efforts and cooperation in securing employment upon their return, in helping them become adjusted again to civilian life, in securing their rehabilitation, and in securing for them all rights as war veterans from the community, State, and Nation.

VII

We do not understand how anyone claiming to be a Christian can refuse to bear arms in this war on conscientious or religious grounds. We, therefore, again affirm our stand on conscientious objectors.

VIII

We condemn strikes in essential war industry as sabotage and treason.

IX

We commend our congressional delegation for their activity in support of Senate bill 1767, commonly referred to as the "G. I. bill of rights," and urge their continued support to secure its early passage and enactment into law. We also desire a copy of this resolution to be sent to each member of the delegation.

Respectfully submitted.

ROBERT S. LEMON.
E. W. GRIGG.
W. L. MORSS.

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. McCARRAN, from the Committee on the Judiciary:

H. R. 3054. A bill to amend the Expediting Act; with amendments (Rept. No. 890).

By Mr. ROBERTSON, from the Committee on Claims:

S. 1093. A bill for the relief of Fermin Salas; with an amendment (Rept. No. 891);

S. 1763. A bill for the relief of the Square D Co.; without amendment (Rept. No. 892); and

S. 1849. A bill for the relief of Muskingum Watershed Conservancy District; without amendment (Rept. No. 893).

By Mr. ELLENDER, from the Committee on Claims:

S. 1483. A bill for the relief of Marino Bello; with an amendment (Rept. No. 894); and

H. R. 3102. A bill for the relief of Mrs. Eva M. Delisle; with an amendment (Rept. No. 895).

By Mr. EASTLAND, from the Committee on Claims:

S. 1465. A bill for the relief of Dr. A. R. Adams; without amendment (Rept. No. 896);

S. 1471. A bill for the relief of Mrs. Eugene W. Randall; with an amendment (Rept. No. 897); and

H. R. 3537. A bill for the relief of Bessie Eason; without amendment (Rept. No. 898).

REPORTS ON DISPOSITION OF EXECUTIVE PAPERS

Mr. BARKLEY, from the Joint Select Committee on the Disposition of Executive Papers, to which were referred for examination and recommendation two lists of records transmitted to the Senate by the Archivist of the United States that appeared to have no permanent value or historical interest, submitted reports thereon pursuant to law.

BILLS AND JOINT RESOLUTION INTRODUCED

Bills and a joint resolution were introduced, read the first time, and, by unanimous consent, the second time, and referred as follows:

By Mr. CAPPER:

S. 1930. A bill to provide for the replanning of blighted and other areas of the District of Columbia and the assembly, by purchase or condemnation, of real property in such areas and the sale or lease thereof for the redevelopment of such areas in accordance with said plans; and to provide for the organization of, procedure for, and the financing of such planning, acquisition, and sale or lease, and for other purposes; to the Committee on the District of Columbia.

By Mr. SHIPSTEAD:

S. 1931. A bill for the relief of Maj. L. J. H. Herwig, United States Army, retired; to the Committee on Military Affairs.

(Mr. O'MAHONEY introduced Senate bill 1932, which was referred to the Committee on Agriculture and Forestry, and appears under a separate heading.)

By Mr. O'MAHONEY (for himself and Mr. JOHNSON of Colorado):

S. 1933. A bill to extend, for 2 additional years, the provisions of the Sugar Act of 1937, as amended, and the taxes with respect to sugar; to the Committee on Finance.

By Mr. WEEKS (for himself and Mr. WALSH of Massachusetts):

S. 1934. A bill to provide for abandonment of the project authorized in the act of October 17, 1940, for a seaplane channel and basin in Boston Harbor, Mass.; to the Committee on Commerce.

By Mr. REYNOLDS:

S. 1935. A bill for the relief of Sigurdur Jonsson and Thorolina Thordardottir (with accompanying papers); to the Committee on Claims.

S. 1936. A bill to amend the Selective Training and Service Act of 1940 by making it a criminal offense to possess unlawfully or to produce various certificates issued pursuant thereto; to the Committee on Military Affairs.

By Mr. THOMAS of Oklahoma:

S. 1937. A bill for the relief of Bert Hunsicker; and

S. 1938. A bill for the relief of Orlando L. Hawkins (with accompanying papers); to the Committee on Claims.

By Mr. LUCAS:

S. 1939. A bill to amend the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, with respect to the payment of dependents allowances in certain cases; to the Committee on Military Affairs.

By Mr. McCARRAN:

S. 1940. A bill to amend the First War Powers Act, 1941; to the Committee on the Judiciary.

(Mr. WHERRY (for himself, Mr. AIKEN, Mr. AUSTIN, Mr. BALL, Mr. BREWSTER, Mr. BRIDGES, Mr. BROOKS, Mr. BUCK, Mr. BURTON, Mr. BUSHFIELD, Mr. BUTLER, Mr. CAPPER, Mr. CORDON, Mr. DAVIS, Mr. FERGUSON, Mr. GURNEY, Mr. HAWKES, Mr. JOHNSON of California, Mr. LANGER, Mr. MILLIKIN, Mr. MOORE, Mr. NYE, Mr. REED, Mr. REVERCOMB, Mr. ROBERTSON, Mr. SHIPSTEAD, Mr. TAFT, Mr. THOMAS of Idaho, Mr. TOBEY, Mr. VANDENBERG, Mr. WEEKS, Mr. WHITE, Mr. WILEY, Mr. WILLIS, and Mr. WILSON) introduced Senate Joint Resolution 132, which was referred to the Committee on the Judiciary, and appears under a separate heading.)

EXTENSION OF JURISDICTION TO SUPPRESS ANIMAL DISEASES

Mr. O'MAHONEY. Mr. President, in view of the passage last Wednesday of the appropriation bill, the Department of Agriculture will have authority of law to engage in programs for the suppression of contagious and infectious diseases among livestock, but it has no authority over domestic animals. There has been an appalling increase of rabies in the United States during the past year, and in order to give the Bureau of Animal Industry the legal authority to cooperate with the States and with municipalities in the suppression of rabies I ask consent to introduce a bill to amend the act so as to extend the jurisdiction of the Department of Agriculture, which I ask to have referred to the Committee on Agriculture and Forestry.

It is appropriate to remark that a preliminary survey of 46 States for the year 1943 has indicated that 33 persons died as a result of rabies; that the deaths among livestock amounted to about 7,500. The Pasteur treatment, of course, reduces the fatalities among humans, but there is no care with respect to livestock. The matter is of such great importance that I hope the Committee on Agriculture and Forestry will give the matter its immediate attention.

There being no objection, the bill (S. 1932) to amend the act of May 29, 1884, as amended, the act of February 2, 1903, and the act of March 3, 1905, as amended, to include domestic animals within their provisions, was read twice by its title and referred to the Committee on Agriculture and Forestry.

ABOLITION OF POLL TAX BY CONSTITUTIONAL AMENDMENT

Mr. WHERRY. Mr. President, for myself and 32 other Senators I ask consent to introduce a joint resolution proposing an amendment to the Constitution of the United States relative to removal of the requirement for payment of poll tax, and I request that the joint resolution be printed in the RECORD.

There being no objection, the joint resolution (S. J. Res. 132) proposing an amendment to the Constitution of the United States relative to removal of the requirement for payment of poll tax, introduced by Mr. WHERRY (for himself, Mr. AIKEN, Mr. AUSTIN, Mr. BALL, Mr. BREWSTER, Mr. BRIDGES, Mr. BROOKS, Mr. BUCK, Mr. BURTON, Mr. BUSHFIELD, Mr. BUTLER, Mr. CAPPER, Mr. CORDON, Mr. DAVIS, Mr. FERGUSON, Mr. GURNEY, Mr. HAWKES, Mr. JOHNSON of California, Mr. LANGER, Mr. MILLIKIN, Mr. MOORE, Mr. NYE, Mr. REED, Mr. REVERCOMB, Mr. ROBERTSON, Mr. SHIPSTEAD, Mr. TAFT, Mr. THOMAS of Idaho, Mr. TOBEY, Mr. VANDENBERG, Mr. WEEKS, Mr. WHITE, Mr. WILEY, Mr. WILLIS, and Mr. WILSON) was received, read twice by its title, referred to the Committee on the Judiciary, and ordered to be printed in the RECORD, as follows:

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 hereby proposed as an amendment to the Constitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when ratified by the legislatures of three-fourths of the several States:

"ARTICLE —

"The right of citizens of the United States to vote shall not be denied or abridged by the United States or by any State by reason of failure to pay a poll tax.

"Congress shall have the power to enforce this article by appropriate legislation."

EXTENSION OF EMERGENCY PRICE CONTROL ACT—AMENDMENTS

Mr. WAGNER and Mr. BANKHEAD each submitted an amendment intended to be proposed by them, respectively, to the bill (S. 1764) to amend the Emergency Price Control Act of 1942 (Public Law 421, 77th Cong.), as amended by the act of October 2, 1942 (Public Law 729, 77th Cong.), which were referred to the Committee on Banking and Currency and ordered to be printed.

RIVER AND HARBOR FLOOD-CONTROL WORKS—AMENDMENT

Mr. NYE submitted an amendment intended to be proposed by him to the bill (H. R. 4485) authorizing the construction of certain public works on rivers and harbors for flood control, and for other purposes, which was referred to the Committee on Commerce and ordered to be printed, and to be printed in the RECORD, as follows:

Amendment intended to be proposed by Mr. NYE to the bill (H. R. 4485) authorizing the construction of certain public works on rivers and harbors for flood control, and for other purposes, viz: On page 12, after line 11, insert the following new paragraphs:

"The project for the Bald Hill Reservoir on the Sheyenne River for flood control and other purposes in the Sheyenne River Basin, N. Dak., is hereby authorized substantially in accordance with the recommendations of the Chief of Engineers in Senate Document No. 193, Seventy-eighth Congress, second session, at an estimated cost of $810,000.

"The projects for the construction of one reservoir on the Pembina River and one on the Tongue River for flood control and other purposes in the Pembina River Basin, N. Dak., are hereby authorized substantially in accordance with the recommendations of the Chief of Engineers in Senate Document No. 194, Seventy-eighth Congress, second session, at an estimated cost of $333,800.

"The project for the construction of a reservoir on the South Branch of Park River for flood control and other purposes in the Park River Basin, N. Dak., is hereby authorized substantially in accordance with the recommendations of the Chief of Engineers in House Document No. 565, Seventy-eighth Congress, second session, at an estimated cost of $358,610."

APPROPRIATIONS FOR THE INTERIOR DEPARTMENT—NOTICES OF MOTION TO SUSPEND THE RULE—AMENDMENTS

Mr. O'MAHONEY submitted the following notice in writing:

In accordance with rule XL of the Standing Rules of the Senate, I hereby give notice in writing that it is my intention to move to suspend paragraph 4 of rule XVI for the purpose of proposing to the bill (H. R. 4679) making appropriations for the Department of the Interior for the fiscal year ending June 30, 1945, and for other purposes, the following amendments, namely: At the proper place in the bill under the heading "Bureau of Mines," to insert the following: "*Provided further*, That in addition to the amount herein appropriated the Secretary of the Interior is hereby authorized to enter into contracts for additional work not exceeding a total of $22,000,000 during the period covered by the aforesaid act, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof and appropriations hereafter made for the construction and operation of demonstration plants to produce synthetic liquid fuels shall be considered available for the purpose of discharging the obligations so created."

On page 50, after line 3, to insert the following:

"Expenses of tribal officers and other purposes, Shoshone and Arapaho Tribes, Wyoming (tribal funds): For the current fiscal year the Secretary of the Interior, or such official as may be designated by him, is hereby authorized to pay out of any joint tribal funds of the Shoshone and Arapaho Indians of the Wind River Reservation, Wyo., in the Treasury of the United States the following salaries and expenses:

"To the chairman, secretary, and interpreter of the Shoshone and Arapaho Joint General Council and members of the Shoshone and Arapaho Joint Business Committee, or other committees appointed by the Joint General Council, when engaged on joint business of the tribes, a sum of not to exceed $8 per diem for attendance to cover salary and all expenses; to such official delegates of the Shoshone and Arapaho Tribes

who may carry on the joint business of the tribes in Washington or Chicago a per diem of not to exceed $10 in lieu of salary and expenses: *Provided*, That the rate of per diem shall be fixed in advance by the Joint General Council or by the Joint Business Committee if authorized by said Joint General Council: *Provided further*, That the official delegates of said tribes carrying on business in Washington or Chicago shall also receive the usual railroad and sleeping-car transportation to and from Washington or Chicago: *And provided further*, That the length of stay of the official delegates in Washington or Chicago shall be determined by the Commissioner of Indian Affairs. The Secretary or his designate is also authorized and directed to expend from said joint tribal funds of the Shoshone and Arapaho Indians with the consent of the Joint Business Committee, not exceeding $1,500 per annum for pay of game and fish wardens to be appointed by the Joint Business Committee, for patrolling the lakes, streams, and hunting areas of the Wind River Reservation: *Provided*, That receipts derived from fishing and hunting licenses and permits and from fines shall be deposited into the Treasury of the United States to the credit of the Tribes pursuant to the provisions of the act of May 17, 1926 (44 Stat. 560): *Provided further*, That all the aforesaid pay and expenses for all purposes shall not exceed in the aggregate $7,500 per annum."

Mr. O'MAHONEY also submitted two amendments intended to be proposed by him to House bill 4679, the Interior Department appropriation bill, fiscal year 1945, which were ordered to lie on the table and to be printed.

(For text of amendments referred to, see the foregoing notice.)

Mr. THOMAS of Oklahoma submitted the following notice in writing:

In accordance with rule XL of the Standing Rules of the Senate, I hereby give notice in writing that it is my intention to move to suspend paragraph 4 of rule XVI for the purpose of proposing to the bill (H. R. 4679) making appropriations for the Department of the Interior for the fiscal year ending June 30, 1945, and for other purposes, the following amendment, namely: On page 50, after line 19, insert the following:

"Fulfillment of Atoka Agreement with Choctaw-Chickasaw Nations of Indians:

"That, pursuant to the provisions of the treaty between the United States and the Choctaw-Chickasaw Nations of Indians, known as the Atoka Agreement, and the supplemental agreements thereafter made and the laws enacted by the Congress, the Secretary of the Interior is hereby authorized and directed to enter into a contract on behalf of the United States for the purchase from the Choctaw and Chickasaw Nations of Indians in Oklahoma for all the present right, title, and interest of said Indians in the land and mineral deposits reserved from allotment in accordance with the provisions of section 58 of the act entitled "An act to ratify and confirm an agreement with the Choctaw and Chickasaw Tribes of Indians, and for other purposes," approved July 1, 1902. The Secretary shall cause such contract to be executed on behalf of said Indians by the principal chief of the Choctaw Nation and the governor of the Chickasaw Nation, and shall then submit such contract to said Indians for their approval. If and when such contract has been approved by said Indians, the Secretary shall submit the contract to the Congress for its ratification: *Provided*, That the approval of such contract by the said Indians shall be through a special election called and held pursuant to rules and regulations to be promulgated by the said Secretary of the Interior: *And provided further*, That before the said rules and regulations are promulgated they must be submitted to and approved by both the principal chief of the Choctaw Nation and the governor of the Chickasaw Nation. Such contract shall not be binding upon any of the parties thereto until it shall have been ratified by the Congress.

"Upon the approval of such contract by the Congress—

"(a) The amount of the purchase price fixed in such contract when appropriated shall be placed to the credit of the Choctaw and Chickasaw Nations of Indians on the books of the Treasury of the United States, and thereafter such proceeds shall be distributed to such Indians in pursuance with the terms and provisions of such contract and shall be exempted from attorney fees and other debt contracted prior to the passage and approval of this act; and

"(b) The Secretary shall cause a proper conveyance to be executed by the principal chief of the Choctaw Nation and the governor of the Chickasaw Nation conveying all right, title, and interest of said Indians in such lands and mineral deposits to the United States, and thereupon all such right, title, and interest shall vest in the United States.

"The appropriation of such sum as may be necessary for making the payments to such Indians pursuant to section 2 (a) of this act is hereby authorized. There is also authorized to be appropriated the sum of $20,000 to be expended under the direction of the Secretary of the Interior, to defray the expenses of negotiating the contract and holding of the election authorized by section 1 hereof, including the making of such appraisal or appraisals as may be deemed necessary.

"The land and mineral deposits when acquired hereunder shall become part of the public domain subject to the applicable public-land mining and mineral leasing laws. The coal deposits acquired hereunder may be leased in accordance with the provisions relating to coal of the Mineral Leasing Act of February 25, 1920 (41 Stat. 437), as amended. The asphalt deposits acquired hereunder may be leased by the Secretary of the Interior through advertisement, competitive bidding, or such other methods as he may by general regulations prescribe, and in areas not exceeding 640 acres each. Leases for such apshalt deposits shall be conditioned upon the payment by the lessee of such royalty as may be fixed in the lease, not less than 25 cents per ton of 2,000 pounds of marketable production, and upon payment in advance of a rental of 25 cents per acre for the first calendar year or fraction thereof; 50 cents per acre for the second, third, fourth, and fifth years, respectively; and $1 per acre per annum thereafter during the continuance of the lease, such rental for any lease year to be credited against royalties accruing for that year. Leases for such asphalt deposits shall be for a period of 20 years, with preferential right in the lessee to renew the same for successive periods of 10 years upon such reasonable terms and conditions as may be prescribed by the Secretary of the Interior, unless otherwise provided by law at the expiration of such periods. All asphalt leases issued hereunder shall be subject to such further terms and conditions, not inconsistent herewith, as may be incorporated in each lease or prescribed by general regulations adopted by the Secretary of the Interior prior to the issuance of the lease, including covenants relative to mining methods, waste, period of preliminary development, initial investment, and minimum production. The Secretary of the Interior is authorized to modify or amend as to area any asphalt lease issued hereunder upon application of the lessee if he finds such modification or amendment to be to the best interests of the United States and of the lessee. The general provisions of sections 1, 27, 29 to 34, inclusive, 37, and 38 of the Mineral Leasing Act of February 25, 1920 (41 Stat. 437), as amended, shall apply to asphalt leases issued under the provisions of this act, sections 1, 34, and 37 thereof being amended to include deposits of asphalt acquired hereunder, and section 27 thereof being amended to provide that no person, association, or corporation shall take or hold more than 2,560 acres under asphalt lease at any one time. The entire net income from coal and asphalt leases issued under this act shall be deposited in the general fund of the Treasury of the United States."

Mr. THOMAS of Oklahoma also submitted an amendment intended to be proposed by him to House bill 4679, the Interior Department appropriation bill, fiscal year 1945, which was ordered to lie on the table and to be printed.

(For text of amendment referred to, see the foregoing notice.)

PROBLEMS IN CONNECTION WITH CENTRAL VALLEY RECLAMATION PROJECT, CALIFORNIA

Mr. DOWNEY submitted the following resolution (S. Res. 295), which was referred to the Committee on Irrigation and Reclamation:

Resolved, That the Committee on Irrigation and Reclamation or any duly authorized subcommittee thereof is authorized and directed to make a full and complete investigation with respect to problems arising in connection with the construction and administration of the Central Valley reclamation project in California, with a view to ascertaining, among other things, whether there have been unreasonable delays in connection therewith. The committee shall report to the Senate at the earliest practicable date, the results of such investigation together with such recommendations as it may deem desirable.

For the purpose of this resolution the committee, or any duly authorized subcommittee thereof, is authorized to hold such hearings, to sit and act at such times and places during the sessions, recesses, and adjourned periods of the Senate in the Seventy-eighth Congress, as may be necessary to carry out the purposes of this resolution. The committee, or any duly authorized subcommittee thereof, is authorized to invite the Commissioner of Reclamation and the heads of any other interested governmental agencies to assign representatives of their respective agencies to accompany the members of the committee, or duly authorized subcommittee thereof, to such places as may be necessary for the purpose of participating in such investigation and in hearings held in connection therewith. The expenses of the committee or subcommittee under this resolution shall not be paid out of or create a charge upon the contingent fund of the Senate.

"HARD MONEY" EXAMINED (S. DOC. NO. 197)

Mr. GREEN. Mr. President, on May 8 the Senator from Nevada [Mr. McCARRAN] obtained permission to have printed as a Senate document an article on bimetallism written by Mr. Francis H. Brownell, of the American Smelting & Refining Co. The Honorable SOL BLOOM, chairman of the Committee on Foreign Affairs of the House of Representatives,

has sent to me some correspondence regarding that article by Mr. Brownell. Because this correspondence is essential to an understanding of the Brownell article, he asked me to have it also printed as a Senate document, and I make that request.

The VICE PRESIDENT. Without objection, the matter will be printed as a Senate document.

THE MONTGOMERY WARD CASE—RIGHTS OF PRIVATE ENTERPRISE

[Mr. O'DANIEL asked and obtained leave to have printed in the RECORD a radio address entitled "The Crucifixion of American Private Enterprise on the Brazen Cross of the C. I. O. by Decree of a Modern Pontius Pilate," delivered by him in Dallas, Tex., on May 4, 1944, which appears in the Appendix.]

JEFFERSON DAY DINNER ADDRESS BY SENATOR JACKSON

[Mr. GUFFEY asked and obtained leave to have printed in the RECORD an address delivered by Senator Jackson at the Jefferson Day dinner in Pittsburgh, Pa., May 17, 1944, which appears in the Appendix.]

PRICE-CEILING REGULATIONS OF O. P. A.—STATEMENT BY SENATOR MEAD

[Mr. MEAD asked and obtained leave to have printed in the RECORD a statement by him in support of an amendment offered by Senator MURRAY to the Emergency Price Control Act, and an editorial from the Buffalo Evening News relating thereto, which appear in the Appendix.]

HEALTH INSURANCE—EDITORIAL FROM THE WASHINGTON POST

[Mr. WAGNER asked and obtained leave to have printed in the RECORD an editorial entitled "Health Insurance," published in the Washington Post of May 19, 1944, which appears in the Appendix.]

THE CONSTITUTIONAL ISSUE IN THE ANTI-POLL-TAX BILL—EDITORIAL FROM NEW BEDFORD (MASS.) STANDARD-TIMES

[Mr. CONNALLY asked and obtained leave to have printed in the RECORD an editorial entitled "Scuttling the Constitution," dealing with the anti-poll-tax bill, published in the Standard-Times of New Bedford (Mass.) of May 12, 1944, which appears in the Appendix.]

SURVIVAL OF AMERICAN FREE GOVERNMENT AND FREE ENTERPRISE—ARTICLE BY HECTOR M. ARING

[Mr. BRIDGES asked and obtained leave to have printed in the RECORD an article entitled "Will American Free Government and Free Enterprise Survive?" written by Hector M. Aring, member of the board of review, the George Washington University Victory Council, Washington, D. C., which appears in the Appendix.]

EFFECT OF TAXATION UPON INDUSTRY—EDITORIAL BY MAURICE R. FRANKS

[Mr. HAWKES asked and obtained leave to have printed in the RECORD an editorial entitled "The Shock Absorber," written by Maurice R. Franks, and published in the Railroad Workers Journal for April 1944, which appears in the Appendix.]

DELIVERANCE AND INDEPENDENCE OF JEWISH PEOPLE—APPEAL BY HEBREW COMMITTEE OF NATIONAL LIBERATION

[Mr. TUNNELL asked and obtained leave to have printed in the RECORD a statement entitled "A Call by the Hebrew Nation for Help in Its Mortal Struggle for Life and Liberation," issued by the Hebrew Committee of National Liberation, which appears in the Appendix.]

THE POLL TAX

Mr. MEAD. Mr. President, I ask unanimous consent to have printed in the RECORD the names and the titles of the sponsors of the New York State Committee To Abolish the Poll Tax. During the debate I promised to furnish these names.

There being no objection, the list was ordered to be printed in the RECORD, as follows:

SPONSORS, NEW YORK STATE COMMITTEE TO ABOLISH THE POLL TAX

The following have signed as individuals. Titles and organizations are listed for identification only:

Esther Adler, president, Local 16, U. O. P. W. A., New York; James Egert Allen, president, New York State, N. A. A. C. P., New York; Hon. William T. Andrews, State Assemblyman, New York; Rev. Rufus Ansley, First Pilgrim Congregational Church, Buffalo; Dean John Murray Atwood, Theological School, St. Lawrence University, Canton; Rev. Dr. Kahil A. Bishara, Bishop, Syrian Protestant Church, Brooklyn; Dr. Ernst P. Boas, New York; Hon. Charles Bormann, State Assemblyman, Stapleton, S. I.; Rev. Dwight J. Bradley, director, Council for Social Action, New York; Prof. Dorothy Brewster, Columbia University, New York; Dr. L. Lloyd Burrell, Jr., medical director, I. B. P. O. E. of W., Buffalo; Hon. William J. Butler, State Assemblyman, Buffalo; Hon. Peter V. Cacchione, city councilman, Brooklyn; Prof. Nathaniel Cantor, University of Buffalo, Buffalo; Hon. Louis J. Capozzoli, Member of Congress, New York; Hon. Rita Casey, city councilman, Brooklyn; Hon. H. O. Catenaccio, State assemblyman, New York; Hon. Emanuel Celler, Member of Congress, New York; Prof. Robert C. Challman, Teachers College, Columbia University, New York; Rev. E. Stanley Chedister, Second Congregational Church, Albany; Hon. Louis Cohen, city councilman, Bronx; Paul Corey, author, Cold Spring-on-Hudson; Hon. Robert J. Crews, State assemblyman, Brooklyn; Joseph Curran, president, National Maritime Union, New York; Rev. Edwin T. Dahlberg, First Baptist Church, Syracuse; Hon. Louis DeSalvio, State assemblyman, New York; Rabbi D. de Sola Pool, New York; Dr. R. Nathaniel Dett, musician, Rochester; Rev. Dale DeWitt, regional direction, American Unitarian Association, New York; Hon. David Diamond, former Supreme Court Justice, Buffalo; Hon. Isidore Dollinger, State assemblyman, New York; Rev. Isaiah Jonathan Domas, Christ Church, Middletown; Charles A. Doyle, regional director, United Gas, Coke & Chemical Workers, C. I. O., Niagara Falls; E. W. Edwards, secretary-treasurer, New York State Federation of Labor, Albany; Henry Epstein, attorney, New York; Julian J. Evans, president, N. A. A. C. P., Buffalo; Hon. Alexander A. Falk, State senator, New York; Hon. Leonard Farbstein, State assemblyman, New York; Hon. James H. Fay, Member of Congress, New York; Rev. Judson E. Fiebiger, South Congregational Church, Utica.

Hon. James M. Fitzpatrick, Member of Congress, Bronx; Father George B. Ford, Corpus Christi Church, New York; Emanuel J. Fried, field organizer, U. E. R. & I. W. A., C. I. O., Buffalo; Hon. Joseph A. Gavagan, Member of Congress, New York; Henrietta Gibson, women's division of Christian service of the Methodist Church, Albany; Hon. Jonah J. Goldstein, judge, court of general sessions, New York; Hon. Samuel L. Greenberg, State senator, New York; Rev. Herman J. Hahn, Salem Evangelical and Reformed Church, Buffalo; Rev. Joseph Harte, St. George's Episcopal Church, Rochester; Arthur J. Harvey, attorney, Albany; Rev. Edler G. Hawkins, St. Augustine Presbyterian Church, Bronx; Rev. Lee A. Howe, Jr., First Baptist Church, Oneida; Arthur Huggins, president, International Brotherhood of Paper Makers, Albany; Hon. Stanley M. Isaacs, city councilman; president, United Neighborhood Houses, New York; Hon. Hulan E. Jack, State assemblyman, New York; Leo E. Jandreau, international vice president, U. E. R. & M. W. A., Schenectady; Hon. Stephen J. Jarema, State assemblyman, New York; Stephen Jaszka, president, Greater Buffalo Polish Trade Union Committee, Buffalo; Allen B. Jones, president, N. A. A. C. P., Ithaca; Rockwell Kent, artist, Au Sable Forks; James V. King, president, New York district, State, county, and municipal workers, C. I. O., New York; Freda Kirchwey, editor, the Nation, New York; Hon. Jerome C. Kreinheder, State assemblyman, Buffalo; Hon. John J. Lamula, State assemblyman, New York; Canada Lee, actor, New York; Douglas L. MacMahon, president, Local 100, Transport Workers Union, New York; Rev. Edward D. McGowan, Bronx; Hon Francis X. McGowan, State assemblyman, New York; Hon. Walter J. Mahoney, State senator, Buffalo; Rosalie Manning, New York; Hon. Vito Marcantonio, Member of Congress; president, International Labor Defense, New York; Dr. George Marshall, chairman, National Federation for Constitutional Liberties, New York; Richard Mazza, manager, Furniture Workers Union, Local 76-B, New York; James Miller, president, Greater Buffalo Industrial Union Council, Buffalo; Hon. Fred G. Moritt, State assemblyman, New York; Hon. Newbold Morris, president of the council, New York; Hon. Sidney Moses, State assemblyman, New York.

Josephine Nelson, public information consultant, National Nursing Council for War Service, New York, Rev. Charles C. Noble, First Methodist Church, Syracuse; Hon. Lewis W. Olliffe, State assemblyman, Brooklyn; Hon. Donald L. O'Toole, Member of Congress, Brooklyn; Rev. Alice M. Paige, president, N. A. A. C. P., Rochester; Dr. Julian Park, dean, University of Buffalo, Buffalo; C. L. Patrick, president, Capitol District Council, Schenectady; Rt. Rev. Malcolm E. Peabody, bishop, Protestant Episcopal Church, Syracuse; Leroy Peterson, area director, War Manpower Commission, Pound Ridge; Hon. Justine Wise Polier, justice, Domestic Relations Court, New York; Irving Potash, manager, Furriers' Joint Council, New York; Jacob S. Potofsky, general secretary-treasurer, Amalgamated Clothing Workers, New York; Rev. Adam Clayton Powell, Jr., city councilman, New York; Hon. Leo F. Rayfiel, State assemblyman, Brooklyn; Charles Rosen, manager, Buffalo Joint Board, Amalgamated Clothing Workers, Buffalo; Salvatore J. Ruggeri, secretary-treasurer, Greater New York Joint Council, Barbers and Beauty Culturists Union, New York; William Jay Schieffelin, New York; Dr. Guy Emery Shipler, editor, the Churchman, New York; Ferdinand Smith, secretary, National Maritime Union, New York; Hon. John R. Starkey, State assemblyman, Brooklyn; Donald Ogden Stewart, writer, Upper Jay; Rev. Paul H. Streich, Christ Evangelical and Reformed Church, Bronx; Robert M. Taylor, president, New York State Elks, Rochester; Eugene Teeter, national representative, Utility Workers Organizing Committee, C. I. O., New York; Hugh Thompson, regional director, C. I. O., Buffalo; Prof. Paul Tillich, Union Theological Seminary, New York; Fred Turner, president, N. A. A. C. P., Brooklyn; Hon. Max M. Turshen, State assemblyman, Brooklyn; Hon. Arthur Wachtel, State assem-

blyman, Bronx; Vernon G. Ward, president, Flushing branch, N. A. A. C. P., Long Island City; Dr. Arthur M. Williams, president, N. A. A. C. P., White Plains; Rev. David Rhys Williams, First Unitarian Church, Rochester; Warren Winkelstein, president, Jewish Community Center, Syracuse; James Waterman Wise, New York; Dr. Mary E. Woolley, president emeritus, Mount Holyoke College, Westport; John Wright, Albany; Dr. Max Yergan, executive director, Council on African Affairs, president, National Negro Congress, New York; Morris Zuckman, chairman, Albany County Committee, A. L. P., Albany.

Mr. MEAD. Mr. President, I also wish to have printed in the RECORD, following the statement I just submitted, an appeal sent to members of the clergy throughout the Nation, and the response received from the clergy, in support of the anti-poll-tax bill.

There being no objection, the appeal was ordered to be printed in the RECORD, as follows:

To Members of our Congress:

We, American churchmen of many communions throughout the Nation, urge the passage of anti-poll-tax legislation (H. Res. 7) at once. Where is the democracy we proclaim when approximately 10,000,000 of our citizens are denied the right of free ballot which the rest of us enjoy? We shall be in much stronger moral position to be the champions of freedom and democracy among the nations if this injustice in our own country is corrected at once. We call upon you, the Members of Congress, for prompt action.

We are pledged to labor in our communities for the Nation-wide enforcement of the basic right of all American citizens to a free ballot. We must expect that in the name of democracy you will fight for it.

The following have signed the appeal as individuals; churches and institutions are listed for identification only:

Rt. Rev. H. P. Almon Abbott, bishop of Lexington (Episcopal), Lexington, Ky.; Rev. Oscar M. Adam, University Methodist Church, Madison, Wis.; Rev. Leon M. Adkins, Methodist, Schenectady, N. Y.; Rev. T. Barton Akeley, Unitarian, Olivet, Mich.; Rev. Gross W. Alexander, Methodist, Lyndhurst, N. J.; Rev. Wilbur C. Allen, Ebenezer Presbyterian Church, Kimball, W. Va.; Rev. Albert Allinger, Methodist, Pearl River, N. Y.; Rev. Elmer F. Ansley, Evangelical and Reformed, Kimmswick, Mo.; Rev. Benjamin V. Andrews, Presbyterian, Indianapolis, Ind.; Rev. B. K. Apelian, Church in Radburn, Fairlawn, N. J.; Rev. Waldemar Argow, Eliot Unitarian Church, South Natick, Mass.; Rev. Robert G. Armstrong, Congregational-Christian, Concord, N. H.; Rev. J. F. Atkins, Community Christian Church, Hinton, W. Va.; Rev. Bertram deH. Atwood, Church of the Covenant (Reformed Church in America), Paterson, N. J.; Rev. Eugene M. Austin, Tioga Baptist Church, Philadelphia, Pa.; Rev. Jule Ayers, Presbyterian, Ossining, N. Y.; Rev. E. Burdette Backus, Unitarian, Indianapolis, Ind.; Rev. Robert W. Bagnall, St. Thomas Episcopal Church, Philadelphia, Pa.; Miss Lorene A. Bahn, Evangelical and Reformed Council for Social Reconstruction, St. Louis, Mo.; Rev. Everett Moore Baker, First Unitarian Church, Cleveland, Ohio; Rev. F. Raymond Baker, Second Baptist Church, Wilmington, Del.; Rev. Richard T. Baker, Methodist, New York, N. Y.; Rev. Archey D. Ball, Methodist, Hackensack, N. J.; Rev. Joseph Barth, First Unitarian Church, Miami, Fla.; Rev. John L. Barton, Baptist, Sioux Falls, S. Dak.; Rev. R. J. Baumann, Bethlehem Evangelical and Reformed Church, Evansville, Ind.; Rev. King D. Beach, Trinity Methodist Church, Kansas City, Mo.; Rev. H. W. Becker, Missouri Council of Churches, Kirkwood, Mo.; Rev. Paul E. Becker, Bethany Christian Church, Lincoln, Nebr.; Rev. Archie B. Bedford, Danforth United Church, Syracuse, N. Y.; Bishop W. Y. Bell, Colored Methodist Episcopal Church, Cordele, Ga.; Prof. John C. Bennett, Pacific School of Religion, Berkeley, Calif.; Rev. Carl Edward Berges, Evangelical and Reformed, Buffalo, N. Y.; and Rev. H. D. Berlew, Methodist, Orono, Maine.

Rev. Carl Bihldorff, First Parish in Brookline (Unitarian), Brookline, Mass.; Rev. L. M. Birkhead, Friends of Democracy, Inc., New York, N. Y.; Rev. Edward W. Blakeman, Methodist, University of Michigan, Ann Arbor, Mich.; Rev. Edward H. Bonsall, Jr., Episcopal Diocese of Iowa, Fairfield, Iowa; Rev. Lester L. Boobar, First Methodist Church, Bangor, Maine; Rev. John Nicholls Booth, All Souls' Unitarian Church, Evanston, Ill.; Dr. R. W. Bowden, Crosby Presbyterian Church, Deerwood, Minn.; Prof. W. Russell Bowie, Union Theological Seminary, New York, N. Y.; Rev. Dwight J. Bradley, Council for Social Action (Congregational-Christian), New York, N. Y.; Rev. Raymond B. Bragg, First Unitarian Church, Minneapolis, Minn.; Rev. Gordon E. Brant, Church of the Advent (Episcopal), Chicago, Ill.; Rev. David Braun, Presbyterian, Swarthmore, Pa.; Rev. James A. Bray, Fraternal Council of Negro Churches in America, Chicago, Ill.; Rev. Charles Bridges, Kenwood Park Presbyterian Church, Cedar Rapids, Iowa; Rev. John W. Brigham, First Parish in Billerica (Unitarian), Billerica, Mass.; Prof. Edgar S. Brightman Methodist, Boston University, Newton Center, Mass.; Rev. James E. Bristol, Grace Lutheran Church, Camden, N. J.; Rev. Edwin L. Brock, Methodist, Tennille, Ga.; Rev. H. N. Brockway, Fair Oaks Presbyterian Church, Oak Park, Ill.; Rev. John Brogden, Unitarian, Urbana, Ill.; Rev. Robert D. Brodt, Congregational-Christian Church, Eureka, Kans.; Rev. Oliver Hart Bronson, Bethany Presbyterian Church, Summerland, Santa Barbara, Calif.; Rev. Francis T. Brown, Episcopal, Tuscon, Ariz.; Rev. Hugh Elmer Brown, First Congregational Church, Evanston, Ill.; Rev. Robert Evans Browning, Episcopal, Hyattsville, Md.; Rev. Orville Brummer, Evangelical and Reformed, Wood River, Ill.; Rev. Albert W. Buck, Tabor Evangelical and Reformed Church, Chicago, Ill.; Rev. George Walker Buckner, Jr., Editor of World Call, Disciples of Christ, Indianapolis, Ind.; Rev. C. D. Bullock, Wesley Methodist Church, Sioux Falls, S. Dak.; Rev. J. George Butler, Summerfield Methodist Church, New Haven, Conn.; Rev. Fred I. Cairns, Pilgrim Church, El Paso, Tex.; Rev. Raymond Calkins, First Church in Cambridge, Congregational, Cambridge, Mass.

Rev. J. Henry Carpenter, Presbyterian, Brooklyn, N. Y.; Rev. Harold F. Carr, Lakewood Methodist Church, Lakewood, Ohio; Rev. John Lyon Caughey, Presbyterian, Glens Falls, N. Y.; Rev. Allen Knight Chalmers, Broadway Tabernacle Church (Congregational), New York, N. Y.; Rev. J. Russell Chandler, Olmstead Avenue Presbyterian Church, Bronx, N. Y.; Rev. Don M. Chase, Methodist, Redding, Calif.; Rev. C. A. Choate, Methodist, Halstead, Kans.; Rev. C. W. Christman, Jr., Methodist, Valhalla, N. Y.; Rev. Karl M. Chworowsky, Flatbush Unitarian Church, Brooklyn, N. Y.; Rev. Arthur T. Clark, First Methodist Church, Evanston, Ill.; Rev. Merrill F. Clarke, The Congregational Church, New Canaan, Conn.; Rev. Wilbur T. Clemens, New York State Council of Churches, Albany, N. Y.; Rev. Dow Strang Clute, Methodist, Scotia, N. Y.; President Henry Sloane Coffin, Union Theological Seminary, New York, N. Y.; Rev. Walton E. Cole, Second Church in Boston (Unitarian), Chestnut Hill, Mass.; Rev. G. L. Collins, Baptist, Madison, Wis.; Rev. Keith Conning, Grandale Presbyterian Church, Detroit, Mich.; Rev. J. Raymond Cope, Unitarian Society of Salt Lake City, Utah; Rev. Roland H. Cortright, Methodist, Daytona Beach, Fla.; Rev. David M. Cory, Cuyler Presbyterian Church, Brooklyn, N. Y.; Rev. C. E. Craik, Jr., Emmanuel Episcopal Church, Louisville, Ky.; Rev. B. F. Crawford, Methodist, Carnegie, Pa.; Rev. Francis B. Creamer, Christ Episcopal Church, Grosse Pointe, Mich.; Rev. Arnold Crompton, First Unitarian Church, Erie, Pa.; Rev. Clark Walker Cummings, Church Federation, St. Louis, Mo.; Rev. John M. Currie, Presbyterian, Hollis, N. Y.; Rev. H. Lewis Cutler, Calvary Presbyterian Church, Wyncote, Pa.; Rev. Malcolm G. Dade, Episcopal, Detroit, Mich.; Prof. George Dahl, Yale Divinity School, New Haven, Conn.; Rev. Nelson Dalenberg, Warren Avenue Church, Saginaw, Mich.; Rev. E. LeRoy Dakin, Baptist, Milwaukee, Wis.; Rev. John Irving Daniel, Highland Avenue Congregational Church, Orange, N. J.; Rev. Edwin Daniels, Presbyterian, Fulton, N. Y.; Rev. W. L. Darby, Presbyterian, Washington City Bible Society, Washington, D. C.

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Sponsored by the United Christian Council for Democracy, New York City.

Mr. MEAD. Mr. President, in connection with the anti-poll-tax bill, I ask to have printed in the RECORD a release issued by the United Christian Council for Democracy.

There being no objection, the release was ordered to be printed in the RECORD, as follows:

NEW YORK, May 4, 1943.—Signed by 470 clergymen of 44 States, a joint appeal for passage of the anti-poll-tax bill, H. R. 7, was forwarded to all Congressmen yesterday. Announcement was made by the Reverend Dale DeWitt, chairman of the executive committee, the United Christian Council for Democracy, a national and unofficial church council devoted to social action, which sponsored the petition.

"Where is the democracy we proclaim when approximately 10,000,000 of our citizens

are denied the right of free ballot which the rest of us enjoy?" the appeal asked. Pledging themselves to work in their own communities "for the Nation-wide enforcement of the basic right of all American citizens to a free ballot" the clergymen declared that the United States would be in a stronger moral position to be the champions of freedom among the nations were the injustice of a poll tax to be corrected at once.

Included among the signatories to this appeal, as individuals, were the following church leaders: the Right Reverend H. P. Almon Abbott, Episcopal bishop, Kentucky; Dr. King D. Beach, Trinity Methodist Church, Kansas City, Mo.; Bishop William Y. Bell, colored Methodist Episcopal Church, Georgia; Prof. W. Russell Bowie, Union Theological Seminary, New York; Dr. Dwight F. Bradley, Council for Social Action (Congregational-Christian), New York; Prof. Edgar Sheffield Brightman, Boston University; Dr. Allen Knight Chalmers, Broadway Tabernacle, New York.

Also President Henry Sloane Coffin, Moderator of the Presbyterian Church in the United States of America, Union Theological Seminary, New York; Dr. Albert Edward Day, First Methodist Church, Pasadena, Calif.; Dean John Warren Day, Grace Episcopal Cathedral, Topeka; Dr. Frederick May Eliot, president American Unitarian Association; President Buell G. Gallagher, Talladega College, Alabama; Bishop John A. Gregg, African Methodist Episcopal Church, Kansas; Rt. Rev. Henry W. Hobson, Episcopal Bishop, Ohio; Dr. John Haynes Holmes, Community Church, New York; Dr. Ray Freeman Jenney, Bryn Mawr Community Church, Chicago.

Also Bishop Paul Kern, the Methodist Church, Tennessee; Dr. William E. Lampe, general secretary, Evangelical and Reformed Church; Bishop Francis J. McConnell, the Methodist Church, New York; Dr. Oscar E. Maurer, former moderator, Congregational-Christian churches; Prof. Reinhold Niebuhr, Union Theological Seminary, New York; Rt. Rev. Edward L. Parsons, Episcopal Bishop, San Francisco; Dr. Edwin McNeill Poteat (now president, Colgate-Rochester Divinity School), Euclid Avenue Baptist Church, Cleveland; Rev. Adam Clayton Powell, Jr., Abyssinian Baptist Church, New York; Dr. Alva W. Taylor, Southern Conference for Human Welfare; Dr. Albert W. Palmer, Chicago Theological Seminary; Dr. F. E. Reissig, Federation of Churches, Washington, D. C.; Dr. O. M. Walton, Cleveland Church Federation; Dr. Hugh Vernon White, American Board of Commissioners for Foreign Missions; Dr. Marshall Wingfield, First Congregational Church, Memphis, Tenn.; and President William Lindsay Young, Park College, Missouri.

Cooperating in the United Christian Council for Democracy are six unofficial church social action groups of as many denominations: Methodist Federation for Social Service; Church League for Industrial Democracy (Episcopal); Presbyterian Fellowship for Social Action; Rauschenbusch Fellowship of Baptists; Evangelical and Reformed Council for Social Reconstruction; and Unitarian Fellowship for Social Justice.

DISPLACEMENT OF AMERICAN PHYSICIANS BY REFUGEE DOCTORS

Mr. NYE. Mr. President, I learn from private conversation with Senators that I am not alone in the concern I entertain respecting the extent to which thousands of European refugees in our country are threatening the future of such of our American medical men as have abandoned their practice to follow our soldiers and sailors to the ends of the earth to care for their ills and wounds.

Astounding tales are told of the extent to which refugee doctors are taking over practice in some of our larger cities, in some communities in such numbers as to enable them to dominate. From various parts of the country there comes word of the difficulty the American doctor will confront when he returns from war to his private practice. The families of doctors who are in the service complain of the obvious permanence of refugee doctors who have taken up practice in communities from which the established doctors have been called to military service. It is a matter that ought to invite the concern of all of us who would protect the future for these American doctors who today sacrifice so much.

I am without actual suggestion as to just what might be done about this condition. The eminent columnist, Frank C. Waldrop, under the title "Cuckoos in the Nest," in the Washington Times-Herald of May 17, wrote of something that ought to be required of the refugee doctors in our land.

I ask unanimous consent that the Waldrop article be printed in the RECORD following my remarks.

However difficult might seem the chance of immediately coping with the problem, we of Congress are in duty bound to find the way of guaranteeing that our own doctors, when they return from the war, shall have their former fields of practice if they desire them, and have them without competition by those who are here presumably only temporarily as refugees from other lands. This much is the very least we can do for those doctors who are doing yeoman service on the war fronts and their families, and, I might add, their home communities.

The VICE PRESIDENT. Is there objection to the request of the Senator from North Dakota?

There being no objection, the article was ordered to be printed in the RECORD, as follows:

CUCKOOS IN THE NEST

(By Frank C. Waldrop)

A very great wrong is being done to doctors of America who have gone to war. Too many of them, while they are battling in obscurity and danger to protect the lives of other fighting men, are being robbed at home.

All over America famous and top-ranking physicians have sacrificed their security in the future to serve their country in the terrible present.

Two examples right from Washington indicate the kind of men we mean: John Hugh Lyons and John Minor. Before the war Dr. Lyons, surgeon, and Dr. Minor, general practitioner, were widely known to the general public as among the very first of their profession.

Who knows today that these men still exist? In fact, they do—as two more G. I. medical officers—and very proud of it.

But as such men go off to war there are second-raters, and the unscrupulous, and the inexperienced to take in a credulous public. Too often such quacks and rascals are replacing good men in people's minds.

Some are native-born and some have been cast up here by the wholesale landslides of populations in Europe.

The native-born bad eggs are easy to spot and even easier to break. It is the others we need to examine more carefully.

Strangers always have been able to get away with things here we would never accept from people we know more thoroughly.

It is a long-standing tradition in America that a fat girl from Italy named Madonna Coloratura is bound to be a better opera singer than a slim girl from Kansas named Sarah Swink. So strong is this foreign influence that many an American in the arts has developed a foreign name for obvious reasons.

One celebrated case in real life is that of a young pianist from Texas, named Lucy Hickenlooper.

She was obscure until she became Olga Samaroff. Now she has a world-famous reputation.

Dr. Glenn Dillard Gunn, eminent music critic of the Times-Herald, says that at least 50 percent of the cast of the Ballet Russe de Monte Carlo, men and women alike, are American born with American names.

But before they get jobs in the ballet they come up with Russian names, and some of them cultivate weird accents.

For generations, European lecturers have made their fortunes insulting our ladies' afternoon literary societies. They have spat contempt on us from coast to coast and we have bagged their pants down with dollars for doing it. That kind of thing goes on even yet, in spite of all our experience.

Oh, of course, some foreign visitors are people of genius, really entitled to the awe we lather upon all alike. And certainly it is true that some very great European doctors and scientists have found proper refuge here.

But it is also dangerously true that we have let in one and all alike with no judgment as between the genuine and the fake.

Many a small-fry bungler, chased out of Europe by the fortunes of revolution or war, has found that in America he can make a fortune of money here with only a suave bedside manner.

These invaders have quickly learned to play on American emotions with stories of harrowing personal experiences, and to intimidate American judgment by ridicule of American science.

Johns Hopkins? The Mayo clinic? The Rockefeller Institute? Mere butchers' markets compared with Vienna, Paris, and Berlin.

It calls for only a little skill to build a claque of partisans for such a fellow, especially of sappy women with undernourished mother instincts.

This thing has actually gone so far that whoever dares ask for proof of the great man's ability is attacked as a boob and a hay shaker who doesn't understand the finer side of life.

In New York the foreign doctor cult has become so superheated it is now demanding these gents be allowed to do as they please.

They should be given licenses, it is declared, without having to pass any examinations, so they can begin to carve and drug their faithful followers at once and without proof of ability.

Imagine the honor graduate of any American medical school ever having been permitted to ask such privileges in Europe.

Here in Washington the passion for the foreigners is so overflowing that the District of Columbia Medical Society has been stopped cold in its attempts to require that doctors become American citizens before they can begin to practice.

All of which simply encourages the quacks to continue bluffing and insulting us—and then sending large bills which one must pay

promptly to escape poisonous dinner table slanders.

These cuckoos in the nest should show some manhood, some gratitude for the safety they have had thrust upon them by warm-hearted America.

All such foreign doctors as the Army dares trust, and who can pass physical examinations, should be in uniform with rank according to proved ability.

All others, who for some good reason cannot be so used, should do the next best thing. They should enlist if they can, and in the final case, they should volunteer as anything—bandage rollers, bed makers, or ward orderlies—so they can show some appreciation for what America has so freely given them.

But no. Too many of them go on ridiculing us and robbing real men of their patients' loyalty. How long are we going to be parties to such a wrong?

AUTHORIZATION FOR COMMITTEE ON APPROPRIATIONS TO REPORT A BILL AND FILE NOTICES OF MOTIONS TO SUSPEND THE RULE

Mr. McKELLAR. Mr. President, in behalf of the Committee on Appropriations I ask unanimous consent that the committee be authorized, during the recess of the Senate, to report the Interior Department appropriation bill, and to file notices of motions to suspend the rule relative to certain amendments to be offered by the committee.

Mr. WHITE. Mr. President, the request is with respect to reporting of the Interior Department appropriation bill?

Mr. McKELLAR. Yes. The request is simply for permission to file the report during the recess of Congress. I understand a committee meeting will be called tomorrow morning at 10:30 to pass upon the bill, and we will have the report ready soon thereafter. I am asking unanimous consent to report the bill during the recess of Congress and to file notices of motions to suspend the rules, so that the bill may be considered on Monday and passed.

Mr. WHITE. That raises the question directly that is in my mind. Mr. President, there has been a good deal of interest manifested in the Department of the Interior bill by Members on this side of the aisle, and I wanted to be assured, if I might be, that after the bill is available in its printed form, as reported from the committee, there might intervene at least 1 day before the bill is taken up for consideration.

Mr. McKELLAR. Oh, of course, if the Senator so desires, his wishes will be acceded to.

AN OPEN LETTER FROM BOOTH TARKINGTON

Mr. JACKSON. Mr. President, in an address which I delivered at Pittsburgh on May 17, which the junior Senator from Pennsylvania [Mr. GUFFEY] was good enough to have printed in the Appendix of today's RECORD, I include a statement made by a Representative from my State, Representative EARL WILSON, in which he suggested that the United States of America withdraw from the conflict in Europe. Immediately after that statement became public, Booth Tarkington, the beloved Indiana author, who is dean of American letters, and of whom we have been proud for 30 years, issued an open letter to the American public. He is a member of Representative WILSON'S party and is one who is deeply esteemed and respected. I ask unanimous consent to have printed in the RECORD Booth Tarkington's open letter upon the question propounded by this extraordinary and sensational suggestion on the part of the Representative from Indiana.

There being no objection, the letter was ordered to be printed in the RECORD, as follows:

GENTLEMEN: As a voter, one of the free electors from whom you must obtain the means to succeed in your present ambition, if you do succeed in it, I claim my own right and the right of all the people to be informed by you how you stand upon what is for us the most important question that will come before you if you are elected.

That question is, of course, How shall the United States obtain a peace that will be permanent?

Upon the floor of the House of Representatives in the Capitol at Washington an Indiana Congressman lately proposed that we now self-ruinously withdraw all of our armed forces from the European field of battle, leaving our allies to face the whole military power of the European Axis. This incident, though preposterous, is disquieting mainly because of certain attendant circumstances.

Among these is the fact that the Congressman who suggested that the United States of America should self-destructively go craven stands unopposed as a Republican candidate for reelection, and the choice for the voters of his district is therefore between him and a Democrat. It is true that he may gain some votes, particularly among war mothers pitifully deceived by the cruel implication that anything except victory will get the boys home; but among his constituents will certainly be many Republicans of good understanding and they will lament the hard choice forced upon them.

On April 28 the Republican Senator from Illinois spoke in South Bend. The South Bend Tribune reports him to have said:

"The American people know that their boys are dying not only to give the British Empire a new lease on life but another opportunity to expand its imperialism. They know that we are depleting our precious national resources, both human and material, not only to help Russia survive but to help Russia to become the colossus of Europe if not the world's most expansive and formidable power."

The inference is clear. It appears that the Senator from Illinois, like the Hoosier Congressman, does not favor our continuance in the war in Europe.

Gentlemen, these incidents sharply remind us that, before voting, our duty to our country and to ourselves demands that we know clearly from you how you stand upon the question of a permanent peace and what you will do when the attempt is made, as it will be, to take such measures as will best serve to prevent future international wars. Our knowledge of your position upon this vital matter will not be served if you reply that your primary purpose is to win the war. This we already know and it is true of all of us; nor does our question cast the faintest shade of doubt upon your purity of purpose or your patriotism. You have no need to defend either from us who are your neighbors and friends. We do not think ourselves purer or more patriotic than you are. Our need is simply to understand just what are your convictions in the one particular matter and how you will act upon them.

I now put the question to you concretely. To do this I must tentatively suggest a possible plan to insure permanent peace between nations. Such a plan must, of course, meet the natural objections of any loss of our independence and "sovereignty;" but I point out that individually we lose none of our freedom when we join a posse to capture a dangerous criminal and that it is instinctive with all of us who are not criminals to capture a murderer and to restrain anybody who is attempting a murder. The plan I here tentatively suggest is nothing more than the outline of a method by means of which nations could avoid international mass killings.

The purpose is to create and observe one single law among nations, a law to outlaw war. To this purpose the United States should ultimately invite all other nations to join in the forming of a special organization in which every concurring nation should have the same number of representatives—let us now say only one, a citizen presumably of legally trained mind and preferably with experience upon the bench. Thus would be formed a body of, let us say, 40 men, and for convenience we will refer to them as judges. All disputes between nations would supposedly be brought before these judges, but no judge would sit upon any case involving his own country—the verdict would be rendered by the judges whose countries were not concerned. The judges would have no power whatever to enforce their decisions. The contesting countries could accept the verdicts or not as they choose, but no nation would be permitted to go to war in opposition to a verdict or to make effective one in its own favor.

All nations would by agreement disarm to a maximum limit—consisting, let us say, of a military personnel not larger than 300,000 men, including all services; and all countries unable to maintain a force of that size would approximate it according to their ability to do so. These forces in no country would be subject to the orders of the judges mentioned above, but all governments would pledge themselves to use the forces at their command to maintain the peace upon proof being brought before the judges, and confirmed by them, that any country was enlarging its forces beyond the agreed maximum, or that it threatened or intended to make war upon any other country. That is, any country making war or preparing to make war, no matter in what cause, would bring down upon itself the overwhelming force of all the rest of the world.

With civil wars in any country, unless they should become a threat to the peace of other countries, neither the judges nor the military forces outside the warring country would have any concern. The questions of military bases and the like are matters of detail and would be settled in general conference with regard only to the general peace.

This theme, general and permanent peace, is the only one touched upon here, and of course we are not discussing what sort of peace is to be made with Germany and Japan or what's to be done about the disciplining and moral rehabilitation of those two countries.

What we believe we have the right to know, gentlemen, candidates selected by the Republican Party, is where you stand upon the question only second in vitality to the winning of the war. Naturally, I'm not so presumptuous as to think the plan I've above outlined the best or most practicable one. I put it forth only that there be something concrete to talk about, and our question isn't whether or not you would support it

but whether you would or would not support some such plan, no doubt a better one, but designed for actual use.

General criticism and the political opposition have called the Republican Party the party of isolation. I do not believe it, and the question I put to you here is in no sense a challenging one. Not by responses made to me personally, of course, but by frank and clear public statements for the hearing of all of us, you have the power to deprive the opposition of its most dangerous weapon and to encourage all of us who wish to see Republican principles supplant a political party too long and too masterfully in control of us all.

May I remind you, gentlemen, that when the next war comes all of the military powers concerned will almost certainly be in possession of an implement able to wipe out such a city as New York within 10 minutes so effectively that no living being could get anywhere near the place during the next 3 or 4 months.

I am, gentlemen,

Respectfully yours,

BOOTH TARKINGTON.

EDWARD GILLAM

The VICE PRESIDENT laid before the Senate the amendment of the House of Representatives to the bill (S. 254) for the relief of Edward Gillam, which was to strike out all after the enacting clause and insert:

That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Edward Gillam, of Hermiston, Oreg., the sum of $4,192.25 in full satisfaction of all claims against the United States for compensation for personal injuries sustained by him and for reimbursement of medical and hospital expenses incurred by him as the result of an accident which occurred when the automobile in which he was riding as a passenger was struck by a United States Army truck at the intersection of the Umatilla ordnance depot highway and United States Highway No. 207 near Hermiston, Oreg., on January 5, 1942: *Provided*, That no part of the amount appropriated in this act in excess of 10 percent thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Mr. CORDON. I move that the Senate concur in the amendment of the House.

The motion was agreed to.

AMENDMENT OF THE TARIFF ACT OF 1930

The VICE PRESIDENT laid before the Senate the amendments of the House of Representatives to the bill (S. 1758) to amend section 451 of the Tariff Act of 1930, and for other purposes.

Mr. GEORGE. I move that the Senate disagree to the amendments of the House, ask a conference with the House on the disagreeing votes of the two Houses thereon, and that the Chair appoint the conferees on the part of the Senate.

The motion was agreed to; and the Vice President appointed Mr. GERRY, Mr. CONNALLY, Mr. GEORGE, Mr. VANDENBERG, and Mr. TAFT conferees on the part of the Senate.

Mr. GEORGE. Mr. President, in connection with this matter, I may say that the bill was handled by a subcommittee consisting of the Senator from Michigan [Mr. VANDENBERG], the Senator from Ohio [Mr. TAFT], and the Senator from Rhode Island [Mr. GERRY] The usual number of conferees has been suggested, but the work of the conferees will be undertaken primarily by the subcommittee which handled the bill.

APPROPRIATIONS FOR LEGISLATIVE BRANCH AND THE JUDICIARY

Mr. TYDINGS. Mr. President, I move that the Senate proceed to the consideration of House bill 4414, making appropriations for the legislative branch and for the judiciary for the fiscal year ending June 30, 1945, and for other purposes.

The motion was agreed to; and the Senate proceeded to consider the bill (H. R. 4414) making appropriations for the legislative branch and for the judiciary for the fiscal year ending June 30, 1945, and for other purposes, which had been reported from the Committee on Appropriations with amendments.

Mr. TYDINGS. Mr. President, I ask unanimous consent that the formal reading of the bill be dispensed with, that it be read for amendment, and that the committee amendments be first considered.

The PRESIDING OFFICER (Mr. CHAVEZ in the chair). Without objection, it is so ordered.

Mr. TYDINGS. Mr. President, permit me first to make a brief statement about the bill. This is the routine legislative and judiciary appropriation bill. It contains provisions for the payment of salaries of all Members of Congress and the congressional employees, and the judiciary. The amount of the bill as passed by the House was $59,606,975. The amount of increase by the Senate committee was $625,308.66. The amount of the bill as reported to the Senate therefore is $60,232,283.66. However, the amount of the appropriation for the fiscal year ending June 30, 1944, was $61,000,920.50. The amount of the regular and supplemental estimates for 1945 was $61,634,087. Therefore the pending bill as reported to the Senate is $1,401,803.34 under the Budget estimates for 1945, and is $768,636.84 under the appropriations for the same purposes last year. So the Senate will see that there has been a substantial reduction in the expenses of the legislative branch and the judiciary.

However, it is only fair to say that the committee did increase to some extent appropriations for the judiciary. That was as a result of what was stated by a committee appointed by the Chief Justice of the United States, Mr. Stone, and headed by Mr. Justice Biggs and other distinguished Federal jurists, who appeared before the committee and asked for increases of $1,000,000, in round figures, in the judiciary appropriations. After careful consideration, the committee granted about $300,000, or one-third of the request made. With that exception, there is rarely any increase in the amount of the bill as it came from the House.

The PRESIDING OFFICER. The clerk will proceed to state the committee amendments.

The first amendment of the Committee on Appropriations was, under the heading "Title I—Legislative branch—Senate—Office of the Secretary," on page 2, line 24, after the word "and", to strike out "$500" and insert "$1,000"; on page 3, line 1, after the word "and", to strike out "$1,000" and insert "$1,500"; in line 11, after the figures "$3,180", to strike out "three" and insert "one at $2,880 and $540 additional so long as the position is held by the present incumbent, two"; in line 13, after the word "each", to strike out "one at $2,640 and $660 additional so long as the position is held by the present incumbent, two" and insert "three"; in line 15, after the figures "$2,400", to strike out "six" and insert "one at $2,400 and $300 additional so long as the position is held by the present incumbent, five"; in line 19, after the figures "$1,440", to strike out "and $420 additional so long as the position is held by the present incumbent"; in line 22, after the words "laborers—one at", to strike out "$1,800" and insert "$1,980"; in line 23, after the figures "$1,620", to strike out "four" and insert "five"; and in line 25, after the words "in all", to strike out "$151,040" and insert "$153,420."

The amendment was agreed to.

The next amendment was, under the subhead "Clerical assistance to Senators", on page 9, line 11, after the word "salary", to strike out "will" and insert "shall."

The amendment was agreed to.

The next amendment was, under the subhead "Office of Sergeant at Arms and Doorkeeper," on page 12, line 5, after the word "laborers", to strike out "three at $1,380 each, twenty-eight" and insert "two at $1,440 each, one $1,320, twenty-seven"; and in line 9, after the words "in all", to strike out "$273,944" and insert "$272,744."

The amendment was agreed to.

The next amendment was, under the subhead "Folding room," on page 12, line 21, before the word "clerk", to strike out "$2,280" and insert "$2,400"; and in line 22, after the words "in all", to strike out "$29,220" and insert "$29,340."

The amendment was agreed to.

The next amendment was, under the subhead "Contingent expenses of the Senate," in the item for reporting Senate proceedings, on page 13, line 5, after the word "monthly", to strike out "installment, $69,750" and insert "installments, $65,450."

The amendment was agreed to.

The next amendment was, on page 14, line 15, after the word "labor", to strike out "$350,000" and insert "$372,962."

The amendment was agreed to.

The next amendment was, on page 14, line 18, after the name "Sergeant at Arms", to strike out "$150; in all $500" and insert "$650; in all $1,000."

The amendment was agreed to.

The next amendment was, on page 14, after line 18, to strike out:

Air mail stamps: For air-mail stamps for Senators and the President of the Senate, as authorized by law, $4,850.

And in lieu thereof to insert the following:

The paragraph of the Legislative Branch Appropriation Act, 1942, which authorizes and directs the Secretary of the Senate to procure and furnish air-mail postage stamps each fiscal year to each Senator and the President of the Senate, is hereby amended effective July 1, 1944, to read as follows:

"Hereafter the Secretary of the Senate is authorized and directed to procure and furnish each fiscal year to each Senator and the President of the Senate, upon request by such person, United States air-mail and special-delivery postage stamps in an amount not exceeding $96.66 for the mailing of postal matters arising in connection with his or her official business."

To enable the Secretary of the Senate to carry into effect the provisions of the preceding paragraph, $9,376.66.

The amendment was agreed to.

The next amendment was, on page 15, after line 11, to insert:

The Committee on Appropriations, authorized by Senate Resolution No. 193, agreed to October 14, 1943, to employ expert and clerical assistance for the purpose of obtaining and laying factual data and information before the committee for its consideration in the discharge of its functions, hereby is authorized to expend from the contingent fund of the Senate, during the fiscal year 1945, $50,000 in pursuance of the purposes set forth in said resolution.

Mr. WHITE. Mr. President, I notice in line 14, on page 15, provision is made for the employment of expert and clerical assistance. Will the Senator from Maryland explain that provision?

Mr. TYDINGS. Mr. President, that item has always been included in every legislative appropriation bill. The money is rarely expended, but provision for it is always put in the bill, in case the Committee on Appropriations wishes to engage expert and clerical assistance to make an examination into any financial matter.

Last year that amount was not spent. It very rarely is spent. But the item has been a routine part of practically every legislative appropriation bill.

Mr. WHITE. Are those assistants employed on a fiscal-year basis?

Mr. TYDINGS. None at all are employed. The provision is merely one which is included so as to have the money available in case the committee finds it necessary to employ them.

Mr. WHITE. This item does not relate, then, to the special assistants who are employed to investigate the budgetary methods and amounts; does it?

Mr. TYDINGS. No; it does not. They were loaned to us, for the most part, by the General Accounting Office; and hence we had no need to use the money.

Mr. WHITE. How many of them were there?

Mr. TYDINGS. Five. Most of them came from the General Accounting Office. However, if we had not been able to have gotten them free from the General Accounting Office, we would have had this fund which we could have used, so that we could have employed them.

Mr. WHITE. So, from the General Accounting Office or from elsewhere the committee got how many?

Mr. TYDINGS. Five trained experts.

Mr. McKELLAR. Mr. President, four were borrowed from the General Accounting Office, and one is regularly employed at a salary of $3,000. Of course, so long as they are loaned to us, it will not be necessary to use this fund to pay them.

Mr. WHITE. Specifically, I was interested in finding out whether the additional assistants were made available to the majority of the committee, or whether any were assigned to the minority of the committee.

Mr. TYDINGS. They were assigned to the whole Senate committee. In the case at hand, they were picked for the most part by the General Accounting Office; but obviously, if it became necessary to employ them directly by the committee, the minority would be given a voice in the matter of their selection.

Mr. McKELLAR. Mr. President, I wish to say that in any case either the majority or the minority would be given the right to have their assistance.

Mr. WHITE. I merely wanted to inquire about the item.

The PRESIDING OFFICER. The question is on agreeing to the amendment on page 15, after line 11.

The amendment was agreed to.

The PRESIDING OFFICER. The next amendment of the committee will be stated.

The next amendment was, on page 15, after line 19, to insert:

There shall be paid from the contingent fund of the Senate, in accordance with rules and regulations prescribed by the Committee to Audit and Control the Contingent Expenses of the Senate, the initial 3-minute toll charges on not to exceed 10 strictly official long-distance telephone calls from Washington, District of Columbia, per month for each Senator.

Mr. WHITE. I should like to inquire about this item. As I understand the item, it is a provision to pay toll charges on the initial 3 minutes of not to exceed 10 strictly official long-distance telephone calls from Washington, D. C., a month, for each Senator. The thing which seemed to me to be curious about it was that it seemed to be limited to calls going out from Washington.

Mr. TYDINGS. That is correct.

Mr. WHITE. In other words, if the Senator from Maryland were in Washington and telephoned to Baltimore, the toll charge on that telephone call could be covered by this item; is that correct?

Mr. TYDINGS. That is correct.

Mr. WHITE. But if the Senator from Maryland were in Baltimore, and called Washington, on the same public business, that charge could not be placed against this item; could it?

Mr. TYDINGS. That is correct.

Mr. WHITE. Why is that?

Mr. TYDINGS. Because there is no way to keep an accurate check on the telephone calls if they come in "charges collect," to use the customary phrase, to the office in Washington. For instance, a constituent could call up a Senator "charges collect"; in other words, reverse the charges; and his call might be about some matter which might seem to bring it in line with the provision about the 10 calls a Senator would be permitted to have each month. So the committee, after careful thought, limited the calls which could be charged against this item to those which were made from Washington to the States, and prohibited the charging against this item of calls coming from the States to Washington; so as not to abuse the account; so as to make sure that the calls were made on Government business, and so that the proper procedure and rules could be employed. Therefore it was limited to outgoing calls, excluding incoming ones.

The PRESIDING OFFICER. The question is on agreeing to the committee amendment on page 15, beginning in line 20.

The amendment was agreed to.

The PRESIDING OFFICER. The next amendment of the committee will be stated.

The next amendment was, under the heading "House of Representatives—Committee employees," on page 21, line 16, after the figures "$3,180", to strike out "and $1,320 additional so long as the position is held by the present incumbent"; and in line 19, after the words "in all", to strike out "$340,600" and insert "$339,280."

The amendment was agreed to.

The next amendment was, under the heading "Architect of the Capitol—Capitol Buildings and Grounds," on page 34, line 24, after the figures "$383,747", to insert a comma and "of which $40,000 shall be immediately available."

The amendment was agreed to.

The next amendment was, on page 35, line 22, after the word "thereof", to insert "for purchase of waterproof wearing apparel"; and on page 36, line 2, after the words "in all", to strike out "$306,955" and insert "$352,960."

The amendment was agreed to.

The next amendment was, under the heading "Title II—The Judiciary—United States Supreme Court", on page 54, line 7, after the word "services", to strike out the comma and "including temporary labor without reference to the Classification and Retirement Acts, as amended" and insert "(including temporary labor without reference to the Classification and Retirement Acts, as amended)."

The amendment was agreed to.

The next amendment was, under the subhead "United States Courts for the District of Columbia", on page 55, line 9, after the word "thereto", to strike out "$2,500" and insert "$3,370"; and in line 10, after the name "Architect of the Capitol", to insert a comma and "of

which $870 shall be immediately available."

The amendment was agreed to.

The next amendment was, under the subhead "Court of Customs and Patent Appeals", on page 55, line 14, after the word "court", to strike out "$114,860" and insert "$117,160."

The amendment was agreed to.

The next amendment was, under the subhead "United States Customs Court", on page 56, line 4, after the figures "$12,500", to insert a colon and the following proviso: *"Provided,* That traveling expenses of judges of the Customs Court shall be paid upon the written certificate of the judge."

The amendment was agreed to.

The next amendment was, under the subhead "Miscellaneous items of expense," on page 58, line 2, after the word "assistants", to strike out "$2,975,000" and insert "$2,995,710."

Mr. BRIDGES. Mr. President, I think it might be well for the distinguished chairman of the subcommittee to explain to the Senate what the committee did with respect to the item having to do with law clerks and law secretaries for the various Federal judges; because that item is the one substantial change made in the bill.

Mr. TYDINGS. I shall be glad to do so. I briefly commented on it in my opening statement on the bill. I said then that Mr. Chief Justice Stone, of the Supreme Court, in response to numerous requests had appointed a committee composed of some of our leading jurists, to make a study of the judicial system, and to see what its needs were and where improvements could be made.

As a result of that study, those jurists, headed by Mr. Justice Biggs, Mr. CHANDLER, and others, came before our committee. They asked for appropriations which would have aggregated in excess of $1,000,000. The committee, of which the distinguished Senator from New Hampshire, who has asked me this question, was a member, heard the requests which were submitted with respect to probation officers, law clerks, and various other phases of the operation of the judicial machine. As a result of our hearings, we have recommended for them increased appropriations in the cases in which we thought such increases were absolutely necessary. In cases in which there was any doubt, I think the committee took the attitude that it would not grant the increases. The increases allowed aggregated in round numbers, as I recall, approximately $300,000.

There were mild increases for some of the probation officers of the Federal courts, for example, for the reason that a comparison of the salaries paid to municipal and State probation officers with the salaries paid to Federal probation officers showed that the salaries of the municipal and State probation officers were much higher than those paid to the Federal probation officers. Therefore, while we did not even up those salaries, we did recommend that some extra money be paid, so as to increase slightly the salaries of some of the lower-paid probation officers.

In the case of law clerks, we found that the law clerks were being taken away from the Federal judges, because many law firms had been depleted of personnel by reason of the draft and the war generally, and therefore they were offering the law clerks $5,000 or $10,000 minimum income, as against $2,100, $2,400, or $2,700 which they were receiving when they were working with the judges. In order to try to meet that situation at least in part, we recommended the appropriation of a lump sum which could be used in certain communities where the strain is great, so as somewhat to stabilize the law-clerk situation.

Those were the two principal items covered by the increases.

The PRESIDING OFFICER. The question is on agreeing to the committee amendment on page 58, in line 22.

The amendment was agreed to.

The PRESIDING OFFICER. The clerk will state the next committee amendment.

The next amendment was, on page 58, line 22, after "(18 U. S. C. 726)", to strike out "$1,137,400" and insert "$1,270,040."

The amendment was agreed to.

The next amendment was, on page 60, line 6, after the words "provided for", to strike out "$1,327,885: *Provided,* That the compensation of secretaries and law clerks to circuit and district judges shall be fixed by the Director of the Administrative Office of the United States Courts without regard to the Classification Act of 1923, as amended, except that the salaries of the secretaries, exclusive of temporary additional compensation, and exclusive of the differential allowed for higher living costs in the Panama Canal Zone, shall correspond with those of the assistant administrative grade (grade 7 of clerical, administrative, and fiscal service): *Provided further,* That the annual basic compensation of the secretary to a circuit or district judge shall not (exclusive of temporary additional compensation) exceed $3,200: *And provided further,* That the salaries of law clerks shall correspond with those of the assistant professional grade" and to insert "$1,700,000: *Provided,* That the compensation of secretaries and law clerks of circuit and district judges (exclusive of temporary additional compensation) shall be fixed by the Director of the Administrative Office without regard to the Classification Act of 1923, as amended, except that the salary of a secretary shall conform with that of the main (CAF–4), senior (CAF–5), or principal (CAF–6) clerical grade, or assistant (CAF–7), or associate (CAF–8) administrative grade, as the appointing judge shall determine, and the salary of a law clerk shall conform with that of the junior (P–1), assistant (P–2), associate (P–3), full (P–4), or senior (P–5) professional grade, as the appointing judge shall determine, subject to review by the judicial council of the circuit if requested by the Director, such determination by the judge otherwise to be final: *Provided further,* That (exclusive of temporary additional compensation) the aggregate salaries paid to secretaries and law clerks appointed by one judge shall not exceed $6,500 per annum, except in the case of the senior circuit judge of each circuit and the senior district judge of each district having five or more district judges, in which case the aggregate salaries shall not exceed $7,500."

The amendment was agreed to.

The next amendment was, on page 62, line 7, after the numerals "1940", to strike out "$550,000" and insert "$557,000."

The amendment was agreed to.

The PRESIDING OFFICER. That completes the committee amendments. The bill is before the Senate and open to further amendment. If there be no further amendment to be proposed, the question is on the engrossment of the amendments and the third reading of the bill.

The amendments were ordered to be engrossed and the bill to be read a third time.

The bill (H. R. 4414) was read the third time and passed.

Mr. TYDINGS. Mr. President, I move that the Senate insist on its amendments, request a conference with the House of Representatives thereon, and that the Chair appoint the conferees on the part of the Senate.

The motion was agreed to; and the Presiding Officer appointed Mr. TYDINGS, Mr. OVERTON, Mr. TRUMAN, Mr. GREEN, Mr. MALONEY, Mr. BRIDGES, and Mr. BURTON conferees on the part of the Senate.

FEDERAL AID FOR READJUSTMENT OF VETERANS IN CIVIL LIFE

The PRESIDING OFFICER (Mr. CHAVEZ in the chair) laid before the Senate the amendment of the House of Representatives to the bill (S. 1767) to provide Federal Government aid for the readjustment in civilian life of returning World War No. 2 veterans.

Mr. GEORGE. I move that the Senate disagree to the amendment of the House, ask a conference with the House on the disagreeing votes of the two Houses thereon, and that the Chair appoint the conferees on the part of the Senate.

The motion was agreed to; and the Presiding Officer appointed Mr. CLARK of Missouri, Mr. GEORGE, Mr. WALSH of Massachusetts, Mr. LUCAS, Mr. LA FOLLETTE, Mr. DANAHER, and Mr. MILLIKIN managers on the part of the Senate.

Mr. GEORGE. In connection with the conference on the bill permit me to say that the Senator from Missouri [Mr. CLARK], who is chairman of the subcommittee of the Committee on Finance on veterans' legislation, is unable to be present today, but he asked me to announce that he hoped to begin the conference on Monday if that is agreeable to the conferees appointed by the House.

THE ARMY-NAVY E PRODUCTION AWARD

Mr. MEAD. Mr. President, few wartime programs on the home front have attracted such widespread attention as the Army-Navy E production award. It

has been a potent factor in stimulating war production and worker morale. It has provided a wartime symbol of service whereby fitting recognition could be given to plants and workers behind the men behind the guns. However, I have long felt that the Army-Navy E program has not been fully recognized for its true worth in the war effort.

Approximately 3,000 plants now proudly fly the E and the men and women in these plants are united in the drive to win the war. As a member of the Special Committee to Investigate the National Defense Program, and as one who has visited the fighting fronts, I have had an ample opportunity to gain first-hand information as to the stimulus that the Army-Navy production award has given to supplies of materials for our armed forces. The Army and Navy recently prepared most interesting summaries of this award program for a colleague of mine in the Senate.

One of the interesting features of the summaries prepared by the Army and Navy is the fact that the services are united in giving credit for the award program to Capt. Lewis L. Strauss. Thus, we know, perhaps for the first time, who is responsible for conceiving the idea of this important contribution to the war effort. It seems to me most fitting that the Navy should take steps to see that Captain Strauss is appropriately recognized for his fine contribution to the war effort in accord with Navy procedure. I commend to the attention of the Secretary of the Navy such action.

With the thought that the information on the E award program has important implications, I ask unanimous consent that there be inserted at this point in the CONGRESSIONAL RECORD as a part of my remarks statements prepared by Messrs. Forrestal and Patterson.

There being no objection, the statements were ordered to be printed in the RECORD, as follows:

THE ARMY-NAVY PRODUCTION AWARD

STATEMENT BY UNDER SECRETARY OF WAR PATTERSON

The Army-Navy production award, generally known as the Army-Navy E, is the result of a deep appreciation by the War and Navy Departments of the importance of production and supply in this war.

The first crystallization of this appreciation was the Naval Bureau of Ordnance E burgee. Adapted from the Navy E, which was first awarded in 1906 to units of the fleet excelling in gunnery and later extended to include outstanding performance in engineering and communications, this Bureau of Ordnance E came into being in July of 1941 under the direction of Rear Admiral W. H. P. Blandy, United States Navy, and Capt. L. L. Strauss, United States Naval Reserve. It was given to those plants and organizations which showed excellence in producing equipment for the Naval Bureau of Ordnance.

Late in 1941 it became apparent that a more general award covering all phases of war industry was desirable. On January 1, 1942, therefore, the Bureau of Ordnance E became the all-Navy E, an award which embraced all plants producing ships, weapons, and equipment for the Navy.

In the meantime, the War Department, the war. An Army and Navy emblem, worn by ment agencies were considering various plans by which emblems might be awarded to all workers engaged in war production. This idea—which has since been considered in detail on two separate occasions—was considered impracticable because of the inherent difficulties of administration and of the impossibility of setting up standards which would be fair and equitable for the various groups, industries, and sections of the country. The idea for an over-all emblem was therefore discarded, and the War Department set up, tentatively, an award to be known as the Army A. The original planning for this award was done by Brig. Gen. C. D. Young, Maj. Gen. W. H. Harrison, Brig. Gen. A. R. Glancy, and Col. Leo Dillon. The success of the Navy E caused that award to be used as the basic model.

During this period two other awards were in the process of creation: The Maritime Commission M for shipbuilding, which was conceived by Admiral H. L. Vickery, United States Navy; and the Army-Navy Munitions Board star award, for producers of machine tools, which was developed by a committee appointed by the Under Secretaries of War and the Navy, and composed of Capt. E. E. Almy, United States Navy, retired; Brig. Gen. S. E. Reimel, United States Army; Col. A. B. Johnson, United States Army; and Capt. E. R. Henning, United States Navy. The Maritime M was first awarded in April of 1942, and has continued in existence ever since, but the Army-Navy Munitions Board star was presented to only four plants.

In June of 1942 it was decided that it would be desirable to merge the Navy E, the Army A, and the Army-Navy Munitions Board star. The result was the Army-Navy Production award, which came into being as far as the Army was concerned, by War Department directive dated July 13, 1942, and which was designed to recognize outstanding achievement in war production for the Army and the Navy.

The Navy's Industrial Incentive Division and the Industrial Section, Public Relations Branch, Army Services of Supply—now the Industrial Services Division, War Department Bureau of Public Relations—forewarned of these developments, and working closely together, were ready to proceed with the presentation of the new awards. The first letters notifying plants that they were receiving the new awards went out over the signatures of the Under Secretaries of War and the Navy during the third week of July 1942, and the first presentation ceremonies were held on the 10th of August 1942.

By November of 1942, the award was well-known all over the country and was prized by American industry.

When the award was originally created provision had been made that all plants maintaining or exceeding, for a period of 6 months, the records which had first won them the award should be granted a white star, to be attached to the flag presented to them at the time of the original award. Additional stars are awarded for subsequent 6-month periods of sustained production. It has been found that a considerable majority of plants which have been granted the original award merit the star. The number of plants which have failed to receive the first and subsequent stars at the end of succeeding 6-month periods has been small.

Basic policy in granting awards takes a single plant rather than a company or a corporation as the unit involved. The award goes to every individual within the plant, rather than to management alone or to the workers alone. Every plant winning the award receives an E flag to be flown over the plant, and every individual within the plant received an E pin.

Nominations for the award are initiated by the local procurement offices of the Army Technical Service or the Naval Bureau with which the plants concerned hold the majority of their contracts. From the local procurement office the nomination goes to the office of the chief of the service or bureau in Washington, where it is reviewed before being forwarded to the Army or Navy Board for Production Awards. Each Board meets monthly and each must concur in the action of the other before an award becomes final.

The membership of the two boards, which is listed on page 5 of the attached Army-Navy Production Award Manual, has remained largely the same since the creation of the joint award. Exceptions are the late Admiral H. A. Wiley, United States Navy (retired), who was chairman of the navy board until shortly before his death in January of 1943; Capt. R. Henderson, United States Navy (retired), who was succeeded as secretary of the navy board by Capt. F. G. Loftin, United States Navy (retired), and who has since been succeeded by Lt. J. S. Copley, United States Naval Reserve; Mr. J. E. Harrell, the first recorder of the army board, who was succeeded in turn by Mr. R. W. Stokes, Lt. Col. F. M. Linton, and Col. R. F. Gow, the present recorder.

Awards granted to date number 2,865, of which 1,859 have resulted from nominations by the Army services, and 956 from nominations by naval bureaus. This figure represents an approximate 3 percent of the plants engaged in war production. There is considerable evidence that the award has as much prestige and is as much in demand as ever. The evidence has been gained from talks with public-relations officers throughout the country, from the continuing interest and enthusiasm evinced by both management and employees of war plants, and from numerous letters and comments, testifying to the success and value of the award, which have been received from many sections of the country.

STATEMENT FROM THE NAVY

In June 1941 Secretary Knox called upon Lt. Comdr. Lewis L. Strauss, a Reserve officer (who was in charge of ordnance inspection under Rear Admiral Blandy, then Chief of the Bureau of Ordnance), to devise some procedure calculated to stimulate the production of war material. At that time the prospect of war still seemed remote. We were engaged in what was characterized as a defense program, and many of the larger industries of the country were reluctant to convert their facilities from commercial production to the much more exacting and considerably less profitable manufacture of munitions. The officer in question evolved the idea of awards to specific contractors and their employees whose product had met certain high standards of acceptability and whose rate of production was abreast or ahead of schedule. He pointed out that this was preferable to blacklisting contractors whose work was unsatisfactory. He stated, however, in view of the fact that companies making naval ordnance also worked for other bureaus in the Navy, that the project should be extended to cover the entire Navy Department, and that, since the same manufacturers likewise worked for both the Army and Navy in many cases, it might create an anomaly unless the plan were adopted by both armed services. Colonel Knox, with his usual foresight, sensed the delay inevitable in negotiating such a comprehensive arrangement and directed that the Bureau of Ordnance should inaugurate the project. If it were successful, he said, that fact in itself would insure its widespread adoption.

The plan provided for a symbolic award, rather than one of any intrinsic value, on

the premise that the American industry would exert itself to greater effort for the symbols of patriotism than for pecuniary gain. Commander Strauss conceived the idea of bringing the Navy E, originally a gunnery trophy, ashore for this purpose.

He was thereupon ordered to immediately put his suggestions into effect in the Bureau of Ordnance, and on July 25, 1941, a small group of 14 outstanding companies were selected for the first award. In granting that award, Secretary Knox said:

"Anybody familiar with the Navy knows what the letter 'E' means on the bridge, conning tower, funnel, or turret of a Navy vessel. It's the highest service award the Navy can make, and it means excellence or special merit in gunnery or engineering or some other activity. It's the Navy's way of saying 'Well done!'

"In the present defense program, we've asked for miracles of industrial production and what's more, we're getting them. To show our appreciation of the way American industry has gone to bat in this emergency, the Navy has decided to award the Bureau of Ordnance flag and its coveted E to the management and men of those plants who are doing an outstanding job in the production of naval material. Again, it's our way of saying 'Well done!'

"First awards in the E campaign go to the representatives of 14 companies who are either well up or ahead of schedule in naval ordnance production. There'll be more E's awarded as other companies qualify—and the more the better—because production and more production is the only thing that will end this war. The Navy hopes the E award will be as eagerly sought by industry as it is by men in the service."

The first 14 companies included companies ranging from the largest to the very smallest, and geographically distributed from coast to coast. A part of the plan provided that the companies could fly the Bureau of Ordnance flag and the Navy E burgee and that each of their employees was entitled to wear an emblem or badge bearing the E. It might be said parenthetically that the project cost only a few hundred dollars and there being no appropriation out of which it could be paid the initial expense was borne by voluntary contributions from the naval officers in the Bureau of Ordnance. Civilian public relations specialists brought in to advise and elaborate the details, contributed their time, without pay. Notable among these was James P. Selvage.

The plan met with immediate success and the companies reported a substantial lift in employee morale that was immediately noticeable in the number of units produced and in reduced absenteeism. Accordingly, in the autumn of 1941 the plan was adopted by the other bureaus in the Navy and except for a brief period under the late Admiral Wiley, has been administered by Rear Admiral Clark Woodward, United States Navy (retired). The other services soon responded to the demands of industry to devise similar projects and the Army, Maritime Commission, and War Production Board all announced incentive programs similarly designed. In the spring of 1942 the Army and the Navy joined hands, and the incentive organizations of the two armed services have since cooperated in order that the awards might be justified by the performance of contractors for both services thus fulfilling the requirement that had been initially recommended by the originating officer.

Commenting on the award, President Roosevelt has said:

"An Army-Navy production flag flying above a factory or mine will bear witness that management and labor are doing their utmost to help the Army and Navy to win the war. An Army and Navy emblem, worn by a civilian, will evidence outstanding service in the greatest production force in the world today—a united and free army of American workers."

Mr. William Green, president of the American Federation of Labor, has stated:

"On behalf of the 6,000,000 members of the A. F. of L. * * * men are at work to see the banner of the Army-Navy production award flying. This is a magnificent recognition of a job well done."

Mr. Philip Murray of the C. I. O. declared:

"Here is our pledge to work with management and Government to destroy the force that would destroy us. Nothing else is really important now. We like the new Army-Navy production award. When our men do the job, they appreciate that official recognition."

Expressions from industry have been unanimous and a few are appended in the attached memorandum. Indications of the success of the award and eagerness with which it is sought is to be found in many hundreds of communications from management inquiring as to how the award can be earned and in testifying after it has been earned of its effect in increased output, curtailed absenteeism, and reduced rejections and spoilage.

Nominations for the Army-Navy E, which are on a plant rather than a company basis, must originate in the field with the Navy inspector or Army procurement officer in closest touch with the plant. These nominations are then forwarded to the cognizant Navy bureau or Army supply service, where they are further checked and sifted. Names of outstanding plants are then recommended to the Army or Navy Board for Production Awards for consideration; nominations must receive the concurrence of both Boards before the award is granted.

All prime and subcontractors for the Army and Navy are eligible for the award, whether large plant or small. Quantity and quality of production in the light of available facilities are the factors which are given the greatest weight in selecting recipients for the award. Other factors considered include: (a) Overcoming of production obstacles, (b) avoidance of stoppages, (c) maintenance of fair labor standards, (d) training of additional labor forces, (e) effective management, (f) record on accidents, health, sanitation, and plant protection, (g) utilization of subcontracting facilities, (h) cooperation between management and labor as it affects production, (i) conservation of critical and strategic materials, and (j) low rate of absenteeism.

Plants which maintain or improve upon their high production record for 6 months after receiving the original award qualify for a white renewal star for their E flag. Additional renewal stars may be won for continued high production for succeeding periods. To date, no plant has received more than four renewals.

Members of the Navy Board for Production Awards are as follows: Admiral C. C. Bloch, United States Navy (retired), chairman; Rear Admiral George H. Rock, Chaplains Corps, United States Navy; and Rear Admiral W. T. Cluverius, United States Navy (retired). Lt. James S. Copley, United States Naval Reserves, is secretary.

The Army Board for Production Awards consists of: Lt. Gen. William S. Knudsen, chairman; Maj. Gen. Charles M. Wesson; Maj. Gen. W. H. Harrison; Maj. Gen. Bennett E. Meyers; Brig. Gen. Hugh C. Minton, Mr. Edward F. McGrady; and Col. Ralph Gow, recorder.

The total number of awards made to May 4, 1944, by both the services is 2,815, of which the Navy awards are 959. They have included the largest companies in the United States and many small ones, some with as few as 3 employees. These figures should be read in connection with the fact that the total number of contractors eligible for the E is many times the number of those who have received it.

The Navy has always enjoyed the good will and the hearty cooperation of American industry. The original Navy E production award, now the Army-Navy E production award, has developed a close relationship between the fleet and the men and women working in the plants which it is confidently hoped will long continue. It is not possible to measure the value of this project in terms of its percentage contribution to the increase in output of munitions, but it is generally conceded that it has been substantial. It continues to serve its original useful purpose.

GOVERNMENT CORPORATIONS AND LENDING AGENCIES

Mr. BUTLER. Mr. President, my attention has been called to an article which appeared in the Wall Street Journal of yesterday, May 18, with respect to a secret Government corporation which has been operating for the past 2 years. I have known that such an organization existed, but at the request of several Government representatives I did not mention it when I made my statement with reference to spending in Latin America. Now that the name of this mysterious operating unit of our Government is public property, I desire to make a few comments on what has been termed the "fourth branch" of the Government, and that is the 57 varieties of Government corporations and lending agencies. Perhaps there have been more created since the list appearing in the hearings on the independent offices appropriation bill (H. R. 4070) was compiled. Even the Comptroller General, Mr. Warren, has difficulty keeping track of the new corporations which spring up from time to time, as was evidenced in his testimony before the Byrd committee when he said:

> It is only by the merest accident that we hear of them, although we have nothing to do with them.

I was particularly interested in the spending and lending of Prencinradio because I had heard of numerous complaints both from here and from Latin America about the competition with private capital. Now that we have a portion of the information, I urge that we request complete information from the directors of the various independent corporations. On February 11, 1943, I submitted Senate Concurrent Resolution No. 8, calling for a full and complete investigation and study with respect to the various agencies making loans, advances, or extensions of credit and which are in competition, directly or indirectly, with themselves or private lending institutions.

I am informed by the able chairman of the Joint Committee on Reduction of Nonessential Federal Expenditures, the Senator from Virginia [Mr. BYRD] that his committee has the matter under consideration. I urge that for the sake of economy we examine the activities of not only the corporations, but credit agen-

cies, which have a borrowing power of more than $32,000,000,000 and are operating under a mixed authorization of the statute creating them or the State charter under which they were incorporated, or by Executive order, whichever is most convenient for them.

I call attention to the fact that the Coordinator of Inter-American Affairs has a wide latitude of operation. A glance at pages 806–807 of the House hearings on the appropriation bill for 1945 will show, for example, the Institute of Inter-American Affairs, Institute of Inter-American Transportation, Inter-American Educational Foundation, Inc., and the Inter-American Navigation Corporation. Incidentally, the Prencinradio Corporation enjoys freedom of control by the Budget Bureau and Congress over its administrative expenses, and it is not audited by the General Accounting Office. There is a footnote to the effect that the Coordinator has agreed to submit accounts to the General Accounting Office, but as of December 1943 he has not done so. No wonder it appears impossible to get an accurate statement as to how much is being spent in Latin America or elsewhere. These organizations are not responsible to anyone, not even to Congress itself.

In this connection I respectfully invite the attention of Members of the Senate to Senate Document No. 8, dated January 12, 1937. It contains a message from the President transmitting a report on the reorganization of the Executive Departments of the Government. In the light of developments since January 1937, it makes very interesting reading. The purpose of the reorganization was simplification and a reduction of the number of boards and commissions reporting to the President. On page 56 of this document we read:

> The executive branch of the Government of the United States has thus grown up without plan or design like the barns, shacks, silos, toolsheds, and garages of an old farm. To look at it now, no one would ever recognize the structure which the founding fathers erected a century and a half ago to be the Government of the United States.

The reorganization of the executive department of the Government has now been in effect for almost two full Presidential terms, nearly 8 years Instead of fewer boards, commissions and bureaus, there is a greatly increased number. None of us knows the exact number of Government corporations like Prencinradio that are in existence.

The heading for the article which appeared in yesterday's edition of the Wall Street Journal is "United States mystery agency; Government-owned Prencinradio, Inc., Works in Latin-American field; activities a well-kept secret for 2 years—has radio and movie interests."

To quote a line or two from the article:

> This Federal firm has most sweeping powers, especially to make, produce, edit, publish, exhibit, broadcast, or distribute motion pictures, radio script, transcriptions, and recordings, and/or programs, news, articles, books, magazines. * * *"
>
> Beyond this it may issue its own bonds; contruct buildings and operate them, sell them or give them away; deal in stocks and bonds of any corporation or Government; buy and sell patents, copyrights, trademarks, trade names, symbols, inventions, discoveries, licenses, processes and formulas; make gifts and loans, secured or unsecured, to any individual, group, firm, or Government; and carry on any other business enterprise or activity in connection with the foregoing. * * *
>
> Most of these powers may be exercised without limitation as to amount or value and whether within or without the United States of America.

Mr. President, I ask unanimous consent that the entire article be printed in the RECORD at this point as a part of my remarks.

There being no objection, the article was ordered to be printed in the RECORD, as follows:

[From the Wall Street Journal of May 18, 1944]

UNITED STATES MYSTERY AGENCY—GOVERNMENT-OWNED PRENCINRADIO, INC., WORKS IN LATIN-AMERICAN FIELD—ACTIVITIES A WELL-KEPT SECRET FOR 2 YEARS—HAS RADIO AND MOVIE INTERESTS — NELSON ROCKEFELLER HEADS IT

WASHINGTON.—The United States Government operates a secret corporation in pursuit of its "good neighbor" policy.

Prencinradio, Inc., which will celebrate its second birthday on July 20, is busy from 20 degrees north latitude, where it is helping the Mexicans make movies, to 35 degrees south latitude, where it sponsors broadcasts to woo South American support for our side of the war.

When a charter was quietly filed in Delaware in 1942, obtaining for the corporation a 10-year life, it contained no mention that Prencinradio, Inc., was a Government agency. Three Wilmington citizens, Alfred Jervis, L. H. Herman, and W. T. Cunningham, were named as incorporators; the charter made no mention of the Coordinator of Inter-American Affairs, Nelson Rockefeller, who is chairman of the corporation's board, nor of other officials of his agency who man the company lesser posts.

HAS SWEEPING POWERS

This Federal firm has most sweeping powers, especially to "make, produce, edit, publish, exhibit, broadcast, or distribute motion pictures, radio scripts, transcriptions and recordings, and/or programs, news articles, books, magazines * * *."

Beyond this it may issue its own bonds; construct buildings, and operate them, sell them, or give them away; deal in stocks and bonds of any corporation or government; buy and sell "patents, copyrights, trademarks, trade names, symbols, inventions, discoveries, licenses, processes, and formulas"; make gifts and loans, secured or unsecured, to any individual, group, firm, or government; and "carry on any other business enterprise or activity in connection with the foregoing. * * *"

Most of these powers may be exercised "without limitation as to amount or value and whether within or without the United States of America."

It is impossible now to make a comprehensive analysis of how many of Prencinradio's powers have been translated into action. (Officials do say the bond-issuing power has not yet been used.) Here are certain facts, pieced together from numerous sources:

Case 1: Strategically located in Montevideo, Uruguay, is a broadcasting firm entitled "Prencinradio, Sociedad de Responsibilidad Limitada (limited-risk company)." Though ostensibly a private concern, and nothing more, it has close financial connection with Prencinradio, Inc., of Delaware. Just what these arrangements are officials of the United States corporation will not say for publication; the Office of the Coordinator of Inter-American Affairs declines to make public any information about this operation.

Officials of the Federal Communications Commission, however, say their records show the Uruguayan Prencinradio is operating two long-wave stations in Montevideo, CX–16 and CX–24. These communications experts are not in on the secret that the United States Government is the financing sponsor of the stations. "I don't see how they would be tied in at all with this Government; we don't have anything to indicate that," said one of them.

So far as the F. C. C. knows, control of Prencinradio in Montevideo is vested in two individuals, Roberto Fontaina and Dardo Regules. The Uruguayan Embassy here says that two gentlemen of these names are members of the Government of Uruguay. Señor Regules is a member of the house of representatives of that nation and Señor Fontaina is an official of the Uruguayan Office of Information, with offices in Rockefeller Center in New York City.

THE MONTEVIDEO TRANSMITTERS

The Montevideo radio transmitters are about 150 miles from Buenos Aires, and a good portion of Argentina is within their service area.

The Bureau of the International Telecommunication Union, in its most recent list of broadcasting stations, tenth edition, 1942, shows Station CX–16 operating on 850 kilocycles with 10 kilowatts power; Station CX–24 on 1010 kilocycles with 2.5 kilowatts. (The stations were then owned by Radioelectricas del Plata.) Without "beaming," the more powerful of these stations would have a service area of about 200 miles in daytime, 500 miles at night, and directional antennas would multiply this range by five. The smaller station would have about 200 miles' effectiveness with beaming.

More ambitious plans for Prencinradio in Uruguay are afoot, but details cannot be published.

Case 2: The modernization of movie making in Mexico is being accomplished through the financial aid of Prencinradio, Inc.

Ths project began about 1 year ago, with approximately $280,000 advanced as a loan to 2 Mexican studios, Azteca and Clasa, mainly for purchase of used but good American photographic equipment. Technical training of Mexicans is also provided for. Officials say the financing is arranged through the Bank of Mexico, and ultimate repayment is expected. Reports of this project have been printed, but the function of the Prencinradio Corporation has not been publicized.

The term, Prencinradio, is described as a synthesis of the Spanish words for press, cinema, and radio.

The corporation was apparently established under the sweeping authority granted the Coordinator of Inter-American Affairs 10 days after Pearl Harbor, in Public Law 353 and supplemental appropriations act.

AN INADVERTENT PUBLIC MENTION

Capitol Hill experts say that Prencinradio, Inc., has been mentioned only once in any congressional publication and that inadvertently after the Coordinator's office had requested that its name be omitted from a list of Government corporations.

On this occasion, in hearings on the 1945 independent offices appropriation bill, merely the name, Prencinradio, was given, with a tabulation showing that the agency's administrative expenses were controlled neither by the Budget Bureau nor by Congress, and that they were not audited by the General Accounting Office.

Officials of the O. C. I. A. A. say information of the Prencinradio operations has been submitted to Members of the House Appropriations Committee from time to time, and that body has agreed to keep it in confidence.

Besides Mr. Rockefeller, the principal officers of the corporation are: president, Don Francisco, Assistant Coordinator of Inter-American Affairs for Radio; vice presidents, Francis A. Jamieson, Assistant Coordinator of Inter-American Affairs for Press; Francis Alstock, Director of the O. C. I. A. A. Motion Picture Division, and John W. Ogilvie, Associate Director of the O. C. I. A. A. Radio Division.

THE CORPORATION CHARTER

A considerably abbreviated outline of the corporation charter follows:

"Its 'principal office' is 10 West Tenth Street, Wilmington, Del., the address of its resident agent, the Corporation Trust Co.

"The objects and purposes for which, and for any of which, this corporation is formed are to further the general welfare of and to strengthen the bonds between the peoples of the Western Hemisphere through the effective development, operation, and use of all media and facilities, whether written, spoken, or visual, for the dissemination and interchange of knowledge and information, including, but not limited to, the press, cinema, and radio, and in furtherance of such objects and purposes:

"(A) To initiate and undertake, encourage, promote, assist, finance, administer, and execute such programs and projects as may be desirable for the effective realization of the objects and purposes hereinabove set forth and the accomplishment thereof;

"(B) To purchase, take hold, accept title, lease, o otherwise acquire (by contribution, gift, grant, devise, bequest or otherwise), and/or to construct, build, operate, manage, and improve buildings, offices, installations, equipment, and other facilities of every kind and wheresoever situated, without limitation as to amount or value and whether within or without the United States of America, which may appertain to and be useful in the conduct of the affairs of this corporation, and to give, grant, donate, lend, sell, assign, transfer, convey, lease, exchange, mortgage, convey in trust, pledge, and hypothecate or otherwise subject to lien or dispose of any or all such holdings, offices, installations, equipment, and other facilities.

"(C) To deal similarly in 'any concessions, rights, options, privileges, rights-of-way, sites, undertakings, or business, or any right, option, or contract in relation thereto, without limitation as to amount or value.'

"(D) To purchase, take hold, accept title, lease, or otherwise acquire patents, copyrights, trade-marks, trade names, symbols, inventions, discoveries, licenses, processes, and formulas of any kind, and any and all interests and rights related thereto without limitation.

"(E) To deal with 'any license power, authority, franchise, order, right, or privilege which any government or authority, national, departmental, municipal or local, or any corporation, association, firm, trust, fiduciary, syndicate, private individual or other body may create, grant, sell, assign, transfer, convey, lease.'

"(F) To acquire or dispose of 'any and all property whether real, personal, or intangible.'

"(G) To obtain, hold, and dispose of 'shares of capital stock, bonds, and any other securities or evidences of indebtedness of or created by any corporation * * *, private individual, government * * * or political subdivision thereof wheresoever situated or however organized * * * including the right to vote thereon.'

"(H) To collaborate with and to aid or assist in any manner whatsoever, by loans, guarantees, indemnifications, with or without security, gifts, grants, or otherwise, any individual, firm, association, corporation or institution or other body of persons, however designated, whether within or without the United States of America, or any Government or governmental agency, domestic or foreign, in the realization of the objects and purposes of this corporation.

"(I) To make, produce, edit, publish, exhibit, broadcast, or distribute motion pictures, radio scripts, transcriptions, and recordings and/or programs, news, articles, books, magazines, and to utilize any and all other means of expression through which knowledge and information may be disseminated.

"(J) To enter into * * * contracts with any individual, firm * * * government.

"(K) To 'draw, make, accept, execute, and issue, endorse and/or guarantee, notes, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or nonnegotiable instruments and evidences of indebtedness' and as 'security therefore to mortgage' or otherwise subject to lien 'all or any part of the properties, rights, privileges, or franchises of this corporation wherever situated.'

"(L) To have one or more offices, and to carry on all or any part of its operations and business, in any one of the States, districts, Territories, colonies, or dependencies of the United States, and in any country or political subdivision thereof in the Western Hemisphere.

"(M) 'In general to carry on any other business enterprise or activity in connection with the foregoing.

"'This corporation shall be a membership corporation and shall have no authority to issue capital stock.' It is a 'nonprofit corporation and no part of its revenues * * * shall inure to the benefit of its members, directors, and officers.'

"The private property of the officers, directors, and members of this corporation shall not be subject to the payment of the corporate debts to any extent whatsoever.

"The board of directors can designate a committee, consisting of two or more of its members, which 'shall have and may exercise the powers of the board of directors in the management of the businesses and affairs of this corporation and may have power to authorize the seal of this corporation to be affixed to all papers and documents upon which the same may be required.'"

Mr. BUTLER. In closing, Mr. President, let me say that this is just another echo of my report submitted to the Senate following my return from a trip to every Latin-American country last summer. Ultimately more of the truth will come to light. Ultimately I hope we will realize that we cannot fool the people of the United States nor the people of the other Americas, or of the rest of the world.

SIMPLIFICATION OF THE INDIVIDUAL INCOME TAX

Mr. GEORGE. Mr. President, I move that the Senate proceed to the consideration of House bill 4646, a bill to provide for simplification of the individual income tax.

The motion was agreed to; and the Senate proceeded to consider the bill (H. R. 4646) to provide for the simplification of the individual income tax, which had been reported from the Committee on Finance, with amendments.

Mr. GEORGE. Mr. President, I ask unanimous consent that the formal reading of the bill be dispensed with, that it be read for amendment, and that the committee amendments be first considered.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. GEORGE. Mr. President, the Committee on Finance has reported favorably the individual income-tax bill of 1944, H. R. 4646, with certain technical amendments, and I desire to explain to the Senate the essential features of this bill.

The bill is concerned only with simplification of the individual income tax, and I do not need to dwell upon the necessity for the simplification. Your committee has long been aware of the fact that practically every one of the 17 major revenue bills enacted during the last 11 years introduced certain complexities into the individual income-tax system; but during this period, and particularly in the last few years, there has been such an urgent need for additional tax revenue that your committee has not been able to devote the required amount of study to simplifying the procedure to be followed by the taxpayer.

Finally, after enactment of the Revenue Act of 1943, by which the individual income-tax burden was raised to a level which many persons believe is the maximum attainable for the duration of the war, the Treasury Department, including the Bureau of Internal Revenue and the staff of the joint committee, were instructed to give immediate attention to preparing data relating to simplification of the individual income-tax system. The bill now before the Senate is the result of such studies and goes a long way toward eliminating the complications in present law. It was unanimously reported by the Committee on Ways and Means, passed the House without a dissenting vote, and was also unanimously reported by the Committee on Finance.

Under the bill 30,000,000 of the total of 50,000,000 taxpayers on the rolls are relieved of the necessity of filing a regular income-tax return and of ascertaining their tax. Instead, the tax will be determined for them by the collector of internal revenue on the basis of replies by the taxpayer to three or four questions on the back of the withholding receipt which is now furnished to employees by their employers. Another 10,000,000 of the taxpayers are able to determine their tax from a simple one-page tax table. The remaining 10,000,000 taxpayers are required to compute their tax, but the procedure for doing so is made considerably simpler than under present law.

The groups of taxpayers may be described as follows:

First. Taxpayers for whom the collector may determine the tax are those individuals whose gross income is less than $5,000, and whose income not subject to withholding does not exceed $100, provided their income is received only in the form of compensation for personal services, dividends, and interest.

Second. Taxpayers who determine their own tax and are, therefore, required to file a regular return are those

with incomes of more than $100 not subject to withholding and those whose gross income is $5,000 or more.

The Victory tax is repealed, doing away with the necessity of a separate tax computation on a base different than that used for normal tax and surtax purposes. A standard deduction, in lieu of itemizing the actual deductions, heretofore permitted only for those having less than $3,000 gross income from certain limited sources, is permitted for all taxpayers regardless of the size or source of their income. Note that the use of the standard deduction is optional.

Definitions which have confused taxpayers in the past are either eliminated or made simpler. For example, the "head of family" definition is no longer necessary, and the age and disability requirements are removed from the definition of a dependent.

The exemptions and rates used for withholding of tax from wages are altered so that virtually the correct amount of tax will be withheld from wage earners receiving up to $5,000, plus $500 for the spouse and $500 for each dependent. At the same time, the withholding tables are modified in order to remove inequities and to relieve employers of as much burden as possible. The change in withholding provisions makes it possible to raise the income levels above which a declaration of estimated tax is required. Thus, an additional 4,000,000 persons are relieved of making such declarations of estimated tax.

Under present law, the final date for amending a declaration of estimated tax, to avoid possible penalty because of an underestimate, is December 15; that is, 2 weeks before the close of the taxable year. In this bill, the date for making the final declaration is changed to January 15, next following the close of the taxable year.

Farmers, who are redefined to include those receiving at least two-thirds of their income from farming are, therefore, not required to file any declaration of estimated tax until 2 weeks after the close of their taxable year. A farmer is permitted to file his final return on or before January 15, in place of his declaration, and it is believed that many will take advantage of this privilege. Other taxpayers may file a final return on or before January 15 in place of making an amended declaration on that date.

In addition, the bill simplifies the method for determining the limit on allowable charitable contributions and medical expenses so as to avoid the double computation now required. The limitation for allowable deductions for charitable contributions is raised from 15 percent of net income, computed without regard to this deduction, to 15 percent of adjusted gross income, while medical expenses are permitted as an allowable deduction to the extent that they exceed 5 percent of the adjusted gross income, rather than 5 percent of the net income computed without regard to the medical deduction, as under present law.

This completes the summary of the major steps taken toward simplification in your committee bill. Certain changes in law are required to accomplish these results. I shall elaborate on some of those already mentioned, and will describe others.

As stated, the Victory tax is repealed. The present normal and surtax rates are combined into one surtax rate schedule. A new normal tax is imposed at the rate of 3 percent on net income in excess of $500 in order to retain substantially the same number of taxpayers and to avoid shifts in tax burden. Certain adjustments are made in surtax rates, after adding 6 percentage points in each bracket to replace the present law normal tax, in order to maintain the revenue and minimize shifts of burden.

For the surtax there is a uniform exemption of $500 per person; that is, the taxpayer receives a $500 exemption, his spouse $500, and there is a $500 allowance for each dependent. The taxpayer may claim as a dependent anyone for whom he furnished more than half of the support, provided the person is closely related.

The taxpayer claiming a dependent is not required to include the dependent's income in his return. No credit will be allowed for a dependent whose gross income is $500 or more. To conform with the new exemptions, the tax-filing requirement is simplified to cover everyone having a gross income of $500 or more for the taxable year.

I have mentioned the fact that certain taxpayers are permitted to determine their tax from the simplified one-page tax table provided in supplement T on page 5 of the bill. This table is so constructed as to allow the taxpayer a standard deduction of approximately 10 percent of his adjusted gross income. In general, adjusted gross income is gross income less business deductions, and for the average wage earner represents his total wages. This standard deduction allowed in the table is in lieu of certain nonbusiness deductions and credits, such as those for charitable and religious contributions, interest on personal debt, personal taxes, and medical expenses. In computing the tax for those persons not required to file a regular return, the collector will use this tax table, thereby allowing a standard deduction of 10 percent of the adjusted gross income. This bill does not prevent a taxpayer from itemizing his actual deductions if he so desires. Accordingly, taxpayers having deductions in excess of 10 percent may itemize them and secure the resulting tax benefit; but they must then compute their tax instead of determining it from the tax table.

Taxpayers with adjusted gross incomes of $5,000 or more are permitted, at their option, to claim, in lieu of their actual nonbusiness deductions and credits, a standard deduction of $500.

In order to bring about simplification of the individual income tax at as early a date as possible, the provisions of the bill are effective for 1944 and subsequent years, with certain exceptions. In this manner the final returns for 1944, to be filed by taxpayers on or before March 15, 1945, will be based upon the new streamlined system. Thus, the rates and exemptions in the bill are applied retroactively. If they were not, taxpayers would be required again to file complicated returns next March 15, and simplification of the return would not be effective until March 15, 1946.

The exception to the effective date of the several provisions of the bill are as follows:

(a) The withholding provisions of the new bill do not become effective until January 1, 1945. In view of the fact that nearly half of the calendar year 1944 will have elapsed by the time this bill is enacted, and that employers will require several months leeway to adjust their withholding routine to the new basis, it was not feasible to make these provisions effective earlier.

(b) New withholding certificates, required in order to start the new withholding system, are not due until December 1, 1944.

(c) The provisions of the bill give employers an opportunity, for withholding purposes, to recognize changes in status of employees occurring after July 1, 1944, with respect to wages paid during the calendar year 1944. Under existing law, such changes in status could be made effective for withholding only as of the beginning of the next calendar year.

(d) The present law requirements for filing declarations of estimated tax are continued during 1944. Under existing law, if an individual's income from sources not subject to withholding is less than $100, a declaration of estimated tax is not required unless his income is $2,700 in the case of a single person, and $3,500 in the case of a married person. For 1945 and subsequent years, such an individual is not required to make declarations of estimated tax unless his income exceeds $5,000 if single or $5,500 if married, plus $500 for each dependent.

(e) The definition of a deficiency is applicable to 1943 and later years.

Naturally, there will be some increases and decreases of tax in individual cases as a result of this bill. In view of the fact that sweeping changes in the method of computing the tax are made, all in the interest of simplification, it is believed that the changes in tax burden have been kept at a minimum. Moreover, the changes favor those with the larger families, as is to be desired. In the aggregate, the bill reduces revenues by about $60,000,000. This is one-third of 1 percent of the estimated total individual income-tax liability for 1944, of approximately $17,000,000,000. Certainly this is a small price to pay for simplification in the large degree achieved by this bill.

There is, Mr. President, one feature of the bill that should be considered more at length because it has provoked considerable discussion throughout the country, especially by the churches and religious and educational organizations.

I refer to the standard deduction and its effect on charitable contributions.

A standard deduction in lieu of an itemization of actual deductions—for contributions to charitable, religious, and educational organizations; personal taxes; interest on personal indebtedness; medical expenses; and so forth—is permitted in the pending bill in the case of every taxpayer regardless of size or source of income. Under existing law, a standard deduction of 6 percent of gross income is allowed to all users of the short-form tax table—supplement T. However, the use of this table is limited to those with gross incomes under $3,000 from the following sources: Compensation for personal services, dividends, interest, and annuities.

In the committee bill, the standard deduction allowed to users of the short-form tax table is raised to 10 percent of adjusted gross income. Adjusted gross income is, in general, gross income less business expenses, and, for the average wage earner, represents total wages. In addition, the use of the short form is broadened to include all taxpayers having adjusted gross incomes of less than $5,000, regardless of the source of the income. A taxpayer is not required to make use of the standard deduction; on the contrary, the taxpayer is free to itemize his actual deductions and compute his tax accordingly, and he will undoubtedly do so whenever his personal deductions exceed 10 percent of his adjusted gross income.

For taxpayers having an adjusted gross income of $5,000 or more, an optional standard deduction of $500 is allowed. Probably many taxpayers will find it to their advantage to claim this $500 as their total personal deductions, rather than to maintain records of actual deductions, determine whether the deductions are allowable, and itemize and claim them on their return.

It is apparent from the foregoing that no taxpayer will be penalized by the allowance of this standard deduction. On the contrary, many taxpayers will be benefited. Income-tax returns filed by taxpayers having less than $5,000 net income show average nonbusiness deductions—including contributions—of less than 10 percent of adjusted gross income. For this group, contributions alone constitute only about 2½ percent of adjusted gross income. The standard deduction will also relieve the Bureau of Internal Revenue of the necessity of auditing and verifying the actual deductions.

Certain representatives of charitable organizations have argued that the allowance of a standard deduction removes the tax incentive for making gifts to charities. The committee does not believe it can be proved that a tax incentive has been an important factor in the making of such gifts by individuals having less than $5,000 of adjusted gross income, and certainly the $500 standard deduction will not remove the tax incentive for persons in the higher brackets, upon whom the charities depend for contributions in substantial amounts. Moreover, taxpayers eligible for the 10-percent standard deduction always have the option of filing a return and securing the benefit of deductions greater than 10 percent.

As a matter of fact, the pending bill liberalizes the maximum allowance for charitable contributions and removes the necessity for double computations heretofore required to determine the maximum allowance. This is accomplished by changing the limitation from 15 percent of net income, computed without regard to this deduction, to 15 percent of adjusted gross income. The following examples will illustrate the modification made in the maximum allowance. Under existing law, a taxpayer having $2,000 of adjusted gross income, and $100 of personal deductions other than contributions is limited to a maximum deduction of $285 for charitable contributions. Under the new bill, this taxpayer's maximum allowance is raised to $300. A taxpayer having $80,000 of adjusted gross income, and personal deductions other than contributions amounting to $20,000, is limited to $9,000 for allowable charitable deductions under present law, whereas under the pending bill his limitation is raised to $12,000.

Representatives of the charitable organizations do not seem to realize that without a standard deduction every one of the 50,000,000 taxpayers would have to file a regular return and compute his tax. The validity of the objection made by representatives of the churches and the charitable and educational institutions to this extent is frankly recognized, that is to say, where one does not make a charitable contribution, he should not be given the benefit of a deduction. But to take care of this situation would require everyone to compute his tax. Under the terms of the pending bill this procedure will be followed by only 10,000,000 taxpayers, or less than one-fifth of the total. Little or no simplification of the tax system would remain if the option of a standard deduction were removed from this bill.

It has also been urged that a special deduction for charitable contributions be allowed for withholding purposes on the basis of a statement made by the employee to his employer estimating the amount of such contributions he would make during the year. We who have studied this matter thoroughly are convinced that the entire withholding system would break down if this procedure were adopted. There is general agreement among employers of all classes and sizes of establishments that it would be absolutely impossible to allow a tailor-made deduction for each employee for withholding purposes. It was for this reason that the withholding tables in the bill were computed in such a manner as to allow an average of 10 percent total deductions to all wage earners. Remember that withholding is only a means of collecting the tax liability. The final liability is not determined until the taxpayer files his return with the collector after the close of the taxable year. If the taxpayer's return shows that his total deductions actually exceeded the 10-percent allowance for withholding purposes, resulting in an overpayment of tax, he will be allowed a refund.

The main argument against according contributions special treatment centers around the burden of administering such a program both so far as the employer is concerned in the withholding process and so far as the determination of final liability is concerned. If contributions were removed from the standard deduction, the following must be taken into consideration.

First. The standard 10-percent allowance which was designed to cover all personal deductions including contributions should obviously be lowered if contributions are to be accorded special treatment. If the percentage of standard deductions is thus lowered from 10 to some lesser figure, one of the major simplification factors will be lost. For example, a taxpayer in attempting to determine whether or not his actual deductions are within the standard allowance would find it far more difficult to take 7 or 8 percent of gross income than to mentally calculate 10 percent.

Second. Each employee would have to determine and certify to the employer as to the amount of contributions that he anticipates that he would make for the taxable year. This amount, reduced by the employer to its pay-roll-period value, would have to be applied against gross income by the employer for each employee before the amount of tax to be withheld could be determined. Further, a taxpayer's estimate of a coming year's contributions would generally be a very tentative figure.

Third. If contributions are to be accorded separate treatment and are to be exempt from withholding, it follows that such must be handled as a special deduction on the final return of the taxpayer in computing his final tax liability. This would have the following effects upon simplification: (a) It would impair the simplicity of the withholding receipt as a tax return, as the taxpayer would be required to itemize the amount actually contributed during the year; (b) for those taxpayers using the regular income-tax return and determining their own tax, there would, in effect, be a possibility of three sets of deductions: (1) So-called business deductions used in arriving at adjusted gross income; (2) contributions used in arriving at adjusted gross income less contributions; and (3) personal deductions included in the standard deductions; and (c) the requirement for itemization of contributions by the taxpayer reverts to tedious record keeping which the simplification bill has attempted to eliminate and retains the present audit responsibilities of the Bureau of Internal Revenue in the verification of such deductions.

Employers have stressed that the additional work which would be involved in according special treatment to each employee is far beyond the capacity of most businesses today, which are faced even

under present conditions with a shortage of the required clerical help. Confusing problems will be incurred in the case of employees who wish to change their estimated contributions during the year, either because of a change in the amount of their anticipated contributions or in order to decrease the amounts withheld from their wages. Inasmuch as no check will be made by employers of employees' contributions and inasmuch as it would be impracticable to administer any penalty provisions with respect to faulty estimation, considerable latitude is allowed the employee who may wish to be underwithheld from so that he can receive a larger portion of his earnings each pay-roll period.

Mr. President, I ask to have inserted at this point in my remarks extracts from a letter from Mr. Harry C. Gretz, assistant controller of the American Telephone & Telegraph Co., New York, dealing directly with the standard deduction and pointing out, from the businessman's standpoint, the necessity for the standard deduction.

The PRESIDING OFFICER (Mr. JOHNSON of Colorado in the chair). Without objection, it is so ordered.

The extracts from the letter are as follows:

Pay-roll departments have been obliged to take on an extreme amount of additional work in the last couple of years. In addition to withholdings and the reporting of taxable wages by individuals for social-security purposes, there have been added deductions which permit employees to purchase war bonds through allocations of salary, and then the withholding of income taxes at the source on wages has further complicated their work. The work of computing the amount of pay is more complicated because of overtime provisions and because of the large amount of overtime being worked.

This increased work comes at a time when these forces must handle the largest volume of work ever handled because more people are now employed than ever before, and also due to the fact that the turn-over in employees has been enormous. The forces which do this work have been increased in numbers and they have also been subject to extreme turn-over, which means that the average experience of this group has been greatly reduced. On the other hand, employees must be paid on regular pay days and it is becoming more and more difficult to meet scheduled pay days.

There are evidences that the work of the pay-roll forces are at the breaking point now. The number of errors have been mounting. There are many instances where pay-roll controls have been allowed to slip because of inadequate forces to do all of the work and, unless controls are adequately maintained throughout the year, it will mean errors in tax and information returns. I am just afraid that any additional work imposed on these forces may be "the straw that breaks the camel's back." One probable result of any additional work might be a curtailment of the pay-roll-allotment plans for employee purchase of War bonds, which is now being done on a voluntary basis so far as employers are concerned. None of us want to see this happen.

Also, we should not lose sight of the fact that additional work means more employees and, to fill this demand, employers must compete with the demands for additional personnel needed by the armed forces and in essential war jobs.

The Curtis bill, H. R. 3472, introduced last October, would add considerably to the work of these forces. This added work grows out of the necessity of handling employee contribution certificates, which includes prorating the declared amount of annual contributions to the appropriate pay roll period and determining the tax adjustment applicable thereto, as well as entering these data on the pay-roll records. Further additional work comes about in the preparation of the pay rolls for each pay period for each employee filing a certificate. This additional work consists of deducting the tax adjustment, due to the declared contribution, from the amount of the withholding taken from the withholding tables which, in turn, of course, would have to be computed without regard to contributions.

The CONGRESSIONAL RECORD of March 2, 1944, contains an extension of remarks of Congressman CURTIS, in which he suggests in connection with the pending simplified tax bill that the provisions of H. R. 3472 be incorporated therein but, in the event that the mechanics of H. R. 3472 cannot be so incorporated, he offers an alternative suggestion as follows:

"Then I suggest that provision be made which grants to those taxpayers who certify that they are regular and consistent givers to religion and charity and that they expect to give an amount in excess of 3 percent of their net income, the right to reduce their tax base upon which the withholding tax is applied by 15 percent, and that at the end of the taxable year, they be required to file a return on that 15 percent of their income."

If I understand this correctly, employees who intend to give more than 3 percent of their income would so notify the employer of such intent. The employer would use a withholding applicable to the tax base reduced by 15 percent, then at the end of the year the employee would file a return showing actual contributions and pay the additional tax to the extent that his contributions fell short of the 15 percent. For employees who have contributions which amount to less than 3 percent, such employees would be required to file a return showing actual contributions in order to establish a claim for refund.

It is difficult for me to see how this meets the point that average deductions of 10 percent (for contributions, interest, taxes, etc.) reduce contributions because of the loss of the tax-saving incentive. Certainly, the proposed plan does not help those whose contributions are less than 3 percent, and this group must be a very large percentage of taxpayers. The plan seems objectionable from the standpoint of the taxpayer because it "de-simplifies" the simplification provisions of the tax bill. It is also objectionable from the standpoint of the employer because at best he would have to use two sets of tables to determine the withholding: One set which would ignore contributions altogether and the other set which would contemplate contributions at 15 percent of income. This would slow up the work and introduce the possibilities of error.

The only way that I can see to accomplish the objective is to give up simplified tax determination and require each individual to file a tax return reporting actual contributions and computing his tax. For withholding purposes, either use an average deduction, which will then result in either over or underwithholding requiring refunds or additional tax payments, or make no allowance for deductions in the withholding, which will result in overwithholding and claims for refunds.

A subcommittee, of which I am a member, of the Controllers Institute tax committee, which is responsible for cooperation with the Government in connection with the withholding provisions, filed a memorandum on this subject last December. We reconsidered this recently and the above is an expression of the views of this group.

SURTAX RATES

Mr. GEORGE. Mr. President, there is one other matter by way of general discussion of the measure. There has been some criticism of the increase in the surtax rates, particularly in the higher brackets. In analyzing such criticism, I should like to point out that when the Revenue Act of 1943 was adopted there was only a partial simplification of the individual income tax system. In fact, many of the taxpayers in the upper brackets, due to the adoption of a flat 3 percent Victory tax, had their tax burdens reduced. In this bill, we have been able to accomplish a complete integration of the Victory tax into the income-tax system. As a result of this integration, it has been possible to restore the income-tax burden more nearly to that under the Revenue Act of 1942. Therefore, particularly with respect to the upper brackets, I feel that comparison of their burden should be made with the Revenue Act of 1942 rather than with the Revenue Act of 1943, particularly since the 1943 act will never become effective. A comparison of the burdens under the bill with those under the Revenue Act of 1942 will show, in many cases, that the increase, if any, is relatively small. Aside from this factor, if individual cases are considered, I believe that many will find that their burden under the bill is not as great as it may appear from the burden tables. If their actual deductions are more than 10 percent, the increases in burden will be less than shown in the tables of the report.

Among the factors which will affect individual cases are, first, the fact that a 3 percent net income normal tax is substituted for the 3 percent Victory tax based on gross income. In many cases, people in the upper brackets will be entitled to much larger deductions than they received under the Revenue Act of 1942 or 1943 because of this change from a gross income to a net income basis. An example of this type of deduction which was disallowed for Victory tax but which is now allowed under the bill for purposes of the new normal tax is taxes on a person's residence, charitable contributions, medical expenses, and interest paid on personal indebtedness. Another factor is the change in the definition of dependents which removes the age limitation of 18 years. It is therefore possible that a considerable number of taxpayers will be able to claim an additional credit for a dependent which they were not entitled to claim under existing law. Moreover, the maximum tax of 25 percent on capital gains was not increased by the bill. In addition, the pending bill retains the over-all tax limitation of 90 percent of the net income.

Mr. President, before the Senate proceeds to the consideration of the committee amendments—and I believe consent was given to consider the committee amendments first—I should like to

make a statement regarding the committee amendment which begins on page 38, line 17, relating to the technical amendment "definition of deficiency." Under the law payments of estimated tax are considered payments of the tax and the language found in line 15 on page 39 is not intended to give rise to the implication that the computation of the correct tax and the tax shown on the return should be made without regard to payments of estimated tax but with regard to other payments. The intention is that all payments, whether in the form of estimated tax or otherwise, are to be completely disregarded in such computation, as they always have been.

Mr. McCARRAN. Mr. President, will the Senator yield for a question?

Mr. GEORGE. I yield to the Senator from Nevada.

Mr. McCARRAN. Those of us who come from community-property States are always alert to conditions which may arise in a bill of this kind. I should like to ask the Senator from Georgia if there is anything in the bill which might be construed as changing existing law with reference to separate returns in community-property States?

Mr. GEORGE. No; I am pleased to state to the Senator that there is nothing in the bill changing the existing law as to community property.

Mr. McCARRAN. I thank the Senator.

Mr. GEORGE. Mr. President, I should like to ask for consideration of the committee amendments, and in connection with each amendment I should like to make a very brief statement with respect to it, largely for the purpose of the RECORD, and for the purpose of giving such assistance as I and the committee can give to the Senate.

Mr. VANDENBERG. Mr. President, will the Senator yield?

Mr. GEORGE. I yield.

Mr. VANDENBERG. I wish to make a brief statement from the minority side of the Senate Finance Committee regarding the pending tax bill. We are supporting the bill in spite of its infirmities, because in the interest of simplification it is probably as adequate and effective a piece of work as could be done at the present time. I wish to make it plain, however, that there is a price which has to be paid for simplification, and I think it is just as well that the eyes of taxpayers should be open to this fact so that there will be no disillusionments later.

There are several prices which have to be paid for the simplification which is achieved in the bill. The first price which has to be paid is a readjustment in the existing personal income-tax rates. I personally regret that in order to achieve simplification it has been necessary to change the tax rates applicable even to the incomes of 1944. I very much regret that the taxpayers who have already figured their 1944 incomes and their tax liabilities, and now have partially recuperated from the headache, once more will have to figure their income-tax liability under the simplification bill. But I believe that most of them will find it worth while in the long run.

I regret that certain groups of the taxpayers will find, as a result, that their tax liability for 1944 will be increased, as compared to the existing situation. Those groups are chiefly confined to married couples without dependents and income taxpayers with incomes in excess of $25,000. The increases are relatively small; but they are increases. In the top brackets the increases can become considerable.

The bill as a whole is presumed actually to reduce the total existing estimated revenue from income taxes for 1944 by $60,000,000. But I repeat that while, as a result, many groups of taxpayers will find their 1944 levies reduced, on the other hand there are groups which will find their levies increased. It has to be conceded that this result is apparently inevitable if we are to have simplification. It would have been preferable if all rates could have remained level with existing rates. But it was impossible.

It is for this reason that I am saying that it must be clearly recognized by the country that there is a price which has to be paid for simplification. I am persuaded that probably the authors of the pending measure have kept that price as low as it is possible to keep it in order to achieve substantial simplification.

I think it is paying another serious price for simplification when we go to the standard 10-percent deduction for contributions made to charities, and so forth, in the lower brackets. I think such a provision does perhaps invite undue enrichment on the part of those taxpayers who hereafter will receive the benefit of a standard 10-percent deduction for contributions made to charitable, religious, or educational institutions, regardless of whether they make them. However, I hope that will be offset, so far as the final result in respect to such contributions is concerned, by the fact that in the higher brackets the deduction allowable for such contributions is actually increased. Probably the average will be in excess of 1 percent, and in some instances it will be much higher; because the standard 15-percent credit hereafter will be applicable to adjusted gross income, instead of to net income, as has heretofore been the case.

But regardless of whether we like it or not—and I am frank to say I do not like it—we have to concede that there can be no such thing as simplification, in the sense that the country wants it and demands it, unless we start with simplification of these deductions.

Mr. McKELLAR. Mr. President, will the Senator yield?

Mr. VANDENBERG. I yield.

Mr. McKELLAR. The Senator spoke of instances in which the taxes would be increased, one being in the case of the group composed of married couples with no dependents, and the other in the case of the group composed of those who have incomes of over $25,000 a year. Approximately to what extent will the taxes on persons in those two groups be increased?

Mr. VANDENBERG. I would suggest to the Senator that, by and large, the change is probably an average of 1 percent one way or the other. That will be exceeded in some instances, and I refer the Senator to the burden tables, as shown in the committee report, for the precise information.

Mr. McKELLAR. I thank the Senator.

Mr. BUCK. Mr. President, will the Senator yield?

Mr. VANDENBERG. I yield.

Mr. BUCK. What seems to be the justification for a 10-percent deduction for donations made to charitable institutions, regardless of whether they are actually made?

Mr. VANDENBERG. The 10-percent deduction to which I have referred applies on the new short form which is available to some 30,000,000 taxpayers who hereafter will not be required to figure their tax assessments, but will be able to take their withholding receipts, fill in a brief chart of information on the reverse side, send them to the collector, and have the collector bill them for the tax. In order to achieve that result, there has to be a standard deduction, in the first instance, respecting all available deductions—not only those for donations to charitable and other institutions but such deductions as those for the payment of interest on debts, taxes, and so forth. It is my understanding that the average deduction for persons in the class of taxpayers having incomes below $5,000 was found to be between 8 and 10 percent. Therefore, the standard deduction, again for the purpose of simplification, was put at 10 percent to cover all taxpayers who are put in that class. If the taxpayer does not wish to take advantage of the short form, he has the option of proceeding, as heretofore, under the regular 15-percent deduction, if he submits a completely itemized and detailed account.

Mr. BUCK. I thank the Senator. It seems to me there is a possibility that the deduction may be taken, even though the gift is not made.

Mr. VANDENBERG. Of course, Mr. President, that is the objection to the plan. I am frank to say that I am in sympathy with the Senator in the comment that he makes on it. I am in sympathy with the charitable, religious, and educational institutions of the country which are fearful that this automatic allowance of a deduction may, in part at least, discourage the making of contributions for these purposes by taxpayers in the lower brackets. I sympathize with that viewpoint, although I doubt whether many contributors in these lower brackets are motivated in their philanthropy by tax-reduction aims.

But, Mr. President, we must make our choice. If we are to have a simplified tax system, in my opinion it has to start with a standardized deduction of this character, in respect to the great mass of taxpayers, the 34-odd million whose returns fall in the lower brackets—or else we just have to forget simplification. Whichever is the lesser of the evils is the choice before us. I think it is the lesser of the evils to choose tax simplification, and to accept whatever hazard goes with the standardized deduction.

Mr. GEORGE. Mr. President, I think it should be emphasized here that the 10-percent deduction is not limited to de-

ductions for contributions made to charitable institutions.

Mr. VANDENBERG. Mr. President, I so stated to the Senator. It covers all deductions.

Mr. GEORGE. Yes; it covers all deductions which ordinarily are non-business-expense deductions; namely, deductions for the payment of interest on a personal loan, deductions for the payment of taxes on a residence, and so forth.

Mr. VANDENBERG. Yes.

Mr. GEORGE. So that the 10 percent is, on the average, found to be the payment made by taxpayers with incomes of $5,000 or less. In fact, it is slightly in excess of it. It seems to me that the only valid criticism which can be made of the standard deduction is that it does give to any taxpayer a deduction for contributions made to charitable institutions, regardless of whether he makes any contribution for such purposes. All the other is psychological and may or may not pan out. But, as I tried to say in my statement, I do not see how it removes the incentive to make a donation to a charitable institution, if the taxpayer desires to do so.

Mr. VANDENBERG. Mr. President, I should like to add, by way of a further statement in reply to the question asked by the Senator from Delaware regarding the general problem, that so far as charitable gifts by taxpayers in the upper brackets are concerned—referring to those taxpayers who still will make out the ordinary return, and will not use the standard deduction—the pending law permits the application of this 15 percent deduction to adjusted gross income, hereafter, instead of to net incomes, as heretofore, the result being that it actually increases the allowance for contributions made to charitable institutions to an average of in excess of 16 percent. So there is somewhat of an offset; although basically, I repeat, I agree with the Senator that automatic and arbitrary deductions are unfortunate. But I fail to see how we can have simplification without them.

Mr. TAFT. Mr. President, will the Senator yield to me for a moment?

Mr. VANDENBERG. I yield to the Senator from Ohio.

Mr. TAFT. The increase in the allowable deductions for charity referred to applies only to those who actually give more than 15 percent of their income to charity, and the number of them is a very small percentage of the total number of taxpayers.

Mr. VANDENBERG. That is correct.

Mr. TAFT. So that is not a material compensation.

Mr. VANDENBERG. Although it applies in the brackets in which education, charity, and religion usually get the bulk of their contributions.

Mr. President, I believe that is all I have to say. I simply wish to make it plain that there is a price that must be paid for simplification. There will be some other prices incidentally apparent as the bill goes into operation, but I think the price is probably worth while. I think tax simplification is absolutely indispensable for the sake of the tax morale of the American people. It cannot be pursued except upon some general hypothesis such as this bill presents; and much as I regret the points to which I have particularly adverted in respect to the measure, I think the measure, on the whole, is entitled to pass.

There are real improvements made by this bill in our tax methods. It is a great advantage to all concerned to concentrate all tax calculations for 34,000,000 taxpayers on one withholding certificate. It is a great advantage to simplify and concentrate the tax levies themselves. It is a long-delayed act of justice to extend dependency deduction for a child beyond the age of 18. It is a great improvement to have the Internal Revenue Bureau itself figure out and present to more than half of our taxpayers the tax bill which they owe. The whole process is helpfully simplified. The pending measure is highly useful in many of these aspects. It does produce the simplification which the American people demand and deserve and which they have the right to expect. I have simply sought, in this same connection, Mr. President, to point out that we could not and cannot get simplification without accepting some infirmities which we regret. I want the country to be on notice that we are paying a price for simplification, although I believe the price is worth while.

Mr. TAFT. Mr. President, I fully agree with what has been so effectively said by the senior Senator from Michigan. I wish merely to call attention to one point on which I disagree with the bill, and in that respect I hope in time the law may be amended. I refer to the matter of allowing a person a deduction when he has actually no right to a deduction, when he perhaps pays no taxes to the State, lives in an apartment, and pays no taxes on property. He has no interest to pay, and makes no contributions. I agree that that is balanced by the advantage of a short form. If those with incomes under $5,000 have the advantage of looking at a form and finding out, from their gross tax, the number of dollars they must pay, that is some compensation. But this principle is applied to taxpayers receiving more than $5,000 income. They are automatically allowed a deduction of $500, whether they are entitled to any deduction or not. Taxpayers who receive more than $5,000 income are allowed a $500 deduction. The bill does not simplify the procedure for such taxpayers. Every one of them will figure his income tax in full. As a matter of fact, he cannot use the short form. He must figure his income tax in full; and if his deductions amount to more than $500, he will, of course, claim the larger sum. However, if he makes no contributions and pays no interest and no taxes, automatically he will be entitled to a $500 deduction. It is said that it is necessary to do that in order to be just to him as compared with taxpayers whose incomes are less than $5,000. If that were so, he ought to be entitled to a deduction of 10 percent of his total income, as are other taxpayers.

I do not regard that point as very important, but it seems to me that there is nothing to balance it. There is no advantage of simplification to balance against the principle of giving him a deduction to which he is not entitled. I believe that provision should be changed, but a change would require quite an elaborate change in the bill. I feel fairly confident that in time, and after trial and experience, the $500 deduction will be eliminated.

Mr. LANGER. Mr. President, is it the expectation of the Senator from Georgia to vote on the bill today?

Mr. GEORGE. Yes. I certainly hope we may do so.

Mr. LANGER. I do not know about other Senators, but I know that some of us have been busy with veterans' legislation in the Civil Service Committee, and have not had an opportunity to examine the bill. Could we not postpone the final vote until Monday so that we may have an opportunity to study the bill and familiarize ourselves with it?

Mr. GEORGE. Mr. President, I do not see how we could do that. The bill was reported earlier in the week, and I stated that I would not call it up until today. The Senate committee has not changed the general scheme of the bill. It is the House bill as it passed the House some time ago. It is necessary that we get through with the legislation. I do not see how we could postpone the vote beyond today.

Mr. LANGER. Let me say to the Senator from Georgia that some of us have been busy with veterans' legislation in the Civil Service Committee and have not had an opportunity to study the measure, or the report on it, or to compare the individual income-tax provisions with those in the 1944 law. So far as I am concerned, I should like to have sufficient time to enable me to know what I am voting on before I vote.

The PRESIDING OFFICER. The clerk will state the first committee amendment.

The first amendment of the Committee on Finance was, on page 9, after line 17, to strike out:

(4) In the case of income includible in the gross income of the child and not of the parent solely by reason of paragraph (1), the parent shall be considered as acting in a fiduciary capacity for the purposes of the tax imposed by this chapter attributable to such income; and all provisions of law applicable in respect of a fiduciary shall be applicable to such parent.

And in lieu thereof to insert:

(4) Any tax assessed against the child, to the extent attributable to amounts includible in the gross income of the child and not of the parent solely by reason of paragraph (1), shall, if not paid by the child, for all purposes be considered as having also been properly assessed against the parent.

Mr. GEORGE. Mr. President, this amendment is intended to clarify the House provision as to the parent's liability for payment of a child's tax in cases in which, under the State law, the earnings of a child belong to the parent. If the child does not pay the tax, in such cases the Government can collect the tax from the parent to the extent attributable to the earnings of the child.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The next amendment was, on page 12, after line 20, to insert:

(d) Capital gains and losses.

(1) Definition of capital net gains: Section 117 (a) (10) (B) is amended by adding at the end thereof a new sentence to read as follows: "If the tax is to be computed under Supplement T, 'net income' as used in this subparagraph shall be read as 'adjusted gross income'."

(2) Limitation on capital losses: Section 117 (d) (2) is amended by adding at the end thereof a new sentence to read as follows: "If the tax is to be computed under Supplement T, 'net income' as used in this paragraph shall be read as 'adjusted gross income'."

Mr. GEORGE. Mr. President, this is a technical change made necessary to bring the long-term capital loss treatment in line with the new definition of adjusted gross income. It will be of benefit to the taxpayer.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The next amendment was, on page 18, line 23, after the word "income", to insert "for the calendar year in which the taxable year of the taxpayer begins."

Mr. GEORGE. Mr. President, under the House provision a taxpayer is allowed a $500 exemption for his wife if he makes a joint return for his wife, or if his wife has no gross income. In determining whether his wife has gross income, the bill makes it clear that the spouse must have no gross income for the calendar year in which the taxable year of the taxpayer begins. Similar treatment is provided in the case of a dependent. More than one-half of the support must be for the calendar year in which the taxable year of the taxpayer begins.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The next amendment was, on page 19, line 2, after the word "income", to insert "for the calendar year in which the taxable year of the taxpayer begins"; and in line 8, after the numerals "51", to insert "for a taxable year beginning in such calendar year."

The amendment was agreed to.

The next amendment was, on page 19, line 17, after the word "whose", to strike out "support for the taxable year" and insert "support, for the calendar year in which the taxable year of the taxpayer begins."

The amendment was agreed to.

The next amendment was, on page 20, line 22, after the name "United States", to insert:

A payment to a wife which is includible under section 22 (k) or section 171 in the gross income of such wife shall not be considered a payment by her husband for the support of any dependent.

Mr. GEORGE. Mr. President, under existing law an alimony payment to a wife is not considered a payment by her husband for the support of a dependent unless the decree specifically provides for such support. This provision, which is in existing law, was inadvertently left out of the House bill, and your committee has simply restored it.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The next amendment was, on page 22, after line 14, to strike out:

SEC. 214. Exemption for dependents.

And insert:

SEC. 214. Credits against net income.

Mr. GEORGE. Mr. President, this is purely a clerical amendment.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The next amendment was, on page 23, line 15, after the word "certain" to strike out "purposes) is amended by striking out '25 (b) (2) (A),' and by striking out 'and the last sentence of section 401 (a) (2),'" and insert "purposes) is amended by striking out '25 (b) (2) (A), and 171, and the last sentence of section 401 (a) (2)' and inserting in lieu thereof '171, and the last sentence of section 25 (b) (3)'."

Mr. GEORGE. Mr. President, this is a clerical amendment made necessary by the alimony amendment already approved by the Senate.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The next amendment was, on page 38, after line 16, to insert:

SEC. 14. Technical amendment of definition of deficiency.

(a) In general: Section 271 (defining the term "deficiency") is amended to read as follows:

"SEC. 271. Definition of deficiency.

"(a) In general: As used in this chapter in respect of a tax imposed by this chapter, 'deficiency' means the amount by which the tax imposed by this chapter exceeds the excess of—

"(1) the sum of (A) the amount shown as the tax by the taxpayer upon his return, if a return was made by the taxpayer and an amount was shown as the tax by the taxpayer thereon, plus (B) the amounts previously assessed (or collected without assessment) as a deficiency, over—

"(2) the amount of rebates, as defined in subsection (b) (2), made.

"(b) Rules for application of subsection (a): For the purposes of this section—

"(1) The tax imposed by this chapter and the tax shown on the return shall both be determined without regard to payments on account of estimated tax, without regard to the credit under section 35, and without regard to so much of the credit under section 32 as exceeds 2 percent of the interest on obligations described in section 143 (a);

"(2) The term 'rebate' means so much of an abatement, credit, refund, or other repayment, as was made on the ground that the tax imposed by this chapter was less than the excess of the amount specified in subsection (a) (1) over the amount of rebates previously made; and

"(3) The computation by the collector, pursuant to section 51 (f), of the tax imposed by this chapter shall be considered as having been made by the taxpayer and the tax so computed considered as shown by the taxpayer upon his return."

(b) Amendment of sections 3801 and 3806: The second sentence of section 3801 (d) (relating to ascertainment of amount of adjustment under section 3801), and the third sentence of section 3806 (b) (3) (relating to ascertainment of credit for barred year under section 3806), are respectively amended to read as follows: "The amount of the tax previously determined shall be the excess of—

"(1) the sum of (A) the amount shown as the tax by the taxpayer upon his return (determined as provided in section 271 (b) (1) and (3)), if a return was made by the taxpayer and an amount was shown as the tax by the taxpayer thereon, plus (B) the amounts previously assessed (or collected without assessment) as a deficiency, over—

"(2) the amount of rebates, as defined in section 271 (b) (2), made."

(c) Interest on deficiencies: Section 292 (a) (relating to interest on deficiencies) is amended by inserting at the end thereof the following: "If any portion of the deficiency assessed is not to be collected by reason of a prior satisfaction, in whole or in part, of the tax, proper adjustment shall be made with respect to the interest on such portion."

(d) Overpayment found by tax court in case of deficiency: Section 322 (d) (relating to overpayments found by Tax Court) is amended by inserting after "in respect of which the Commissioner determined the deficiency," the following: "or finds that there is a deficiency but that the taxpayer has made an overpayment of tax in respect of such taxable year."

(e) Taxable years to which applicable: The amendments made by subsections (a), (c), and (d) shall be applicable with respect to taxable years beginning after December 31, 1942. The amendment made by subsection (b) to section 3801 (d) of the Internal Revenue Code shall, for the purposes of such section and sections 124, 130, and 3807 of such code, be applicable in the determination of a tax previously determined only if such tax is for a taxable year beginning after December 31, 1942. The amendment made by subsection (b) to section 3806 (b) (3) of such code shall, for the purposes of such section, be applicable in the determination of a tax previously determined only if such tax is for a taxable year beginning after December 31, 1942. In the application of the amendments made by this section in the case of taxable years beginning in 1943, "section 35" in the amendment made by subsection (a) shall be read as "section 35 and section 466 (e)."

Mr. GEORGE. Mr. President, this amendment revises the definition of a deficiency, made necessary by the pay-as-you-go provisions, including the requirement of payments of estimated tax, and collections through withholding. Special attention is called to the statement included in the general statement on this point in presenting the bill.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The next amendment was, on page 50, after line 13, to strike out:

(C) An exemption for each individual with respect to whom, on the basis of facts existing on such day, a surtax exemption under section 25 (b) (3) for the taxable year in which such day falls, may reasonably be expected to be allowable.

And in lieu thereof to insert:

(C) An exemption for each individual with respect to whom, on the basis of facts existing at the beginning of such day, there may reasonably be expected to be allowable a surtax exemption under section 25 (b) (3) for the taxable year under chapter 1 in respect of which amounts deducted and withheld under this subchapter in the calendar year in which such day falls are allowed as a credit.

Mr. GEORGE. Mr. President, this is a clarifying amendment to the House provision to make the rule more definite as to how many dependents may be claimed. That is the purpose of the amendment.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The next amendment was, on page 52, after line 7, to insert:

(C) Change of status, etc., which affects next calendar year: If on any day during the calendar year the number of withholding exemptions to which the employee will be, or may reasonably be expected to be, entitled at the beginning of his next taxable year under Chapte 1 is different from the number to which the employee is entitled on such day, the employee shall, in such cases and at such times as the Commissioner, with the approval of the Secretary, may by regulations prescribe, furnish the employer with a withholding exemption certificate relating to the number of withholding exemptions which he claims with respect to such next taxable year, which shall in no event exceed the number to which he will be, or may reasonably be expected to be, so entitled.

Mr. GEORGE. Mr. President, in the case of a dependent who dies during the year, the death of the dependent would not affect the taxpayer's right to claim a dependent for that year, but the taxpayer would be required to file a new withholding certificate which would take effect as of the beginning of the next year. This certificate must be filed within such time as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The next amendment was, on page 53, line 19, after the word "furnished" to insert a semicolon and "but a certificate furnished pursuant to paragraph (2) (C) shall not take effect, and may not be made effective, with respect to any payment of wages made in the calendar year in which the certificate is furnished. For the purposes of this subparagraph the term 'status determination date' means January 1 and July 1 of each year."

Mr. GEORGE. Mr. President, this amendment makes it clear that the certificate referred to in the preceding amendment will not take effect in respect to any payment of wages made in the calendar year in which the certificate is furnished.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The next amendment was, on page 55, line 5, after the words "be the", to strike out "number which he would be entitled to claim if such certificate was furnished on January 1, 1945" and insert "number which he would be entitled to claim if the day on which such certificate is so furnished were January 1, 1945."

Mr. GEORGE. All employees must furnish their employers with new withholding certificates by December 1, 1944. This amendment makes it clear that in furnishing such certificates, they should claim the number of withholding exemptions as if the day on which such certificates were furnished were January 1, 1945.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment was agreed to.

The PRESIDING OFFICER. That completes the committee amendments. The bill is before the Senate and open to further amendment.

Mr. LANGER. Mr. President, first of all I wish to make it clear that I have attended the sessions of the Senate every day on which sessions have been held. I believe that I have been present as often as has the average Senator, and that I have remained as long.

Mr. President, I wish also to make it clear that in the Civil Service Committee we had before us during the past week the matter of giving preference to veterans in the civil service, and in considering the matter we had to examine post office legislation, and the situation with regard to the vast number of positions—millions of them—which are covered by the civil service.

I thought, therefore, Mr. President, when I made the simple request that I be allowed at least until Monday, today being Friday, so that in the meantime I could have this evening, Saturday, and Sunday to confer with men who know much more about taxes than I, that I would be allowed such a simple request. I state frankly that I do not pretend to be a tax expert. All I know about the subject of taxes is what I learned during the time I was attorney general and Governor of my State. I thought that my request would be acceded to. However, since it has not been, and since permission was refused me, I wish the people of the country to know exactly what I had to face when I was asked to vote upon this measure today, this being the first opportunity I have had of seeing House bill 4646, or the report thereon made by the Committee on Finance. Therefore, Mr. President, I will read into the RECORD the bill itself.

Mr. McCARRAN. Mr. President, will the Senator yield?

Mr. LANGER. No; I do not wish to yield now.

The bill reads as follows:

An act to provide for simplification of the individual income tax.

I may add, Mr. President, that I have received many letters from persons in my State in regard to this bill, and that I had hoped that, after getting possession of a copy of the bill, and reading the explanation of the Senate committee, I would be able to reply to the letters in an intelligent manner.

I continue to read the bill.

Be it enacted, etc., that (a) Short title: This act may be cited as the "Individual Income Tax Act of 1944."

(b) Act amendatory of Internal Revenue Code: Except as otherwise expressly provided, wherever in this act an amendment is expressed in terms of an amendment to a chapter, subchapter, title, supplement, section, subsection, subdivision, paragraph, subparagraph, or clause, the reference shall be considered to be made to a provision of the Internal Revenue Code.

(c) Meaning of terms used: Except as otherwise expressly provided, terms used in this act shall have the same meaning as when used in the Internal Revenue Code.

PART I—AMENDMENTS TO CHAPTER 1 OF THE INTERNAL REVENUE CODE

SEC. 2. Taxable years to which applicable.

I may say here, Mr. President, that I have had no opportunity since this bill was laid upon my desk to look at chapter I of the Internal Revenue Code in order to ascertain how it might be affected by this amendment.

I continue reading:

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

SEC. 3. Normal tax on individuals.

Section 11 (relating to the normal tax on individuals) is amended to read as follows:

"SEC. 11. Normal tax on individuals.

"There shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax of 3 percent of the amount of the net income in excess of the credits against net income provided in section 25 (a). For alternative tax which may be elected if adjusted gross income is less than $5,000, see Supplement T."

SEC. 4. Surtax on individuals.

(a) Imposition of tax: Section 12 (b) (relating to the surtax on individuals) is amended to read as follows:

"(b) Rates of surtax: There shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual the surtax shown in the following table:"

Mr. President, I ask unanimous consent that the table be printed in the RECORD at this point as a part of my remarks.

There being no objection, the table was ordered to be printed in the RECORD, as follows:

If the surtax net income is:	The surtax shall be
Not over $2,000	20% of the surtax net income.
Over $2,000 but not over $4,000.	$400, plus 22% of excess over $2,000.
Over $4,000 but not over $6,000.	$840, plus 26% of excess over $4,000.
Over $6,000 but not over $8,000.	$1,360, plus 30% of excess over $6,000.
Over $8,000 but not over $10,000.	$1,960, plus 34% of excess over $8,000.
Over $10,000 but not over $12,000.	$2,640, plus 38% of excess over $10,000.
Over $12,000 but not over $14,000.	$3,400, plus 43% of excess over $12,000.
Over $14,000 but not over $16,000.	$4,260, plus 47% of excess over $14,000.
Over $16,000 but not over $18,000.	$5,200, plus 50% of excess over $16,000.
Over $18,000 but not over $20,000.	$6,200, plus 53% of excess over $18,000.
Over $20,000 but not over $22,000.	$7,260, plus 56% of excess over $20,000.
Over $22,000 but not over $26,000.	$8,380, plus 59% of excess over $22,000.
Over $26,000 but not over $32,000.	$10,740, plus 62% of excess over $26,000.
Over $32,000 but not over $38,000.	$14,460, plus 65% of excess over $32,000.
Over $38,000 but not over $44,000.	$18,360, plus 69% of excess over $38,000.
Over $44,000 but not over $50,000.	$22,500, plus 72% of excess over $44,000.
Over $50,000 but not over $60,000.	$26,820, plus 75% of excess over $50,000.
Over $60,000 but not over $70,000.	$34,320, plus 78% of excess over $60,000.
Over $70,000 but not over $80,000.	$42,120, plus 81% of excess over $70,000.
Over $80,000 but not over $90,000.	$50,220, plus 84% of excess over $80,000.
Over $90,000 but not over $100,000.	$58,620, plus 87% of excess over $90,000.
Over $100,000 but not over $150,000.	$67,320, plus 89% of excess over $100,000.
Over $150,000 but not over $200,000.	$111,820, plus 90% of excess over $150,000.
Over $200,000	$156,820, plus 91% of excess over $200,000.

Mr. LANGER. I continue reading the bill, beginning at the top of page 4 thereof.

(b) Limitation on aggregate tax: Section 12 is amended by striking out subsection (g) and inserting in lieu thereof the following:

"(g) Limitation on tax: The tax imposed by this section and section 11, computed without regard to the credits provided in sections 31, 32, and 35, shall in no event exceed in the aggregate 90 percent of the net income of the taxpayer for the taxable year.

"(h) Alternative tax: For alternative tax which may be elected if adjusted gross income is less than $5,000, see Supplement T."

I do not know where Supplement T is, but I assume it is in the form of an appendix either to the bill or possibly to the report of the committee. It does not seem to be anywhere around here where I can see it.

I continue reading the bill.

SEC. 5. Alternative tax on individuals with adjusted gross income of less than $5,000.

(a) In general: Supplement T of chapter 1 (relating to the alternative tax on individuals with gross income from certain sources of less than $3,000) is amended to read as follows:

"SUPPLEMENT T—INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000

"SEC. 400. Imposition of tax.

"In lieu of the taxes imposed by sections 11 and 12, there shall be levied, collected, and paid for each taxable year upon the net income of each individual whose adjusted gross income for such year is less than $5,000, and who has elected to pay the tax imposed by this supplement for such year, the tax shown in the following table:"

Mr. President, I ask unanimous consent that the table be printed at this point in the RECORD, as a part of my remarks.

The PRESIDING OFFICER (Mr. LA FOLLETTE in the chair). Is there objection to the request of the Senator from North Dakota? The Chair hears none, and it is so ordered.

The table is as follows:

If the adjusted gross income is—		And the number of surtax exemptions is—					If the adjusted gross income is—		And the number of surtax exemptions is—							
At least	But less than	1	2	3	4	5 or more	At least	But less than	1	2	3	4	5	6	7	8	9 or more
		The tax shall be							The tax shall be								
$0	$550	$0	$0	$0	$0	$0	$2,300	$2,325	$364	$264	$164	$64	$47	$47	$47	$47	$47
550	575	1	0	0	0	0	2,325	2,350	369	269	169	69	48	48	48	48	48
575	600	7	1	1	1	1	2,350	2,375	374	274	174	74	49	49	49	49	49
600	625	12	2	2	2	2	2,375	2,400	379	279	179	79	49	49	49	49	49
625	650	17	2	2	2	2	2,400	2,425	384	284	184	84	50	50	50	50	50
650	675	22	3	3	3	3	2,425	2,450	390	290	190	90	51	51	51	51	51
675	700	27	4	4	4	4	2,450	2,475	395	295	195	95	51	51	51	51	51
700	725	32	4	4	4	4	2,475	2,500	400	300	200	100	52	52	52	52	52
725	750	38	5	5	5	5	2,500	2,525	405	305	205	105	53	53	53	53	53
750	775	43	6	6	6	6	2,525	2,550	410	310	210	110	54	54	54	54	54
775	800	48	6	6	6	6	2,550	2,575	415	315	215	115	54	54	54	54	54
800	825	53	7	7	7	7	2,575	2,600	421	321	221	121	55	55	55	55	55
825	850	58	8	8	8	8	2,600	2,625	426	326	226	126	56	56	56	56	56
850	875	64	8	8	8	8	2,625	2,650	431	331	231	131	56	56	56	56	56
875	900	69	9	9	9	9	2,650	2,675	436	336	236	136	57	57	57	57	57
900	925	74	10	10	10	10	2,675	2,700	441	341	241	141	58	58	58	58	58
925	950	79	10	10	10	10	2,700	2,725	446	346	246	146	58	58	58	58	58
950	975	84	11	11	11	11	2,725	2,750	452	352	252	152	59	59	59	59	59
975	1,000	89	12	12	12	12	2,750	2,775	457	357	257	157	60	60	60	60	60
1,000	1,025	95	12	12	12	12	2,775	2,800	462	362	262	162	60	60	60	60	60
1,025	1,050	100	13	13	13	13	2,800	2,825	468	367	267	167	67	61	61	61	61
1,050	1,075	105	14	14	14	14	2,825	2,850	473	372	272	172	72	62	62	62	62
1,075	1,100	110	14	14	14	14	2,850	2,875	479	378	278	178	78	62	62	62	62
1,100	1,125	115	15	15	15	15	2,875	2,900	485	383	283	183	83	63	63	63	63
1,125	1,150	120	20	16	16	16	2,900	2,925	490	388	288	188	88	64	64	64	64
1,150	1,175	126	26	16	16	16	2,925	2,950	496	393	293	193	93	64	64	64	64
1,175	1,200	131	31	17	17	17	2,950	2,975	502	398	298	198	98	65	65	65	65
1,200	1,225	136	36	18	18	18	2,975	3,000	507	403	303	203	103	66	66	66	66
1,225	1,250	141	41	18	18	18	3,000	3,050	516	411	311	211	111	67	67	67	67
1,250	1,275	146	46	19	19	19	3,050	3,100	527	422	322	222	122	68	68	68	68
1,275	1,300	152	52	20	20	20	3,100	3,150	538	432	332	232	132	69	69	69	69
1,300	1,325	157	57	20	20	20	3,150	3,200	549	442	342	242	142	71	71	71	71
1,325	1,350	162	62	21	21	21	3,200	3,250	561	453	353	253	153	72	72	72	72
1,350	1,375	167	67	22	22	22	3,250	3,300	572	463	363	263	163	73	73	73	73
1,375	1,400	172	72	22	22	22	3,300	3,350	583	473	373	273	173	75	75	75	75
1,400	1,425	177	77	23	23	23	3,350	3,400	594	484	384	284	184	84	76	76	76
1,425	1,450	183	83	24	24	24	3,400	3,450	606	496	394	294	194	94	77	77	77
1,450	1,475	188	88	24	24	24	3,450	3,500	617	507	404	304	204	104	79	79	79
1,475	1,500	193	93	25	25	25	3,500	3,550	628	518	415	315	215	115	80	80	80
1,500	1,525	198	98	26	26	26	3,550	3,600	639	529	425	325	225	125	82	82	82
1,525	1,550	203	103	27	27	27	3,600	3,650	651	541	435	335	235	135	83	83	83
1,550	1,575	208	108	27	27	27	3,650	3,700	662	552	446	346	246	146	84	84	84
1,575	1,600	214	114	28	28	28	3,700	3,750	673	563	456	356	256	156	86	86	86
1,600	1,625	219	119	29	29	29	3,750	3,800	684	574	466	366	266	166	87	87	87
1,625	1,650	224	124	29	29	29	3,800	3,850	696	586	477	377	277	177	88	88	88
1,650	1,675	229	129	30	30	30	3,850	3,900	707	597	487	387	287	187	90	90	90
1,675	1,700	234	134	34	31	31	3,900	3,950	718	608	498	397	297	197	97	91	91
1,700	1,725	239	139	39	31	31	3,950	4,000	729	619	509	408	308	208	108	92	92
1,725	1,750	245	145	45	32	32	4,000	4,050	741	631	521	418	318	218	118	94	94
1,750	1,775	250	150	50	33	33	4,050	4,100	752	642	532	429	329	229	129	95	95
1,775	1,800	255	155	55	33	33	4,100	4,150	763	653	543	439	339	239	139	96	96
1,800	1,825	260	160	60	34	34	4,150	4,200	774	664	554	449	349	249	149	98	98
1,825	1,850	265	165	65	35	35	4,200	4,250	786	676	566	460	360	260	160	99	99
1,850	1,875	271	171	71	35	35	4,250	4,300	797	687	577	470	370	270	170	100	100
1,875	1,900	276	176	76	36	36	4,300	4,350	808	698	588	480	380	280	180	102	102
1,900	1,925	281	181	81	37	37	4,350	4,400	819	709	599	491	391	291	191	103	103
1,925	1,950	286	186	86	37	37	4,400	4,450	831	721	611	501	401	301	201	104	104
1,950	1,975	291	191	91	38	38	4,450	4,500	842	732	622	512	411	311	211	111	106
1,975	2,000	296	196	96	39	39	4,500	4,550	853	743	633	523	422	322	222	122	107
2,000	2,025	302	202	102	39	39	4,550	4,600	864	754	644	534	432	332	232	132	109
2,025	2,050	307	207	107	40	40	4,600	4,650	876	766	656	546	442	342	242	142	110
2,050	2,075	312	212	112	41	41	4,650	4,700	887	777	667	557	453	353	253	153	111
2,075	2,100	317	217	117	41	41	4,700	4,750	898	788	678	568	463	363	263	163	113
2,100	2,125	322	222	122	42	42	4,750	4,800	909	799	689	579	473	373	273	173	114
2,125	2,150	327	227	127	43	43	4,800	4,850	921	811	701	591	484	384	284	184	115
2,150	2,175	333	233	133	43	43	4,850	4,900	932	822	712	602	494	394	294	194	117
2,175	2,200	338	238	138	44	44	4,900	4,950	943	833	723	613	504	404	304	204	118
2,200	2,225	343	243	143	45	45	4,950	5,000	954	844	734	624	515	415	315	215	119
2,225	2,250	348	248	148	48	45											
2,250	2,275	353	253	153	53	46											
2,275	2,300	359	259	159	59	47											

Normal tax exemption in case of husband and wife: If the return includes gross income of both husband and wife, the tax shall be that determined under the table, reduced by 3 percent of the smaller adjusted gross income, but not by more than $15.

Mr. LANGER. I shall read now from page 6:

"SEC. 401. Definition of 'surtax exemption.'

"As used in the table in section 400, the term 'number of surtax exemptions' means the number of the exemptions allowed under section 25 (b) as credits against net income for the purpose of the surtax imposed by section 12.

"SEC. 402. Manner and effect of election.

"The election referred to in section 400 shall be exercised in the manner provided in regulations prescribed by the Commissioner with the approval of the Secretary. For cases in which election to take the standard deduction also constitutes an election to pay the tax imposed by this supplement, see section 23 (aa) (3) (D). For cases in which election to file a return without showing tax thereon constitutes an election to pay the tax imposed by this supplement, see section 51 (f)."

Mr. McCARRAN. Mr. President, will the Senator yield?

The PRESIDING OFFICER. Does the Senator from North Dakota yield to the Senator from Nevada?

Mr. LANGER. I do not yield at this time.

The PRESIDING OFFICER. The Senator from North Dakota declines to yield.

Mr. LANGER. I read further from page 6:

"SEC. 403. Credits not allowed.

"For credits against tax and against net income not allowed, in the case of a taxpayer who elects to pay the tax imposed by this supplement, because of the fact that such election constitutes an election to take the standard deduction, see section 23 (aa).

"SEC 404. Certain taxpayers ineligible.

"This supplement shall not apply to a nonresident alien individual, to a citizen of the United States entitled to the benefits of section 251, to an estate or trust, or to an individual making a return for a period of less than 12 months on account of a change in the accounting period. For provisions making both husband and wife ineligible to elect to pay the tax imposed by this supplement if either does not elect to take the standard deduction, see section 23 (aa) (4)."

(b) Technical amendment: Section 4 (relating to special classes of taxpayers) is amended by striking out subsection (l) and inserting in lieu thereof the following:

"(l) Individuals with adjusted gross income of less than $5,000—Supplement T."

SEC. 6. Repeal of Victory tax.

(a) In general: Subchapter D of chapter 1 (relating to the Victory tax) is repealed.

(b) Technical amendments.—

(1) Section 3 (relating to classification of provisions) is amended by striking out the following:

"Subchapter D—Victory tax on individuals, divided into parts and sections."

(2) Section 56 (f) (cross reference) is amended by striking out ", 144, and Part II of Subchapter D" and inserting in lieu thereof "and 144".

(3) Section 103 (relating to rates of tax on citizens and corporations of certain foreign countries) is amended by striking out "and 450" wherever appearing therein and inserting in lieu thereof "and 400."

(4) Section 131 (a) (relating to taxes of foreign countries and of possessions of the United States) is amended by striking out "or section 450."

(5) Section 131 (i) (relating to tax withheld at source) is amended by striking out "466 (e)" and by inserting in lieu thereof "35."

(6) Section 145 (e) (cross reference) is amended to read as follows:

"(e) For penalties for failure to file information returns with respect to foreign personal holding companies and foreign corporations, see section 340."

(7) Section 291 (b) (cross reference) is repealed.

Of course, there is nothing in this bill to show what section it is proposed to repeal without having an opportunity to look at it.

(8) Section 294 (d) (2) (relating to substantial underestimate of estimated tax) is amended by striking out ", 35, and 466 (e)" and inserting in lieu thereof "and 35."

(9) Section 322 (a) (2) (relating to excessive withholding) is amended by striking out "Part II of subchapter D or" and by striking out "or 466 (e)."

I do not know what that means, but I presume if a person had the time he could find out.

(10) Section 322 (e) (relating to presumption as to date of payment) is amended by striking out "under part II of subchapter D or" and "or section 466 (e)."

SEC. 7. Services of children.

Section 22 (relating to gross income) is amended by inserting at the end thereof the following:

"(m) Services of child.—

"(1) Amounts received in respect of the services of a child shall be included in his gross income and not in the gross income of the parent, even though such amounts are not received by the child.

"(2) All expenditures by the parent or the child attributable to amounts which are includible in the gross income of the child and not of the parent solely by reason of paragraph (1) shall be deemed to have been paid or incurred by the child.

"(3) For the purposes of this subsection, the term 'parent' includes an individual who is entitled to the services of a child by reason of having parental rights and duties in respect of the child.

Next, Mr. President, we come to a portion of the bill through which lines are drawn. I have not had an opportunity to read the part that has been crossed out, and compare it to the part that has been inserted.

Mr. MURDOCK. Mr. President, will the Senator yield to me?

The PRESIDING OFFICER. Does the Senator from North Dakota yield to the Senator from Nevada?

Mr. LANGER. No; I am sorry I cannot yield.

The PRESIDING OFFICER. The Senator from North Dakota declines to yield.

Mr. LANGER. I read the portion stricken out:

(4) In the case of income includible in the gross income of the child and not of the parent solely by reason of paragraph (1), the parent shall be considered as acting in a fiduciary capacity for the purposes of the tax imposed by this chapter attributable to such income; and all provisions of law applicable in respect of a fidicuary shall be applicable to such parent.

I now come to the provision at the top of page 10, which apparently offsets the preceding provision that has lines drawn through it:

"(4) Any tax assessed against the child, to the extent attributable to amounts includible in the gross income of the child and not of the parent solely by reason of paragraph (1), shall, if not paid by the child, for all purposes be considered as having also been properly assessed against the parent."

There does not seem to be much difference between the two. I think if a person had a chance to look them over he could probably find some reason why one provision was crossed out and the other inserted.

I read further from page 10:

SEC. 8. Adjusted gross income.

(a) In general: Section 22 (relating to gross income) is amended by inserting at the end thereof the following:

"(n) Definition of 'adjusted gross income': As used in this chapter the term 'adjusted gross income' means the gross income minus—

"(1) Trade and business deductions: The deductions allowed by section 23 which are attributable to a trade or business carried on by the taxpayer, if such trade or business does not consist of the performance of services by the taxpayer as an employee;

"(2) Expenses of travel and lodging in connection with employment: The deductions allowed by section 23 which consist of expenses of travel, meals, and lodging while away from home, paid or incurred by the taxpayer in connection with the performance by him of services as an employee;

"(3) Reimbursed expenses in connection with employment: The deductions allowed by section 23 (other than expenses of travel, meals, and lodging while away from home) which consist of expenses paid or incurred by the taxpayer, in connection with the performance by him of services as an employee, under a reimbursement or other expense allowance arrangement with his employer;

"(4) Deductions attributable to rents and royalties: The deductions (other than those provided in paragraph (1), (5), or (6)) allowed by section 23 which are attributable to property held for the production of rents or royalties—

I do not know whether the royalties refer to royalties on books or royalties on plays, or royalties in connection with oil leases, but I suppose, if I had time, I could find out what is referred to.

I continue the reading:

"(5) Certain deductions of life tenants and income beneficiaries of property—

I am sure the average person will know exactly what is meant by the term "life tenants and income beneficiaries of property"—

The deductions (other than those provided in paragraph (1)) for depreciation and depletion allowed by section 23 (l) and (m) to a life tenant of property or to an income beneficiary of property held in trust; and

"(6) Losses from sales or exchange of property: The deductions (other than those provided in paragraph (1)) allowed by section 23 as losses from the sale or exchange of property."

That is a part of the bill which interests me very much, and it is something I desired to study, because I have received some letters which complain that if a person owned a home, had lived in it for a long while, and sold it, even though he had paid, say, $10,000 for the residence and sold it for $5,000, he could take no deduction. On the other hand, if he had lived in the home for 20 years and then leased it for 2 or 3 years, and made out of it what is called commercial property, and then sold it at a loss, he could take the deduction. If that be true, of course I wanted to find out about it so

that I could discuss the bill intelligently, and ask the distinguished chairman of the Finance Committee, the senior Senator from Georgia, about it.

I read further:

(b) Charitable contributions.

I suppose I have received more letters about this section of the bill than all the other sections combined. Letters come to me not only from my home State of North Dakota but from virtually every other State in the Union, the churches especially being very much exercised about this provision. I may add that the presidents of some of our educational institutions, such as the University of North Dakota, also wrote me about the so-called charitable contributions, which have been explained by the distinguished chairman of the Finance Committee. I read:

(b) Charitable contributions: Section 23 (o) (relating to the so-called charitable deduction) is amended by striking out "net income as computed without the benefit of this subsection or of subsection (x)" and inserting in lieu thereof "adjusted gross income."

(c) Medical expense deduction: Section 23 (x) (relating to the so-called medical expense deduction) is amended to read as follows:

Mr. President, I am very much interested in that, because in my State a taxpayer may deduct whatever amount he pays out when he pays his State income tax. If he pays $5, or $25, or $50, or $500, he may deduct it, regardless of the percentage it may bear to the total amount of net income. However, that is not true under the Federal tax law, and I have received many letters from citizens of my State who have deducted the tax from the State tax, and when they have tried to deduct it from the Federal tax they have found that the Federal law is entirely different, and that the amount has to be a definite amount and bear a certain ratio and percentage to the net income before there can be any deduction at all.

The next provision reads:

(x) Medical, dental, etc., expenses: Expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent specified in section 25 (b) (3), to the extent that such expenses exceed 5 percent of the adjusted gross income. If only one surtax exemption is allowed under section 25 (b) for the taxable year, the maximum deduction for the taxable year shall be not in excess of $1,250. If more than one surtax exemption is so allowed, the maximum deduction shall be not in excess of $2,500. The term "medical care", as used in this subsection, shall include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body (including amounts paid for accident or health insurance).

The question arises, and I have had letters from my State asking about it, whether the medical bill includes money one pays to a chiropractor, or to a naturopath, or to an osteopath. I am not sure whether the term "medical care" as used here does or does not include those things, and I wanted a chance to study the bill and ascertain whether it does or not.

The next provision is:

(d) Capital gains and losses.

This is a section about which I have also received many letters. Farmers in the State of North Dakota write me saying, "We have the greatest gambling enterprise in the world. When we buy or rent a piece of land and plow and seed it, before the time comes to harvest, the flax we plant may be frosted, some of the other grains we have may have been killed by drought. Even when the grain is ready to be harvested, hail may come, or cutworms, or grasshoppers. Yet if we make some money, if we happen to have a good year, as we have had the last 3 years in North Dakota, then we pay on the total sum. There are a few items which are deductible, but we cannot go back 4, 5, 6, 7, 8, 9, 10 years, and deduct what we paid out during all the years of drought."

Farmers in that section did not have a crop for 9 or 10 years straight, from 1928 and 1929 up to 1933, 1934, 1935, or 1936, depending on where the land was located. I have seen situations so desperate that on 640 acres, the farmer did not produce enough of a crop to feed 1 cow.

Mr. President, that condition was prevalent not only in my State of North Dakota, it was prevalent throughout the entire Dust Bowl, for hundreds and hundreds of miles in every direction from the State of North Dakota. I remember very well going into the city of Kansas City, Mo., and in that city I found the dust so thick, the dust storm was so severe, that the storekeepers closed their doors and locked them, and the electric lights were turned on all over the city of Kansas City, because the city was in almost total darkness, and this was at 2 or 3 o'clock in the afternoon.

Although the farmers in that region have stayed on the soil 7, 8, 9, and 10 years, and even longer, yet when a good crop finally comes they cannot deduct a single penny for what they paid out during the drought years.

Compare that, Mr. President, with the provision respecting capital gains and losses which is found on page 12 of the bill, beginning in line 21. If I do not describe the matter correctly, if I make any errors in what I say I think the bill provides, then I know the distinguished Presiding Officer and other Senators present, as well as the people of my State and of the country generally, will forgive me, because I frankly confess I have not had time to read the bill, it having been placed upon my desk only this noon. I will read the provision with respect to capital gains and losses:

(1) Definition of capital net gain: Section 117 (a) (10) (B) is amended by adding at the end thereof a new sentence to read as follows:

Of course, Mr. President, I do not know what the effect of the new sentence is, nor does anyone else simply by reading the bill. The bill merely provides that there shall be added at the end of the section certain language. Senators generally do not know what the original section provides. The only Senators who have seen the entire language are the members of the Finance Committee. So we do not know what it is we are asked to amend. The bill merely provides that at the end of the section a new sentence shall be added to read as follows:

If the tax is to be computed under Supplement T, "net income" as used in this paragraph shall be read as "adjusted gross income."

Mr. President, I want Members of this body to know what the average farmer is up against compared to one who gambles in securities. The farmer is one of the greatest gamblers in history. What is the average farmer up against when compared to the gambler in securities who is protected under the language of this bill when, for example, he buys railroad bonds? Every Senator knows the rise in value that has occurred during the last 3 or 4 years in some railroad bonds which at one time were selling at 1 cent on the dollar, some of which even sold for less than 1 cent on the dollar, for one-half cent or five-eighths of a cent on the dollar. I remember a speech made by the Honorable Thurman Arnold when he was still head of the criminal division of the Justice Department. He said that he himself owned a lot of bonds of the New Haven Railroad, and that in a short period of time those bonds had risen from a value of almost nothing to a value of $5 a hundred. If the value of his bonds went from 1 cent to $5 there was an increase of 50,000 percent.

What is the wording of the bill at this point, Mr. President? As I understand it—and I say again that I cannot speak with much authority because I have not had a chance to study the bill—if a wealthy man invests his money in railroad bonds, and buys them, let us say, at the rate of 10 cents on the dollar, and then, by reason of the war, because of good times which the railroads have enjoyed, the bonds have risen so as to be worth 50 cents on the dollar, an increase of 400 percent, does he pay taxes on the amount of money he makes, as the farmer does when he raises a crop of wheat or a crop of cotton?

Mr. President, he does not. He is only assessed, as I understood from the statement made by the distinguished Senator from Georgia when he read his report—and I shall read the report later and I am sure it will substantiate what I say—the wealthy man who makes money on the unearned increment of such bonds as they go up and up and up, pays income tax on only 25 percent of what he has made by gambling in the bonds. But the farmer has to pay an income tax on every single dollar he makes by raising wheat, by raising sheep or cattle or hogs. The little truck farmer, who gets up at 4 o'clock in the morning and goes out to raise a few onions or a few cucumbers, pays tax on the entire amount he makes, but the gambler, who sits in the cocktail lounge and simply gambles in railroad bonds pays only on 25 percent of the money he makes if the value of the bonds increases from $10 to $40 in a period of 3 or 4 or 5 or 6 months.

Again, I say, Mr. President, if I am mistaken in that connection—and I do not think I am—I submit I am not to blame, because I asked for but was not accorded the opportunity of studying the measure from today, Friday, at 1 o'clock, until Monday next at 12 o'clock. I said I could not vote intelligently until I had an opportunity at least to read the bill I was supposed to vote on.

Continuing, on page 13 of the bill I read as follows:

(2) Limitation on capital losses: Sec. 117 (d) (2) is amended by adding at the end thereof a new sentence to read as follows:

Mr. President, of course we who now sit in the Senate, without having the benefit of the statute books before us, are in exactly the same situation as the farmer who is on his farm. He is not a lawyer. He does not know what section 117 (d) (2) is. The language is that it shall be amended—

By adding at the end thereof a new sentence to read as follows: "If the tax is to be computed under Supplement T, 'net income' as used in this paragraph shall be read as 'adjusted gross income'."

Now we come to section 9 and I read as follows:

SEC. 9. Optional standard deduction.

(a) In general: Section 23 is amended by adding at the end thereof a new subsection to read as follows:

Mr. President, I do not suppose there is any Senator upon this floor who knows what section 23 is. Nevertheless, without reading the original section, because no lawbooks are available here, and we cannot have them unless we send for them, and without having had an opportunity to study the bill, we are asked to amend section 23—

By adding at the end thereof a new subsection to read as follows:

Mr. President, I am quite sure that a Philadelphia lawyer reading this language would be able to figure it out instantaneously. However, being simply an average man, and not having been educated in Philadelphia, it would be necessary that I at least consult some tax books to find out exactly what that language means. Not having been afforded an opportunity to do so, and having had the bill in my possession only since 12 o'clock today, I must take the time to read it, and read it carefully, to find out exactly what it means.

We now come to page 14:

(2) In lieu of certain deductions and credit: The standard deduction shall be in lieu of: (A) all deductions other than those which under section 22 (n)—

Mr. President, I do not know where section 22 (n) is. It certainly is not anywhere in the bill that I have been able to find. I found section 401, but I have not been able to find section 22 (n). I have had no chance to find out what section 22 (n) is. I wish I had been afforded an opportunity to send for a lawbook containing the section and discover what section 22 (n) is. However, on page 14 of the bill we find further:

The standard deduction shall be in lieu of: (A) all deductions other than those which under section 22 (n) are to be subtracted from gross income in computing adjusted gross income—

That is somewhat complicated to an ordinary fellow but anyway the language is:

All deductions other than those which under section 22 (n).

I do not know what the deductions under section 22 (n) are, because I do not have section 22 (n) before me. It may be that a farmer who has a cow that has had twin calves can deduct one of the calves but not the other. It may be that a housewife who raises 500 chickens, raises 100 chickens too many, and can deduct only 400 of the chickens. The only way a person can find out is to read section 22 (n). Up to the present time, at least, it has not been made available to me.

Then we come to—

(B) All credits with respect to taxes of foreign countries and possessions of the United States.

They are also to be deducted. I do not know; I am not an international lawyer. But the bill reads—

All credits with respect to taxes of foreign countries and possessions of the United States.

I remember that in 1929 the Germans sold to the people of the United States between $12,000,000,000 and $15,000,000,000 of worthless securities. I remember that the bank examiners who came to the average banks in North Dakota—banks that had fine, splendid securities—would say, "Mr. Banker, you have to take out these securities. You have to buy bonds of Brazil"—or Argentina or Venezuela or England or Ireland or some other country. Even though the banker might protest, and might say, "I have first-class bonds here," nevertheless the examiner would order them out. The result was that the fellows operating in Wall Street sold billions and billions of dollars worth of bonds, on a commission, and did so by means of the orders of the examiners who came into North Dakota and other States and made the bankers take the good bonds out of their portfolios. The result was that the brokers in New York made large commissions in selling us worthless bonds of Brazil, Argentina, Venezuela, and some other countries, all the way down to and including Haiti and Latvia, and some others which I suppose are no longer in existence.

When I read in the bill the language—

all credits with respect to taxes of foreign countries and possessions of the United States—

I do not know just what taxes of foreign countries can be referred to. According to my understanding, at least the embassies in the city of Washington, which are owned by some of these foreign countries, are tax-exempt.

I read further:

(C) all credits with respect to taxes withheld at the source under section 143 (a) (relating to interest on tax-free covenant bonds).

Mr. President, I do not know what covenant bonds are. I know that the bankers have various appellations for all the different kinds of bonds, but covenant bonds are something I never heard of before in my life. I have not the least doubt, of course, that the members of the Finance Committee know exactly what covenant bonds are. About the only covenant bond I ever heard of was such a bond in the case of a couple who got married, and one of them covenanted with the other to support the other at least until death do them part. I always understood that was a covenant on the part of the husband to the wife. But apparently there is a new term, as I observe on page 14 of the bill; and now we have a bond known as a covenant bond. If I were to ask some of the Senators around me, except those who are members of the Finance Committee, what a covenant bond is, I do not suppose they could tell.

I read further:

(D) all credits against net income with respect to interest on certain obligations of the United States and Government corporations of the character specified in section 25 (a) (1) and (2).

I looked all through the bill, but I could not find section 25. I found section 400, section 291, section 294, and section 1622; but at no place did I find section 25 (a) (1) and (2), and I do not know exactly where it is located. I suppose I could send out and get a lawbook and find it; but that would take a little time. I tried to do that, but I was not afforded the opportunity to find out what section 25 (a) (1) and (2) is. So I shall have to wait until I get time, and do it then.

I read further:

(3) Method and effect of election.—

(A) If the adjusted gross income shown on the return is $5,000 or more, the standard deduction shall be allowed only if the taxpayer so elects in his return, and the Commissioner, with the approval of the Secretary, shall by regluations prescribe the manner of signifying such election in the return.

(B) If the adjusted gross income shown on the return is less than $5,000, the standard deduction shall be allowed only if the taxpayer elects, in the manner provided in Supplement T, to pay the tax imposed by such supplement.

So we are looking for Supplement T again.

I read further:

(C) If the taxpayer does not signify, in the manner provided by subparagraph (A) or (B), his election to take the standard deduction, it shall not be allowed. If he does so signify, such election shall be irrevocable.

(D) If the adjusted gross income shown on the return is $5,000 or more, but the correct adjusted gross income is less than $5,000, then an election by the taxpayer under subparagraph (A) to take the standard deduction shall be considered as his election to pay the tax imposed by Supplement T—

I am quite sure that is very plain to every Senator on this floor—

and his failure to make under subparagraph (A) an election to take the standard deduction shall be considered his election not to pay the tax imposed by Supplement T.

I repeat that I do not know what Supplement T is, but I am sure we will find out farther on in the bill.

I continue to read:

If the adjusted gross income shown on the return is less than $5,000, but the correct adjusted gross income is $5,000 or more, then an election by the taxpayer under subparagraph (B) to pay the tax imposed by Supplement T shall be considered as his election to take the standard deduction; and his failure to elect under subparagraph (B) to pay the tax imposed by Supplement T shall be considered his election not to take the standard deduction.

(4) Husband and wife: In the case of husband and wife living together, the standard deduction shall not be allowed to either if the net income of one of the spouses is determined without regard to the standard deduction. For the purposes of this paragraph the determination of whether an individual is married and living with his spouse shall be made as of the last day of the taxable year, unless his spouse dies during the taxable year, in which case such determination shall be made as of the date of such spouse's death.

(5) Short period: In the case of a taxable year of less than 12 months on account of a change in the accounting period, the standard deduction shall not be allowed.

(b) Estates, trusts, and common trust funds.—

(1) Estates and trusts: Section 162—

Nowhere in the bill do I find section 162. But I suppose I could send out and have it found some place, and then could read it, so that I could have an understanding of it.

However, the bill provides—

Section 162 (relating to net income of estates and trusts) is amended by inserting at the end thereof the following:

"(f) The standard deduction provided in section 23 (aa) shall not be allowed."

I understand there are certain kinds of foundations and trusts. For example, a Senator might set up a trust, and might ask for contributions to educate the people of the country at large, by means of speeches over the radio—which, I think, would be a very fine act.

I know Senators who are doing a very good job in that regard. I do not know whether they would be taxed under this section—whether they are estates, trusts, or common trust funds.

I continue to read:

(b) Estates, trusts, and common trust funds.—

(1) Estates and trusts: Section 162 (relating to net income of estates and trusts) is amended by inserting at the end thereof the following:

"(f) The standard deduction provided in section 23 (aa) shall not be allowed."

So far as trusts are concerned, Mr. President, if we are going to legislate about them, why not include foundations? A short time ago I set out to learn something about foundations, about which we hear so much today. I have heard a great deal about the Rockefeller Foundation and the Julius Rosenwald Foundation. When I obtained a book on the subject I was amazed to find that there were hundreds of foundations all over the country. The interesting thing is that they pay no taxes. They own more than $1,000,000,000 worth of property. That does not include real estate. One billion dollars worth of property is owned by a group of rich people. Rich men die and leave their property to their children. There is no inheritance tax on it. It is simply put away in a bank and called a foundation—the Jones foundation or the Brown foundation. Why should they not pay taxes? Why should they not be classed with estates, trusts, and common trust funds? The investments earn interest. These foundations represent $1,000,000,000 worth of property, not including real estate. Many foundations charge rent, and yet they do not pay a single dollar in taxes because they are foundations.

Not long ago the Congress enacted a law providing that cooperatives must make returns. We do not tax them yet, but they must make returns. If a cooperative society must make a return, why should not one of these great foundations, owned by the Rockefellers and other rich families which have amassed great wealth, make returns? The wealth is amassed and left in the hands of the children of rich men to administer. The bill does not say anything about taxing them. I was curious to find out whether or not we could adopt an amendment in this connection. It is possible that the distinguished Senator from Georgia [Mr. GEORGE] could tell us all about foundations, and why they should not be taxed. I wished to have an opportunity to consult a tax expert and find out whether or not foundations are included in "estates, trusts, and common trust funds," and if they are not included, why not.

The next item reads as follows:

(2) Common trust funds: Section 169 (d) (relating to income of common trust funds) is amended by inserting at the end thereof the following:

"(4) The standard deduction provided in section 23 (aa) shall not be allowed."

I do not know what section 23 (aa) is, but I have no doubt that I could have found out if I had had a couple of days to study the bill and inform myself.

Next we come to partnerships.

(c) Partnerships: Section 183 (relating to partnership income) is amended—

(1) by striking out "(b) and (c)" in subsection (a) and inserting in lieu thereof "(b), (c), and (d)"; and

I do not know that any Senator can tell us what that means. We do not have the other law before us. At any rate, it is proposed, by enacting this bill, to strike out "(b) and (c)" in subsection (a) and inserting in lieu thereof "(b), (c), and (d)," and—

(2) by inserting at the end thereof the following:

"(d) Standard deduction: In computing the net income of the partnership, the standard deduction provided in section 23 (aa) shall not be allowed."

I continue to read:

(d) Nonresident aliens: Section 213 (relating to deductions in computing net income of certain nonresident aliens) is amended by inserting at the end thereof the following:

"(d) Standard deduction: The standard deduction provided in section 23 (aa) shall not be allowed."

I do not know what section 23 (aa) means, or what it is. We do not have that law before us; yet we are asked to amend it without ever seeing the law.

I understand—and I repeat that it is only rumor, because I have not had an opportunity to inform myself—that an American citizen can go to Colombia, for example, and enter the tin business, or go to some of the other South American countries and own a great mine, and make hundreds of thousands of dollars profit; and, so long as the company controlling the mine is owned by a corporation organized down there, although it piles up millions of dollars of profits, the American citizen, unless he actually takes possession of the money, does not have to pay taxes on it. If, after piling up millions of dollars, he should decide to expatriate himself, leave the United States, and go to South America, he could do so, as Charlie Chaplin said he intended to do. At the time of his trial, when he was facing the jury, when the jury was about to say whether he was innocent or guilty in connection with a crime with which he was charged, he said he intended to go to Mexico. He made a statement for the newspapers somewhat to this effect: "I have bought a beautiful home 30 miles from Mexico City, and I plan to go to Mexico City just as soon as this trial is over." The trial is over, and Charlie Chaplin has not yet moved.

I can understand the situation of one of our citizens interested in a corporation in a South American country. Millions of dollars of profits are piled up, because the company has sold its product to the United States during wartime. The American citizen may say to himself "I have millions of dollars there. I have paid no taxes on it. I will expatriate myself from the United States and go to Colombia, Mexico, Venezuela, or some other country and there enjoy the results of my investments." He has a perfect right to do so.

I continue to read:

SEC. 10. Credits against net income.

(a) For normal tax: Section 25 (a) (relating to credits against net income for the purposes of the normal tax) is amended by adding at the end thereof a new paragraph to read as follows:

Mr. President, we can not tell from this bill what that paragraph is, and yet we are asked blindly to vote to add another paragraph to it. Is it any wonder, with the Senate legislating in this manner, that the people all over the United States are dissatisfied with the taxation system which is now in effect?

This is the paragraph which we are asked to add to a paragraph which is not before us.

(3) Normal-tax exemption: A normal-tax exemption of $500. In the case of a joint return by husband and wife under section 51, the normal-tax exemption shall be $1,000, except that if the adjusted gross income of one spouse is less than $500 the normal-tax exemption shall be $500 plus the adjusted gross income of such spouse.

I continue reading:

(b) For Surtax: Section 25 (b) (relating to credits for both normal tax and surtax) is amended to read as follows:

Mr. President, I do not know that any Senator knows what we shall be amending if we pass this bill. At any rate, this is what we are supposed to add to it:

(b) Credits for surtax only.—

(1) Credits: There shall be allowed for the purpose of the surtax but not for the normal

tax, the following credits against net income:

(A) A surtax exemption of $500 for the taxpayer;

(B) A surtax exemption of $500 for the spouse of the taxpayer if—

(i) a joint return is made by the taxpayer and his spouse under section 51—

I do not know what section 51 is.

in which case the surtax exemption of the spouses under subparagraph (A)—

I do not know what subparagraph (A) is, and I doubt if the distinguished minority leader knows what subsection (A) is—

and this subparagraph shall be only $1,000 in the aggregate, or

(ii) a separate return is made by the taxpayer, and his spouse has no gross income for the calendar year in which the taxable year of the taxpayer begins and is not the dependent of another taxpayer;

(C) A surtax exemption of $500 for each dependent whose gross income for the calendar year in which the taxable year of the taxpayer begins is less than $500, except that if such dependent is married the exemption in respect of such dependent shall not be allowed if such dependent has made a joint return with the other spouse under section 51 for a taxable year beginning in such calendar year.

So, Mr. President, I have accomplished at least one thing since the last tax bill was before the Senate. It will be remembered that when the last tax bill was under consideration I offered an amendment. I contended that if a married couple had a child they should be allowed an exemption of at least $500 for the child. We were told that $350 was ample. I remember that when Theodore Roosevelt was President he plead with the United States for large families. He said that it was the patriotic duty of every American to have a large family. I remember how he was applauded all over the United States.

In the amendment which I proposed I merely said that $350 was not enough for one child, and that a married couple should be allowed at least $500 for a child. I said that for the second child the couple should be allowed $750, for the third child they should be allowed $1,000, and that if they had a fourth child they should be allowed $1,500. Although my amendment was not given favorable consideration on the Senate floor, I am very gratified indeed today in learning that at last the Finance Committee has raised the amount of the exemption from $350 to $500.

I now come to the paragraph headed "Determination of status" and read:

(2) Determination of status: The determination of whether an individual is married shall be made as of the last day of the taxable year, unless his spouse dies during the taxable year, in which case such determination shall be made as of the date of his spouse's death.

(3) Definition of dependent: As used in this chapter the term "dependent" means any of the following persons over half of whose support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer:

(A) a son or daughter of the taxpayer, or a descendant of either,

(B) a stepson or stepdaughter of the taxpayer,

(C) a brother, sister, stepbrother, or stepsister of the taxpayer,

(D) the father or mother of the taxpayer, or an ancestor of either,

(E) a stepfather or stepmother of the taxpayer,

(F) a son or daughter of a brother or sister of the taxpayer,

(G) a brother or sister of the father or mother of the taxpayer—

Then we go to subparagraph (II):

(II) a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the taxpayer.

As used in this paragraph, the terms "brother" and "sister" include a brother or sister by the half-blood. For the purposes of determining whether any of the foregoing relationships exist, a legally adopted child of a person shall be considered a child of such person by blood. The term "dependent" does not include any individual who is a citizen or subject of a foreign country unless such individual is a resident of the United States or of a country contiguous to the United States. A payment to a wife which is includible under section 22 (k)—

I do not know what section 22 (k) is, but I suppose I could find it—

or section 171—

I do not know what section 171 is either; it is not in the bill—

in the gross income of such wife shall not be considered a payment by her husband for the support of any dependent.

(c) Reduction of credits in case of jeopardy. Section 47 (e)—

Of course, I do not know where section (e) is. Neither do I know where sections 45, 44, 43, 42, 40, and 39 are. We jump all at once to section 47 (e). I do not know where (a), (b), (c), and (d) are, but we come to (e). The language reads as follows:

(relating to reduction of certain credits against net income in case of jeopardy)—

I suppose that the only time income is in jeopardy is when we tax it. Any way, that is the way the language reads—"net income in case of jeopardy." I repeat the language:

(c) Reduction of credits in case of jeopardy: Section 47 (e) (relating to reduction of certain credits against net income in case of jeopardy) is amended by striking out "personal exemption and credit for dependents" and inserting in lieu thereof "normal tax exemption and surtax exemptions"; and by striking out "the full credits provided" and inserting in lieu thereof "the full normal tax exemption (in the case of the normal tax) and the full surtax exemptions (in the case of the surtax)."

Of course, as we do not have the old law before us we cannot determine what the effect may be of striking out certain words and putting in new ones.

I continue reading:

(d) Credits against net income in case of interest on tax-free covenant bonds—

We are back again to covenant bonds—

Section 143 (a) (2) (relating to credits against net income in the case of interest on tax-free covenant bonds) is amended by striking out "credits provided in section 25 (b)" and inserting in lieu thereof "normal tax exemption provided in section 25 (a) (3) and the surtax exemptions provided in section 25 (b)."

Mr. President, from a reading of the bill up to this point, it is quite evident that I shall have to offer certain amendments to this bill, which I anticipated doing. Inasmuch as we are asked to pass the bill this afternoon, it can be readily seen that no opportunity whatsoever is to be afforded me to prepare a single amendment to the bill. It is proposed that the bill be merely another piece of legislation which, in my opinion, would be just as rotten as some of the tax legislation which Congress has already enacted.

Allow me to invite the attention of the Senate to the last tax bill which was passed. It will be remembered that it was upon that occasion, after the President had vetoed the tax bill, that the distinguished majority leader, the senior Senator from Kentucky [Mr. BARKLEY] stood upon this floor and denounced the President because the President had said that the bill had been passed for the greedy and not for the needy.

Mr. President, I was the only Republican who voted to sustain the President's veto, and I am proud of having done so. I am prouder today than I ever was before. Why am I prouder? Because the bill was passed in the same way it is being proposed to pass the pending bill. We should all have a chance to read this bill and study it. A United States Senator is being asked to vote "yea" and be a rubber stamp without first having an opportunity to examine the bill. The bill was presented only this afternoon, mind you, Mr. President, and contains 56 pages. It was accompanied by a little pamphlet entitled "The Comparison of the Internal Revenue Code Before and After Its Amendment by the Individual Income Tax Bill of 1944 as Reported by the Finance Committee."

This book, which was printed at the taxpayers' expense ostensibly in order to give the Senate information, contains 77 pages of fine type. That book is laid on the desks of Senators together with a bill containing 56 pages. Furthermore, Mr. President, there is another book, a report, as it is called, which is printed in very fine type. I hold a copy of it in my hand. It contains 54 pages. So, Mr. President, there is laid before the United States Senate a bill of 56 pages, a report in fine type of 54 pages, and a comparison in fine type of 77 pages at 12 o'clock, and Senators are asked at 2 o'clock to vote "yes" or "no."

Mr. President, that may be a proper way of legislating, but I want to make it plain to the people of the country that it is over my protest, and I do not know of any better time than this to show them exactly what is contained in the bill of 56 pages, the report of 54 pages, and another document of 77 pages. Of course, Mr. President, the people of the country have not read them. I will let any citizen judge whether, if he were sitting in one of these seats to represent the taxpayers, who are being bled white, he would want a Senator to be a rubber stamp and vote "Yes," or whether he would approve the action of a Republican Senator who rises and courteously

says, "I have been busy in the Civil Service Committee with legislation for veterans; I have not had time to read the pending bill, and I have attended every session of the Senate; will you please put the bill over until Monday?" The distinguished chairman of the Senate Finance Committee refuses to grant even that courtesy to another Senator of the United States. So, Mr. President, I will let the people judge as to how this legislation and how previous tax bills have been passed.

I return now to page 21 of the bill.

(1) For the purpose of the normal tax an estate shall be allowed the same normal tax exemption as is allowed to a single person under section 25 (a) (3). For the purpose of the surtax an estate shall be allowed the same surtax exemption as is allowed to an individual under section 25 (b) (1) (A).

No one knows what section 25 (b) (1) (A) is. There is no explanation of it before the Senate. How can any Senator tell what it is?

Mr. President, although I may be mistaken, I say it is my judgment that very few Senators realized when they passed the last tax bill that they were putting the Post Office out of business. For the first time in many years the United States Post Office did not have a deficit; for once it made money; but, lo and behold, it was said, "We cannot allow that; it is anarchy; it is socialism to allow the Post Office Department of the United States to make any money. It has got to be in the red, because if it ever gets out of the red it will be entirely abnormal."

So, Mr. President, what was done in the last tax bill? The money-order charge was raised so that now when a citizen goes to a post office to buy a $5 money order it costs him 10 cents, but he can go to a bank and buy it for 5 cents. If he buys a money order for an amount between $80.01 and $100 and goes to his own post office, supported by the taxpayers' money, to get it he has to pay 37 cents, but if he goes to a private bank he gets the same money order for 15 cents, or 22 cents cheaper. The greater the amount of the post-office money order the greater is the difference between what it costs the American citizen in his own post office and what he pays to a private bank. Do you mean to tell me, Mr. President, the average Senator upon this floor knew that that was in the last tax bill the Senate passed?

I went into North Dakota to the town of Carrington and asked the postmistress there, "How is business?" She said, "Senator, we sell hardly any money orders any more; they are sold now at the bank." I went to the town of Kintyre in North Dakota, from which the rural mail carrier goes and takes money orders among the farmers, and I asked him, "How is the money-order business?" and he said, "Senator, it has dropped 65 percent."

Mr. President, do you think for a single moment that the Senators voting on the last tax bill knew that they were raising the amount it would cost to send parcel post packages to the soldier boys of this country? The cost has been increased almost one-third. How well I remember when the parcel-post law was enacted, while I was a boy in college, and the fight that was put up against the parcel post by the express companies. Yet in a tax bill, in order to help wreck parcel post, in order to keep the farmer from sending a few dozen eggs by parcel post into town, and shipping other products at a low cost, the cost of parcel post has been raised one-third.

Mr. President, some of the very Senators who said that there should be no limit to the salary a man might receive, who, when our President sent us a message saying that $25,000 net was enough during wartime, said, "Oh, no; Eugene Grace can make a million and a half if he wants to," in the passage of the last tax bill voted that the average citizen buying a light bulb should pay a 20-percent tax when buying it.

I wish to say to my Republican brethren that the Republicans of the Senate joined the reactionaries on the Democratic side in the tax legislation, and the common people of this country know it. They know that President Roosevelt did not wish that new millionaires should come out of the present war; they knew that this very Senate voted not to tax tax-exempt securities issued in the future, although the Democratic campaign platform in the last election of 1940 contained the statement, "We pledge ourselves that we will tax all future issues of State, county, and Federal bond issues." It is in the Democratic platform of 1940, three and a half lines. The President of this country asked the Democrats in the Senate to keep that pledge, but they did not do it, and they were joined by numerous Republicans.

I need not say anything to the Senate about the forgiveness of eight or nine billion dollars by the adoption of the Ruml plan, because nothing I could say would be as terse, as fine nor could I say it as eloquently, as the statement made by the distinguished senior Senator from Texas [Mr. CONNALLY] when he led the fight against the adoption of the Ruml plan, which forgave the rich eight or nine billion dollars, and then the attempt is made to make it up by taxing the poor.

Mr. President, I submit that although I have gone a little afield from the bill, H. R. 4646, nevertheless those other measures were passed, in my judgment, by men who had not had a chance really to study the bills for which they voted, but I certainly was not going to vote for H. R. 4646 unless I had at least read it, because I might find, as some of my brethren have found in the past, that I voted to raise the amount charged for a money order between $80.01 and $100 to 37 cents.

Mr. President, returning to page 22, we come to the provision:

(f) Credits of nonresident aliens against net income: Section 214 (relating to credits of nonresident aliens against net income) is amended to read as follows:

Here "Sec. 214" is crossed out, and it reads:

Credits against net income: In the case of a nonresident alien individual who is not a resident of a contiguous country—

Let me read that again:

In the case of a nonresident alien individual who is not a resident of a contiguous country—

So this would not apply to Mexico or Canada—

the normal tax exemption allowed by section 25 (a) (3) shall be only $500 and the surtax exemptions allowed by section 25 (b) (1) (B) and (C) shall be allowed.

Mr. President, perhaps that is very plain to some folks, but I fail to understand why there should be a distinction between the case of a nonresident alien individual who is a resident of a contiguous country, such as Mexico, and a man who is living in Venezuela. Why should they not be treated alike? They are both aliens.

I read further:

(g) Credits of nonresident aliens against net income in case of tax withheld at source: Section (b) (relating to credits of nonresident alien against net income in case of tax withheld at source) is amended by striking out "the personal exemption and credit for dependents" and inserting in lieu thereof "the normal tax exemption and the surtax exemptions."

(h) Credits of citizens entitled to benefits of section 251: Section 251 (f) (relating to credits against net income in the case of citizens entitled to the benefits of section 251) is amended to read as follows:

(f)—

I do not know where (a), (b), (c), (d), and (e) are, but here we find (f)—

(f) Credits against net income.—A citizen of the United States entitled to the benefits of this section shall be allowed a normal tax exemption of only $500 and shall not be allowed the surtax exemptions allowed by section 25 (b) (1) (B) and (C)."

(i) Definition of husband and wife.—Section 3797 (a) (17) (defining husband and wife for certain purposes) is amended by striking out "25 (b) (2) (A), and 171, and the last sentence of section 401 (a) (2)" and inserting in lieu thereof "171, and the last sentence of section 25 (b) (3)."

SEC. 11. Returns.

(a) In general: Section 51 (a) and (b) (relating to individual returns) is amended to read as follows:

"(a) Requirement: Every individual having for the taxable year a gross income of $500 or more shall make a return, which shall contain or be verified by a written declaration that it is made under the penalties of perjury. Such return shall set forth in such cases, and to such extent, and in such detail, as the Commissioner with the approval of the Secretary may by regulations prescribe, the items of gross income and the deductions and credits allowed under this chapter and such other information for the purpose of carrying out the provisions of this chapter as may be prescribed by such regulations.

"(b) Husband and wife: A husband and wife may make a single return jointly. Such a return may be made even though one of the spouses has neither gross income nor deductions. If a joint return is made the tax shall be computed on the aggregate income and the liability with respect to the tax shall be joint and several. No joint return may be made if either the husband or wife is a nonresident alien or if the husband and wife have different taxable years. The status of individuals as husband and wife shall be determined as of the last day of the taxable year."

(b) Returns by wage earners: Section 51 (relating to returns by individuals) is

amended by striking out subsection (f) and inserting in lieu thereof the following:

"(f) Tax computed by collector in case of wage earners.—

"(1) Return requirements: An individual entitled to elect to pay the tax imposed by Supplement T—

We come to Supplement T again, Mr. President. We have not met with it in the bill for some time. I continue to read:

whose gross income is less than $5,000 and is entirely from one or more of the following sources: Remuneration for services performed by him as an employee, dividends, or interest; and whose gross income from sources other than wages, as defined in section 1621 (a), does not exceed $100, shall at his election be relieved, by using the form prescribed as the form for the return for the purposes of this subsection, from showing on the return the tax imposed by this chapter. In such case the tax shall be computed by the collector.

"(2) Result of computation: After the collector has computed the tax, he shall mail to the taxpayer a notice stating the amount determined by the collector as payable and making demand therefor.

"(3) Regulations: The Commissioner with the approval of the Secretary shall prescribe regulations for carrying out this subsection, and such regulations may provide for the application of the rules of this subsection to cases where the gross income includes items other than those enumerated in paragraph (1), to cases where the gross income from sources other than wages on which the tax has been withheld at the source is more than $100 but not more than $200, and to cases where the gross income is $5,000 or more but not more than $5,200—

I do not know what becomes of the crowd which is in between $5,000 and $5,200. Nothing is said in the bill about them—

Such regulations shall provide (A) for the application of this subsection in the case of husband and wife, including provisions determining when a joint return under this subsection may be permitted or required and what constitutes a joint return, whether the liability shall be joint and several, and whether one spouse may make return under this subsection and the other without regard to this subsection, and (B) whether and the extent to which the benefits of this subsection may be availed of, in the case of taxable years beginning in the calendar year 1944, by persons required to make or making payments of estimated tax with respect to any such taxable year.

"(4) Method of election: The election to have the benefits of this subsection shall be made by making return on the form prescribed as the form for the return for the purposes of this subsection. An election so made shall constitute an election to pay the tax imposed by Supplement T."

(c) Fiduciary returns: Section 142 (a) (relating to fiduciary returns) is amended by striking out paragraphs (1) to (5), inclusive, and inserting in lieu thereof the following:

"(1) Every individual having a gross income for the taxable year of $500 or over;

"(2) Every estate the gross income of which for the taxable year is $500 or over;

"(3) Every trust the net income of which for the taxable year is $100 or over, or the gross income of which for the taxable year is $500 or over, regardless of the amount of net income;

"(4) Every estate or trust of which any beneficiary is a nonresident alien."

Mr. President, I ask, Why are not foundations, some with as much as a billion dollars' worth of property that is bringing in income, not even counting real estate, included in the bill? There may be some good explanation for excluding foundations, but so far as appears from the bill, Mr. President, there is none, and, as I said awhile ago, I have not had time to read the report laid upon my desk today, containing 54 pages, nor the comparison of the Internal Revenue Code containing 77 pages of fine type. Perhaps, if I were afforded the opportunity to read the 2 documents between now, Friday noon, and Monday, when the Senate reconvenes, I could follow the discussion of the bill intelligently, and perhaps I would know what I was voting on, but up to the present time I have not been able to read either of the two pamphlets published at great expense at the cost of the taxpayers of the country for the benefit of Senators.

I continue to read from the bill:

(d) Information as to wholly tax exempt interest: The second sentence in section 22 (b) (4) is amended to read as follows: "Every person owning any of the obligations enumerated in clause (A), (B), or (C)"—

Mr. President, I suppose the word should have been "clauses" instead of "clause." Apparently it is a typographical error, and I now ask unanimous consent to amend the bill by striking out the word "clause" in line 14 on page 27 and inserting "clauses."

Mr. GEORGE. I object, Mr. President. It is obvious that the Senator does not know what he is talking about most of the time. This is a bill to simplify the collection of individual income taxes, and has no other purpose.

Mr. LANGER. Mr. President, it may be true that I do not know what I am talking about, but I submit that I am simply reading a proposed law placed upon the desk of every Senator, which we are asked to adopt. The Senator from Georgia says I do not know what I am talking about, and it is true.

Mr. GEORGE. Mr. President——

Mr. LANGER. I am not yielding.

The PRESIDING OFFICER (Mr. FERGUSON in the chair). The Senator from North Dakota refuses to yield.

Mr. GEORGE. Mr. President——

Mr. LANGER. Mr. President, I have the floor.

Mr. GEORGE. I rise to a point of personal privilege.

Mr. LANGER. I have the floor, and I am not yielding even for that purpose, Mr. President. As I have previously said, I told the distinguished Senator from Georgia I did not know what is contained in the bill. I asked him courteously if he would not give me time in which I could acquaint myself with its provisions. I dislike very much indeed to take the time of the Senate, Mr. President, on the bill——

Mr. GEORGE. I think it has been time lost, Mr. President.

Mr. LANGER. Mr. President, a statement of that character is unworthy of the distinguished Senator from Georgia.

Mr. GEORGE. No; it is not at all.

Mr. LANGER. It is indeed unworthy of him.

Mr. GEORGE. No; it is not. I rose simply to say to the Senator that the bill was reported Tuesday. It has been on the Senator's desk since Tuesday. He could have informed himself about it. Moreover, Mr. President, it is a bill which passed the House more than 3 weeks ago, or about 3 weeks ago. There have been no changes made in it except purely technical changes. I announced on Monday last, or Tuesday, that I would not call up the bill until Friday, so that there would be ample time to study it, and in the meantime we have had one day of vacation, so the Senator is complaining, it seems to me, without any justification.

Mr. LANGER. Mr. President, no one knows better than the distinguished senior Senator from Georgia that for 3 weeks the Senators from the Northwest have been working literally morning, noon, and night on measures dealing with the Missouri River Basin, on the great problem of reclamation, on the problem of whether the water at Fort Peck should be used for irrigation purposes in the Northwestern States—the great States of Montana, North Dakota, and all the other Northwestern States. The Senator from Georgia knows that morning, noon, and night we have had delegations in Washington from North Dakota. But that is not all. I very carefully explained to the Senator from Georgia, when I asked for the privilege of having consideration of the bill go over until Monday, that I have attended every session of the Senate, that I have been here practically all the time. On every one of those days, Mr. President, we considered legislation. We considered the bills which were placed upon our desks.

The Senator from Georgia has said that this bill has been lying upon my desk since Tuesday. But I explained, when I rose upon my feet the first time, that the Committee on Civil Service has been busy with the matter of legislation giving preference to war veterans in millions of jobs all over the country.

I say, Mr. President, that there is no problem more complicated than the problem of taxation. I speak from experience. As attorney general of my State, I sat on the board which equalized taxes as between counties all over the State of North Dakota. We equalized the taxes on the public utilities in that State. That task was a hard, arduous, and complicated one.

Of course, Senators can come here and let the Finance Committee do all the work on tax bills. I know the members of the Finance Committee have sat in conference hour after hour, day after day, and week after week. They are familiar with the subject of taxation.

Not only for weeks, Mr. President, but for months, the members of the Finance Committee deal with the problems of taxation. In talking with Mr. Randolph Paul, one day, he said that as attorney he was consulted on taxation matters time and time again by the Senate Finance Committee. But, Mr. President, certainly some of the others of us who are not members of that committee have the right—yea, the duty—at least to know what we are voting for, when we are handed by the Finance Committee a bill such as

House bill 4646. Even the distinguished senior Senator from Georgia says I do not know what I am talking about when I talk about House bill 4646. He is correct. But I think I know just about as much about it as does the average Senator on this floor who is not a member of the Finance Committee.

Mr. President, when I finish putting this bill in the RECORD, and when I finish putting the explanation contained in the report in the RECORD, I shall be entirely willing to let my constituents in North Dakota and to let the American people judge how much the average Senator can tell in 2, 3, or 4 hours' time what this bill contains. I repeat that I shall not vote for a bill if I do not understand it.

I turn now to page 27, and read beginning in line 11:

(d) Information as to wholly tax-exempt interest: The second sentence in section 22 (b) (4) is amended to read as follows: "Every person owning any of the obligations enumerated in clause (A), (B), or (C)—

I call attention to the fact that although I tried to amend the language, so as to read "clauses," I could not obtain unanimous consent to do so—

shall, when so required by regulations prescribed by the Commissioner with the approval of the Secretary, submit in the return required by this chapter a statement showing the number and amount of such obligations owned by him and the income received therefrom, in such form and with such information as such regulations may prescribe."

SEC. 12. Payment of tax not computed by taxpayer.

Section 56 (relating to payment of tax) is amended by inserting at the end thereof the following:

"(i) Payment of tax if not computed by taxpayer—

Of course, Mr. President, subsections (a), (b), (c), (d), (e), (f), (g), and (h) are missing; but subsection (i) is here. I do not know what relationship subsections (a), (b), (c), (d), (e), (f), (g), and (h) have to subsection (i); but, anyway, here is subsection (i). I read it for what it may be worth—

"(i) Payment of tax if not computed by taxpayer: Where under section 51 (f) a taxpayer who is an individual is permitted to file return without showing the tax thereon, and the tax is to be computed by the collector, the amount determined by the collector as payable shall be paid within 30 days after the mailing by the collector to the taxpayer of a notice stating such amount and making demand therefor."

SEC. 13. Estimated tax of individuals.

(a) Declarations and amendments: Sections 58, 59, and 60 (relating to declaration and payment of estimated tax), are amended to read as follows:

"SEC. 58. Declaration of estimated tax by individuals.

"(a) Requirement of declaration: Every individual (other than an estate or trust and other than a nonresident alien with respect to whose wages, as defined in section 1621 (a), withholding under subchapter D of chapter 9 is not made applicable—

No wonder I do not understand it—

shall, at the time prescribed in subsection (d), make a declaration of his estimated tax for the taxable year if—

"(1) his gross income from wages (as defined in section 1621) can reasonably be expected to exceed the sum of $5,000 plus $500 with respect to each surtax exemption (except his own) provided in section 25 (b); or

"(2) his gross income from sources other than wages (as defined in sec. 1621) can reasonably be expected to exceed $100 for the taxable year and his gross income to be $500 or more.

"(b) Contents of declaration: In the declaration required under subsection (a) the individual shall state—

"(1) the amount which he estimates as the amount of tax under this chapter for the taxable year, without regard to any credits under sections 32 and 35 for taxes withheld at source;

"(2) the amount which he estimates as the credits for the taxable year under sections 32 and 35; and

"(3) the excess of the amount estimated under paragraph (1) over the amount estimated under paragraph (2), which excess for the purposes of this chapter shall be considered the estimated tax for the taxable year. The declaration shall also contain such other information for the purposes of carrying out the provisions of this chapter as the Commissioner, with the approval of the Secretary, may by regulations prescribe, and shall contain or be verified by a written statement that it is made under the penalties of perjury.

"(c) Joint declaration by husband and wife: In the case of a husband and wife, a single declaration under this section may be made by them jointly, in which case the liability with respect to the estimated tax shall be joint and several. No joint declaration may be made if either the husband or wife is a nonresident alien. If a joint declaration is made but a joint return is not made for the taxable year, the estimated tax for such year may be treated as the estimated tax of either the husband or the wife, or may be divided between them.

"(d) Time and place for filing:

"(1) In general: The declaration required under subsection (a) shall be filed on or before March 15 of the taxable year, except that if the requirements of section 58 (a) are first met

"(A) after March 1 and before June 2 of the taxable year the declaration shall be filed on or before June 15 of the taxable year, or

"(B) after June 1 and before September 2 of the taxable year the declaration shall be filed on or before September 15 of the taxable year, or

"(C) after September 1 of the taxable year, the declaration shall be filed on or before January 15 of the succeeding taxable year.

"(2) Amendment of declaration: An individual may make amendments of a declaration filed during the taxable year under this subsection, under regulations prescribed by the Commissioner with the approval of the Secretary. If so made, such amendments may be filed on or before the 15th day of the last month of any quarter of the taxable year subsequent to that in which the declaration was filed and in which no previous amendment has been filed, except that in the case of an amendment filed after September 15 of the taxable year, it may be filed on or before January 15 of the succeeding taxable year. Declarations and amendments thereof shall be filed with the collector specified in section 53 (b) (1).

"(3) Return as declaration or amendment: If on or before January 15 of the succeeding taxable year the taxpayer files a return, for the taxable year for which the declaration is required, and pays in full the amount computed on the return as payable, then, under regulations prescribed by the Commissioner with the approval of the Secretary—

"(A) If the declaration is not required to be filed during the taxable year, but is required to be filed on or before such January 15, such return shall, for the purposes of this chapter, be considered as such declaration; and

"(B) If the tax shown on the return (reduced by the credits under secs. 32 and 35) is greater than the estimated tax shown in a declaration previously made, or in the last amendment thereof, such return shall, for the purposes of this chapter, be considered as the amendment of the declaration permitted by paragraph (2) to be filed on or before such January 15——

Mr. LUCAS. Mr. President, will the Senator yield?

Mr. LANGER. I am sorry, but I cannot yield.

I continue reading:

"(e) Extension of time: The Commissioner may grant a reasonable extension of the time for filing declarations and paying the estimated tax, under such rules and regulations as he shall prescribe with the approval of the Secretary. Except in the case of taxpayers who are abroad, no such extension shall be for more than 6 months.

"(f) Persons under disability: If the taxpayer is unable to make his own declaration, the declaration shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer.

"(g) Signature presumed correct: The fact that an individual's name is signed to a filed declaration shall be prima facie evidence for all purposes that the declaration was actually signed by him.

"(h) Publicity of declaration: For the purposes of section 55 (relating to publicity of returns), a declaration of estimated tax shall be held and considered a return under this chapter.

"SEC. 59. Payment of estimated tax.

"(a) In general: The estimated tax shall be paid as follows:

"(1) If the declaration is filed on or before March 15 of the taxable year, the estimated tax shall be paid in four equal installments. The first installment shall be paid at the time of the filing of the declaration, the second and third on June 15 and September 15, respectively, of the taxable year, and the fourth on January 15 of the succeeding taxable year.

"(2) If the declaration is filed after March 15 and not after June 15 of the taxable year, and is not required by section 58 (d) to be filed on or before March 15 of the taxable year, the estimated tax shall be paid in three equal installments. The first installment shall be paid at the time of the filing of the declaration, the second on September 15 of the taxable year, and the third on January 15 of the succeeding taxable year.

"(3) If the declaration is filed after June 15 and not after September 15 of the taxable year, and is not required by section 58 (d) to be filed on or before June 15 of the taxable year, the estimated tax shall be paid in two equal installments. The first installment shall be paid at the time of the filing of the declaration, and the second on January 15 of the succeeding taxable year.

"(4) If the declaration is filed after September 15 of the taxable year, and is not required by section 58 (d) to be filed on or before September 15 of the taxable year, the estimated tax shall be paid in full at the time of the filing of the declaration.

"(5) If the declaration is filed after the time prescribed in section 58 (d) (including cases in which an extension of time for filing

the declaration has been granted under section 58 (e)), paragraphs (2), (3), and (4) of this subsection shall not apply, and there shall be paid at the time of such filing all installments of estimated tax which would have been payable on or before such time if the declaration had been filed within the time prescribed in section 58 (d), and the remaining installments shall be paid at the times at which, and in the amounts in which, they would have been payable if the declaration had been so filed.

"(b) Amendments of declaration: If any amendment of a declaration is filed, the remaining installments, if any, shall be ratably increased or decreased, as the case may be, to reflect the increase or decrease, as the case may be, in the estimated tax by reason of such amendment, and if any amendment is made after September 15 of the taxable year, any increase in the estimated tax by reason thereof shall be paid at the time of making such amendment.

That, I think, is quite clear—

"(c) Installments paid in advance: At the election of the individual, any installment of the estimated tax may be paid prior to the date prescribed for its payment.

"(d) Payment as part of tax for taxable year: Payment of the estimated tax, or any installment thereof, shall be considered payment on account of the tax for the taxable year. Assessment in respect of the estimated tax shall be limited to the amount paid.

"SEC. 60. Special rules for application of sections 58 and 59.

"(a) Farmers: In the case of an individual whose estimated gross income from farming for the taxable year is at least two-thirds of the total estimated gross income from all sources for the taxable year, in lieu of the time prescribed in section 58 (d), the declaration for the taxable year may be made at any time on or before January 15 of the succeeding taxable year."

Mr. President, here we find the sidewalk farmers taken care of—not the farmer who gets up at 4 o'clock in the morning, when the temperature is 20 or 30 degrees below zero, and goes out to the cow barn and milks the cows, and there, by the sweat of his brow on that cold morning, endeavors to get together enough food to keep body and soul together for himself and his family. During the 8 or 10 years of drought, if it had not been for the generosity of the Government in making loans, the farmers could not have survived. The Secretary of Agriculture or his agents killed off our cows, which cost us $60 apiece, and gave us $17 for them. Even under those conditions, Mr. President, the law was that a farmer was a farmer, and under the tax laws of the State the farmer, discriminated against as he may have been, nevertheless was a farmer. Until today the law has been that an individual had to have an estimated gross income from farming for the taxable year in an amount equal to at least 80 percent. Under this measure it is proposed to reduce the percentage from 80 percent to 66⅔ percent. It is proposed to take care of the sidewalk farmer. Therefore the percentage is to be reduced.

I continue to read from the bill:

The application of sections 58, 59, and 294 (d), and of subsection (a) of this section, to taxable years of less than 12 months shall be as prescribed in regulations prescribed by the Commissioner with the approval of the Secretary.

I do not know whether there is further reference to the farmers. The language is under the heading "Section 60. Special rules for application of sections 58 and 59." Then there is the subsection, "(a) Farmers." Six and a half lines are devoted to the farmers, and then section (b) follows, under the heading "Application to short taxable years." Yes, Mr. President; six and a half lines have been devoted to the farmer. That is more legislation than he has had for a long time. I wonder how much time the proponents of the bill have devoted to gamblers in real-estate bonds, who bought such bonds for almost nothing and then, after obtaining hundreds of thousands of dollars in their transactions, instead of being taxed as other people have been taxed, have been taxed on only 25 percent, no matter how much they made. How many lines of this bill have been devoted to those persons? I do not find anything whatever in the bill about them. I wonder how much the foundations to which I referred a while ago have been taxed. I do not find any reference to them in the bill.

I continue reading from the bill.

"(c) Fiscal years: In the application of sections 58 and 59, and subsection (a) of this section, to the case of a taxable year beginning on any date other than January 1, there shall be substituted, for the months specified therein, the months which correspond thereto."

(b) Technical amendment to section 294 (d): The last sentence of section 294 (d)—

Of course, a Senator voting on this bill would be unable to tell what the last sentence of section 294 (d) was because he would not have it before him. This language has been put into the bill, and I am expected, apparently, to vote for the bill without knowing what the last sentence of section 294 (d) may be.

I repeat the language:

The last sentence of section 294 (d) (1) (A) (relating to additions to the tax in case of failure to file a declaration of estimated tax) is amended to read as follows:

No one knows what the amendment is. But the last sentence of section 294, to which I have referred, is amended to read as follows:

For the purposes of this subparagraph the amount and due date of each installment shall be the same as if a declaration had been filed within the time prescribed showing an estimated tax equal to the correct tax reduced by the credits under sections 32 and 35.

Mr. President, I do not know where sections 32 and 35 are. They do not appear to be in this bill. However, I suppose we could find them in some lawbook if we had the time to look them up. I continue reading:

(c) Effective date: The amendment made by subsection (a), insofar as it relates to section 58 (a) of the Internal Revenue Code—

Of course, so far as this bill is concerned, no one knows what that section is. We should have an opportunity to look it up. It would take me until Monday to do so, but apparently I cannot obtain that much time, and therefore I want the people of the country to know that I am called upon to vote for this bill without knowing what the amendment may be, or what subsection (a) may be insofar as it relates to section 58 (a) of the Internal Revenue Code, or to what it shall be applicable with respect to taxable years beginning after December 31, 1944. I do not desire to legislate about anything subsequent to December 31, 1944, without knowing what I am legislating about. There has been some talk about Congress taking a recess. If we take a recess we may have considerable time in which to learn about legislation taking effect after December 31, 1944.

I continue reading:

(d) Special rule for 1944: The provisions of sections 58 and 59 of such code, as amended by this act, shall be subject to the following modifications with respect to declaration and payment of estimated tax for the calendar year 1944:

(1) Time for filing declaration: If the requirements of section 58 (a) of such code, without regard to its amendment by this act, are first met before April 1, 1944—

We are now in the year 1944. I do not know how we can meet this requirement before April 1, 1944. We are now in the month of May. The language which I have read shows how it pays to examine proposed legislation. Apparently this part of the bill was prepared by the other House before April 1944. If I were to act as a rubber stamp and vote "yea" on this bill, and if other Senators were to do the same, a bill might be passed which would require certain things to be done before April 1, 1944. It is something that is manifestly impossible.

Mr. President, allow me to repeat the language.

(1) Time for filing declaration: If the requirements of sections 58 (a) of such code, without regard to its amendment by this act, are first met before April 1, 1944, the declaration shall be filed on or before April 15, 1944, and if such requirements are first met after March 31, 1944, and before June 2, 1944, the declaration shall be filed on or before June 15, 1944.

Mr. President, no wonder the distinguished Senator from Georgia has said that I do not understand what the language means.

The bill continues as follows:

(2) Payment of estimated tax: If the declaration is filed on or before April 15, 1944, then (even though such declaration under existing law or under paragraph (1) of this subsection was not required to be filed before June 15, 1944) the estimated tax shall be paid in four equal installments and at the times provided in section 59 (a) (1) of such code, as amended by this act. If the declaration is filed after April 15, 1944, and not after June 15, 1944 (and is not required by paragraph (1) to be filed on or before April 15), the estimated tax shall be paid in three equal installments and at the times provided in section 59 (a) (2) of such code, as amended by this act. The rule provided in section 59 (a) (5) of such code, as amended by this act, shall apply with respect

to declarations filed after the time prescribed in paragraph (1) of this subsection.

(e) Penalty for underestimate for 1944: For the purposes of section 294 (d) (2) (relating to underestimate of estimated tax), in the case of a taxpayer filing a declaration for a taxable year beginning in the calendar year 1944 the term "80 percent of the tax" as appearing in such subsection shall be taken to refer to 80 percent of whichever of the following is the lesser: (1) a tax computed under the law applicable to such taxable year without regard to the amendments made by this act, and (2) a tax computed under such law as amended by this act.

SEC. 14. Technical amendment of definition of deficiency.

Mr. President, it will be seen that this is not only an amendment, but it is a technical amendment. It is different from the ordinary amendment. A legal amendment is a legal amendment. However, Mr. President, this is a technical amendment of definition of deficiency. I read:

(a) In general: Section 271 (defining the term "deficiency") is amended to read as follows:

"Sec. 271. Definition of deficiency.

"(a) In general: As used in this chapter in respect of a tax imposed by this chapter, 'deficiency' means the amount by which the tax imposed by this chapter exceeds the excess of—

"(1) the sum of (A) the amount shown as the tax by the taxpayer upon his return, if a return was made by the taxpayer and an amount was shown as the tax by the taxpayer thereon, plus (B) the amounts previously assessed (or collected without assessment) as a deficiency, over—

"(2) the amount of rebates, as defined in subsection (b) (2) made."

If a Philadelphia lawyer can understand what that means he is a smart lawyer, but I am asked to vote for it though I do not understand it. When the distinguished Senator from Georgia said I did not understand what I was reading, his statement was quite true.

(b) Rules for application of subsection (a): For the purposes of this section—

(1) The tax imposed by this chapter and the tax shown on the return shall both be determined without regard to payments on account of estimated tax, without regard to the credit under section 35, and without regard to so much of the credit under section 32 as exceeds 2 percent of the interest on obligations described in section 143 (a)—

Of course, that is crystal clear, I presume, to everyone except myself—

(2) The term "rebate" means so much of an abatement, credit, refund, or other repayment, as was made on the ground that the tax imposed by this chapter was less than the excess of the amount specified in subsection (a) (1) over the amount of rebates previously made.

Mr. President, this explains why the chairman of the Ways and Means Committee of the House of Representatives could not draw up his own income-tax return, but had to hire someone to do it for him. I do not know whether or not the distinguished Senator from Georgia drew up his own income-tax return, but I know I had to hire someone to help me with mine, and I know that I received many hundreds of letters from persons all over the country saying that they had to hire lawyers to help them prepare their income-tax returns.

Now I come to page 40:

"(3) The computation by the collector, pursuant to section 51 (f), of the tax imposed by this chapter shall be considered as having been made by the taxpayer and the tax so computed considered as shown by the taxpayer upon his return."

(b) Amendment of sections 3801 and 3806: The second sentence of section 3801 (d) (relating to ascertainment of amount of adjustment under section 3801), and the third sentence of section 3806 (b) (3) (relating to ascertainment of credit for barred year under section 3806), are respectively amended to read as follows: "The amount of the tax previously determined shall be the excess of—

"(1) the sum of (A) the amount shown as the tax by the taxpayer upon his return (determined as provided in section 271 (b) (1) and (3)), if a return was made by the taxpayer and an amount was shown as the tax by the taxpayer thereon, plus (B) the amounts previously assessed (or collected without assessment) as a deficiency, over—

"(2) the amount of rebates, as defined in section 271 (b) (2), made."

(c) Interest on deficiencies: Section 292 (a) (relating to interest on deficiencies) is amended by inserting at the end thereof the following: "If any portion of the deficiency assessed is not to be collected by reason of a prior satisfaction, in whole or in part, of the tax, proper adjustment shall be made with respect to the interest on such portion."

(d) Overpayment found by Tax Court in case of deficiency: Section 322 (d) (relating to overpayments found by Tax Court) is amended—

I do not know what the old provision is, but here it is amended again, and I am asked to vote for the amendment without ever seeing the old law. I do not know how the old law is changed by the new law, but at any rate it is to be amended—

by inserting after "in respect of which the Commissioner determined the deficiency," the following: "or finds that there is a deficiency but that the taxpayer has made an overpayment of tax in respect of such taxable year."

I am very much interested in that, because I remember a time when my income-tax returns going back for a number of years were investigated by the United States Government. It happens that I was one of the two Republican Governors who were elected that year and so they had to find something wrong. The administration sent investigators to look at my income-tax returns; and when their experts got through, after they had investigated, investigated, and investigated, they found I had overpaid $654.53, and finally and eventually, instead of being arrested, tried, convicted, and sent to the penitentiary, as so many of my "friends" hoped I would be, I had returned to me $654.53. So I am interested in this piece of legislation, and I want time to consider it and to find out exactly of what it consists, so that I may know what I am voting for. If the senior Senator from Georgia had been gracious enough to consent when I said I did not understand this measure and that all I wanted was a short time between 1 o'clock Friday and 12 o'clock Monday so that I might consult experts, so that I might read the bill itself, which, to be exact, is 55½ pages long, the comparison which is 76½ pages of fine type, and the report, which is 53½ pages, I should not now be addressing the Senate. All I asked was that I might have until Monday noon, the very next day when the Senate will meet, so that I might familiarize myself with the subject and be sure that the bill was not raising the price of money orders again.

As I have said, Mr. President, the charge for money orders was raised in the last tax bill. The time was when it cost a citizen no more to go to his own post office and buy a money order than to go to a bank and buy it, but when there was passed the last tax bill, which the President vetoed but which was passed over his veto, I being the only Republican dissenting, the price of money orders was raised to the poor people—for it is generally the poor people who buy them—so that whereas it formerly cost 5 cents for a money order ranging from 1 cent to $5, the charge was made 10 cents. A citizen can walk into any bank in Washington or any other place and buy such a money order for 5 cents, and the greater the amount of the money order the higher the cost in the post office until by the time it reaches $80.01 the purchaser has to pay 37 cents in his own post office, but he can go to a bank and buy the same money order for 15 cents. It costs him 22 cents more to buy a money order from his own post office than it does to buy it from a bank.

It is said that is the legislation of Congress and anybody voting against it is in favor of socialism and is an anarchist. Of course, when the cost of sending a parcel-post package to soldier boys was raised one-third, when the cost was increased on every letter that is insured, when the charge for everything the citizen's own post office does was raised, when the price of every electric-light bulb a poor man buys was raised 15 percent, it all goes for one purpose, and that is to make up the eight or nine billion dollars which was given back to the rich when the Ruml plan was adopted by this body and the other House.

I was reading paragraph (e), which is as follows:

(e) Taxable years to which applicable: The amendments made by subsections (a), (c), and (d) shall be applicable with respect to taxable years beginning after December 31, 1942. The amendment made by subsection (b) to section 3801 (d) of the Internal Revenue Code shall, for the purposes of such section and sections 124, 130, and 3807 of such code, be applicable in the determination of a tax previously determined only if such tax is for a taxable year beginning after December 31, 1942. The amendment made by subsection (b) to section 3806 (b) (3) of such code shall, for the purposes of such section, be applicable in the determination of a tax previously determined only if such tax is for a taxable year beginning after December 31, 1942. In the application of the amendments made by this section in the case of taxable years beginning in 1943, "section 35" in the amendment made by subsection (a) shall be read as "section 35 and section 466 (e)."

So they take poor section 35 and make two sections out of it. It is not only sec-

tion 35 but it is section 466 (e). It is like taking one of the townships in the West which has sections 1, 2, 3, 4 all the way up to section 36. Suppose we suddenly passed a law stating that section 35 should not be known as section 35 any longer, but that it should also be known as section 466 (e). I read on:

PART II—WITHHOLDING OF TAX AT SOURCE ON WAGES

SEC. 21. Effective date.

The amendments made by this part shall apply only with respect to wages paid on or after January 1, 1945.

SEC. 22. Withholding of tax at source on wages.

(a) Technical amendments—

Here are some more amendments I do not understand, technical amendments—

Section 1621 (relating to definitions) is amended by striking out subsections (e) to (k), both inclusive, and inserting in lieu thereof the following:

"(e) Number of withholding exemptions claimed: The term 'number of withholding exemptions claimed' means the number of withholding exemptions claimed in a withholding exemption certificate in effect under section 1622 (h)"—

I am sure everyone knows what section 1622 (h) is. I never saw it. I am sure not many Senators on this floor have seen it. But we are asked to vote for a bill involving section 1622 (h) without knowing anything about it—

"except that if no such certificate is in effect, the number of withholding exemptions claimed shall be considered to be zero"—

They have it down to zero—

(b) Percentage withholding: Section 1622 (a) and (b) (1) (relating to percentage withholding) are amended to read as follows—

Amending something, again, without knowing what we are amending—

"(a) Requirement of withholding: Every employer making payment of wages shall deduct and withhold upon such wages a tax equal to the sum of the following:

"(1) 2.7 percent of the amount by which the wages exceed the amount of one withholding exemption, the amount of such exemption for various pay-roll periods being shown in the table in subsection (b) (1) of this section;

"(2) 18 percent of whichever of the following is the lesser:

"(A) the amount by which the wages exceed the number of withholding exemptions claimed, multiplied by the amount of one such exemption as shown in the table in subsection (b) (1); or

"(B) the amount shown in the last column in the table in subsection (b) (1);

"(3) 19.8 percent of the amount by which the wages exceed the sum of:

"(A) the number of withholding exemptions claimed, multiplied by the amount of one such exemption as shown in the table in subsection (b) (1); plus

"(B) the amount shown in the last column in the table in subsection (b) (1).

"(b) (1) The table referred to in subsection (a) is as follows:

"Percentage Method Withholding Table

Pay-roll period	Amount of one withholding exemption	Maximum amount subject to 18-percent rate
Weekly	$11.00	$44.00
Biweekly	22.00	88.00
Semimonthly	23.00	92.00
Monthly	46.00	184.00
Quarterly	139.00	556.00
Semiannual	278.00	1,112.00
Annual	556.00	2,224.00
Daily or miscellaneous (per day of such period)	1.50	6.00"

(c) Wage bracket withholding: Section 1622 (c) (1) (relating to wage bracket withholding) is amended to read as follows—

I never saw section 1622 (c) (1), but I am asked to vote to amend it without having read it—

"(1) At the election of the employer with respect to any employee, the employer shall deduct and withhold upon the wages paid to such employee a tax determined in accordance with the following tables, which shall be in lieu of the tax required to be deducted and withheld under subsection (a):

"If the pay-roll period with respect to an employee is weekly—

I ask unanimous consent that the table be printed at this point in my remarks.

The PRESIDING OFFICER (Mr. MCFARLAND in the chair). Is there objection?

There being no objection, the table was ordered to be printed in the RECORD, as follows:

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of tax to be withheld shall be—										
$0	$11	18% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$11	$12	$2.10	.20	0	0	0	0	0	0	0	0	0
$12	$13	2.30	.40	0	0	0	0	0	0	0	0	0
$13	$14	2.50	.60	.10	.10	.10	.10	.10	.10	.10	.10	.10
$14	$15	2.70	.80	.10	.10	.10	.10	.10	.10	.10	.10	.10
$15	$16	2.90	1.00	.10	.10	.10	.10	.10	.10	.10	.10	.10
$16	$17	3.10	1.20	.20	.20	.20	.20	.20	.20	.20	.20	.20
$17	$18	3.30	1.40	.20	.20	.20	.20	.20	.20	.20	.20	.20
$18	$19	3.50	1.60	.20	.20	.20	.20	.20	.20	.20	.20	.20
$19	$20	3.70	1.80	.20	.20	.20	.20	.20	.20	.20	.20	.20
$20	$21	4.00	2.00	.30	.30	.30	.30	.30	.30	.30	.30	.30
$21	$22	4.20	2.20	.30	.30	.30	.30	.30	.30	.30	.30	.30
$22	$23	4.40	2.40	.50	.30	.30	.30	.30	.30	.30	.30	.30
$23	$24	4.60	2.70	.70	.30	.30	.30	.30	.30	.30	.30	.30
$24	$25	4.80	2.90	.90	.40	.40	.40	.40	.40	.40	.40	.40
$25	$26	5.00	3.10	1.10	.40	.40	.40	.40	.40	.40	.40	.40
$26	$27	5.20	3.30	1.40	.40	.40	.40	.40	.40	.40	.40	.40
$27	$28	5.40	3.50	1.60	.50	.50	.50	.50	.50	.50	.50	.50
$28	$29	5.60	3.70	1.80	.50	.50	.50	.50	.50	.50	.50	.50
$29	$30	5.80	3.90	2.00	.50	.50	.50	.50	.50	.50	.50	.50
$30	$31	6.00	4.10	2.20	.50	.50	.50	.50	.50	.50	.50	.50
$31	$32	6.20	4.30	2.40	.60	.60	.60	.60	.60	.60	.60	.60
$32	$33	6.40	4.50	2.60	.70	.60	.60	.60	.60	.60	.60	.60
$33	$34	6.60	4.70	2.80	.90	.60	.60	.60	.60	.60	.60	.60
$34	$35	6.90	4.90	3.00	1.10	.60	.60	.60	.60	.60	.60	.60
$35	$36	7.10	5.10	3.20	1.30	.70	.70	.70	.70	.70	.70	.70
$36	$37	7.30	5.30	3.40	1.50	.70	.70	.70	.70	.70	.70	.70
$37	$38	7.50	5.60	3.60	1.70	.70	.70	.70	.70	.70	.70	.70
$38	$39	7.70	5.80	3.80	1.90	.80	.80	.80	.80	.80	.80	.80
$39	$40	7.90	6.00	4.00	2.10	.80	.80	.80	.80	.80	.80	.80
$40	$41	8.10	6.20	4.20	2.30	.80	.80	.80	.80	.80	.80	.80
$41	$42	8.30	6.40	4.50	2.50	.80	.80	.80	.80	.80	.80	.80
$42	$43	8.50	6.60	4.70	2.70	.90	.90	.90	.90	.90	.90	.90
$43	$44	8.70	6.80	4.90	2.90	1.00	.90	.90	.90	.90	.90	.90
$44	$45	9.00	7.00	5.10	3.20	1.20	.90	.90	.90	.90	.90	.90
$45	$46	9.20	7.20	5.30	3.40	1.40	.90	.90	.90	.90	.90	.90
$46	$47	9.40	7.40	5.50	3.60	1.60	1.00	1.00	1.00	1.00	1.00	1.00
$47	$48	9.60	7.60	5.70	3.80	1.90	1.00	1.00	1.00	1.00	1.00	1.00
$48	$49	9.90	7.80	5.90	4.00	2.10	1.00	1.00	1.00	1.00	1.00	1.00
$49	$50	10.10	8.00	6.10	4.20	2.30	1.00	1.00	1.00	1.00	1.00	1.00
$50	$51	10.30	8.20	6.30	4.40	2.50	1.10	1.10	1.10	1.10	1.10	1.10
$51	$52	10.50	8.40	6.50	4.60	2.70	1.10	1.10	1.10	1.10	1.10	1.10
$52	$53	10.80	8.70	6.70	4.80	2.90	1.10	1.10	1.10	1.10	1.10	1.10
$53	$54	11.00	8.90	6.90	5.00	3.10	1.20	1.20	1.20	1.20	1.20	1.20
$54	$55	11.20	9.10	7.10	5.20	3.30	1.40	1.20	1.20	1.20	1.20	1.20
$55	$56	11.40	9.30	7.40	5.40	3.50	1.60	1.20	1.20	1.20	1.20	1.20
$56	$57	11.70	9.50	7.60	5.60	3.70	1.80	1.20	1.20	1.20	1.20	1.20
$57	$58	11.90	9.80	7.80	5.80	3.90	2.00	1.30	1.30	1.30	1.30	1.30
$58	$59	12.10	10.00	8.00	6.10	4.10	2.20	1.30	1.30	1.30	1.30	1.30
$59	$60	12.30	10.20	8.20	6.30	4.30	2.40	1.30	1.30	1.30	1.30	1.30

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of tax to be withheld shall be—										
$60	$62	$12.70	$10.60	$8.50	$6.60	$4.60	$2.70	$1.40	$1.40	$1.40	$1.40	$1.40
$62	$64	13.10	11.00	8.90	7.00	5.10	3.10	1.40	1.40	1.40	1.40	1.40
$64	$66	13.60	11.50	9.30	7.40	5.50	3.60	1.60	1.50	1.50	1.50	1.50
$66	$68	14.00	11.90	9.80	7.80	5.90	4.00	2.00	1.50	1.50	1.50	1.50
$68	$70	14.50	12.40	10.20	8.20	6.30	4.40	2.50	1.60	1.60	1.60	1.60
$70	$72	14.90	12.80	10.70	8.60	6.70	4.80	2.90	1.60	1.60	1.60	1.60
$72	$74	15.40	13.30	11.10	9.10	7.10	5.20	3.30	1.70	1.70	1.70	1.70
$74	$76	15.80	13.70	11.60	9.50	7.50	5.60	3.70	1.80	1.70	1.70	1.70
$76	$78	16.30	14.20	12.00	9.90	8.00	6.00	4.10	2.20	1.80	1.80	1.80
$78	$80	16.70	14.60	12.50	10.40	8.40	6.40	4.50	2.60	1.80	1.80	1.80
$80	$82	17.20	15.10	12.90	10.80	8.80	6.90	4.90	3.00	1.90	1.90	1.90
$82	$84	17.60	15.50	13.40	11.30	9.20	7.30	5.40	3.40	2.00	2.00	2.00
$84	$86	18.10	16.00	13.80	11.70	9.60	7.70	5.80	3.80	2.00	2.00	2.00
$86	$88	18.50	16.40	14.30	12.20	10.10	8.10	6.20	4.30	2.30	2.10	2.10
$88	$90	19.00	16.90	14.70	12.60	10.50	8.50	6.60	4.70	2.80	2.10	2.10
$90	$92	19.40	17.30	15.20	13.10	11.00	8.90	7.00	5.10	3.20	2.20	2.20
$92	$94	19.90	17.80	15.60	13.50	11.40	9.30	7.40	5.50	3.60	2.20	2.20
$94	$96	20.30	18.20	16.10	14.00	11.90	9.80	7.80	5.90	4.00	2.30	2.30
$96	$98	20.80	18.70	16.50	14.40	12.30	10.20	8.30	6.30	4.40	2.50	2.30
$98	$100	21.20	19.10	17.00	14.90	12.80	10.60	8.70	6.70	4.80	2.90	2.40
$100	$105	22.00	19.90	17.80	15.70	13.50	11.40	9.40	7.50	5.50	3.60	2.50
$105	$110	23.10	21.00	18.90	16.80	14.70	12.60	10.40	8.50	6.60	4.70	2.70
$110	$115	24.30	22.10	20.00	17.90	15.80	13.70	11.60	9.50	7.60	5.70	3.80
$115	$120	25.40	23.30	21.10	19.00	16.90	14.80	12.70	10.60	8.60	6.70	4.80
$120	$125	26.50	24.40	22.30	20.20	18.00	15.90	13.80	11.70	9.70	7.80	5.80
$125	$130	27.60	25.50	23.40	21.30	19.20	17.10	14.90	12.80	10.70	8.80	6.90
$130	$135	28.80	26.60	24.50	22.40	20.30	18.20	16.10	13.90	11.80	9.80	7.90
$135	$140	29.90	27.80	25.60	23.50	21.40	19.30	17.20	15.10	13.00	10.90	8.90
$140	$145	31.00	28.90	26.80	24.70	22.50	20.40	18.30	16.20	14.10	12.00	10.00
$145	$150	32.10	30.00	27.90	25.80	23.70	21.60	19.40	17.30	15.20	13.10	11.00
$150	$160	33.80	31.70	29.60	27.50	25.40	23.20	21.10	19.00	16.90	14.80	12.70
$160	$170	36.10	34.00	31.80	29.70	27.60	25.50	23.40	21.30	19.10	17.00	14.90
$170	$180	38.30	36.20	34.10	32.00	29.90	27.70	25.60	23.50	21.40	19.30	17.20
$180	$190	40.60	38.50	36.30	34.20	32.10	30.00	27.90	25.80	23.60	21.50	19.40
$190	$200	42.80	40.70	38.60	36.50	34.40	32.20	30.10	28.00	25.90	23.80	21.70
$200 and over		22.5 percent of the excess over $200 plus										
		43.90	41.80	39.70	37.60	35.50	33.40	31.30	29.10	27.00	24.90	22.80

Mr. LANGER. I make the same request as to pages 46 and 47, 48 and 49.

The PRESIDING OFFICER. Is there objection to the request of the Senator from North Dakota?

There being no objection, the tables were ordered to be printed in the RECORD, as follows:

"If the pay-roll period with respect to an employee is biweekly

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of tax to be withheld shall be—										
$0	$20	18% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$20	$22	$3.80	0	0	0	0	0	0	0	0	0	0
$22	$24	4.20	.30	0	0	0	0	0	0	0	0	0
$24	$26	4.60	.80	.10	.10	.10	.10	.10	.01	.10	.10	.10
$26	$28	5.00	1.20	.20	.20	.20	.20	.20	.20	.20	.20	.20
$28	$30	5.40	1.60	.20	.20	.20	.20	.20	.20	.20	.20	.20
$30	$32	5.80	2.00	.30	.30	.30	.30	.30	.30	.30	.30	.30
$32	$34	6.30	2.40	.30	.30	.30	.30	.30	.30	.30	.30	.30
$34	$36	6.70	2.80	.40	.40	.40	.40	.40	.40	.40	.40	.40
$36	$38	7.10	3.20	.40	.40	.40	.40	.40	.40	.40	.40	.40
$38	$40	7.50	3.70	.50	.50	.50	.50	.50	.50	.50	.50	.50
$40	$42	7.90	4.10	.50	.50	.50	.50	.50	.50	.50	.50	.50
$42	$44	8.30	4.50	.60	.60	.60	.60	.60	.60	.60	.60	.60
$44	$46	8.70	4.90	1.00	.60	.60	.60	.60	.60	.60	.60	.60
$46	$48	9.20	5.30	1.50	.70	.70	.70	.70	.70	.70	.70	.70
$48	$50	9.60	5.70	1.90	.70	.70	.70	.70	.70	.70	.70	.70
$50	$52	10.00	6.10	2.30	.80	.80	.80	.80	.80	.80	.80	.80
$52	$54	10.40	6.50	2.70	.90	.90	.90	.90	.90	.90	.90	.90
$54	$56	10.80	7.00	3.10	.90	.90	.90	.90	.90	.90	.90	.90
$56	$58	11.20	7.40	3.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
$58	$60	11.60	7.80	3.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
$60	$62	12.10	8.20	4.40	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
$62	$64	12.50	8.60	4.80	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
$64	$66	12.90	9.00	5.20	1.30	1.20	1.20	1.20	1.20	1.20	1.20	1.20
$66	$68	13.30	9.40	5.60	1.80	1.20	1.20	1.20	1.20	1.20	1.20	1.20
$68	$70	13.70	9.90	6.00	2.20	1.30	1.30	1.30	1.30	1.30	1.30	1.30
$70	$72	14.10	10.30	6.40	2.60	1.30	1.30	1.30	1.30	1.30	1.30	1.30
$72	$74	14.50	10.70	6.80	3.00	1.40	1.40	1.40	1.40	1.40	1.40	1.40
$74	$76	14.90	11.10	7.30	3.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
$76	$78	15.40	11.50	7.70	3.80	1.50	1.50	1.50	1.50	1.50	1.50	1.50
$78	$80	15.80	11.90	8.10	4.20	1.60	1.60	1.60	1.60	1.60	1.60	1.60
$80	$82	16.20	12.30	8.50	4.70	1.60	1.60	1.60	1.60	1.60	1.60	1.60
$82	$84	16.60	12.80	8.90	5.10	1.70	1.70	1.70	1.70	1.70	1.70	1.70
$84	$86	17.00	13.20	9.30	5.50	1.70	1.70	1.70	1.70	1.70	1.70	1.70
$86	$88	17.50	13.60	9.70	5.90	2.00	1.80	1.80	1.80	1.80	1.80	1.80
$88	$90	17.90	14.00	10.20	6.30	2.50	1.80	1.80	1.80	1.80	1.80	1.80
$90	$92	18.40	14.40	10.60	6.70	2.90	1.90	1.90	1.90	1.90	1.90	1.90
$92	$94	18.80	14.80	11.00	7.10	3.30	1.90	1.90	1.90	1.90	1.90	1.90
$94	$96	19.30	15.20	11.40	7.60	3.70	2.00	2.00	2.00	2.00	2.00	2.00
$96	$98	19.70	15.70	11.80	8.00	4.10	2.00	2.00	2.00	2.00	2.00	2.00
$98	$100	20.20	16.10	12.20	8.40	4.50	2.10	2.10	2.10	2.10	2.10	2.10
$100	$102	20.60	16.50	12.60	8.80	4.90	2.20	2.20	2.20	2.20	2.20	2.20

"If the pay-roll period with respect to an employee is biweekly—Continued

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of tax to be withheld shall be—										
$102	$104	$21.10	$16.90	$13.10	$9.20	$5.40	$2.20	$2.20	$2.20	$2.20	$2.20	$2.20
$104	$106	21.50	17.30	13.50	9.60	5.80	2.30	2.30	2.30	2.30	2.30	2.30
$106	$108	22.00	17.70	13.90	10.00	6.20	2.30	2.30	2.30	2.30	2.30	2.30
$108	$110	22.40	18.20	14.30	10.40	6.60	2.80	2.40	2.40	2.40	2.40	2.40
$110	$112	22.90	18.60	14.70	10.90	7.00	3.20	2.40	2.40	2.40	2.40	2.40
$112	$114	23.30	19.10	15.10	11.30	7.40	3.60	2.50	2.50	2.50	2.50	2.50
$114	$116	23.80	19.50	15.50	11.70	7.80	4.00	2.50	2.50	2.50	2.50	2.50
$116	$118	24.20	20.00	16.00	12.10	8.30	4.40	2.60	2.60	2.60	2.60	2.60
$118	$120	24.70	20.40	16.40	12.50	8.70	4.80	2.60	2.60	2.60	2.60	2.60
$120	$124	25.30	21.10	17.00	13.10	9.30	5.40	2.70	2.70	2.70	2.70	2.70
$124	$128	26.20	22.00	17.80	14.00	10.10	6.30	2.80	2.80	2.80	2.80	2.80
$128	$132	27.10	22.90	18.70	14.80	10.90	7.10	3.30	2.90	2.90	2.90	2.90
$132	$136	28.00	23.80	19.60	15.60	11.80	7.90	4.10	3.00	3.00	3.00	3.00
$136	$140	28.90	24.70	20.50	16.50	12.60	8.80	4.90	3.20	3.20	3.20	3.20
$140	$144	29.80	25.60	21.40	17.30	13.40	9.60	5.70	3.30	3.30	3.30	3.30
$144	$148	30.70	26.50	22.30	18.10	14.30	10.40	6.60	3.40	3.40	3.40	3.40
$148	$152	31.60	27.40	23.20	18.90	15.10	11.20	7.40	3.60	3.50	3.50	3.50
$152	$156	32.50	28.30	24.10	19.80	15.90	12.10	8.20	4.40	3.60	3.60	3.60
$156	$160	33.40	29.20	25.00	20.70	16.70	12.90	9.10	5.20	3.70	3.70	3.70
$160	$164	34.30	30.10	25.90	21.60	17.60	13.70	9.90	6.00	3.80	3.80	3.80
$164	$168	35.20	31.00	26.80	22.50	18.40	14.60	10.70	6.90	3.90	3.90	3.90
$168	$172	36.10	31.90	27.70	23.40	19.20	15.40	11.50	7.70	4.00	4.00	4.00
$172	$176	37.00	32.80	28.60	24.30	20.10	16.20	12.40	8.50	4.70	4.10	4.10
$176	$180	37.90	33.70	29.50	25.20	21.00	17.00	13.20	9.30	5.50	4.20	4.20
$180	$184	38.80	34.60	30.40	26.10	21.90	17.90	14.00	10.20	6.30	4.30	4.30
$184	$188	39.70	35.50	31.30	27.00	22.80	18.70	14.80	11.00	7.20	4.40	4.40
$188	$192	40.60	36.40	32.20	27.90	23.70	19.50	15.70	11.80	8.00	4.60	4.60
$192	$196	41.50	37.30	33.10	28.80	24.60	20.40	16.50	12.70	8.80	5.00	4.70
$196	$200	42.40	38.20	34.00	29.70	25.50	21.30	17.30	13.50	9.60	5.80	4.80
$200	$210	44.00	39.80	35.50	31.30	27.10	22.90	18.80	14.90	11.10	7.20	5.00
$210	$220	46.30	42.00	37.80	33.60	29.30	25.10	20.90	17.00	13.20	9.30	5.50
$220	$230	48.50	44.30	40.00	35.80	31.60	27.40	23.10	19.10	15.20	11.40	7.50
$230	$240	50.80	46.50	42.30	38.10	33.80	29.60	25.40	21.10	17.30	13.50	9.60
$240	$250	53.00	48.80	44.50	40.30	36.10	31.90	27.60	23.40	19.40	15.50	11.70
$250	$260	55.30	51.00	46.80	42.60	38.30	34.10	29.90	25.60	21.40	17.60	13.70
$260	$270	57.50	53.30	49.00	44.80	40.60	36.40	32.10	27.90	23.70	19.70	15.80
$270	$280	59.80	55.50	51.30	47.10	42.80	38.60	34.40	30.10	25.90	21.70	17.90
$280	$290	62.00	57.80	53.50	49.30	45.10	40.90	36.60	32.40	28.20	23.90	20.00
$290	$300	64.30	60.00	55.80	51.60	47.30	43.10	38.90	34.60	30.40	26.20	22.00
$300	$320	67.60	63.40	59.20	54.90	50.70	46.50	42.30	38.00	33.80	29.60	25.30
$320	$340	72.10	67.90	63.70	59.40	55.20	51.00	46.80	42.50	38.30	34.10	29.80
$340	$360	76.60	72.40	68.20	63.90	59.70	55.50	51.30	47.00	42.80	38.60	34.30
$360	$380	81.10	76.90	72.70	68.40	64.20	60.00	55.80	51.50	47.30	43.10	38.80
$380	$400	85.60	81.40	77.20	72.90	68.70	64.50	60.30	56.00	51.80	47.60	43.30
$400 and over		22.5 percent of the excess over $400 plus										
		87.90	83.70	79.40	75.20	71.00	66.70	62.50	58.30	54.00	49.80	45.60

"If the pay-roll period with respect to an employee is semimonthly

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of tax to be withheld shall be—										
$0	$22	18% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$22	$24	4.10	0	0	0	0	0	0	0	0	0	0
$24	$26	4.60	.40	.10	.10	.10	.10	.10	.10	.10	.10	.10
$26	$28	5.00	.80	.10	.10	.10	.10	.10	.10	.10	.10	.10
$28	$30	5.40	1.20	.20	.20	.20	.20	.20	.20	.20	.20	.20
$30	$32	5.80	1.60	.20	.20	.20	.20	.20	.20	.20	.20	.20
$32	$34	6.20	2.00	.30	.30	.30	.30	.30	.30	.30	.30	.30
$34	$36	6.60	2.50	.30	.30	.30	.30	.30	.30	.30	.30	.30
$36	$38	7.00	2.90	.40	.40	.40	.40	.40	.40	.40	.40	.40
$38	$40	7.40	3.30	.40	.40	.40	.40	.40	.40	.40	.40	.40
$40	$42	7.90	3.70	.50	.50	.50	.50	.50	.50	.50	.50	.50
$42	$44	8.30	4.10	.50	.50	.50	.50	.50	.50	.50	.50	.50
$44	$46	8.70	4.50	.60	.60	.60	.60	.60	.60	.60	.60	.60
$46	$48	9.10	4.90	.80	.60	.60	.60	.60	.60	.60	.60	.60
$48	$50	9.50	5.40	1.20	.70	.70	.70	.70	.70	.70	.70	.70
$50	$52	9.90	5.80	1.60	.80	.80	.80	.80	.80	.80	.80	.80
$52	$54	10.30	6.20	2.00	.80	.80	.80	.80	.80	.80	.80	.80
$54	$56	10.80	6.60	2.40	.90	.90	.90	.90	.90	.90	.90	.90
$56	$58	11.20	7.00	2.80	.90	.90	.90	.90	.90	.90	.90	.90
$58	$60	11.60	7.40	3.30	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
$60	$62	12.00	7.80	3.70	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
$62	$64	12.40	8.30	4.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
$64	$66	12.80	8.70	4.50	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
$66	$68	13.20	9.10	4.90	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
$68	$70	13.70	9.50	5.30	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
$70	$72	14.10	9.90	5.70	1.60	1.30	1.30	1.30	1.30	1.30	1.30	1.30
$72	$74	14.50	10.30	6.20	2.00	1.30	1.30	1.30	1.30	1.30	1.30	1.30
$74	$76	14.90	10.70	6.60	2.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
$76	$78	15.30	11.10	7.00	2.80	1.50	1.50	1.50	1.50	1.50	1.50	1.50
$78	$80	15.70	11.60	7.40	3.20	1.50	1.50	1.50	1.50	1.50	1.50	1.50
$80	$82	16.10	12.00	7.80	3.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
$82	$84	16.60	12.40	8.20	4.10	1.60	1.60	1.60	1.60	1.60	1.60	1.60
$84	$86	17.00	12.80	8.60	4.50	1.70	1.70	1.70	1.70	1.70	1.70	1.70
$86	$88	17.40	13.20	9.10	4.90	1.70	1.70	1.70	1.70	1.70	1.70	1.70
$88	$90	17.80	13.60	9.50	5.30	1.80	1.80	1.80	1.80	1.80	1.80	1.80
$90	$92	18.20	14.00	9.90	5.70	1.80	1.80	1.80	1.80	1.80	1.80	1.80
$92	$94	18.60	14.50	10.30	6.10	2.00	1.90	1.90	1.90	1.90	1.90	1.90

"If the pay-roll period with respect to an employee is semimonthly—Continued

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of tax to be withheld shall be—										
$94	$96	$19.10	$14.90	$10.70	$6.50	$2.40	$1.90	$1.90	$1.90	$1.90	$1.90	$1.90
$96	$98	19.50	15.30	11.10	7.00	2.80	2.00	2.00	2.00	2.00	2.00	2.00
$98	$100	20.00	15.70	11.50	7.40	3.20	2.00	2.00	2.00	2.00	2.00	2.00
$100	$102	20.40	16.10	11.90	7.80	3.60	2.10	2.10	2.10	2.10	2.10	2.10
$102	$104	20.90	16.50	12.40	8.20	4.00	2.20	2.20	2.20	2.20	2.20	2.20
$104	$106	21.30	16.90	12.80	8.60	4.40	2.20	2.20	2.20	2.20	2.20	2.20
$106	$108	21.80	17.40	13.20	9.00	4.90	2.30	2.30	2.30	2.30	2.30	2.30
$108	$110	22.20	17.80	13.60	9.40	5.30	2.30	2.30	2.30	2.30	2.30	2.30
$110	$112	22.70	18.20	14.00	9.90	5.70	2.40	2.40	2.40	2.40	2.40	2.40
$112	$114	23.10	18.60	14.40	10.30	6.10	2.40	2.40	2.40	2.40	2.40	2.40
$114	$116	23.60	19.00	14.80	10.70	6.50	2.50	2.50	2.50	2.50	2.50	2.50
$116	$118	24.00	19.50	15.30	11.10	6.90	2.80	2.50	2.50	2.50	2.50	2.50
$118	$120	24.50	19.90	15.70	11.50	7.30	3.20	2.60	2.60	2.60	2.60	2.60
$120	$124	25.20	20.60	16.30	12.10	8.00	3.80	2.70	2.70	2.70	2.70	2.70
$124	$128	26.10	21.50	17.10	13.00	8.80	4.60	2.80	2.80	2.80	2.80	2.80
$128	$132	27.00	22.40	18.00	13.80	9.60	5.50	2.90	2.90	2.90	2.90	2.90
$132	$136	27.90	23.30	18.80	14.60	10.40	6.30	3.00	3.00	3.00	3.00	3.00
$136	$140	28.80	24.20	19.60	15.40	11.30	7.10	3.10	3.10	3.10	3.10	3.10
$140	$144	29.70	25.10	20.50	16.30	12.10	7.90	3.80	3.20	3.20	3.20	3.20
$144	$148	30.60	26.00	21.40	17.10	12.90	8.80	4.60	3.30	3.30	3.30	3.30
$148	$152	31.50	26.90	22.30	17.90	13.80	9.60	5.40	3.40	3.40	3.40	3.40
$152	$156	32.40	27.80	23.20	18.80	14.60	10.40	6.30	3.50	3.50	3.50	3.50
$156	$160	33.30	28.70	24.10	19.60	15.40	11.20	7.10	3.60	3.60	3.60	3.60
$160	$164	34.20	29.60	25.00	20.40	16.20	12.10	7.90	3.70	3.70	3.70	3.70
$164	$168	35.10	30.50	25.90	21.30	17.10	12.90	8.70	4.60	3.90	3.90	3.90
$168	$172	36.00	31.40	26.80	22.20	17.90	13.70	9.60	5.40	4.00	4.00	4.00
$172	$176	36.90	32.30	27.70	23.10	18.70	14.60	10.40	6.20	4.10	4.10	4.10
$176	$180	37.80	33.20	28.60	24.00	19.60	15.40	11.20	7.10	4.20	4.20	4.20
$180	$184	38.70	34.10	29.50	24.90	20.40	16.20	12.00	7.90	4.30	4.30	4.30
$184	$188	39.60	35.00	30.40	25.80	21.20	17.00	12.90	8.70	4.50	4.40	4.40
$188	$192	40.50	35.90	31.30	26.70	22.10	17.90	13.70	9.50	5.40	4.50	4.50
$192	$196	41.40	36.80	32.20	27.60	23.00	18.70	14.50	10.40	6.20	4.60	4.60
$196	$200	42.30	37.70	33.10	28.50	23.90	19.50	15.40	11.20	7.00	4.70	4.70
$200	$210	43.80	39.30	34.70	30.10	25.50	21.00	16.80	12.60	8.50	4.90	4.90
$210	$220	46.10	41.50	36.90	32.30	27.80	23.20	18.90	14.70	10.50	6.40	5.20
$220	$230	48.30	43.80	39.20	34.60	30.00	25.40	21.00	16.80	12.60	8.50	5.50
$230	$240	50.60	46.00	41.40	36.80	32.30	27.70	23.10	18.90	14.70	10.50	6.40
$240	$250	52.80	48.30	43.70	39.10	34.50	29.90	25.30	20.90	16.80	12.60	8.40
$250	$260	55.10	50.50	45.90	41.30	36.80	32.20	27.60	23.00	18.80	14.70	10.50
$260	$270	57.30	52.80	48.20	43.60	39.00	34.40	29.80	25.30	20.90	16.70	12.60
$270	$280	59.60	55.00	50.40	45.80	41.30	36.70	32.10	27.50	23.00	18.80	14.60
$280	$290	61.80	57.30	52.70	48.10	43.50	38.90	34.30	29.80	25.20	20.90	16.70
$290	$300	64.10	59.50	54.90	50.30	45.80	41.20	36.60	32.00	27.40	22.90	18.80
$300	$320	67.50	62.90	58.30	53.70	49.10	44.50	40.00	35.40	30.80	26.20	21.90
$320	$340	72.00	67.40	62.80	58.20	53.60	49.00	44.50	39.90	35.30	30.70	26.10
$340	$360	76.50	71.90	67.30	62.70	58.10	53.50	49.00	44.40	39.80	35.20	30.60
$360	$380	81.00	76.40	71.80	67.20	62.60	58.00	53.50	48.90	44.30	39.70	35.10
$380	$400	85.50	80.90	76.30	71.70	67.10	62.50	58.00	53.40	48.80	44.20	39.60
$400	$420	90.00	85.40	80.80	76.20	71.60	67.00	62.50	57.90	53.30	48.70	44.10
$420	$440	94.50	89.90	85.30	80.70	76.10	71.50	67.00	62.40	57.80	53.20	48.60
$440	$640	99.00	94.40	89.80	85.20	80.60	76.00	71.50	66.90	62.30	57.70	53.10
$460	$480	103.50	98.90	94.30	89.70	85.10	80.50	76.00	71.40	66.80	62.20	57.60
$480	$500	108.00	103.40	98.80	94.20	89.60	85.00	80.50	75.90	71.30	66.70	62.10
$500 and over		22.5 percent of the excess over $500 plus										
		110.20	105.60	101.00	96.50	91.90	87.30	82.70	78.10	73.50	60.00	64.40

"If the pay-roll period with respect to an employee is monthly

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of tax to be withheld shall be—										
$0	$44	18% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$44	$48	$8.30	0	0	0	0	0	0	0	0	0	0
$48	$52	9.10	.80	.10	.10	.10	.10	.10	.10	.10	.10	.10
$52	$56	9.90	1.60	.20	.20	.20	.20	.20	.20	.20	.20	.20
$56	$60	10.80	2.40	.30	.30	.30	.30	.30	.30	.30	.30	.30
$60	$64	11.60	3.30	.40	.40	.40	.40	.40	.40	.40	.40	.40
$64	$68	12.40	4.10	.50	.50	.50	.50	.50	.50	.50	.50	.50
$68	$72	13.20	4.90	.60	.60	.60	.60	.60	.60	.60	.60	.60
$72	$76	14.10	5.70	.70	.70	.70	.70	.70	.70	.70	.70	.70
$76	$80	14.90	6.60	.90	.90	.90	.90	.90	.90	.90	.90	.90
$80	$84	15.70	7.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
$84	$88	16.60	8.20	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.00
$88	$92	17.40	9.00	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
$92	$96	18.20	9.90	1.50	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
$96	$100	19.00	10.70	2.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
$100	$104	19.90	11.50	3.20	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
$104	$108	20.70	12.40	4.00	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
$108	$112	21.50	13.20	4.90	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
$112	$116	22.30	14.00	5.70	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
$116	$120	23.20	14.80	6.50	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
$120	$124	24.00	15.70	7.30	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
$124	$128	24.80	16.50	8.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
$128	$132	25.70	17.30	9.00	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
$132	$136	26.50	18.20	9.80	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
$136	$140	27.30	19.00	10.60	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
$140	$144	28.10	19.80	11.50	3.10	2.60	2.60	2.60	2.60	2.60	2.60	2.60
$144	$148	29.00	20.60	12.30	4.00	2.70	2.70	2.70	2.70	2.70	2.70	2.70

"If the pay-roll period with respect to an employee is monthly—Continued

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of tax to be withheld shall be—										
$148	$152	$29.80	$21.50	$13.10	$4.80	$2.80	$2.80	$2.80	$2.80	$2.80	$2.80	$2.80
$152	$156	30.60	22.30	14.00	5.60	2.90	2.90	2.90	2.90	2.90	2.90	2.90
$156	$160	31.50	23.10	14.80	6.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00
$160	$164	32.30	24.00	15.60	7.30	3.10	3.10	3.10	3.10	3.10	3.10	3.10
$164	$168	33.10	24.80	16.40	8.10	3.20	3.20	3.20	3.20	3.20	3.20	3.20
$168	$172	33.90	25.60	17.30	8.90	3.30	3.30	3.30	3.30	3.30	3.30	3.30
$172	$176	34.80	26.40	18.10	9.80	3.40	3.40	3.40	3.40	3.40	3.40	3.40
$176	$180	35.60	27.30	18.90	10.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
$180	$184	36.40	28.10	19.80	11.40	3.70	3.70	3.70	3.70	3.70	3.70	3.70
$184	$188	37.30	28.90	20.60	12.30	3.90	3.80	3.80	3.80	3.80	3.80	3.80
$188	$192	38.20	29.70	21.40	13.10	4.70	3.90	3.90	3.90	3.90	3.90	3.90
$192	$196	39.10	30.60	22.20	13.90	5.60	4.00	4.00	4.00	4.00	4.00	4.00
$196	$200	40.00	31.40	23.10	14.70	6.40	4.10	4.10	4.10	4.10	4.10	4.10
$200	$204	40.90	32.20	23.90	15.60	7.20	4.20	4.20	4.20	4.20	4.20	4.20
$204	$208	41.80	33.10	24.70	16.40	8.10	4.30	4.30	4.30	4.30	4.30	4.30
$208	$212	42.70	33.90	25.60	17.20	8.90	4.40	4.40	4.40	4.40	4.40	4.40
$212	$216	43.60	34.70	26.40	18.00	9.70	4.50	4.50	4.50	4.50	4.50	4.50
$216	$220	44.50	35.50	27.20	18.90	10.50	4.60	4.60	4.60	4.60	4.60	4.60
$220	$224	45.40	36.40	28.00	19.70	11.40	4.70	4.70	4.70	4.70	4.70	4.70
$224	$228	46.30	37.20	28.90	20.50	12.20	4.90	4.90	4.90	4.90	4.90	4.90
$228	$232	47.20	38.00	29.70	21.40	13.00	5.00	5.00	5.00	5.00	5.00	5.00
$232	$236	48.10	38.90	30.50	22.20	13.90	5.50	5.10	5.10	5.10	5.10	5.10
$236	$240	49.00	39.80	31.30	23.00	14.70	6.30	5.20	5.20	5.20	5.20	5.20
$240	$248	50.30	41.20	32.60	24.30	15.90	7.60	5.30	5.30	5.30	5.30	5.30
$248	$256	52.10	43.00	34.20	25.90	17.60	9.20	5.60	5.60	5.60	5.60	5.60
$256	$264	53.90	44.80	35.90	27.60	19.20	10.90	5.80	5.80	5.80	5.80	5.80
$264	$272	55.70	46.60	37.60	29.20	20.90	12.60	6.00	6.00	6.00	6.00	6.00
$272	$280	57.50	48.40	39.20	30.90	22.50	14.20	6.20	6.20	6.20	6.20	6.20
$280	$288	59.30	50.20	41.00	32.50	24.20	15.90	7.50	6.40	6.40	6.40	6.40
$288	$296	61.10	52.00	42.80	34.20	25.90	17.50	9.20	6.60	6.60	6.60	6.60
$296	$304	62.90	53.80	44.60	35.80	27.50	19.20	10.90	6.90	6.90	6.90	6.90
$304	$312	64.70	55.60	46.40	37.50	29.20	20.80	12.50	7.10	7.10	7.10	7.10
$312	$320	66.50	57.40	48.20	39.20	30.80	22.50	14.20	7.30	7.30	7.30	7.30
$320	$328	68.30	59.20	50.00	40.80	32.50	24.20	15.80	7.50	7.50	7.50	7.50
$328	$336	70.10	61.00	51.80	42.60	34.10	25.80	17.50	9.10	7.70	7.70	7.70
$336	$344	71.90	62.80	53.60	44.40	35.80	27.50	19.10	10.80	7.90	7.90	7.90
$344	$352	73.70	64.60	55.40	46.20	37.50	29.10	20.80	12.50	8.10	8.10	8.10
$352	$360	75.50	66.40	57.20	48.00	39.10	30.80	22.40	14.10	8.40	8.40	8.40
$360	$368	77.30	68.20	59.00	49.80	40.80	32.40	24.10	15.80	8.60	8.60	8.60
$368	$376	79.10	70.00	60.80	51.60	42.50	34.10	25.80	17.40	9.10	8.80	8.80
$376	$384	80.90	71.80	62.60	53.40	44.30	35.70	27.40	19.10	10.70	9.00	9.00
$384	$392	82.70	73.60	64.40	55.20	46.10	37.40	29.10	20.70	12.40	9.20	9.20
$392	$400	84.50	75.40	66.20	57.00	47.90	39.10	30.70	22.40	14.10	9.40	9.40
$400	$420	87.70	78.50	69.30	60.20	51.00	42.00	33.60	25.30	17.00	9.80	9.80
$420	$440	92.20	83.00	73.80	64.70	55.50	46.30	37.80	29.40	21.10	12.80	10.40
$440	$460	96.70	87.50	78.30	69.20	60.00	50.80	41.90	33.60	25.20	16.90	10.90
$460	$480	101.20	92.00	82.80	73.70	64.50	55.30	46.20	37.70	29.40	21.00	12.70
$480	$500	105.70	96.50	87.30	78.20	69.00	59.80	50.70	41.80	33.50	25.20	16.80
$500	$520	110.20	101.00	91.80	82.70	73.50	64.30	55.20	46.00	37.70	29.30	21.00
$520	$540	114.70	105.50	96.30	87.20	78.00	68.80	59.70	50.50	41.80	33.50	25.10
$540	$560	119.20	110.00	100.80	91.70	82.50	73.30	64.26	55.00	45.90	37.60	29.30
$560	$580	123.70	114.50	105.30	96.20	87.00	77.80	68.70	59.50	50.30	41.70	33.40
$580	$600	128.20	119.00	109.80	100.70	91.50	82.30	73.20	64.00	54.80	45.90	37.50
$600	$640	134.90	125.80	116.60	107.40	98.30	89.10	79.90	70.80	61.60	52.40	43.80
$640	$680	143.90	134.80	125.60	116.40	107.30	98.10	88.90	79.80	70.60	61.40	52.30
$680	$720	152.90	143.80	134.60	125.40	116.30	107.10	97.90	88.80	79.60	70.40	61.30
$720	$760	161.90	152.80	143.60	134.40	125.30	116.10	106.90	97.80	88.60	79.40	70.30
$760	$800	170.90	161.80	152.60	143.40	134.30	125.10	115.90	106.80	97.60	88.40	79.30
$800	$840	179.90	170.80	161.60	152.40	143.30	134.10	124.90	115.80	106.60	97.40	88.30
$840	$880	188.90	179.80	170.60	161.40	152.30	143.10	133.90	124.80	115.60	106.40	97.30
$880	$920	197.90	188.80	179.60	170.40	161.30	152.10	142.90	133.80	124.60	115.40	106.30
$920	$960	206.90	197.80	188.60	179.40	170.30	161.10	151.90	142.80	133.60	124.40	115.30
$960	$1,000	215.90	206.80	197.60	188.40	179.30	170.10	160.90	151.80	142.60	133.40	124.30
$1,000 and over		22.5 percent of the excess over $1,000 plus										
		220.40	211.30	202.10	192.90	183.80	174.60	165.40	156.30	147.10	137.90	128.8

"If the pay-roll period with respect to an employee is daily pay-roll period or a miscellaneous pay-roll period

And the wages divided by the number of days in such period are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of tax to be withheld shall be the following amount multiplied by the number of days in such period										
$0	$1.50	18% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1.50	$1.75	$0.30	0	0	0	0	0	0	0	0	0	0
$1.75	$2.00	.35	.05	0	0	0	0	0	0	0	0	0
$2.00	$2.25	.40	.10	0	0	0	0	0	0	0	0	0
$2.25	$2.50	.45	.20	0	0	0	0	0	0	0	0	0
$2.50	$2.75	.50	.25	.05	.05	.05	.05	.05	.05	.05	.05	.05
$2.75	$3.00	.55	.30	.05	.05	.05	.05	.05	.05	.05	.05	.05
$3.00	$3.25	.60	.35	.05	.05	.05	.05	.05	.05	.05	.05	.05
$3.25	$3.50	.65	.40	.10	.05	.05	.05	.05	.05	.05	.05	.05
$3.50	$3.75	.70	.45	.15	.05	.05	.05	.05	.05	.05	.05	.05
$3.75	$4.00	.75	.50	.20	.05	.05	.05	.05	.05	.05	.05	.05
$4.00	$4.25	.80	.55	.25	.05	.05	.05	.05	.05	.05	.05	.05
$4.25	$4.50	.85	.60	.30	.10	.10	.10	.10	.10	.10	.10	.10
$4.50	$4.75	.90	.65	.35	.10	.10	.10	.10	.10	.10	.10	.10
$4.75	$5.00	.95	.70	.40	.15	.10	.10	.10	.10	.10	.10	.10
$5.00	$5.25	1.00	.75	.45	.20	.10	.10	.10	.10	.10	.10	.10

"If the pay-roll period with respect to an employee is a daily pay-roll period or a miscellaneous pay-roll period—Continued

And the wages divided by the number of days in such period are—		And the number of withholding exemptions claimed is—										
		0	1	2	3	4	5	6	7	8	9	10 or more
At least	But less than	The amount of tax to be withheld shall be the following amount multiplied by the number of days in such period										
$5.25	$5.50	$1.05	$ .80	$0.50	$0.25	$0.10	$0.10	$0.10	$0.10	$0.10	$0.10	$0.10
$5.50	$5.75	1.10	.85	.60	.30	.10	.10	.10	.10	.10	.10	.10
$5.75	$6.00	1.20	.90	.65	.35	.10	.10	.10	.10	.10	.10	.10
$6.00	$6.25	1.25	.95	.70	.40	.15	.10	.10	.10	.10	.10	.10
$6.25	$6.50	1.30	1.00	.75	.45	.20	.15	.15	.15	.15	.15	.15
$6.50	$6.75	1.35	1.05	.80	.50	.25	.15	.15	.15	.15	.15	.15
$6.75	$7.00	1.40	1.10	.85	.55	.30	.15	.15	.15	.15	.15	.15
$7.00	$7.25	1.45	1.15	.90	.60	.35	.15	.15	.15	.15	.15	.15
$7.25	$7.50	1.50	1.20	.95	.65	.40	.15	.15	.15	.15	.15	.15
$7.50	$7.75	1.55	1.25	1.00	.70	.45	.15	.15	.15	.15	.15	.15
$7.75	$8.00	1.60	1.30	1.05	.75	.50	.20	.15	.15	.15	.15	.15
$8.00	$8.25	1.70	1.40	1.10	.80	.55	.25	.20	.20	.20	.20	.20
$8.25	$8.50	1.75	1.45	1.15	.85	.60	.30	.20	.20	.20	.20	.20
$8.50	$8.75	1.80	1.50	1.20	.90	.65	.35	.20	.20	.20	.20	.20
$8.75	$9.00	1.85	1.55	1.25	.95	.70	.45	.20	.20	.20	.20	.20
$9.00	$9.25	1.90	1.60	1.30	1.05	.75	.50	.20	.20	.20	.20	.20
$9.25	$9.50	1.95	1.65	1.35	1.10	.80	.55	.25	.20	.20	.20	.20
$9.50	$9.75	2.00	1.70	1.40	1.15	.85	.60	.30	.20	.20	.20	.20
$9.75	$10.00	2.05	1.75	1.45	1.20	.90	.65	.35	.25	.25	.25	.25
$10.00	$10.50	2.15	1.85	1.55	1.25	1.00	.70	.45	.25	.25	.25	.25
$10.50	$11.00	2.25	1.95	1.65	1.35	1.10	.80	.55	.25	.25	.25	.25
$11.00	$11.50	2.40	2.10	1.80	1.50	1.20	.90	.65	.35	.25	.25	.25
$11.50	$12.00	2.50	2.20	1.90	1.60	1.30	1.00	.75	.45	.30	.30	.30
$12.00	$12.50	2.60	2.30	2.00	1.70	1.40	1.15	.85	.60	.30	.30	.30
$12.50	$13.00	2.70	2.40	2.10	1.80	1.50	1.25	.95	.70	.40	.30	.30
$13.00	$13.50	2.85	2.55	2.25	1.95	1.65	1.35	1.05	.80	.50	.30	.30
$13.50	$14.00	2.95	2.65	2.35	2.05	1.75	1.45	1.15	.90	.60	.35	.35
$14.00	$14.50	3.05	2.75	2.45	2.15	1.85	1.55	1.25	1.00	.70	.45	.35
$14.50	$15.00	3.15	2.85	2.55	2.25	1.95	1.65	1.35	1.10	.80	.55	.35
$15.00	$15.50	3.30	3.00	2.70	2.40	2.10	1.75	1.45	1.20	.90	.65	.40
$15.50	$16.00	3.40	3.10	2.80	2.50	2.20	1.90	1.60	1.30	1.05	.75	.50
$16.00	$16.50	3.50	3.20	2.90	2.60	2.30	2.00	1.70	1.40	1.15	.85	.60
$16.50	$17.00	3.60	3.30	3.00	2.70	2.40	2.10	1.80	1.50	1.25	.95	.70
$17.00	$17.50	3.75	3.45	3.15	2.85	2.55	2.20	1.90	1.60	1.35	1.05	.80
$17.50	$18.00	3.85	3.55	3.25	2.95	2.65	2.35	2.05	1.75	1.45	1.15	.90
$18.00	$18.50	3.95	3.65	3.35	3.05	2.75	2.45	2.15	1.85	1.55	1.25	1.00
$18.50	$19.00	4.05	3.75	3.45	3.15	2.85	2.55	2.25	1.95	1.65	1.35	1.10
$19.00	$19.50	4.20	3.90	3.60	3.30	3.00	2.65	2.35	2.05	1.75	1.50	1.20
$19.50	$20.00	4.30	4.00	3.70	3.40	3.10	2.80	2.50	2.20	1.90	1.60	1.30
$20.00	$21.00	4.45	4.15	3.85	3.55	3.25	2.95	2.65	2.35	2.05	1.75	1.45
$21.00	$22.00	4.70	4.40	4.10	3.80	3.50	3.20	2.90	2.60	2.30	1.95	1.65
$22.00	$23.00	4.90	4.60	4.30	4.00	3.70	3.40	3.10	2.80	2.50	2.20	1.90
$23.00	$24.00	5.15	4.85	4.55	4.25	3.95	3.65	3.35	3.05	2.75	2.40	2.10
$24.00	$25.00	5.35	5.05	4.75	4.45	4.15	3.85	3.55	3.25	2.95	2.65	2.35
$25.00	$26.00	5.60	5.30	5.00	4.70	4.40	4.10	3.80	3.50	3.20	2.85	2.55
$26.00	$27.00	5.80	5.50	5.20	4.90	4.60	4.30	4.00	3.70	3.40	3.10	2.80
$27.00	$28.00	6.05	5.75	5.45	5.15	4.85	4.55	4.25	3.95	3.65	3.30	3.00
$28.00	$29.00	6.25	5.95	5.65	5.35	5.05	4.75	4.45	4.15	3.85	3.55	3.25
$29.00	$30.00	6.50	6.20	5.90	5.60	5.30	5.00	4.70	4.40	4.10	3.75	3.45
$30.00 and over		22.5 percent of the excess over $30 plus										
		6.60	6.30	6.0	5.70	5.40	5.10	4.80	4.50	4.20	3.90	3.60

Mr. LANGER. Coming to page 50, I find the following:

(d) Withholding exemptions: Section 1622 (h) (relating to withholding exemption certificates) is amended to read as follows—

I do not know what section 1622 (h) is, but we are asked to vote to amend it without having an opportunity to read and study it. That would not mean we would have to take days. We have experts upon whom a Senator can call to come to his office, and when one of the experts comes he can explain a provision and make it plain. If I had had tomorrow and possibly Sunday, or part of Monday forenoon, so that I could have had a chance to familiarize myself with the bill, I would have been able to vote intelligently upon it, but not being able to do that, I have to do the best I can. I continue reading:

"(h) Withholding exemptions.—

"(1) In general: An employee receiving wages shall on any day be entitled to the following withholding exemptions:

"(A) An exemption for himself.

"(B) If the employee is married, an exemption with respect to his spouse, unless his spouse has in effect a withholding exemption certificate claiming a withholding exemption under subparagraph (A).

I do not know what that is. Perhaps it means that she has a family by her first husband. It may mean she has a job somewhere. I do not know what it means. I would have to look it up and find out. It may be her first husband is paying her alimony, perhaps she is paying him alimony. I do not know what it means, nor can any other Senator know what it means until he investigates it. Then we find a provision with lines drawn through it, and then the following:

"(C) An exemption for each individual with respect to whom, on the basis of facts existing at the beginning of such day, there may reasonably be expected to be allowable a surtax exemption under section 25 (b) (3) for the taxable year under chapter 1 in respect of which amounts deducted and withheld under this subchapter in the calendar year in which such day falls are allowed as a credit.

"(2) Exemptions certificates.—

"(A) On commencement of employment: On or before the date of the commencement of employment with an employer, the employee shall furnish the employer with a signed withholding exemption certificate relating to the number of withholding exemptions which he claims, which shall in no event exceed the number to which he is entitled."

There we have it analyzed. Under this proposed law, Mr. President, if I get a job, being the employee, I have to go somewhere and somehow or other dig up a certificate. There might be a bunch of certificates lying in the office, and if the employee comes in to get a job, the employer can get the certificate signed. But it is fixed up so that the laboring man has to get a certificate, and it means that a laboring man who does not know where to get it will have to hire a taxicab, for instance, in San Francisco, and will have to drive all over the city to get one, and spend money in doing it. In wartime, Mr. President, employees must waste their time, must waste their gasoline in hunting an exemption certificate, and the law might just as well require that the employer furnish it. I will read the language again so the Senate may know what it is:

On or before the date of the commencement of employment with an employer, the employee shall furnish the employer with a signed withholding exemption certificate relating to the number of withholding exemptions which he claims, which shall in no event exceed the number to which he is entitled.

(B) Change of status, etc.: If, on any day during the calendar year, the number of withholding exemptions to which the employee is entitled is less than the number of withholding exemptions claimed by the em-

ployee on the withholding exemption certificate then in effect with respect to him, the employee shall within 10 days thereafter furnish the employer with a new withholding exemption certificate relating to the number of withholding exemptions which the employee then claims, which shall in no event exceed the number to which he is entitled on such day.

Mr. President, compare that case with the case of the farmer and note the difference which exists. When a laboring man comes to a farm to work in threshing time, for example, he must be furnished with three meals a day; then he must be furnished a lunch between breakfast and noon, and another lunch in the afternoon. Under a law passed by Congress laborers who are not even citizens are brought from Jamaica to the United States, and we must provide a bond when bringing them in; we must guarantee that they shall have a nice, fine house in which to live, and a nice place in which to bathe. We must guarantee that when they get sick they shall be furnished with a doctor's care. That is the way farmers are treated when they need help. Compare that with what must be done by industry. Industry is not obliged to furnish anything. A moment ago I read a provision in the bill that an employer must furnish an employee with a withholding exemption certificate. Subsection (B), which I am now reading, provides that if there is anything wrong with the withholding certificate, or if the employer says there is anything wrong with it, the employee must obtain another one, no matter how much trouble it may be for him to do so, no matter how much journeying he must undertake—he himself must go out and obtain the certificate.

I continue to read:

If, on any day during the calendar year, the number of withholding exemptions to which the employee is entitled is greater than the number of withholding exemptions claimed, the employee may furnish the employer with a new withholding exemption certificate relating to the number of withholding exemptions which the employee then claims, which shall in no event exceed the number to which he is entitled on such day.

(C) Change of status, etc., which affects next calendar year: If on any day during the calendar year the number of withholding exemptions to which the employee will be, or may reasonably be expected to be, entitled at the beginning of his next taxable year under chapter 1 is different from the number to which the employee is entitled on such day, the employee shall, in such cases and at such times as the Commissioner, with the approval of the Secretary, may by regulations prescribe, furnish the employer with a withholding exemption certificate relating to the number of withholding exemptions which he claims with respect to such next taxable year, which shall in no event exceed the number to which he will be, or may reasonably be expected to be, so entitled.

(3) When certificate takes effect—

(A) First certificate furnished: A withholding exemption certificate furnished the employer in cases in which no previous such certificate is in effect shall take effect as of the beginning of the first pay-roll period ending, or the first payment of wages made without regard to a pay-roll period, on or after the date on which such certificate is so furnished.

(B) Furnished to take place of existing certificate: A withholding exemption certificate furnished the employer in cases in which a previous such certificate is in effect shall take effect with respect to the first payment of wages made on or after the first status determination date which occurs at least 30 days from the date on which such certificate is so furnished, except that at the election of the employer such certificate may be made effective with respect to any payment of wages made on or after the date on which such certificate is so furnished; but a certificate furnished pursuant to paragraph (2) (C) shall not take effect, and may not be made effective, with respect to any payment of wages made in the calendar year in which the certificate is furnished. For the purposes of this subparagraph the term 'status determination date' means January 1 and July 1 of each year.

I now read from page 54 of the bill:

(4) Period during which certificate remains in effect: A withholding exemption certificate which takes effect under this subsection shall continue in effect with respect to the employer until another such certificate takes effect under this subsection.

(5) Contents of certificate: Withholding exemption certificates shall in such form and contain such information as the Commissioner may, with the approval of the Secretary, by regulations prescribe.

(e) New withholding exemption certificates to be furnished—

(1) Old certificates made ineffective: Certificates furnished (whether before or after the enactment of this act) under section 1622 (h) of the Internal Revenue Code, without regard to its amendment by this act, shall have no effect with respect to withholding to which such section, as amended by this act, is applicable.

(2) Requirement of furnishing new certificate: On or before December 1, 1944, and on or before the date of commencement of employment if such date occurs after December 1, 1944, and prior to January 1, 1945, each employee receiving wages shall furnish his employer with the withholding exemption certificate, required by section 1622 (h) of the Internal Revenue Code (as amended by this act) in the case of commencement of employment on or after January 1, 1945, and for such purposes the number of withholding exemptions which he is entitled to claim shall be the number which he would be entitled to claim if the day on which such certificate is so furnished were January 1, 1945.

(3) When new certificates take effect: A certificate furnished under paragraph (2) of this ubsection shall take effect with respect to the first payments of wages with respect to which section 1622 of the Internal Revenue Code, as amended by this act, is applicable. A certificate furnished under section 1622 (h) of the Internal Revenue Code, as amended by this act, after December 1, 1944, and prior to January 1, 1945, and not furnished on or before the date of commencement of employment, shall take effect as provided in section 1622 (h) (3) (B) of such code, as so amended, except that it may not be made effective with respect to any payment of wages to which section 1622 of such code, as so amended, is not applicable. A certificate furnished under section 1622 (h) of such code, as so amended, to an employer on or after January 1, 1945, and not furnished on or before the date of commencement of employment with such employer, shall take effect as provided in section 1622 (h) (3) (B) of such code, as so amended, if such certificate is the first certificate so furnished and if on December 31, 1944, a certificate was in effect with respect to such employer under section 1622 (h) of such code, without regard to such amendments.

(f) Change of status after July 1, 1944: Effective (despite the provisions of section 21) with respect to wages paid during the calendar year 1944, section 1622 (h) (1) (relating to withholding exemption certificates furnished by reason of a change of status) is amended by striking out ", if furnished by reason of a change of status occurring on or before July 1 of the calendar year."

This bill was passed by the House of Representatives May 5, 1944.

Mr. President, it will be noted, and I ask Senators to mark it well, that the distinguished chairman of the Finance Committee stated that I had had 3 weeks to study the bill from the time the House passed it. But here at the end of the bill we find the date of its passage, May 5, 1944. Today is the 19th, Mr. President, 2 weeks after May 5, during the very time when every Senator on this floor knew that the O'Mahoney amendment, backed by 22 other Senators, was under consideration in room 224 of the Senate Office Building, and when every Senator knew that 23 Senators from the Northwest were there, fighting for the very life's blood of their States; for, if that water is taken, so that the people of our States cannot irrigate that semiarid area, it will mean that our people will have to move away. Yet it is said that I should have known about this measure, that I should have read all 55½ pages of it, at a time when the very heart and soul of the State of North Dakota and some of the other Northwestern States were at stake.

The pending bill, which the distinguished senior Senator from Georgia [Mr. GEORGE] says I should have known all about, is so long and so complicated that 54 pages of fine type are required, in the report on the bill, Report No. 885, to explain a bill which is 55½ pages long. That shows how complicated the bill is. More words are required to explain House bill 4646 than are contained in the bill itself. I wish to have the people of the country know that. When I, as a representative of the people of North Dakota, asked for the simple courtesy of having sufficient time to familiarize myself with this bill, on which I am asked to vote, my request was not granted. Mr. President, it does not make any difference to me if my polite requests are ignored; but I say that when the day comes when WILLIAM LANGER walks out of this Senate, he will not have voted as a rubber stamp, he will not have voted for a measure he did not understand—not if he can help it. Not even so distinguished a Member of the Senate as the senior Senator from Georgia can make me do that—not if I can help it.

I come now to the report on the bill. It is entitled "Individual Income Tax Bill of 1944—May 16, 1944—ordered to be printed."

Mr. President, let me call attention first of all to the fact that House bill 4646, the one the Senate is considering, passed the House of Representatives on May 5, 1944. I do not know how long it took to have the bill printed. I do not know when copies of the bill were available. But certainly it was not 3 weeks ago, as was stated by the distinguished chairman of the Finance Committee.

Now, coming to the report, I find that it was ordered to be printed, not 3 weeks ago, not 2 weeks ago, not 1 week ago, not 5 days ago, but on May 16. The

chances are that it was not printed until the 17th. If it was printed on the 17th, it was not available until the 18th. The 18th was yesterday. Yesterday was the first day the report was available to the Senator from North Dakota, if it actually was available then.

Ah, Mr. President, I wish to have the people of the country know, I wish to have my constituents know, how ignorant I am when I do not understand House bill 4646. I am honest enough to rise on the floor of the Senate and say so, and to beg for the courtesy of being allowed at least an opportunity to read the bill before I am called upon to vote "yea" or "nay" on it.

I repeat that if that is the way tax legislation is to be passed, it is no wonder that the people of the country are sick of paying taxes. I will let the people judge as to who is responsible for not having their taxes simplified a long time ago.

So, Mr. President, I repeat that this report on the individual income-tax bill of 1944 was ordered to be printed on May 16, 1944. I read from the report:

The Committee on Finance, to whom was referred the bill (H. R. 4646) to provide for simplification of the individual income tax, having had the same under consideration, report favorably thereon, with certain amendments, and as amended recommend that the bill do pass.

The bill is confined to the simplification of the individual income tax, and accomplishes the following objectives:

1. Relieves the great majority of taxpayers from the necessity of computing their income tax.
2. Reduces the number of tax computations.
3. Simplifies the return form.
4. Decreases the number of persons required to file declarations of estimated tax and eliminates difficulties and uncertainties in making such estimates.

The bill accomplishes these objectives without substantially changing the number of taxpayers or the revenue yield under existing law—

That is interesting, in view of what the distinguished senior Senator from Michigan [Mr. VANDENBERG] said. He said we were paying a price. I do not know what the price is, but he said we were paying a price to get this simplified form. But he said he thought it was worth it.

I continue to read:

SUMMARY OF CHANGES IN EXISTING LAW

In accomplishing these objectives, the bill makes several important changes in existing law.

First, for the surtax, there is a uniform exemption of $500 per person. Thus the taxpayer is allowed $500, the taxpayer's spouse is allowed $500, and there is a $500 allowance for each dependent—

Mr. President, I submit, as I stated a while ago, that at least the Senator from North Dakota has already done some good. The amount of exemption to be allowed for each dependent has been increased from $350 to $500. The increase should be progressively greater as the number of children in a family increases. That is what Theodore Roosevelt advocated. It makes sense—

The bill removes the present requirements that a "dependent" must be under 18 or incapable of self-support. Instead the taxpayer may claim as a dependent anyone for whom he furnishes more than half the support, provided the person claimed as a dependent is closely related to the taxpayer and is not required to file a return. Anyone having over $500 of gross income must file a return.

Anyone having more than $500 of gross income must file a return.

Second, the Victory tax is repealed. The present normal and surtax are combined into a single surtax. A new normal tax of 3 percent is imposed on each person whose net income exceeds $500. In the case of the new normal tax no credit is allowed for dependents.

Third, a new simplified tax table, designated supplement T, is provided in the bill. This table may be used by taxpayers with adjusted gross incomes of less than $5,000, regardless of the source of their income. In general, adjusted gross income is gross income less business deductions. The table is so constructed as to allow the taxpayer a standard deduction of approximately 10 percent of his gross income. The use of this table is optional with the taxpayer—

The distinguished senior Senator from Ohio [Mr. TAFT] says that this idea is grossly unfair. A man with an income of $100,000 may deduct 10 percent, or $10,000 from his income tax, and a man with an income of $3,000 may deduct $300. The idea of setting up a standard of 10 percent is grossly unfair, and in my opinion it is simply legislation for the rich at the expense of the poor. I repeat the words of President Franklin Delano Roosevelt when he said that this is legislation for the greedy and not for the needy.

Fourth, taxpayers with adjusted gross incomes of $5,000 or more are permitted at their option to claim, in lieu of their actual deductions, a standard deduction of $500—

That would seem to qualify what I just stated. Being new to me, it would seem that I was in error in what I said a moment ago. Taxpayers with gross incomes of less than $5,000 may deduct 10 percent. Taxpayers with adjusted gross incomes of $5,000 or more are permitted, at their option, to claim, in lieu of their actual deductions, a standard deduction of $500. That is not quite so bad, but it is still pretty bad.

Fifth, the present withholding system is modified, effective with respect to wages paid on or after January 1, 1945, so as to withhold, in the case of a taxpayer whose income is derived solely from wages, approximately the full tax liability on wages up to at least $5,000.

Sixth, in this bill taxpayers filing declarations are given an opportunity to amend their declarations on or before January 15 next following the close of the taxable year, for those on a calendar-year basis. Taxpayers may file, on or before January 15, their final return in lieu of the final declaration of estimated tax. Under present law, the final amended declaration must be filed on or before December 15.

Seventh, the bill makes two important changes with reference to farmers. A farmer is defined under the bill as an individual who derives more than two-thirds of his gross income from farming. Under existing law, an individual is not classified as a farmer unless he derives 80 percent or more of his gross income from farming.

No reason is given for the change. No reason is stated for legislating in favor of the "sidewalk farmer." Under existing law, an individual is not classified as a farmer unless he derives 80 percent or more of his gross income from farming.

The other important change is that, under the bill, a farmer may make a final return on or before January 15 next following the close of the calendar year in lieu of making any declaration of estimated tax. If he is unable to make a complete return by January 15 he can make a declaration of an estimated tax on or before January 15, and file a final return on or before March 15. Under present law, a farmer is required to file a declaration of estimated tax on or before December 15 of the current year.

Eighth, the number of individuals required to file declarations of estimated tax will be decreased by 4,000,000 under the bill. The taxpayers affected are those taxpayers whose income not subject to withholding is $100 or less. Such taxpayers will be relieved from filing these declarations if single and their income is between $2,700 (existing law) and $5,000, plus $500 for each dependent (H. R. 4646), and if married and their income is between $3,500 and $5,500, plus $500 for each dependent. For example, under existing law, such a single person with one dependent is required to file a declaration of estimated tax if his income is in excess of $2,700. Under the bill such a person is not required to file a declaration unless his income exceeds $5,500. In the case of such a married person with two dependents, a declaration is required under existing law if the income is in excess of $3,500. Under the bill such a person is not required to file a declaration unless his income exceeds $6,500.

Ninth, the existing law has been amended with respect to deductions for charitable contributions so as to allow up to 15 percent of the adjusted gross income (generally, gross income less business deductions) in lieu of the present limit of 15 percent of net income.

This will enable the taxpayer to compute his charitable deduction without first having to determine his net income, and has the effect of increasing the maximum allowance for charitable contributions. For example, under present law a taxpayer having $2,000 of adjusted gross income, and $100 of nonbusiness deductions, other than charitable contributions, is limited to a maximum allowance of $285 for charitable contributions. Under the bill the maximum allowance is raised to $300. A taxpayer having an adjusted gross income of $80,000 and nonbusiness deductions, other than charitable contributions, amounting to $20,000, is limited under present law to a maximum allowance of $9,000, whereas under the bill his maximum allowance is raised to $12,000.

Mr. President, that explains what I was getting at a few moments ago. A taxpayer having $2,000 of gross income may deduct $100 for driving his car or for some other nonbusiness deduction other than a charitable contribution. He is limited to a deduction of $285. That is raised by this bill to $300. He receives a raise of $15. The poor man having an income of $2,000 gets a raise of 15 big round dollars. What does the man with an adjusted gross income of $80,000 get? A man receiving an income of $80,000, and having a deduction of $20,000, is limited during the present war to a maximum allowance of $9,000. Under the proposed law his maximum allowance would be raised to $12,000, or $3,000 more, which he may give away without paying a penny of tax on it. I repeat that a poor man with an income of $2,000 can give but $15 more, whereas a man with an income of $80,000 may give away $3,000 more without paying a tax on it under the bill.

What are contributions? Awhile ago I examined into 119 so-called foundations which are tax exempt. I have referred to the Rockefeller Foundation. A man

may have appointed as trustees his oldest son, his youngest son, his oldest daughter, and his youngest daughter. Millions of dollars which the founders stole from the people of this country have been put into foundations which have been turned over to the children of the founders.

Under the proposed law a rich man would be enabled to give some foundation $3,000 more without paying taxes upon it. We know that when a man has an income of $80,000 approximately $25,000 of it is represented in taxes which should go to Uncle Sam. Under the pending bill he would be allowed to give $3,000 more to some foundation. In other words, he would be allowed to hand it to the children of his own family.

I am glad that I had an opportunity to read this language. If I had not had an opportunity to read it I might never have known about it. Perhaps other Members of the Senate would not have known about it.

I continue to read from the report:

Fourth, taxpayers with adjusted gross incomes of $5,000 or more, are permitted at their option to claim, in lieu of their actual deductions, a standard deduction of $500.

Fifth, the present withholding system is modified, effective with respect to wages paid on or after January 1, 1945, so as to withhold, in the case of a taxpayer whose income is derived solely from wages, approximately the full tax liability on wages up to at least $5,000.

Sixth, in this bill taxpayers filing declarations are given an opportunity to amend their declarations on or before January 15 next following the close of the taxable year, for those on a calendar-year basis. Taxpayers may file, on or before January 15, their final return in lieu of the final declaration of estimated tax. Under present law, the final amended declaration must be filed on or before December 15.

Seventh, the bill makes two important changes with reference to farmers. A farmer is defined under the bill as an individual who derives more than two-thirds of his gross income from farming. Under existing law, an individual is not classified as a farmer unless he derives 80 percent or more of his gross income from farming. The other important change is that, under the bill, a farmer may make a final return on or before January 15 next following the close of the calendar year in lieu of making any declaration of estimated tax. If he is unable to make a complete return by January 15 he can make a declaration of an estimated tax on or before January 15, and file a final return on or before March 15. Under present law, a farmer is required to file a declaration of estimated tax on or before December 15 of the current year.

Eighth, the number of individuals required to file declarations of estimated tax will be decreased by 4,000,000 under the bill. The taxpayers affected are those taxpayers whose income not subject to withholding is $100 or less. Such taxpayers will be relieved from filing these declarations if single and their income is between $2,700 (existing law) and $5,000, plus $500 for each dependent (H. R. 4646), and if married and their income is between $3,500 and $5,500, plus $500 for each dependent. For example, under existing law, such a single person with one dependent is required to file a declaration of estimated tax if his income is in excess of $2,700. Under the bill such a person is not required to file a declaration unless his income exceeds $5,500. In the case of such a married person with two dependents, a declaration is required under existing law if the income is in excess of $3,500. Under the bill such a person is not required to file a declaration unless his income exceeds $6,500.

Ninth, the existing law has been amended with respect to deductions for charitable contributions so as to allow up to 15 percent of the adjusted gross income (generally, gross income less business deductions) in lieu of the present limit of 15 percent of net income.

This will enable the taxpayer to compute his charitable deduction without first having to determine his net income—

He may give the money away. A rich man who is very generous may give away whatever amount he wishes to give away without first having to go to the trouble of determining his net income. The bill has the effect of increasing the maximum allowance for charitable contributions.

The language in the report continues:

and has the effect of increasing the maximum allowance for charitable contributions. For example, under present law a taxpayer having $2,000 of adjusted gross income and $100 of nonbusiness deductions, other than charitable contributions, is limited to a maximum allowance of $285 for charitable contributions. Under the bill the maximum allowance is raised to $300. A taxpayer having an adjusted gross income of $80,000 and nonbusiness deductions, other than charitable contributions, amounting to $20,000, is limited under present law to a maximum allowance of $9,000, whereas under the bill his maximum allowance is raised to $12,000.

Tenth, under the bill medical expenses are deductible only to the extent that they exceed 5 percent of adjusted gross income in lieu of the present law provision of 5 percent of net income computed without regard to this deduction. This will result in a slight reduction in the medical expense allowance but is believed justified in the interest of simplification.

Mr. President, how unfair that would be. Every Senator knows that it is the poor man who has the large family. It is usually the poor man who has 5, 6, 7, 8, 9, 10, 11, or 12 children. The bill is different from the laws of some States, including my own, under which a poor man who is required to pay $100 for medicine may deduct it, or may deduct the same amount if he has paid it to a dentist or to a doctor. If a man has a child who has diabetes, for instance, and insulin is a necessary part of the medicine which that child receives, the insulin may cost the father from $75 to $150 a year. Yet, under this bill, if the father's income were only $3,000 the expense could not be deducted although the father might have 8 or 10 children.

Under our State law the father would be able to deduct such an expense. The only way by which the deduction could be made under the pending bill is by first adding together all the medical bills and deducting only an amount which exceeds 5 percent of the adjusted gross income. The poor man is compelled to expend a certain amount before he can deduct it. The expense must be equal to 5 percent of the income. Of course, it is true that the same provision applies to rich men as well. However, Mr. President, $100 paid out by a rich man to a dentist or doctor, or for drugs, means nothing to him, but it means a great deal to a poor man. Yet, under the proposed bill both men are treated alike. Why are the proponents of this bill dealing in percentages all the time? Five percent as it applies to a poor man's income may mean the difference between living up to a decent standard and living far below it.

I read:

This will result in a slight reduction in the medical-expense allowance but is believed in the interest of simplification.

Mr. President, the poor man today is taxed on practically everything he has to buy. Oh, it is said that we have no sales tax, but everything the poor man buys has in it hidden taxes, and the cost of living is going up for the poor man who is on a salary, the white-collar man. It is going up and up and up, to a point where he cannot afford to rear a family decently. But when we discuss it, all we hear about is that some of the men in the war factories in the West or in the East are getting $15 or $20 a day. But the school teachers, the clerks in the stores, the tellers in the banks, are getting substantially the same salaries they received a short time ago, regardless of the fact that the cost of living has gone up and up and up. Yet the report says:

This will result in a slight reduction in the medical-expense allowance but is believed justified in the interest of simplification.

Eleventh, the bill introduces a new concept, adjusted gross income. It is defined to mean gross income less business deductions, deductions attributable to rents and royalties, and losses treated as losses from the exchange or sale of property. In the case of an employee, adjusted gross income consists of gross wages or salary less expenses of travel or lodging in connection with employment while away from home, and any reimbursed expenses in connection with his employment. It will be seen, therefore, that in general adjusted gross income means gross income less business deductions.

OPERATION OF PLAN

For purposes of discussion, taxpayers are divided into two groups, namely:

(1) Those who qualify and elect to have the collector of internal revenue determine their tax, and

(2) Those who determine their own tax.

Each group is discussed separately.

(1) Taxpayers for whom the collector determines the tax:

Individuals whose gross income is less than $5,000 and whose income not subject to withholding does not exceed $100 may choose to have their tax determined by the collector if their income is entirely compensation for personal services, dividends, or interest. It is contemplated that the form for this purpose, in lieu of the regular tax return, will be the withholding-tax receipt furnished by their employer.

The wage earner need only answer a few questions on the reverse side, list his dependents, and attach all the other receipts he may have been furnished. The questions will cover the number of receipts attached, the total amount of wages and tax withheld shown on the receipts, and the amount of other income, if any. The taxpayer will sign a statement on the receipt verifying this information and declaring that his entire income was reported.

The collector will determine the tax from a tax table which automatically allows a standard deduction of approximately 10 percent. If any additional tax is due, a bill will be sent by the collector, payable in 30 days. If the taxpayer has overpaid, a refund will be allowed. After the first year the system will relieve approximately 30,000,000 taxpayers of the necessity of computing their tax.

You understand, of course, Mr. President, that this is the report on a simplified method of paying taxes. This is the simple form. After this, any child can do it. I read further:

(2) Taxpayers who determine their own tax:

All other taxpayers including those with gross incomes of more than $100 from sources not subject to withholding and those whose gross income is $5,000 or more, are required to determine their own tax.

These taxpayers are of three general types—

(a) Taxpayers whose adjusted gross income (generally, gross income less business deductions) is under $5,000 and whose other deductions do not exceed 10 percent of such adjusted gross income.

Such a taxpayer if he uses the short-cut method of ascertaining his tax, by reading the tax from the simple one-page tax table on the basis of his adjusted gross income, will be automatically allowed a standard deduction of approximately 10 percent of his adjusted gross income. The standard deduction is in lieu of the nonbusiness deductions and certain credits against net income and against tax. The tax table and some examples illustrating its use will be found in table A in the appendix.

(b) Taxpayers with adjusted gross income of $5,000 or more whose nonbusiness deductions do not exceed $500.

In the case of such a taxpayer, the standard deduction is $500. Thus he is not required to itemize and substantiate his nonbusiness deductions. As in the case of a taxpayer whose adjusted gross income is less than $5,000, the standard deduction is in lieu of nonbusiness deductions and certain credits against net income and against tax.

(c) Taxpayers with adjusted gross income of less than $5,000 whose nonbusiness deductions are in excess of 10 percent of their adjusted gross income, and taxpayers with adjusted gross income of $5,000 and over, whose actual nonbusiness deductions are in excess of $500.

These taxpayers, in order to secure the full benefit of their nonbusiness deductions and of their various credits against net income and tax, are required to list them as at present and compute the tax; but the computation of the tax will be considerably simpler than under present law.

See how simple it is, Mr. President. It is so simple that it takes only 74 pages to explain a tax bill which contains 55½ pages. The report continues:

It is estimated that not more than one-fifth of all taxpayers will fall within group (b) or (c) and thus find it necessary or desirable to compute their tax.

SIMPLIFICATION OF TAX DETERMINATION

In addition to the substantial simplification of methods of filing tax returns, your committee bill includes a number of changes in existing law which will eliminate several problems of definition that now confuse taxpayers and will make the actual computation of the tax, where it is desirable or necessary, much easier.

(a) Filing requirements:

Under your committee bill, those persons who must report their income for tax purposes can be simply and adequately described as every person having a gross income of $500 or more for the taxable year.

This single criterion, which is easily understood, would supplant the complicated requirements found in the present law to the effect that a return must be filed by every individual if—

(1) Single for the entire year and gross income equals or exceeds $500.

(2) Married but not living with husband or wife for any part of the year and gross income equals or exceeds $500.

(3) Married and living with husband or wife for any part of the year or for the entire year, and gross income exceeds $624 or combined gross income of husband and wife equals or exceeds $1,200.

(b) The bill allows for normal tax purposes an exemption of $500. In the case of a joint return of husband and wife, if one spouse has less than $500 of adjusted gross income, the aggregate exemption allowed will be $500 plus the adjusted gross income of such spouse instead of $1,000.

While the Victory tax is eliminated, the committee found it necessary to retain both a normal tax and a surtax in order to continue 11,000,000 taxpayers now on the tax rolls.

(c) Per capita personal exemption and credit for dependents for surtax purposes.

Under the committee bill there is provided a per capita system of exemptions for surtax purposes. Each person has a surtax exemption of $500 for himself, $500 for his spouse, and $500 with respect to each dependent. In the case of individuals who are married, however, the taxpayer may not claim an exemption for his spouse unless a joint return is made or unless the spouse has no gross income and does not constitute an exemption for another taxpayer by reason of being a dependent of another taxpayer.

This per capita system of exemptions completely eliminates not only the definition of "head of family" under the present law but also the confusion which has existed in many taxpayers' minds with respect to whether they qualify as heads of families for tax purposes.

So, under this bill, we no longer have anyone the head of the family. That is eliminated from now on, it says in the report.

The additional complication of having tax computations on the return determined with reference to a taxpayer's status as a "head of family" also is avoided.

The per-capita system of exemptions (under which the credit for dependents is increased from $350 to $500 and the aggregate exemption of husband and wife decreased from $1,200 to $1,000) necessarily results in shifts in tax burden. In general, these shifts have the effect of imposing a lesser burden on the taxpayer with a large family and a greater burden on the taxpayer with a smaller family.

In the opinion of your committee, these shifts in burden are for the most part relatively small, and are necessitated by the fact that the per-capita system of exemption is essential to any substantial tax simplification. It should be observed that the bill does not result in an over-all increase in revenue.

(d) Definition of dependent:

The bill simplifies the definition of a dependent and the treatment of dependent's income. The present requirements that a dependent be under 18, or mentally or physically unable to support himself, are eliminated. Instead, there will be substituted the concept that a dependent is anyone for whom the taxpayer furnishes over half the support provided that the person is closely related to the taxpayer and is not himself required to file a return. The degrees of relationship which are so eligible is set out in section 10 of the detailed discussion of the bill in this report. An individual is not required to file a return if he has gross income of less than $500. This will permit a credit for dependents over 18 who are in fact supported by the taxpayer. The present law requirement that a "dependent" over 18 must be incapable of self-support is unnecessarily limited and confusing.

With regard to the income of minors the present law requires that the earnings of an unemancipated child be reported with the income of the parent. The law as to emancipation varies according to the States. It is extremely difficult to determine whether earnings are those of an emancipated or an unemancipated minor. The bill provides that the earnings of a minor are to be included in his gross income and excluded from the gross income of the parent. If the minor receives over $500 gross income, he cannot be claimed as a dependent of another, and must file a return of his own regardless of age.

Mr. GEORGE. Mr. President——

The PRESIDING OFFICER (Mr. McKELLAR in the chair). Does the Senator from North Dakota yield to the Senator from Georgia?

Mr. LANGER. I yield for a question.

Mr. GEORGE. I wanted to suggest that it is apparent we cannot reach a vote on the bill this afternoon, and to propose a unanimous consent request to see if we can limit the debate tomorrow to 20 minutes, or 15 minutes, say, on the bill or any amendment to the bill. There are pending one or two amendments. I have conferred with the proponents of the amendments and they say they have no objection to limitation of debate to 15 minutes on the amendments.

The PRESIDING OFFICER. Is there objection?

Mr. LANGER. I am sorry I shall have to object, Mr. President.

The PRESIDING OFFICER. Objection is heard.

LEGISLATIVE PROGRAM

Mr. GEORGE. Mr. President, if it is agreeable to the Senator who has the floor, in a few minutes, after we have a short executive session, I shall move that the Senate take a recess until 11 o'clock tomorrow morning. The majority leader has suggested that we have an executive session before the recess.

Mr. WHITE. Mr. President, will it be understood that as a part of the unanimous-consent agreement the Senator from North Dakota will be recognized when the Senate convenes tomorrow?

Mr. GEORGE. I should prefer to stay here tonight, to be frank with the Senator. If the Senate is going to transact business——

The PRESIDING OFFICER (Mr. JACKSON in the chair). Is there objection to the request of the Senator from Georgia?

Mr. LANGER. Mr. President, I have no objection. I will have no trouble in obtaining the floor tomorrow.

MESSAGE FROM THE HOUSE

A message from the House of Representatives, by Mr. Maurer, one of its reading clerks, announced that the House insisted upon its amendment to the bill (S. 1767) to provide Federal Government aid for the readjustment in civilian life of returning World War No. 2 veterans, disagreed to by the Senate; agreed to the conference asked by the Senate on the disagreeing votes of the two Houses thereon, and that Mr. RANKIN, Mr. PETERSON of Florida, Mr. ALLEN of Louisiana, Mr. GIBSON, Mrs. ROGERS of Massachusetts, Mr. CUNNINGHAM, and Mr. KEARNEY were appointed managers on the part of the House at the conference.

EXECUTIVE SESSION

Mr. GEORGE. 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.

EXECUTIVE MESSAGES REFERRED

The PRESIDING OFFICER (Mr. JACKSON in the chair) laid before the Senate messages from the President of the United States, which were referred to the appropriate committees.

(For nominations this day received, see the end of Senate proceedings.)

EXECUTIVE REPORTS OF A COMMITTEE

Mr. McKELLAR, from the Committee on Post Offices and Post Roads, reported favorably the nominations of sundry postmasters.

The PRESIDING OFFICER. If there be no further reports of committees, the clerk will proceed to state the nominations on the calendar.

FOREIGN SERVICE

The legislative clerk read the nomination of Tyler Thompson, of New York, to be consul.

The PRESIDING OFFICER. Without objection, the nomination is confirmed.

The legislative clerk read the nomination of Miss Kathleen Molesworth, of Texas, to be Foreign Service officer of class 7.

The PRESIDING OFFICER. Without objection, the nomination is confirmed.

POSTMASTERS

The legislative clerk read the nomination of M. Evorie Kirkham, to be postmaster at Delight, Ark.

The PRESIDING OFFICER. Without objection, the nomination is confirmed.

Mr. McKELLAR. I ask unanimous consent that the President be notified forthwith of all nominations confirmed today.

The PRESIDING OFFICER. Without objection, the President will be notified forthwith.

RECESS

Mr. GEORGE. As in legislative session, I move that the Senate take a recess until 11 o'clock a. m. tomorrow. Much as I regret to do so, I give notice that the Senate will remain in session tomorrow until a late hour, at least, in an effort to reach a vote on the pending bill.

The motion was agreed to; and (at 5 o'clock and 22 minutes p. m.) the Senate took a recess until tomorrow, Saturday, May 20, 1944, at 11 o'clock a. m.

NOMINATIONS

Executive nominations received by the Senate May 19 (legislative day of May 9), 1944:

UNITED STATES COURT OF CUSTOMS AND PATENT APPEALS

Ambrose O'Connell, of New York, to be associate judge of the United States Court of Customs and Patent Appeals, vice Hon. Irvine Luther Lenroot, resigned.

COLLECTOR OF CUSTOMS

Robert L. Shivers, of Los Angeles, Calif., to be collector of customs for Customs Collection District No. 32, with headquarters at Honolulu, T. H., to fill an existing vacancy.

UNITED STATES PUBLIC HEALTH SERVICE

The following-named officers for promotion in the Regular Corps of the United States Public Health Service:

PASSED ASSISTANT SURGEONS TO BE TEMPORARY SURGEONS EFFECTIVE APRIL 1, 1944

Terrence E. Billings	Robert C. Dunn
Harold T. Castberg	Randall B. Haas
Louis F. Cleary	Leon S. Saler
Vernam T. Davis	Clarence A. Smith
Wightman R. Duke	Richard H. Smith
Robert D. Duncan	

ASSISTANT SURGEONS TO BE TEMPORARY PASSED ASSISTANT SURGEONS EFFECTIVE APRIL 1, 1944

James L. Baker	Robert E. Miller
Donald J. Birmingham	Charles W. Parker
Paul C. Campbell, Jr.	Russell I. Pierce
John F. Flynn, Jr.	Robert T. Potter
William D. Hazlehurst	David E. Price
Richard G. Henderson	Edmund J. Schmidt
Robert V. Holman	Charles C. Shepard
James M. Hundley	Charles L. Williams
Llewellyn E. Kling	Jr.
Edward W. Kunckel	Norman Wagner
Harold J. Magnuson	

ASSISTANT SANITARY ENGINEERS TO BE TEMPORARY PASSED ASSISTANT SANITARY ENGINEERS EFFECTIVE APRIL 1, 1944

Callis H. Atkins
August T. Rossano, Jr.

PASSED ASSISTANT SANITARY ENGINEERS TO BE TEMPORARY SANITARY ENGINEERS EFFECTIVE APRIL 1, 1944

Vernon G. MacKenzie
Frank E. DeMartini

IN THE NAVY

Capt. George T. Owen, United States Navy, to be a commodore in the Navy, for temporary service, to continue while serving as commander, Fleet Air Wing 15, and commanding officer, naval air station, Port Lyautey.

Vice Admiral Marc A. Mitscher, United States Navy, to be a vice admiral in the Navy, for temporary service, to rank from the 21st day of March 1944.

Rear Admiral John H. Hoover, United States Navy, to be a vice admiral in the Navy, for temporary service, to rank from the 1st day of January 1943.

CONFIRMATIONS

Executive nominations confirmed by the Senate May 19 (legislative day, May 9), 1944:

FOREIGN SERVICE

Tyler Thompson to be consul of the United States of America.

Miss Kathleen Molesworth to be Foreign Service officer of class 7, effective November 16, 1943.

POSTMASTER

ARKANSAS

M. Evorie Kirkham, Delight.

HOUSE OF REPRESENTATIVES

FRIDAY, MAY 19, 1944

The House met at 12 o'clock noon.

The Chaplain, Rev. James Shera Montgomery, D. D., offered the following prayer:

Thou who are the giver and author of all truth, who remainest the same yesterday, today, and forever, sanctify our joys and comfort our sorrows. We pray for the sick, for the little children, for the members of broken family circles, and for all who are wandering and far away; listen to the silent prayers made for them and bless them with Thy fatherly care. Help those who struggle with pride, with avarice, with irritable passions, and all who strive against the narrowing lust for gold.

In all counsels and deliberations be very near our President, our Speaker, and the Congress. Grant that the world may soon hail that joyous day in which there shall be no more idols, no more superstition nor ignorance, and no more unjust oppression, and all lands shall rest in peace among themselves. Grant that we may be burden bearers for one another, suffer and live for one another, bringing them out of unbelief into the communion with the people of God. Help us all, blessed Lord, to gain strength and grow in those virtues which make wise and better servants for the public weal. In the name of the Master of all good workmen. Amen.

The Journal of the proceedings of yesterday was read and approved.

I AM AN AMERICAN DAY—MAY 21

Mr. KENNEDY. Mr. Speaker, I ask unanimous consent to address the House for 1 minute.

The SPEAKER. Without objection, it is so ordered.

There was no objection.

[Mr. KENNEDY addressed the House. His remarks appear in the Appendix.]

PERMISSION TO ADDRESS THE HOUSE

Mr. EBERHARTER. Mr. Speaker, I ask unanimous consent that on today, at the conclusion of the special orders heretofore entered, I may address the House for 15 minutes.

The SPEAKER. Without objection, it is so ordered.

There was no objection.

Mr. HOFFMAN. Mr. Speaker, I ask unanimous consent that today, following the statement of the gentleman from Pennsylvania [Mr. EBERHARTER], I may address the House for 15 minutes.

The SPEAKER. Without objection, it is so ordered.

There was no objection.

Mr. RANKIN. Mr. Speaker, I ask unanimous consent that I may address the House for 20 minutes today, following the gentleman from Michigan.

The SPEAKER. Without objection, it is so ordered.

There was no objection.

DEWEY PLAN FOR INTERNATIONAL ECONOMIC AND CURRENCY STABILIZATION

Mr. DEWEY. Mr. Speaker, I ask unanimous consent to address the House for 1 minute.

The SPEAKER. Without objection, it is so ordered.

There was no objection.

Mr. DEWEY. Mr. Speaker, during the present week Dr. Harry White, of the Treasury Department, has appeared as a witness before the Foreign Affairs Committee in opposition to the so-called Dewey plan, House Joint Resolution 226, which provides for common sense and proven methods of stabilizing currencies and aiding in the rehabilitation of the economies of devastated countries in cooperation with other well-disposed nations.

Important opinion believes that the Treasury stabilization and international banking plans are visionary and hold out