SENATE.

THURSDAY, *February 28, 1924.*

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

Our Father and our God, we come this morning with gratitude as the recipients of Thy infinite mercy. We rejoice before Thee that Thou canst be to us a very near and a very accessible presence. We would have Thee rule in our hearts, direct all our plans, and ever be ready to succor us in time of need. Be very gracious in Thy dealings this day, and help us to fulfill Thy good pleasure. Through Jesus Christ, our Lord. Amen.

The reading clerk proceeded to read the Journal of yesterday's proceedings when, on request of Mr. CURTIS and by unanimous consent, the further reading was dispensed with and the Journal was approved.

CALL OF THE ROLL.

Mr. CURTIS. Mr. President, I suggest the absence of a quorum.

The PRESIDENT pro tempore. The Secretary will call the roll.

The principal legislative clerk called the roll, and the following Senators answered to their names:

Ashurst	Elkins	King	Robinson
Ball	Ernst	Ladd	Sheppard
Bayard	Ferris	La Follette	Shipstead
Borah	Fess	Lodge	Shortridge
Brandegee	Fletcher	McKellar	Simmons
Brookhart	Frazier	McKinley	Smith
Broussard	George	McLean	Smoot
Bruce	Gerry	McNary	Spencer
Bursum	Glass	Mayfield	Stanfield
Cameron	Gooding	Moses	Stanley
Capper	Hale	Neely	Stephens
Colt	Harris	Norbeck	Swanson
Copeland	Harrison	Norris	Trammell
Couzens	Heflin	Oddie	Wadsworth
Cummins	Howell	Overman	Walsh, Mass.
Curtis	Johnson, Calif.	Pepper	Warren
Dale	Johnson, Minn.	Phipps	Watson
Dial	Jones, N. Mex.	Pittman	Weller
Dill	Jones, Wash.	Ralston	Wheeler
Edge	Kendrick	Ransdell	Willis
Edwards	Keyes	Reed, Pa.	

Mr. CURTIS. I wish to announce that the Senator from Wisconsin [Mr. LENROOT], the Senator from Montana [Mr. WALSH], and the Senator from Colorado [Mr. ADAMS] are attending a hearing before the Committee on Public Lands and Surveys.

The PRESIDENT pro tempore. Eighty-three Senators have answered to their names. There is a quorum present.

MEMORIAL ADDRESS ON THE LATE PRESIDENT HARDING.

A message from the House of Representatives, by Mr. Chaffee, one of its clerks, announced that the House had adopted a concurrent resolution (H. Con. Res. 14) providing that the thanks of Congress be presented to Hon. Charles E. Hughes for the memorial address delivered by him on the life and services of Warren G. Harding, late President of the United States, etc., in which it requested the concurrence of the Senate.

Mr. LODGE. I ask that the concurrent resolution just received from the House be laid before the Senate.

The PRESIDENT pro tempore. The Chair lays before the Senate a concurrent resolution of the House of Representatives, which will be read.

The concurrent resolution was read as follows:

House Concurrent Resolution 14.

Resolved by the House of Representatives (the Senate concurring), That the thanks of Congress be presented to the Hon. Charles E. Hughes for the able and appropriate memorial address delivered by him on the life and services of Warren G. Harding, late President of the United States, in the Representatives' Hall before both Houses of Congress and their invited guests on the 27th day of February, 1924, and that he be requested to furnish a copy for publication.

Resolved further, That the chairman of the joint committee appointed to make arrangements to carry into effect the resolutions of this Congress in relation to the memorial exercises in honor of Warren G. Harding be requested to communicate to Mr. Hughes the foregoing resolution, receive his answer thereto, and present the same to both Houses of Congress.

Mr. LODGE. I move that the Senate concur in the resolution of the House.

The concurrent resolution was considered by unanimous consent and agreed to.

Mr. WILLIS submitted the following concurrent resolution (S. Con. Res. 5), which was referred to the Committee on Printing:

Resolved by the Senate (the House of Representatives concurring), That there shall be printed and bound in cloth, in the form of eulogies, 24,000 copies of the oration delivered by the Hon. Charles Evans Hughes in the House of Representatives during the exercises in memory of the late President Warren G. Harding on February 27, 1924, including all the proceedings and the program of exercises, of which 8,000 copies shall be for the use of the United States Senate and 16,000 copies for the use of the House of Representatives.

The Joint Committee on Printing is hereby authorized to have the copy prepared for the Public Printer, who shall procure suitable photogravures to be bound with the proceedings.

STABILIZATION OF AGRICULTURE.

The PRESIDENT pro tempore. The Chair lays before the Senate a telegram from the Governor and other officers of Iowa, and members of the general assembly of that State, urging the passage of what is known as the McNary-Haugen bill, which, without objection, will be printed in the RECORD.

The telegram is as follows:

DES MOINES, IOWA, *February 22, 1924.*

A. B. CUMMINS,
President of the Senate, Washington, D. C.:

We, the undersigned, Governor and members of the Fortieth General Assembly of Iowa, recognize in the McNary-Haugen bill means of stabilizing agriculture on an equality with all other industries, and thus producing uniform prosperity in the United States.

T. E. Kendall, governor; John Hammill, lieutenant governor; J. H. Henderson, speaker of the house; Ben C. Abben, jr., Henry C. Adams, W. S. Baird, Geo. S. Banta, A. H. Bergman, M. L. Bowman, J. L. Brookhart, A. T. Brookins, Chas. S. Browne, J. D. Buser, W. A. Caldwell, Ed H. Campbell, T. C. Cessna, H. A. Darting, Chas. M. Dutcher, John J. Ethell, Chas. J. Fulton, F. C. Gilchrist, Wm. J. Goodwin, J. K. Hale, Geo. S. Hartman, W. G. Haskell, Perry C. Holdoegel, B. J. Horchem, James F. Johnston, D. W. Kimberly, J. A. McIntosh, H. J. Mantz, O. L. Mead, Julius A. Nelson, Byron W. Newberry, Charles Olson, Geo. B. Perkins, John R. Price, Carl W. Reed, S. C. Rees, E. W. Romkey, W. Schmedika, Ray P. Scott, J. O. Spaff, Frank Spane, A. J. Spinn, Ed M. Sloss, Ed M. Smith, I. N. Snook, B. M. Stoddard, Lloyd Thurston, J. C. Tuck, Harry White, John Wichman, John H. Aiken, C. E. Anderson, H. S. Berry, William R. Blake, Theo. C. Blume, A. V. Brady, John Bradley, David Brittain, C. R. Buffington, L. V. Carter, William C. Children, C. F. Clark, W. J. Colbert, E. J. Cole, W. S. Criswell, H. C. Dewar, Volney Diltz, H. N. Donhowe, W. J. Dooley, Clyde H. Doolittle, A. G. Dotts, George W. Edge, W. C. Edson, Frank W. Elliott, S. E. Fackler, L. B. Forsling, Henry Frahm, J. P. Gallagher, J. S. Garber, R. O. Garber, N. J. Gesman, D. M. Gibson, F. B. Gilbert, O. Gilbertson, William Gilmore, S. L. Graham, E. A. Grimwood, John T. Hansen, E. P. Harrison, H C. Hattendorf, A. O. Hauge, E. P. Healy, G. E. Held, J. G. Hempel, M. L. Henderson, Fred Himebaugh, C. A. Hollis, Charles W. Huff, Francis Johnson, James A. King, C. A. Knutson, Frank C. Lake, Arthur Leonard, C. F. Letts, E. M. Lichty, Ernst Lieberknecht, Wm. L. Long, Fred C. Lovrien, J. C. McClure, Howard A. Mathews, E. C. Mattheson, Geo. E. Miller, T. E. Moen, T. W. Napier, Ole Natvig, A. C. Noble, T. J. O'Donnell, C. G. Oliver, John Olson, A. O. Ontjes, John Orr, Thomas Parsons, Geo. W. Patterson, Nels Peterson, Geo. W. Potts, Dr. T. E. Powers, L. T. Quirk, J. N. Ramsey, John M. Rankin, A. G. Rassler, Fred Rewoldt, jr., Chas. Rhinehart, Paul N. Robson, Ralph L. Rumley, Heike A. Rust, F. C. Sampson, Wm. E. G. Saunders, W. F. Schirmer, H. H. Schulte, C. H. Scott, W. C. Scott, Geo. F. Slemmons, C. D. Smith, Ward B. Smith, Theodore B. Stock, Arthur Stokesberry, John A. Storey, Werner Strippel, Oscar Ulstad, G. L. Venard, Earl W. Vincent, Brede Wamsted, John H. Weber, Alfred Williams, W. Walter Wilson, Thomas L. Wolfe, Ray A. Yenter.

VIOLATIONS OF ANTITRUST ACTS.

The PRESIDENT pro tempore laid before the Senate a communication from the Attorney General, in response to Senate resolution 73 (submitted by Mr. KING and agreed to January

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21, 1924) directing the Attorney General to report to the Senate the particulars of cases sent to him by the Federal Trade Commission in violation of the Sherman and Clayton Acts, which was referred to the Committee on the Judiciary.

DISPOSITION OF USELESS PAPERS.

The PRESIDENT pro tempore laid before the Senate a communication from the Secretary of the Navy, transmitting, pursuant to law, a letter from the Judge Advocate General of the Navy describing certain valueless records which are no longer needed in the transaction of business and have no permanent value or historical interest, and asking for action looking toward their disposition, which was referred to a Joint Select Committee on the Disposition of Useless Papers in the Executive Departments. The President pro tempore appointed Mr. HALE and Mr. SWANSON members of the committee on the part of the Senate, and ordered that the Secretary notify the House of Representatives thereof.

PETITIONS AND MEMORIALS.

The PRESIDENT pro tempore laid before the Senate the following concurrent resolution of the Legislature of Oklahoma, which was referred to the Committee on Finance:

STATE OF OKLAHOMA,
Department of State.

To all to whom these presents shall come, greeting:

I, R. A. Sneed, secretary of state of the State of Oklahoma, do hereby certify that the following and hereto attached is a true copy of senate concurrent resolution 6, passed by the senate and house of representatives February 2 and 9, respectively, 1924, the original of which is now on file and a matter of record in this office.

In testimony whereof I hereto set my hand and cause to be affixed the great seal of State.

Done at the city of Oklahoma City this 20th day of February, A. D. 1924.

[SEAL.]

R. A. SNEED,
Secretary of State.

Senate concurrent resolution 6. (By soldiers' relief committee.) Memorializing Congress of the United States to consider and enact a law providing for adjusted compensation to soldiers, sailors, marines, and nurses who served honorably in the World War.

Whereas the soldiers, sailors, marines, and nurses who served honorably in the World War by their entrance into the service offered their service and their lives in defense of the Nation and its principles and evidenced the most supreme American patriotism, and by their entrance into the service abandoned their individual properties, vocations, and business at their respective homes and were deprived of the opportunity of participating in the opportunities commercially so profitable and wonderful by virtue of the activities of war; and

Whereas the compensation provided for and paid to those who served in the World War was less than 25 per cent of the most common wages paid for daily labor to civilians during the period of the war; and

Whereas subsequent to establishment of peace the National Government has paid to railroad corporations taken over during the war additional adjusted compensation to approximate amount of $824,000,000, and has paid to war contractors an additional adjustment on war contracts with the Government of an approximate amount of $700,000,000, and has paid to civilian Federal employees an adjusted compensation of $265,000,000, and to Federal civilian employees of Army and Navy an adjusted compensation of $235,000,000; and

Whereas it is not in keeping with the American policy to discriminate against its citizens, and especially should that not be done as against those who offered their lives and property in defense of the Nation during the World War; and

Whereas France, England, Australia, New Zealand, Italy, and Canada have heretofore paid adjusted compensation to their soldiers, sailors, marines, and nurses who served honorably during said war: Now, therefore be it

Resolved by the Senate of the State of Oklahoma (the House of Representatives concurring therein), That the Congress of the United States be, and is hereby, profoundly urged to give mature consideration and to enact a law making an adjustment in compensation to the soldiers, sailors, marines, and nurses who served honorably in the World War, to the end that the patriotic service during the war of the American soldier, sailor, marine, and nurse may be on a parity in so far as compensation for service is concerned with the common daily labor of those in civil life during the emergency.

That the Senators and Representatives in Congress from the State of Oklahoma are urged to support such a provision of law.

That a copy of this resolution be transmitted to both branches of Congress and a copy to each member of the Oklahoma delegation therein.

Adopted by the senate this the 2d day of February, 1924.

F. A. CALVERT,
Acting President of the Senate.

Adopted by the house of representatives this the 9th day of February, 1924.

W. D. MCBEE,
Speaker of the House of Representatives.

Correctly enrolled:

C. B. LEEDY,
Vice Chairman Committee of Enrolled and Engrossed Bills.

The PRESIDENT pro tempore also laid before the Senate a letter in the nature of a petition from the Society of Automotive Engineers (Inc.) praying for the passage of legislation authorizing the attendance of Government experts at meetings participated in by nongovernmental persons and that necessary appropriations be made therefor, which was referred to the Committee on Appropriations.

He also laid before the Senate telegrams in the nature of petitions from Mrs. Thomas G. Winter, president, and Mrs. Edward Franklin White, legislative chairman, of the General Federation of Women's Clubs, of Minneapolis, Minn., and Indianapolis, Ind., respectively, praying that the Isle of Pines be placed under the administration of the United States, which were referred to the Committee on Foreign Relations.

He also laid before the Senate a communication from Robert Lee Wright, of Washington, D. C., relative to certain letters patent, which, with the accompanying papers, was referred to the Committee on Patents.

Mr. WALSH of Massachusetts. I present for reference to the Finance Committee telegrams, letters, and resolutions from the State of Massachusetts, favoring the payment of adjusted compensation to veterans of the World War, which I have received from the following organizations: Lewis V. Dorsey Post, No. 112, American Legion, of Abington; Arlington Post, No. 39, American Legion, of Arlington; Michael J. Perkins Post, No. 67, American Legion, of South Boston; Department of Massachusetts, American Legion, of Boston; Peabody Post, No. 153, American Legion, of Peabody; James G. Shea Post, No. 190, American Legion, of Roslindale; Malden Post, No. 69, American Legion, of Malden; Scituate Post, No. 144, American Legion, of Scituate; Southbridge Post, American Legion, of Southbridge; Whitman Post, No. 22, American Legion, of Whitman; Edward H. Phillips Post, No. 102, American Legion, of Athol; Hudson Post, No. 100, American Legion, of Hudson; A. P. Gardner Post, No. 194, American Legion, of Hamilton; Charles A. Rice Post, American Legion, of Uxbridge; James F. Mahoney Post, No. 457, Veterans of Foreign Wars, of Roxbury; James J. Ollive Post, No. 722, Veterans of Foreign Wars, of Hyde Park; Service Star Legion, Old Colony Chapter of Massachusetts; citizens of the town of Franklin; board of aldermen of the city of Fall River; board of selectmen of North Andover; Fraternal Order of Eagles, Revere Aerie, No. 781, of Revere; and Oko Club, of Brockton.

The PRESIDENT pro tempore. The telegrams, letters, and resolutions will be referred to the Committee on Finance.

Mr. WALSH of Massachusetts. I also present telegrams, letters, and resolutions from the following organizations in the State of Massachusetts opposing the so-called Johnson immigration bill restricting immigration, which I request be referred to the Immigration Committee:

The Association for Protest Against Restricted Immigration, of Pittsfield; Board of Aldermen, of Malden; City Council, of Lawrence; City Council, of Revere; Board of Aldermen, of Chelsea; Board of directors of the Chelsea Chamber of Commerce, of Chelsea; City Council and mayor of Fitchburg; Eliot School Alumni Association, of Boston; American Citizens of Polish Descent of Fall River; Young Men's Hebrew Association, of Fitchburg; League of Jewish Women's Organizations, of Boston; Group 398, Polish National Alliance, of Boston; Congregation Sons of Abraham, of Worcester; The Associated Jewish Organizations of Massachusetts, of Boston; Committee of Polish-American Citizens of Webster; Polish Citizens of Northampton; Associated Young Men's and Young Women's Hebrew Associations of New England, of Fall River; Young Men's Hebrew Association, of Fall River; Polish-American Citizens' Club, of Adams; Young Women's Hebrew Association, of Lawrence; Polish Students' Club, of Boston; Associated Young Men's and Young Women's Hebrew Associations of New England, of Boston; Bethel Israel Synagogue, of Malden; Citi-

zens of Polish Extraction, of Worcester; North Adams Chapter of Hadassah, of North Adams; District Six of the Associated Young Men's and Young Women's Hebrew Associations of New England, of Woonsocket, R. I.; Young Women's Hebrew Association, of Fall River; Polish American Citizens' Club, of Lowell; American Citizens of Polish Birth, of Boston; Polish Citizens' Club, of Chicopee; Polish Uhlans' Society, of Chicopee; All United Polish Citizen Clubs, of Chicopee; Jewish Organizations of Holyoke; Board of Aldermen and the mayor of the city of Beverly; Sons of Calabrisa Mutual Aid Society, of North Adams; Lodge Trinacria Order of Sons of Italy, of Lawrence; St. Anthony Society, of Dedham; Lodge 847, Sons of Italy, of Southbridge; Societa Maritimma Madonna, of Boston; Society Pedarese, of Lawrence; Congregation Beth Israel, of Cambridge; Roslindale Lodge 1057, Sons of Italy in America, of Roslindale; Lodge Sogno d'Italia, of Belmont; Columbus Club, of Fall River; Lodge Vittorio Venelo 1035, Sons of Italy, of Fall River; Italian Citizens' Club of Massachusetts, of Fall River; Progressive Club, of Fall River; Society Trecastagnese of St. Alfio, of Lawrence; Loggia Cesare Battisti 632, O. F. D. Italian in America, of East Boston; Sicilian-American Citizens' Club, of Lawrence; Sivitaliano Benefit Society, of Worcester; First Bankers' Union (Inc.), of Boston; Sons of Italy, No. 1088, of South Barre; St. Annas Society, of South Barre; Italian Social Club, of South Barre; United Lodges, Sons of Italy, of Lynn; Lodge Archimede, No. 1042, Sons of Italy, of Lawrence; Order Daughters of Italy in America, of Everett; Society Basilicata, of Lawrence; Loggia Principedi 1045, of Dedham; Lodge Vitruna Romano, Order Sons of Italy in America, of Salem; New Century Club, of Boston; Lodge I. U. 904, Sons of Italy in America, of Attleboro; Sons of Italy, of Lowell; Lodge Italia Order Sons of Italy in America, of Cambridge; Congregation Agidath Israel, of Lynn; The Tuscany Mutual Benefit Society of Boston; Lodge Italia 506, Sons of Italy in America, of Cambridge; Italian-American Improvement Club, of Chelsea; Loggia Dante Alighieri, No. 309, of Lawrence; The Ligurian Auxiliary, of Boston; Lowell Lodge, No. 874, Independent Order of B'nai B'rith, of Lowell; Association Nazionale Combattenti Italiani, of Lawrence; The Mazzini Club, of Boston; Italian American Naturalization Club, of Leominster; Order of Sons of Italy, of Fitchburg; Jewish National Workers' Alliance of America, of Fall River; Loggia Gabriele D'Annunzio, No. 592, Order of Sons of Italy in America, of Beverly; Sons of Italy Lodge Piave Fiume, of Watertown; Independent Order B'nai B'rith, Fall River Lodge, No. 884, Fall River; and Italian Central Committee of Revere.

The PRESIDENT pro tempore. The telegrams, letters, and resolutions will be referred to the Committee on Immigration.

Mr. EDGE. I desire to have inserted in the RECORD and referred to the Finance Committee a letter addressed to the National Headquarters American Legion, Indianapolis, Ind., by De Witt Coleman Post, No. 167, of Tenafly, N. J., opposing "adjusted compensation for able-bodied veterans of the World War."

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

DE WITT COLEMAN POST, No. 167, AMERICAN LEGION,
Tenafly, N. J., February 9, 1924.

National Headquarters American Legion, Indianapolis, Ind.

DEAR SIRS: At a meeting of the De Witt Coleman Post, No. 167, American Legion, Tenafly, N. J., held on February 6, 1924, notices of which had been mailed to every member advising that a vote on adjusted compensation would be taken, and which meeting resulted in the largest attendance since organization, it unanimously voted that this post go on record as opposed to any form of adjusted compensation for able-bodied veterans of the World War, and it was further unanimously voted that the result of this vote as herein embodied in this letter be forwarded through proper channels to National and State headquarters of the American Legion, to be followed three day's later by copies of this letter to the President of the United States and the congressional Representative from this district and to the press.

H. LEROY DEMAREST,
Post Commander.
S. M. WEEKS,
Post Adjutant.

Mr. ROBINSON presented a resolution adopted by the St. Joseph's Mutual Aid Society, of Fort Smith, Ark., favoring the passage of the so-called Newton relief bill, which was referred to the Committee on Foreign Relations.

He also presented a petition of sundry clerks and carriers of the Forrest City (Ark.) post office, praying for the passage of legislation increasing the salaries of postal employees, which was referred to the Committee on Post Offices and Post Roads.

He also presented a letter from C. A. McDonald, secretary Federated Shop Crafts of the Missouri Pacific Railroad, of St. Louis, Mo., together with an article from the Kansas City Star, calling attention to propaganda being carried on by the railroads and some of their employees against amendments to the transportation act, which was referred to the Committee on Interstate Commerce.

Mr. REED of Pennsylvania presented a memorial of the Philadelphia (Pa.) Board of Trade, praying for the passage of legislation reducing the fees charged for the issuance of passports and visés, which was referred to the Committee on Foreign Relations.

Mr. KEYES presented the petition of Arthur S. Frazier and 65 other citizens in the State of New Hampshire, praying for the enactment of legislation repealing or reducing the so-called nuisance and war taxes, especially the tax on industrial alcohol, which was referred to the Committee on Finance.

Mr. NORBECK presented the petitions of Jesse J. Baker and 56 other citizens of Reliance and Oacoma; of Albert Schinn and 20 other citizens of Canton; of R. H. Fordyce and 61 other citizens of Hayti, Castlewood, Clear Lake, Bemis, Thomas, and Vienna; of Peter Schane and 59 other citizens of Roswell and Fedora; and of J. F. Shepard and 72 other citizens of Mellette, Brentford, and Conde, all in the State of South Dakota, praying for the repeal or reduction of the so-called nuisance and war taxes, especially the tax on industrial alcohol, which were referred to the Committee on Finance.

Mr. CAPPER. I present a resolution recently adopted by the National Farmers' Union, at Omaha, Nebr., favoring a Constitutional amendment prohibiting the further issuance of tax-exempt securities, which I ask may be printed in the RECORD and referred to the Committee on Finance.

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

Resolution adopted by National Farmers' Union, Omaha, December 21, 1923.

The constantly growing volume of tax-exempt securities imposes an unjust burden on the owners of tangible property. We therefore urge the prompt submission of a constitutional amendment for the correction of this injustice. In this connection we renew our objection to the proposed sales tax and again demand the restoration of the excess-profits tax and the retention of the higher surtaxes on incomes. We also urge the enactment of a graduated inheritance and gift tax law that would take all of an estate in excess of $1,000,000.

Mr. CAPPER also presented the petition of Great Western Lodge, No. 24, Brotherhood of Locomotive Firemen and Enginemen, of the Missouri, Kansas & Texas Railway System, of Parsons, Kans., praying for the passage of legislation granting increased compensation to postal employees, which was referred to the Committee on Post Offices and Post Roads.

He also presented resolutions of the American Legion Auxiliary, Kansas department, of Topeka, Kans., favoring the enactment of legislation granting adjusted compensation to veterans of the World War, and requesting that the so-called Forbes investigation be pushed with all possible vigor, which were referred to the Committee on Finance.

He also presented a petition, numerously signed, of citizens of Girard, Kans., praying for the enactment of legislation granting adjusted compensation to veterans of the World War, which was referred to the Committee on Finance.

He also presented a resolution of the Chamber of Commerce, of Emporia, Kans., favoring the enactment of legislation restricting the production of narcotics to the medical and scientific needs of the world, which was referred to the Committee on Foreign Relations.

Mr. FESS presented a resolution of the Independent Order of B'nai B'rith, Portsmouth Lodge, No. 840, of Portsmouth, Ohio, protesting against the passage of the so-called Johnson selective immigration bill, as being discriminatory, which was referred to the Committee on Immigration.

He also presented a petition of sundry citizens of Holgate, Ohio, praying for the passage of legislation repealing or reducing the so-called nuisance and war taxes, especially the tax on industrial alcohol, which was referred to the Committee on Finance.

He also presented petitions, numerously signed, of citizens in the eighth congressional district of Ohio, praying for the

passage of legislation granting adjusted compensation to veterans of the World War, which were referred to the Committee on Finance.

He also presented a petition, numerously signed, of members of the New Era Club of Caldwell, Ohio, praying an amendment to the Constitution regulating child labor, which was referred to the Committee on the Judiciary.

He also presented a resolution adopted by Asbestos Workers Union No. 3 at the International Association of Heat and Frost Insulators and Asbestos Workers, at Cleveland, Ohio, favoring the enactment of legislation restricting the production of narcotics to the medical and scientific needs of the world, which was referred to the Committee on Foreign Relations.

He also presented a petition, numerously signed, of citizens of Dayton, Ohio, praying for the enactment of legislation repealing or reducing the so-called nuisance and war taxes, especially the tax on automobiles and parts, which was referred to the Committee on Finance.

Mr. JOHNSON of Minnesota presented the petitions of H. H. Stonjohann and 27 other citizens and of Walter Piichkowskii and 60 other citizens, of Browns Valley and vicinity, in the State of Minnesota, praying for the passage of legislation repealing or reducing the so-called nuisance and war taxes, especially the tax on industrial alcohol, which were referred to the Committee on Finance.

He also presented the petitions of Mrs. J. D. Morrison and 40 others, of Winona; Earl B. Walters and 55 others, of Nashua; H. H. Brier and 15 others, of St. Paul; and J. C. Peterson and 120 others, of Blooming Prairie, all in the State of Minnesota, praying for the passage of legislation granting adjusted compensation to veterans of the World War, which were referred to the Committee on Finance.

He also presented the memorials of Albert A. Uecker and 62 others, of Gaylord, and E. H. Gade and 53 others, of Gaylord, in the State of Minnesota, remonstrating against the passage of legislation creating a Federal department of education, which were referred to the Committee on Education and Labor.

He also presented the petition of A. S. Durling and 57 other citizens, of Twin Valley and vicinity, in the State of Minnesota, praying for the enactment of legislation providing a $50,000,000 revolving loan to the livestock industry, which was referred to the Committee on Agriculture and Forestry.

He also presented the petition of Leonard Walch and 53 other citizens, in the State of Minnesota, praying for the enactment of legislation establishing a Federal agricultural export commission for the relief of agricultural conditions, which was referred to the Committee on Agriculture and Forestry.

He also presented the petition of F. H. Harvard and 24 other citizens of St. Paul, Minn., praying for the passage of Senate bill 742, requiring that all strictly military supplies be manufactured in the Government-owned navy yards and arsenals, etc., which was referred to the Committee on Military Affairs.

He also presented the petition of F. R. Johnson and 30 other citizens, of East Grand Forks, Minn., praying for the passage of legislation repealing or reducing the so-called nuisance and war taxes, especially the tax on motor vehicles, which was referred to the Committee on Finance.

He also presented the petitions of William Tordsen and 77 other citizens of Lakefield and vicinity, and of E. S. Haleman and 78 other citizens of Cass, Beltrami, and Morrison Counties, in the State of Minnesota, praying for the passage of the so-called Norris-Sinclair bill providing aid to agriculture, which were referred to the Committee on Agriculture and Forestry.

Mr. McLEAN presented petitions of the Women's Christian Association of Hartford; the West End Club of New Haven; and the Woman's Christian Temperance Union of Middletown, all in the State of Connecticut, praying an amendment to the Constitution regulating child labor, which were referred to the Committee on the Judiciary.

He also presented a resolution of the Meriden (Conn.) Woman's Club, favoring an amendment to the Constitution regulating child labor, which was referred to the Committee on the Judiciary.

He also presented a resolution of the Civitan Club of Hartford, Conn., favoring the making of appropriations adequate to carry out intent of the national defense act of 1920, which was referred to the Committee on Military Affairs.

He also presented memorials of the industrial committee of the Women's Christian Association of Hartford and the Woman's Club of Meriden, both in the State of Connecticut, remonstrating against the adoption of a constitutional amendment granting equal rights to women, which were referred to the Committee on the Judiciary.

He also presented a petition of Local No. 273, Moving Picture Machine Operators, of New Haven, Conn., praying for the enactment of legislation repealing the tax on theater admission tickets, which was referred to the Committee on Finance.

He also presented petitions of the New Haven Trades Council, of New Haven; the Central Labor Union of Meriden; and the Central Labor Union of Bridgeport, all in the State of Connecticut, praying for the enactment of legislation providing a workmen's compensation law for the District of Columbia, which were referred to the Committee on the District of Columbia.

He also presented papers in the nature of petitions of Tobacco Strippers' Union No. 12046; of Local No. 237, National Federation of Post Office Clerks; of Local No. 11, Bakery and Confectionery Workers; Division No. 3, Ancient Order of Hibernians; of Stereotypers' Union No. 27; of Whitney Lodge, No. 319, New England Order of Protection; of Aerie No. 342, Fraternal Order of Eagles; of Dorscht Lodge, No. 2 (Inc.); and Societa Giuseppe Garibaldi di Mutuo Soccorso, all of New Haven, Conn., praying for the enactment of legislation providing increased salaries to postal employees, which were referred to the Committee on Post Offices and Post Roads.

He also presented papers in the nature of petitions of Hudson Post, No. 71, the American Legion, of West Haven; of George A. Smith Post, No. 74, the American Legion, of Fairfield; the American Legion, Sixth District, Department of Connecticut; of citizens of Plainville; Howard G. Hilliard Post, No. 66, the American Legion, of Deep River; and of sundry citizens of Bridgeport, Ansonia, Derby, and Seymour, all in the State of Connecticut, praying for the enactment of legislation granting adjusted compensation to veterans of the World War, which were referred to the Committee on Finance.

He also presented memorials of Lodge Fiume and Gloria of Italy, Sons and Daughters of Italy, No. 985, of Naugatuck; Cristoforo Colombo Society, of Naugatuck; Societa C. Colombo M. S. Organizzata Giugn, of New Haven; citizens of Italian descent of Bridgeport, New Haven, Hartford, and South Norwalk; Societa Italiana di Mo. So., of Stafford Springs; and Italian-American Political Club, of Ansonia, all in the State of Connecticut, remonstrating against the passage of the so-called Johnson selective immigration bill as being discriminatory, which were referred to the Committee on Immigration.

Mr. FRAZIER presented petitions of Post No. 45, of Carson; Post No. 115, of Hettinger; Post No. 172, of Buxton; Post No. 201, of Minto; Post No. 116, of Grenora; Post No. 118, of Gilby; Post No. 193, of Edmore; Post No. 37, of Williston; Post No. 156, of Edinburg; Post No. 228, of Colfax; Post No. 143, of Cooperstown; Post No. 225, of Nortonville; Post No. 6, of Grand Forks; Post No. 117, of Kindred; Post No. 123, of Maddock; Post No. 203, of Warwick; Post No. 70, of Hatton; Post No. 36, of Oakes; Post No. 18, of Hope; Post No. 210, of Galesburg; Post No. 8, of Mayville; Post No. 7, of Mott; Post No. 113, of Hannaford; Post No. 190, of Shields; Victor B. Wallin Post, of Washburn; Hal Parker Post, of Cando; Post No. 170, of Hensel; Post No. 129, of Bisbee; Post No. 227, of Mountain; Post No. 99, of Ryder; Post No. 173, of Fort Yates; Post No. 219, of Enderlin; American Legion Post of Towner; Dan R. Richardson Post, of Linton; American Legion Post of Drayton; and Frank E. Curry Post, of Harvey, all of the American Legion, in the State of North Dakota; and of Post No. 229, the American Legion, of Westby, Mont., praying for the passage of legislation granting adjusted compensation to veterans of the World War, which were referred to the Committee on Finance.

He also presented the petition of J. H. Hampler and 22 other citizens of Bordulac, N. Dak., praying for the passage of legislation repealing or reducing the so-called nuisance and war taxes, especially the tax on industrial alcohol, which was referred to the Committee on Finance.

He also presented a resolution of the A. O. U. W. Lodge, of Edinburg, N. Dak., favoring the passage of legislation granting adjusted compensation to veterans of the World War and opposing the adoption of the so-called Mellon tax-reduction plan, which was referred to the Committee on Finance.

He also presented the petitions of W. R. Martin and 37 other citizens of De Sart; of Oscar Olum and 2 other citizens of Towner; of Mrs. Otis B. Skarloken and 10 other citizens of Hannaford; of Ole N. Egge and 7 other citizens of Hickson; of Arne Madland and 11 other citizens of McKenzie, all in the State of North Dakota, praying for the passage of the so-called Norris-Sinclair bill providing aid to agriculture, which were referred to the Committee on Agriculture and Forestry.

He also presented the petitions of Leon V. Lesher and 5 other ex-service men of Braddock; of G. A. Wendelin and 1 other citizen of Stanley; of J. W. Smith and 9 other citizens of Scranton; of John Wagner and 152 other citizens of Arthur; of M. H. Gilfoy and 44 other citizens of Garrison; of H. G. Piper and 48 other citizens of Garrison; of A. P. Statrom and 41 other citizens of Galesburg; of Roy Orser and 7 other ex-service men of Lone Tree; of Lloyd Orser and 5 other ex-service men of Colgate; and of Peter Leif and 22 other citizens of Wilton, all in the State of North Dakota, praying for the passage of legislation granting adjusted compensation to veterans of the World War, which were referred to the Committee on Finance.

He also presented a resolution adopted by the County Commissioners' Association of the State of North Dakota at Minot, N. Dak., favoring the enactment of legislation extending for three years the period in which the States may comply with the requirements of the Federal aid act, which was referred to the Committee on Agriculture and Forestry.

He also presented a resolution of the Bergen Township Farmers' Club, of Pekin, N. Dak., favoring the enactment of legislation establishing a Federal agricultural export commission for the relief of agricultural conditions, which was referred to the Committee on Agriculture and Forestry.

He also presented the petition of the Yellow Cab Co. and five other taxi companies of Minot, N. Dak., praying for the enactment of legislation reducing Federal licenses on taxi and bus service, which was referred to the Committee on Finance.

He also presented the petition of H. E. Fraser and 11 other rural letter carriers of Emmons County, N. Dak., praying for the enactment of legislation granting to rural carriers an equipment and maintenance allowance equal to that paid city mounted carriers, which was referred to the Committee on Post Offices and Post Roads.

He also presented the petition of Charles Knutson and 17 other citizens of Sargent County, N. Dak., praying for the enactment of legislation creating an export corporation and remonstrating against the adoption of the so-called Mellon tax-reduction plan, which was referred to the Committee on Agriculture and Forestry.

He also presented the petitions of A. Weber and 101 other citizens of Ashley, of Mike Schlenker and 131 other citizens of Wells County, and of W. Welin and 21 other citizens of Omemee, all in the State of North Dakota, praying for the enactment of legislation increasing the tariff duty on wheat, the repeal of the drawback provision and the milling-in-bond privilege of the Fordney-McCumber Tariff Act of 1922, and the establishment of a Government export agency, which were referred to the Committee on Agriculture and Forestry.

He also presented a resolution adopted by the Bergen Community Farmers' Club, of Pekin, N. Dak., favoring the enactment of legislation providing a $50,000,000 revolving loan to the livestock industry, which was referred to the Committee on Agriculture and Forestry.

He also presented the memorial of Walter Rick and 50 other citizens of McKenzie County, N. Dak., remonstrating against the adoption of the so-called Mellon tax-reduction plan, which was referred to the Committee on Finance.

He also presented the petition of Henry S. Grunde and 15 other citizens of Eddy County, N. Dak., praying for the adoption of the so-called Mellon tax-reduction plan, which was referred to the Committee on Finance.

He also presented the memorial of George Heilman and 24 other citizens of Golden Valley, N. Dak., remonstrating against the passage of legislation creating a Federal department of education, which was referred to the Committee on Education and Labor.

ADDRESS BY SENATOR BORAH.

Mr. WADSWORTH. Mr. President, on January 5 last the senior Senator from Idaho [Mr. BORAH] delivered a very interesting and instructive address in New York City before the National Republican Club on the general question of taxation. I ask unanimous consent that it be printed in the RECORD.

Mr. ROBINSON. Will the Senator repeat the statement? I could not hear it, although I endeavored to do so.

Mr. WADSWORTH. On January 5 last the senior Senator from Idaho [Mr. BORAH] delivered a very interesting and instructive address in New York City before the National Republican Club, a nonpartisan gathering, on the general question of taxation. I have a copy of it here, sent to me from New York City, and I ask unanimous consent that it be printed in the RECORD.

Mr. ROBINSON. I have no objection.

The PRESIDENT pro tempore. Is there objection? The Chair hears none, and it is so ordered.

The address is as follows:

ADDRESS OF SENATOR WILLIAM E. BORAH, OF IDAHO, BEFORE THE NATIONAL REPUBLICAN CLUB JANUARY 5, 1924.

Senator BORAH spoke as follows:

"Mr. Chairman, Commander Spafford, and friends, I am a little at a loss to understand why I was invited here to discuss the subject which is before the club. I do not feel at all that I am an expert upon the subject which is before you, especially the tax-reduction feature of it. The Secretary of the Treasury has presented a plan for the reduction of taxes, and I would feel at a loss to undertake to add anything to what has been said by his representatives here upon that subject, or what has been said by the Secretary a number of times in public print. Whatever else may be said for or against Secretary Mellon, he is a financier. He has been caught with the goods on him and we know that he is. But I am tremendously interested, and have been for some time—indeed, ever since the signing of the armistice—in curtailing national expenditures and reducing taxes. I think it has reached a point where it is not only an economic problem but it is a moral problem, and I want to present the few remarks which I have to submit to you in a rather broad view of the subject of expenditure and of the reduction of taxes.

"While I should, of course, be greatly interested in any proposition for the reduction of taxes, yet I would not be so profoundly concerned about this matter if I did not feel that it is a move, the beginning of a nation-wide fight, including cities, States, and the National Government, to reduce expenditures and to relieve the country from the demoralizing effect of these increased taxes. [Applause.]

"I call your attention at the beginning to a few figures along this line. We may broaden the discussion to what seems to me to be really included in this move. The tax bill in 1913 for State, local, and Federal Government to the American people was $2,197,000,000. In 1921 it was $8,363,000,000. That was in the short space of eight years. Since that time the Federal burden has been somewhat reduced, but the State taxes were 8 per cent higher in 1922 than they were in 1921. The per capita tax in 1903 was $17.03; in 1913, $22.73; in 1922, $64.63; and in some of the cities $91 per capita.

"My friend across the table spoke of creeping paralysis. This is something worse. If this expenditure and this waste of public funds terminated with the war, or if it had been peculiar to the period of the war, we would not be so much alarmed over the situation, but it is a condition of affairs which has confronted us for the last 20 years, growing worse year by year, in city, in State, and Nation.

"I beg my friend here to my right—Commander Spafford—to bear in mind that some of us look upon this contest as involving the very institution which he and his comrades went forward to preserve. [Applause.]

"In 1913 we took 6.4 per cent of the national income for taxes. In 1922 we took 12.1 per cent. And now let me call your attention to a few figures which relate particularly to my own part of the country, because I have the good fortune, while not a member of the farm bloc, to live in a farmer's country.

"The farmers' tax bill in 1913 was $624,000,000. In 1922 it was $1,436,000,000. Measured by the ratio of income, the farmer's taxes of 1913 were 10.6 per cent on the return of his income, as compared with 4.1 per cent of the remainder of the community.

"In 1922 the ratio of the farmer was 16.6 per cent, leaving the balance of the community with 11 per cent. One of the most important features of our situation in the West is that of freight rates. We are practically cut off from the eastern part of this country by reason of the fact that while we produce, we can not reach you with our products without paying a bonus to the railroad. But, my friends, I realize that so long as we impose the taxes upon the railroads which we are doing, and at the rate at which we are doing, it is idle to tell the American farmer that you are going to reduce freight rates. [Applause.]

"Let me call your attention to this situation with reference to the railroad, because this tax question touches us at every point of life and from every angle of industrial activity.

"In 1892 the railroad tax per mile was $209; in 1902 it was $272; in 1913 it was $485; in 1922 it was $1,241 per mile.

"We are interested, therefore, in what I hope may prove a great movement to lift the burden and at the same time to call the attention of the American people to the fact that they are traveling along a road which means disaster.

"There is one thing that is very difficult for us western people to escape, and that is taxation, because everything we have got is

on top of the surface, very little in untaxed security. So I have in a humble way been an advocate of tax reduction and the curtailment of expenditure since the signing of the armistice, and that brought me in conflict with men whom no one desires to offend, not only for political reasons but for sentimental reasons, and that is the boys who were at the front during the great World War.

"Some time ago I contributed an article to the press upon the subject of agricultural conditions and the tax burden, and I mentioned the fact in one of the great agricultural counties of the West I had seen a newspaper carrying 6,000 items—notice of tax sales of different kinds of property—and I suppose I must have received a dozen letters from New York City alone asking me if I were not mistaken or if it was not a misprint; was not my figure 600 instead of 6,000? But I was not mistaken.

"The figures were correct, and they present a situation which, as I said a moment ago, makes the question of tax reduction and the curtailment of public expenditures not merely an economic question but a moral question which involves American homes and American families. In other words, these figures show the increase of taxes during the past six or eight years and to my mind present the most searching tragedy in American life to-day. The anxiety, the discouragement, and the broken plans underneath this tax burden, language is inadequate to tell.

"You people here in the East, in the great industrial center, know well your problem, and I also know that it is serious enough. Indeed, no man, woman, or child, no part of the entire country, and no kind of legitimate business escapes the demoralizing effect of these constantly increasing taxes and this constantly increasing tax burden. But while your situation here in the East is serious enough, in my mind, it is more serious elsewhere. Out in these great agricultural regions to which I call attention, where in the last analysis must be found the source of our national wealth and strength, the point from which we are fed, there is a condition far more serious than yours, and a patient, dogged struggle is going on to preserve homes and farms by reason in a large measure of these taxes which no one can appreciate who has not come in contact with them. These men and women who have tamed the desert, who under the most adverse circumstances have opened up farms and made homes, who have suffered and sacrificed, after 50 years of struggle now stand in mortal dread of the coming of the tax collector with his ever-increasing burden. They have seen their taxes mount from 300 per cent to 500 per cent in the brief space of a few years, and in thinking over what has happened, they are infinitely more alarmed about what may happen. This mad saturnalia for spending is even more alarming to them than their present plight. The question of tax reduction ought to be made a crusade in this country. [Applause.]

"Men may differ as to the details of the tax bill, but we ought not to differ, my friends, as to the task or as to the duty which devolve upon us at this time. The subject is here. It can be neither side-stepped nor mystified, and in my opinion, those who cavil or side-step the issue, those who refuse to meet it will find that it is a dangerous thing to deal in mere expediency with so grave a problem. There is one thing that we ought not to do in the present situation in this country and that is to underestimate either the intelligence or the intensity of thought of the American voter. A man may be for the bonus, if he thinks it is right, although I differ with him. A man can be for tax reduction and he ought to be. But you can not be for both. [Applause.] You can not take off a burden temporarily of one hundred and fifty or two hundred million dollars and add on a permanent burden of three to five billion dollars and call it a tax reduction. [Applause.]

"It would be too great a strain upon the credulity of the voter. [Laughter.] It would be a dangerous experiment. It would defeat any political party that would undertake it, and it ought to. When the political seas are calm and the voyagers are all happy and content, it may be all right to proceed upon the mere question of expediency or try to calculate how many votes are on one side or how many on another, but it is a dangerous experiment when there is a storm on and the people have concentrated their minds upon the question of how they are going to get relief.

"Now, permit me to digress just a moment. Of course, the whole fire upon this question now is centered upon Congress—a lack of unanimity. Well, of course, there is never unanimity in Congress. It would be a dull and monotonous place if that were so. But, my friends, I think there is a lack of unanimity with the administration. At a time when economy should be the cry and is the cry, at a time when the morals of those who are in favor of tax reduction is high, I dislike very much to see departments at Washington and the heads of departments coming in asking for increased appropriations of from fifty to a hundred million dollars. [Applause.]

"The Secretary of War has filed a report—a very able gentleman, also a financier—and he says there is no war in sight, but he wants to increase the Army to 150,000 and the National Guard to 268,000, I believe; and the Navy comes along and says it wants to tilt the guns a little at a cost of thirty millions and build $40,000,000 worth of airplanes.

"Now, my friends, of course we are not going to break down entirely upon the question of national defense, but in my opinion the strongest and most commanding nation upon the face of the earth to-day is the nation which is economically sound, economically strong, and whose people are happy, prosperous, and contented. [Applause.] We ought to present a united front upon the question of holding these tax burdens down to the necessity of the situation, and I trust that those who are in favor of tax reduction, especially some of the great papers of New York, all understand that they are demoralizing the fight very much by advocating that we take $100,000,000 and put it upon these unnecessary bureaus. If you want to defeat it, that is a good way to do it. In other words, it would be difficult to ask Congressmen and Senators to refuse the American soldier if you are going to contribute it to a cause which they do not think essential. I say that for the reason that I am interested in the tax reduction, and I am not interested in any particular individual.

"The great obstacle to be overcome in tax reduction is the bonus. I am very clear in my mind; I think everybody else is. I think Commander Spafford is perfectly clear on that proposition—that you can't have the bonus and tax reduction too. He says that he is in favor of tax reduction compatible with paying the bonus—compensation. [Laughter.]

"I assume, as Commander Spafford said, that those who favor the bonus are interested in the bonus or the compensation bill and want to do something to aid materially, economically, and financially those who were in the war. It doesn't make any difference how you arrive at the conclusion, what you want to do is to contribute something to the material comfort and welfare of those who were at the front or who were ready to go to the front. Well, my friends, in my opinion, there is no way in the world by which you can contribute to the welfare of the soldier at this time so much as to bring this country back to an economically sound basis. [Applause.]

"These brave men are now back in civil life. They have entered their several avocations, callings, and professions. They are a part of the economic and politic life of the country. If they stood apart, were segregated, and separated from the other portion of the country you might contribute something to their welfare and they might feel the material benefit of it, but just in so far as you hold back the American farmer, the American business man, or deaden the effort to get back to a prosperous condition in the country, just so far you affect every single ex-service man who is now part of the civil life of the country. They can not escape the effect of it upon the country any more than you business men can escape from the effect of it, because they are a part of it, and as said by the gentleman across the table, they will contribute in a very large measure to the payment of their own compensation. So, if we view it from the standpoint of material benefit alone, it seems to me that it is a mistake to assume that you can discourage business and discourage agriculture and continue to add to this burden and at the same time help the American ex-service man.

"But, my friends, I do not regard the economic argument as the most serious objection to the bonus or to compensation. I have felt from the beginning that it was a mistake, a very serious mistake, to put it upon that ground alone. If compensation can be justified as a matter of principle, if it can be sustained as a sound policy of government, then I would not regard the increase of taxes as a sufficient argument against the payment of the obligation, if it be such or so called. In other words, if there is any way by which to pay for such services in dollars and cents, if there is any rule of compensation by which you can estimate the value of such services, and finally, if it is wise and sound as a matter of government, if it is believed to be in the interest of institutions which rest at last upon the unpurchased and unpurchasable loyalty of the citizen, then let us call these young men to the pay window and apologize for these five years' delay. But, my friends, there is a very prevalent feeling in this country, a feeling now shared by hundreds and thousands of ex-service men, that this pittance, this belated dole, is neither compensation nor gratitude; that the exchange which the soldier will receive and the one which he will most cherish in the future comes not from the coffers of the Government but from the hearts and minds of the American people [applause], and that the acquittance which he in turn signs is not a Treasury receipt but a sense of duty gloriously performed.

"I think, my friends, if you could look into the hearts and read the minds of those who are opposed to the bonus, you would find there no lack of appreciation, no want of gratitude; but we can not bring ourselves to believe that it is any manifestation of appreciation or that it is any expression of gratitude to offer these men a charwoman's wage for the magnificent service which they performed during the war. [Applause.]

"Cæsar's legion, the Old Guard of Napoleon, Washington's veterans at Yorktown, Meade's men at Gettysburg, Grant's bronzed heroes of the Wilderness never faced a greater ordeal nor met that ordeal with finer fortitude and more gallant bearing than these men, practically untrained and undisciplined, met the ordeal in that indescribable hell at Chateau-Thierry and Belleau Wood; and when I am asked to fix a compensation as a legislator for such service at two or three dollars a day I can not but feel down in my heart that I am detracting from the record; that I am robbing the soldier of part of his great asset in the future struggle for success, an asset the value of which no one can overestimate. If I were a soldier with the record behind me that these men have, looking forward to the commendation and approval and support of my countrymen, seeking for success among 110,000,000 people, I would defy any man to write across my record 'Adjusted compensation.' [Applause.] It is not compensation; with all respect to those who call it such, it is absurd to call it compensation. Why, the boys carrying water upon the public works at Washington receive twice a day what these boys propose to take as compensation. No; if it were compensation, I ask you again, how would you fix it? What price would you fix? It was a service which they performed concerning which you can not fix a value in compensation, and in after years you will thank God that your Government didn't do so.

"The cry has been raised in this country by hundreds and thousands of ex-service men—for the disabled, everything; for the able-bodied, nothing. With all due respect to those who hold a different opinion, I think it was a glorious thing to do. It points magnificently in the right direction. It tells you and me of that reserve character, that reserve patriotism, that reserve citizenship upon which we depend in this country for the future more than we do upon constitutions and laws. The American soldier did a most distinguished service when he won the World War, as he did. [Applause.] No pen can adequately tell the story.

"If the American soldier will now give us a new rule in civil life, if he will give us a new rule in American politics, if he will lift this great American game above the level of expediency and gain, if he will help give us a party in this country which is not afraid to lose an election, and if he will give us a breed of public men who are not afraid to lose office, the glory of the past will not excel that of the future. [Applause.]

"We hear and see in these days from the American Legion and everybody else that the world is asking for leadership, that America is asking for leadership, brave, intellectual, moral leadership. Let us begin at home and now by taking the Federal Treasury out of politics, let us give the American taxpayer representation at Washington, and let us do, as some of these ex-service men have indicated, substitute principle for appropriation.

"Let me say to the Republican Party—I do not have an opportunity often to talk to a Republican club—as we face this task, that we want to bear in mind that in politics as in mechanics, the power which is to keep the engine going must be found outside of the machinery. [Applause.]

"The next election will be decided and determined by the voter who will care very little about the party whip and less about party appeal. The question which he will ask the party in power is, 'What have you done for the public weal?' and to that we will have to give answer. We can not win the next election upon anything that we put in the Cleveland platform. We can not win it upon party appeal. We can only win it upon the record which we will make in the Congress of the United States between now and the ides of next November. [Applause.]

"I listened to my friend Spafford, and I must say that in my opinion he made the strongest argument for the compensation bill that I have heard, but I listened with regret to one feature of it, and that is where he undertook to show where the votes were in the coming election. The figures didn't have a very pronounced effect upon me. I got used to that last summer when I was out home and Commander Owsley came into the State and made several speeches against me and booked me for defeat. Of course there are no politics in this. I had voted against the bonus from the beginning, but there was no politics in the speeches which he made against me. A man who has been in the Senate 17 years, at $7,500 a year, does not get very badly excited over the fact that he is going to be retired. [Applause.]

"No, my friends, there is another question involved. A great deal has been said lately about propaganda, on this side and upon that side, propaganda for the bonus, for compensation, propaganda for the tax bill. Well, of course there is propaganda everywhere. There is not anything that comes up in Congress that there is not an onslaught of this propaganda. If a public man undertook in these days to dissect that and to arrive at a conclusion where the most votes were he would be in the insane asylum inside of six months. There is only one way to deal with this miserable propaganda, and that is to sit down and take the bill itself and determine upon its merits and its demerits. That you may be able to do. If you have a conscience and a brain, there is no trouble about doing it, but no man on earth, even after listening to Commander Spafford, could tell where the most votes are upon this question. Better, infinitely better, that we do what we think is right, and let the question of votes take care of itself. If there were 10,000,000 votes upon the other side of the question it would still be the duty of a Senator who disbelieves in the bonus to vote against it. [Great Applause.] We do so not because we fail to appreciate these young men; we do so for the same reason that they performed their service, for the reason that you believed it to be in the interest of your country. Nothing could have deterred you from doing your duty, and I venture to believe that there are men in the Senate of the United States who feel under the same command to do their duty as they see it." [Applause and cheers.]

SITES AND APPROPRIATIONS FOR PUBLIC BUILDINGS.

Mr. FLETCHER. Mr. President, I ask unanimous consent to have printed in the RECORD the letter and exhibits submitted to the Senate on calendar day, January 29, 1924, by the Secretary of the Treasury in response to Senate Resolution No. 94, submitted by me, calling for information relative to sites acquired and appropriations necessary for the erection of certain public buildings; also a letter addressed to me by Assistant Secretary Moss under date of February 27, 1924.

Based upon the information contained in the letter from Assistant Secretary Moss it appears that there is now available in the Treasury of the United States $9,280,822 for the construction of the certain public buildings referred to in the exhibit which accompanied the letter of Secretary Mellon; that it would be necessary for Congress to appropriate $15,130,780 additional in order that those buildings may be constructed; and that in order to construct suitable buildings on sites heretofore acquired, for which no appropriations have been made, it would be necessary for Congress to appropriate $23,557,500.

Mr. President, it occurs to me that in view of the fact it has been publicly stated that the President is opposed to the enactment of a general public buildings bill it would be in order and appropriate and would show good faith on the part of Congress and the President, assuming that there will be no general public buildings legislation enacted during this session, to give careful consideration to the matter of appropriating the additional funds necessary for the purpose of constructing the buildings heretofore authorized, and also for the purpose of constructing buildings on those sites heretofore acquired for which no appropriations have yet been made.

The situation at this time is that in order to carry out the intent and purpose of Congress to erect buildings on those certain sites—appropriations for which have heretofore been made—it will be necessary to appropriate $15,130,780 in addition to the $9,280,822 heretofore appropriated; and in order to erect suitable buildings on sites heretofore acquired for which no appropriation has been made for the erection of buildings it will be necessary to appropriate $23,557,500, or a total of $38,688,280.

It is well known that there has been no general public buildings legislation since 1913; that millions of dollars have been appropriated for the purpose of acquiring sites for buildings on which no buildings have been erected; and that the Government is now occupying inadequate quarters in many cities and towns at an enormous rental—much greater than the cost would be should the Government own and occupy its own buildings.

It occurs to me it would be much better and that it would not greatly disturb the economic conditions of the country should these appropriations be made available immediately, assuming that a "general public buildings bill" would not meet the approval of the President at this time; and that at a later date Congress could well consider the advisability of enacting legislation for the purpose of acquiring additional sites and erecting suitable buildings thereon in other cities and towns throughout the country where the needs of the public service require and circumstances justify.

In several cases sites were donated on the assumption that a public building would be erected at once. The donors have been deprived of the use and rental of the properties. As an illustration of what is happening, on January 9, 1917, Mr. Charles Murray, sr., and wife, of De Funiak Springs, Fla., donated a valuable lot on which there were improvements returning a nice income, and soon thereafter the Government caused all improvements to be removed. So far as known the Government has not derived any income from that property and neither has Mr. Murray or any other person. It has enhanced greatly in value since 1917 because of the improvements made in the neighborhood.

Mr. President, that is illustrative of the situation over the country. Building sites have been donated or sold at low prices with the understanding that buildings would be erected thereon; in some instances buildings have been authorized and appropriations have been made to construct them, but the appropriation was later found to be inadequate, and now there is necessity for appropriating additional sums sufficient to erect the buildings. I submit these facts and ask that the documents to which I have referred may be printed in the RECORD, in connection with what I have stated on the matter.

The PRESIDENT pro tempore. Is there objection? The Chair hears none, and it is so ordered.

The matter referred to is as follows:

ERECTION OF PUBLIC BUILDINGS.

Letter from the Secretary of the Treasury, transmitting, in response to Senate Resolution 94, information relative to sites acquired and appropriations necessary for the erection of certain public buildings.

TREASURY DEPARTMENT,
Washington, January 24, 1924.

The PRESIDENT OF THE SENATE.

SIR: In response to Senate Resolution 94, directing the Secretary of the Treasury to furnish certain data in reference to public buildings, I have the honor to submit the following:

The information desired, together with certain additional data not specifically called for by the resolution, but without which the statement in regard to the status of authorized buildings and sites would not be complete, is set forth in Exhibit A, as follows:

(a) Name of each city or town (by States) where authorizations have been made for acquisition of a site, construction of a building on site already owned, or for site and building.

(b) Date site was acquired; or, if not acquired, its present status.

(c) Consideration paid for each site.

(d) Amount authorized for site, site and building, or for building only.

(e) Balance available for building.

(f) Estimated cost of building on site authorized.

(g) Amount of increase required where existing authorization is insufficient.

There is also submitted Exhibit B, which includes the names of certain projects, mentioned in Exhibit A, where drawings have been prepared, or are contemplated, for buildings of a very simple type that may possibly be provided within the existing limit of cost by the adoption of much cheaper methods of construction than has been the practice heretofore of this department; or by furnishing space to satisfy present needs only, without room for future expansion; or by not including accommodations for Government activities that may be located in the places named but where the legislation is for a post office only.

Respectfully,

A. W. MELLON,
Secretary of the Treasury.

EXHIBIT A.

Names of cities where sites only or sites and buildings have been authorized, limit of cost of each project, amount authorized in each case, cost of land where sites have been acquired, date of acquisition by Government, balance available, estimated cost of project, and increase in limit required.

Place. (a)	Date site acquired. (b)	Cost of site. (c)	Amount authorized. (d)	Balance available. (e)	Estimated amount. (f)	Increase. (g)
Alabama:						
Albertville	June 9, 1917	$2,500	$5,000	.....	$55,000	.....
Andalusia	Feb. 26, 1915	4,975	[1] 50,000	$45,000	110,000	$65,000
Attalla	Apr. 20, 1918	4,000	5,000	.....	55,000	.....
Greenville	Jan. 23, 1917	5,000	5,000	.....	95,000	.....
Sylacauga	Sept. 10, 1914	5,000	5,000	.....	80,000	.....
Union Springs	Aug. 26, 1914	4,500	5,000	.....	55,000	.....
Alaska:						
Fairbanks	Sept. 30, 1915	15,000	15,000	.....	400,000	.....
Juneau	Sept. 2, 1911	22,500	[1] 200,000	177,500	477,500	300,000

[1] Site and building.

EXHIBIT A—Continued.

Names of cities where sites only or sites and buildings have been authorized, etc.—Continued.

Place. (a)	Date site acquired. (b)	Cost of site. (c)	Amount authorized. (d)	Balance available. (e)	Estimated amount. (f)	Increase. (g)
Arizona:						
Globe	Nov. 14, 1911	$15,000	[2] $15,000 [3] 100,000	$100,000	$225,000	$125,000
Prescott	Apr. 13, 1915	7,500	7,500	.....	250,000	.....
Tucson	Apr. 29, 1914	15,000	15,000	.....	425,000	.....
Arkansas:						
Brinkley	Sept. 30, 1918	3,735	5,000	.....	55,000	.....
Conway	June 16, 1915	2,000	5,000	.....	100,000	.....
El Dorado	Mar. 2, 1922	5,000	5,000	.....	175,000	.....
Forrest City	May 28, 1917	4,500	5,000	.....	65,000	.....
Marianna	Feb. 7, 1917	2,750	[1] 50,000	47,250	92,250	45,000
North Little Rock (Argenta).	Dec. 14, 1920	9,500	10,000	.....	100,000	.....
Prescott	Aug. 24, 1914	(4)	[1] 50,000	50,000	65,000	15,000
Russellville	Feb. 17, 1917	5,000	[1] 50,000	45,000	130,000	85,000
Stuttgart	Not purchased	.....	5,000	.....	90,000	.....
California:						
Bakersfield	Aug. 23, 1911	17,500	[2] 20,000 [3] 135,025	135,000	250,000	115,000
Long Beach	Feb. 14, 1914	40,000	40,000	.....	750,000	.....
Modesto	Dec. 28, 1916	17,000	20,000	.....	175,000	.....
Red Bluff	Jan. 31, 1917	9,800	[1] 60,000	50,200	135,200	85,000
San Bernardino	June 17, 1913	16,508	20,000	.....	200,000	.....
San Luis Obispo.	Oct. 30, 1916	7,500	[1] 80,000	72,500	115,000	42,500
San Pedro	Site not selected.	.....	[1] 60,000	60,000	500,000	440,000
Colorado:						
Canon City	May 8, 1915	11,000	15,000	.....	140,000	.....
Durango	Jan. 24, 1912	10,000	[2] 10,000 [3] 100,000	100,000	250,000	150,000
Monte Vista	May 22, 1916	3,900	10,000	.....	100,000	.....
Montrose	Mar. 31, 1916	15,000	15,000	.....	400,000	.....
Sterling	July 31, 1917	15,000	15,000	.....	125,000	.....
Connecticut:						
Branford	June 8, 1917	9,600	[1] 55,000	45,400	60,400	15,000
Manchester	Aug. 22, 1911	12,000	15,000	.....	108,000	.....
Mystic	Mar. 22, 1917	4,000	[1] 55,000	51,000	76,000	25,000
Putnam	Sept. 15, 1911	8,500	[1] 65,000	56,500	108,500	50,000
Delaware:						
Newark	Dec. 18, 1914	4,000	5,000	.....	60,000	.....
District of Columbia:						
State, etc., department. [5]						
Florida:						
De Funiak Springs	Jan. 9, 1917	(4)	6,000	.....	70,000	.....
Key West	Nov. 3, 1915	52,750	80,000	.....	450,000	.....
Kissimmee	Oct. 9, 1914	5,000	6,000	.....	70,000	.....
Lake City	Oct. 17, 1914	6,000	7,500	.....	85,000	.....
Marianna	Nov. 16, 1916	4,000	[1] 70,000	66,000	151,000	85,000
Georgia:						
Canton	Aug. 29, 1916	5,000	5,000	.....	50,000	.....
Douglas	Aug. 22, 1917	3,500	[1] 55,000	51,500	76,500	25,000
Eatonton	Apr. 10, 1917	3,000	5,000	.....	55,000	.....
Madison	July 21, 1917	5,000	5,000	.....	65,000	.....
Monroe	May 29, 1916	5,000	5,000	.....	65,000	.....
Rossville	Apr. 3, 1915	5,000	5,000	.....	70,000	.....
Sandersville	Aug. 12, 1915	5,000	5,000	.....	65,000	.....
Thomson	Sept. 25, 1915	5,000	5,000	.....	55,000	.....
Toccoa	Jan. 28, 1915	5,000	5,000	.....	65,000	.....
Waynesboro	Apr. 13, 1915	4,993	5,000	.....	70,000	.....
West Point	Apr. 28, 1916	6,000	[1] 50,000	44,000	69,000	25,000
Idaho:						
Caldwell	June 28, 1915	8,500	10,000	.....	100,000	.....
Coeur d'Alene	May 3, 1912	13,200	[1] 100,000	86,800	251,800	165,000
Nampa	Jan. 15, 1917	6,200	10,000	.....	125,000	.....
Sand Point	Aug. 6, 1916	(4)	[1] 70,000	70,000	115,000	45,000
Illinois:						
Batavia	Not selected.	.....	[1] 95,000	95,000	95,000	None.
Carlinville	Mar. 10, 1917	8,000	10,000	.....	95,000	.....
Carrollton	Sept. 14, 1918	7,000	7,000	.....	100,000	.....
Chicago, West Side.	.....	.....	[6] 1,750,000	.....	.....	.....
Chicago, East Sixty-third.	.....	.....	[6] 50,000	.....	.....	.....
Cicero	June 19, 1915	6,000	7,000	.....	100,000	.....
Geneseo	July 15, 1920	10,000	[1] 60,000	50,000	100,000	50,000
Havana	Nov. 14, 1916	9,000	10,000	.....	110,000	.....
Highland	Sept. 30, 1914	4,000	7,000	.....	80,000	.....
Jerseyville	Sept. 9, 1918	6,250	[1] 65,000	58,750	98,750	40,000
Mendota	Sept. 8, 1917	10,000	10,000	.....	70,000	.....
Metropolis	Site not selected.	.....	[1] 50,000	50,000	100,000	50,000
Mount Carmel	Sept. 23, 1914	20,000	[1] 75,000	55,000	115,000	60,000
Paxton	Site not selected.	.....	[1] 60,000	60,000	100,000	40,000
Spring Valley	June 27, 1921	6,000	10,000	.....	75,000	.....
Woodstock	Aug. 23, 1917	15,000	17,000	.....	110,000	.....
Indiana:						
Bluffton	Oct. 9, 1918	11,500	[1] 70,000	58,500	98,500	40,000

[1] Site and building.
[2] Site.
[3] Building.
[4] Donated.
[5] Proposition taken up by Committee on Public Buildings and Grounds in their report to the Senate.
[6] These matters will require a survey of the entire Chicago situation.

EXHIBIT A—Continued.

Names of cities where sites only or sites and buildings have been authorized, etc.—Continued.

Place.	Date site acquired.	Cost of site.	Amount authorized.	Balance available.	Estimated amount.	Increase.
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Indiana—Contd.						
Clinton	Jan. 4, 1917	$6,800	[1] $60,000	$53,200	$73,200	$20,000
Decatur	Sept. 20, 1919	9,000	10,000	.....	125,000	.....
Greensburg	July 26, 1917	12,000	12,000	.....	140,000	.....
Lebanon	Apr. 3, 1917	9,000	10,000	.....	115,000	.....
Linton	Aug. 18, 1916	5,500	8,000	.....	95,000	.....
Mount Vernon	Sept. 15, 1911	7,500	7,500	.....	100,000	.....
Noblesville	Dec. 11, 1917	10,000	10,000	.....	110,000	.....
North Vernon	May 16, 1918	10,000	[1] 60,000	50,000	85,000	35,000
Plymouth	Not purchased	.....	10,000	.....	80,000	.....
Rochester	....do	.....	[1] 70,000	62,000	112,000	50,000
Salem	....do	.....	5,000	.....	60,000	.....
Warsaw	Oct. 27, 1921	10,000	10,000	.....	100,000	.....
Iowa:						
Albia	June 19, 1917	5,000	5,000	.....	100,000	.....
Cherokee	July 19, 1916	12,000	[1] 70,000	58,000	103,000	45,000
Des Moines	Aug. 15, 1919	65,000	[2] 100,000 [3] 250,000	250,000	600,000	350,000
Fairfield	Sept. 18, 1916	7,000	10,000	.....	100,000	.....
Marengo	Dec. 29, 1915	3,500	5,000	.....	75,000	.....
Newton	July 13, 1917	10,000	10,000	.....	125,000	.....
Oelwein	Aug. 23, 1915	8,000	8,000	.....	85,000	.....
Kansas:						
Holton	Sept. 22, 1911	4,500	7,500	.....	90,000	.....
Kentucky:						
Barbourville	Nov. 9, 1921	5,000	5,000	.....	50,000	.....
Central City	June 17, 1915	7,500	7,500	.....	60,000	.....
Elizabethtown	Dec. 23, 1916	4,000	7,500	.....	75,000	.....
Eminence	Oct. 11, 1915	6,850	8,000	.....	65,000	.....
Falmouth	Nov. 21, 1914	5,000	5,000	.....	60,000	.....
Harrodsburg	Mar. 24, 1917	7,500	10,000	.....	85,000	.....
Hodgenville	Aug. 28, 1917	2,500	5,000	.....	55,000	.....
Madisonville	Dec. 29, 1916	5,000	10,000	.....	90,000	.....
Murray	May 3, 1917	4,000	5,000	.....	60,000	.....
Paintsville	Aug. 10, 1917	4,000	5,000	.....	60,000	.....
Pikeville	Not purchased	.....	7,500	.....	75,000	.....
Prestonburg	Mar. 12, 1918	3,000	5,000	.....	60,000	.....
Shelbyville	June 10, 1911	10,000	[2] 10,000 [3] 50,000	50,000	100,000	50,000
Louisiana:						
Morgan City	Dec. 7, 1921	6,000	6,000	.....	60,000	.....
Thibodaux	Mar. 15, 1918	5,000	[1] 50,000	45,000	60,000	15,000
Maine:						
Caribou	Sept. 20, 1911	10,000	[2] 10,000 [3] 50,000	50,000	80,000	30,000
Fort Fairfield	Feb. 8, 1915	18,000	[1] 80,000	62,000	77,000	15,000
Hallowell	Mar. 13, 1912	6,500	20,000	.....	70,000	.....
Maryland:						
Salisbury	Apr. 21, 1917	10,500	[1] 90,000	79,500	104,500	25,000
Massachusetts:						
Amherst	June 5, 1923	10,500	[1] 80,000	69,500	99,500	30,000
Leominster	July 2, 1917	20,000	[1] 90,000	70,000	135,000	65,000
Malden	Site to be donated.	.....	150,000	150,000	250,000	100,000
Newburyport	May 3, 1912	25,000	[2] 25,000 [3] 70,000	70,000	140,000	70,000
Provincetown	Dec. 10, 1917	7,500	8,000	.....	90,000	.....
Southbridge	Nov. 11, 1915	18,000	[1] 80,000	62,000	122,000	60,000
South Framingham.	Dec. 19, 1916	18,000	25,000	.....	145,000	.....
Waltham	Oct. 17, 1911	46,051	[1] 115,000	68,900	178,900	110,000
Winchester	Mar. 31, 1916	19,500	[1] 75,000	55,500	120,500	65,000
Michigan:						
Benton Harbor	June 2, 1917	25,000	25,000	.....	160,000	.....
Boyne City	Aug. 14, 1911	8,000	10,000	.....	70,000	.....
Calumet	Not purchased	.....	20,000	.....	120,000	.....
Cheboygan	Oct. 2, 1906	7,900	[1] 70,000	62,100	87,100	25,000
Hastings	Dec. 30, 1918	6,300	[1] 81,000	74,700	124,700	50,000
Midland	Nov. 8, 1916	6,000	[1] 60,000	54,000	99,000	45,000
Wyandotte	Site not purchased.	.....	[1] 75,000	75,000	150,000	75,000
Minnesota:						
Duluth	Apr. 15, 1911	86,700	95,000	.....	650,000	.....
Fairmount	Site not purchased.	.....	65,000	60,000	115,000	55,000
Montevideo	Aug. 23, 1911	5,000	[2] 5,000 [3] 50,000	50,000	110,000	60,000
Mississippi:						
Holly Springs	Feb. 2, 1914	6,500	[2] 5,000 [3] 45,000	43,500	73,500	30,000
Water Valley	Apr. 29, 1916	5,000	[1] 50,000	45,000	75,000	30,000
Missouri:						
Aurora	Apr. 19, 1909	6,975	10,000	.....	90,000	.....
Caruthersville	July 18, 1918	4,000	5,000	.....	75,000	.....
Centralia	Sept. 11, 1914	6,000	7,500	.....	100,000	.....
Farmington	Jan. 30, 1918	5,000	5,000	.....	80,000	.....
Fayette	Mar. 28, 1917	4,000	[1] 55,000	51,000	91,000	40,000
Harrisonville	Oct. 27, 1916	5,000	[1] 52,500	47,500	67,500	20,000
Lamar	Aug. 22, 1914	7,000	10,000	.....	65,000	.....
Lebanon	Dec. 16, 1914	6,800	7,500	.....	75,000	.....
Liberty	Sept. 28, 1917	6,000	[1] 60,000	54,000	69,000	15,000
Mountain Grove.	Oct. 12, 1916	6,000	7,500	.....	80,000	.....
Sikeston	June 16, 1917	7,500	7,500	.....	75,000	.....
Trenton	Jan. 25, 1910	3,000	10,000	.....	90,000	.....
Unionville	Feb. 26, 1917	7,500	7,500	.....	55,000	.....
West Plains	Aug. 29, 1914	5,000	7,500	.....	75,000	.....
Nebraska:						
Central City	July 17, 1917	Donated	[1] 55,000	55,000	75,000	20,000

[1] Site and building. [2] Site. [3] Building.

EXHIBIT A—Continued.

Names of cities where sites only or sites and buildings have been authorized, etc.—Continued.

Place.	Date site acquired.	Cost of site.	Amount authorized.	Balance available.	Estimated amount.	Increase.
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Nevada:						
Fallon	June 11, 1917	$1,500	[1] $55,000	$53,500	$65,500	$12,000
Goldfield	Not acquired.	.....	[1] 75,000	75,000	75,000	None.
New Hampshire:						
Somersworth	Dec. 23, 1920	7,500	7,500	.....	60,000	.....
New Jersey:						
Bayonne	Nov. 19, 1913	25,000	[2] 25,000 [3] 100,000	100,000	250,000	150,000
East Orange	Oct. 9, 1911	48,696	[3] 60,000 [3] 125,000	125,000	390,000	265,000
Millville	Nov. 26, 1912	14,700	[1] 55,000	40,300	115,300	75,000
Montclair	Nov. 11, 1914	30,000	[1] 130,000	100,000	250,000	150,000
Passaic	Apr. 7, 1913	25,000	25,000	.....	[7] 50,000 [8] 425,000	.....
Red Bank	June 3, 1914	25,000	25,000	.....	125,000	.....
Salem	Mar. 2, 1917	10,000	10,000	.....	100,000	.....
Vineland	Nov. 8, 1915	10,000	[1] 70,000	60,000	120,000	60,000
Woodbury	Nov. 12, 1912	15,000	[1] 70,000	55,000	80,000	25,000
New Mexico:						
East Las Vegas.	Dec. 27, 1917	9,000	[1] 125,000	116,000	116,000	None.
New York:						
Bath	Dec. 9, 1914	13,000	15,000	.....	90,000	.....
Binghamton	Mar. 22, 1916	100,000	100,000	.....	[3] 25,000 [3] 475,000	.....
Bronx	July 17, 1914	275,900	[9] 285,000	.....	.....	.....
Cohoes	Feb. 1, 1916	58,500	[1] 140,000	81,500	116,500	35,000
Dunkirk	Mar. 21, 1914	20,000	20,000	.....	170,000	.....
Fort Plain	Site not purchased.	.....	65,000	65,000	95,000	30,000
Long Island City.	Apr. 13, 1915	40,000	[1] 200,000	160,000	310,000	150,000
Lyons	Dec. 18, 1917	15,000	15,000	.....	90,000	.....
Nyack	Aug. 10, 1911	15,500	15,500	.....	100,000	.....
Oneida	Mar. 29, 1917	14,356	20,000	.....	110,000	.....
Saranac Lake	Jan. 12, 1917	18,500	[1] 90,000	71,500	111,500	40,000
Syracuse	Oct. 6, 1911	324,999	[2] 325,000 [3] 550,000	550,000	1,600,000	1,050,000
Utica	Sept. 20, 1911	99,500	100,000	.....	800,000	.....
Yonkers	June 22, 1917	338,000	[1] 500,000	160,300	550,000	390,000
Walden	Nov. 19, 1914	7,500	[1] 65,000	57,500	87,500	30,000
Waterloo	June 2, 1911	19,000	[2] 30,000 [3] 55,000	55,000	90,000	35,000
North Carolina:						
Edenton	Aug. 2, 1916	4,000	7,500	.....	85,000	.....
Lenoir	Aug. 24, 1915	4,500	8,000	.....	90,000	.....
Lumberton	Sept. 16, 1914	10,000	10,000	.....	115,000	.....
Mount Olive	Aug. 25, 1920	2,000	5,000	.....	75,000	.....
Mount Airy	Site not purchased.	.....	5,000	.....	100,000	.....
Rockingham	No appropriation.	.....	5,000	.....	75,000	.....
Rutherfordton	July 21, 1917	4,000	5,000	.....	65,000	.....
Thomasville	Sept. 13, 1917	8,000	[1] 55,000	47,000	82,000	35,000
Wadesboro	No appropriation.	.....	5,000	.....	70,000	.....
Wilson	May 28, 1909	10,000	[1] 60,000	50,000	250,000	200,000
North Dakota:						
Fargo	Apr. 9, 1915	23,500	25,000	.....	600,000	.....
Jamestown	Dec. 23, 1911	7,500	[2] 10,000 [3] 75,000	75,000	260,000	185,000
Ohio:						
Akron	Aug. 28, 1914	86,280	[1] 400,000	313,720	1,000,000	686,280
Conneaut	Nov. 3, 1911	15,000	15,000	.....	115,000	.....
Delphos	Not purchased	.....	7,000	.....	[10] 10,000 [3] 90,000	.....
Fremont	Apr. 2, 1912	12,000	[2] 15,000 [3] 100,000	100,000	145,000	45,000
Jackson	July 31, 1911	10,000	10,000	.....	85,000	.....
Kenton	Nov. 2, 1916	14,000	[1] 80,000	66,000	131,000	65,000
Millersburg	Feb. 20, 1918	7,500	7,500	.....	70,000	.....
Napoleon	Sept. 15, 1915	7,500	7,500	.....	115,000	.....
New Philadelphia.	July 20, 1915	12,400	12,500	.....	120,000	.....
Niles	May 27, 1911	15,000	15,000	.....	110,000	.....
Sandusky	Mar. 30, 1917	55,000	[1] 215,000	160,000	280,000	120,000
St. Marys	Sept. 25, 1917	6,500	7,500	.....	75,000	.....
Steubenville	Sept. 23, 1912	35,000	270,000	235,000	235,000	None.
Urbana	June 3, 1911	13,000	15,000	.....	113,000	.....
Washington Court House.	Feb. 6, 1915	15,000	[1] 80,000	65,000	115,000	50,000
Wilmington	Site not purchased.	.....	[1] 75,000	75,000	130,000	55,000
Oklahoma:						
Frederick	Mar. 8, 1917	6,800	10,000	.....	90,000	.....
Hobart	May 28, 1915	10,000	10,000	.....	110,000	.....
Oregon:						
St. Johns	Not purchased	.....	5,000	.....	55,000	.....
Pennsylvania:						
Donora	Not selected.	.....	[1] 75,000	75,000	100,000	25,000
Dubois	Oct. 5, 1912	25,000	[2] 25,000 [3] 85,000	85,000	135,000	50,000
Franklin	Feb. 1, 1915	19,000	[1] 100,000	81,000	161,000	80,000
Kittanning	Sept. 30, 1909	15,000	15,000	.....	125,000	.....

[1] Site and building.
[2] Site.
[3] Building.
[7] New site or additional land.
[8] Additional land.
[9] This matter will require a survey of the entire Bronx situation.
[10] Additional for site.

EXHIBIT A—Continued.

Names of cities where sites only or sites and buildings have been authorized, etc.—Continued.

Place. (a)	Date site acquired. (b)	Cost of site. (c)	Amount authorized. (d)	Balance available. (e)	Estimated amount. (f)	Increase. (g)
Pennsylvania—Continued.						
Lancaster	Oct. 1, 1917	$127,833	$138,278		$500,000	
Lewistown	May 15, 1917	16,500	[1] 75,000	$58,500	103,500	$45,000
McKees Rocks	Sept. 7, 1916	14,500	[1] 80,000	65,000	100,000	35,000
Olyphant	Not selected		[1] 65,000	65,000	85,000	20,000
Pittsburgh	Pending	950,000	950,000		2,250,000	
Pittston	Mar. 25, 1919	20,000	[1] 100,000	80,000	230,000	150,000
Rochester	Aug. 4, 1911	26,000	30,000		65,000	
Sayre	Not selected		[1] 80,000	80,000	130,000	50,000
State College	Feb. 9, 1916	14,400	[1] 75,000	60,600	120,600	60,000
Tamaqua	Not purchased		[1] 75,000	48,000	123,000	75,000
Tarentum	July 28, 1911	20,000	[2] 20,000 / [3] 60,000	60,000	125,000	65,000
Tyrone	Aug. 2, 1918	25,000	25,000		150,000	
Waynesburg	Not selected		[1] 75,000	75,000	140,000	65,000
Rhode Island:						
Warren	June 8, 1916	10,000	10,000		75,000	
South Carolina:						
Dillon	Oct. 9, 1914	7,500	7,500		75,000	
Lancaster	Mar. 30, 1915	8,000	[1] 50,000	42,000	82,000	40,000
South Dakota:						
Chamberlain	Not selected		[1] 60,000	60,000	75,000	15,000
Milbank	July 7, 1917	4,000	7,500		65,000	
Vermillion	Jan. 4, 1917	2,500	7,500		85,000	
Tennessee:						
Athens	Dec. 24, 1914	5,000	[1] 50,000	45,000	115,000	70,000
Elizabethton	Not purchased		2,500		[10] 2,500 / [3] 70,000	
Franklin	Jan. 17, 1917	6,200	[1] 55,000	48,800	128,800	80,000
Huntingdon	Aug. 13, 1915	2,500	2,500		75,000	
Memphis sub-post office	Mar. 14, 1918	90,000	[1] 210,000	120,000	750,000	630,000
Rogersville	Dec. 30, 1916	2,250	3,000		65,000	
Tullahoma	June 28, 1919	6,000	[1] 50,000	44,000	74,000	30,000
Texas:						
Atlanta	Sept. 19, 1912	4,000	5,000		65,000	
Coleman	Oct. 12, 1915	1	5,000		70,000	
Comanche	Aug. 13, 1918	3,000	[1] 50,000	47,000	87,000	40,000
Crockett	Sept. 23, 1915	6,000	6,000		85,000	
Dallas	Apr. 18, 1914	250,000	300,000		2,000,000	
Georgetown	Oct. 5, 1914	5,000	5,000		85,000	
Gilmer	Jan. 23, 1917	5,000	[1] 55,000	50,000	70,000	20,000
Huntsville	Jan. 25, 1912	5,000	5,000		85,000	
Memphis	Mar. 16, 1916	3,600	7,500		75,000	
Mount Pleasant	Dec. 29, 1916	5,000	[1] 55,000	50,000	80,000	30,000
Orange	Apr. 10, 1915	5,000	[1] 60,000	55,000	110,000	55,000
Pittsburg	Feb. 21, 1917	5,000	[1] 55,000	50,000	65,000	15,000
Seguin	May 19, 1914	(4)	7,500		80,000	
Sweetwater	Nov. 19, 1914	6,500	7,500		90,000	
Taylor	Mar. 31, 1915	5,000	5,000		115,000	
Utah:						
Nephi	May 17, 1918	5,000	5,000		65,000	
Vernal	Mar. 15, 1918	4,750	[1] 50,000	45,250	130,250	85,000
Vermont:						
St. Johnsbury	June 26, 1917	8,500	[1] 100,000	91,500	146,500	55,000
Virginia:						
Buena Vista	Apr. 4, 1919	4,000	5,000		75,000	
Cape Charles	Not purchased		7,500		75,000	
Manassas	Dec. 19, 1919	3,750	5,000		65,000	
West Point	Sept. 23, 1915	5,000	5,000		55,000	
Woodstock	July 23, 1917	4,000	5,000		65,000	
Washington:						
Colfax	Oct. 25, 1917	5,500	7,000		75,000	
Pasco	July 12, 1916	10,000	10,000		75,000	
Seattle [11]	Jan. 11, 1912	169,500	[2] 200,000 / [3] 300,000	300,000	[12] 4,800,000	4,500,000
West Virginia:						
Hinton	Mar. 14, 1913	5,027	[2] 10,000 / [3] 50,000	50,000	85,000	35,000
New Martinsville	June 20, 1916	12,250	12,500		85,000	
Philippi	Apr. 13, 1914	8,000	8,000		60,000	
Williamson	Oct. 28, 1911	6,500	[2] 7,500 / [3] 50,000	50,000	250,000	200,000
Wisconsin:						
Madison	Nov. 19, 1923	336,448	[1] 550,000	213,552	853,552	640,000
Milwaukee, west side	No appropriation		100,000		350,000	
Mineral Point	Dec. 9, 1921	4,468	[1] 60,000	55,500	70,500	15,000
Monroe	Aug. 1, 1911	7,500	7,500		110,000	
Tomah	July 18, 1917	8,000	[1] 55,000	47,000	72,000	25,000
Waupun	Sept. 3, 1913	3,400	5,000		80,000	
Wyoming:						
Buffalo	Sept. 14, 1911	7,000	[2] 7,000 / [3] 62,500	62,500	97,500	35,000
Cody	Apr. 20, 1912	4,500	[2] 6,000 / [3] 50,000	50,000	125,000	75,000
Green River	Oct. 6, 1911	6,000	6,000		70,000	
Newcastle	Dec. 22, 1916	4,400	5,000		75,000	

[1] Site and building.
[2] Site.
[3] Building.
[4] Donated.
[10] Additional for site.
[11] Present site not suitable; changes in legislation contemplated.
[12] New site and building.

EXHIBIT B.

LIST OF BUILDINGS INCLUDED IN EXHIBIT A, WHERE DRAWINGS HAVE BEEN PREPARED OR ARE CONTEMPLATED.

California: Bakersfield, Red Bluff, and San Luis Obispo.
Georgia: Douglas and West Point.
Idaho: Sandpoint.
Illinois: Geneseo, Jerseyville, and Mount Carmel.
Indiana: Bluffton, Clinton, and North Vernon.
Kentucky: Shelbyville.
Louisiana: Thibodaux.
Maryland: Salisbury.
Massachusetts: Leominster.
Michigan: Cheboygan and Midland.
Mississippi: Water Valley.
Missouri: Fayette and Liberty.
Nevada: Fallon.
New Jersey: Vineland.
New Mexico: East Las Vegas.
New York: Cohoes, Saranac Lake, Walden, and Waterloo.
Ohio: Kenton, Steubenville, and Washington Court House.
Pennsylvania: Dubois, Franklin, Lewistown, Pittston, and State College.
Tennessee: Franklin.
Texas: Gilmer, Mount Pleasant, and Pittsburg.
Vermont: St. Johnsbury.
Wisconsin: Mineral Point.
Wyoming: Buffalo and Cody.

TREASURY DEPARTMENT,
OFFICE OF ASSISTANT SECRETARY,
Washington, February 27, 1924.

Hon. DUNCAN U. FLETCHER,
United States Senate.

MY DEAR SENATOR: Reference is made to your letter of February 22 asking to be furnished with certain totals of the amounts in connection with authorized public buildings and sites contained in Senate Document No. 28. These amounts are as follows:

(1) The total amount of appropriations available for the construction of certain buildings (col. e) $9,280,822
(2) An estimate of the total additional amount necessary for Congress to appropriate in order that those buildings may be constructed (col. g) 15,130,780
(3) The total amount estimated necessary to be appropriated for the construction of buildings on sites heretofore acquired for which no appropriation was made for the construction of a building (col. f) 23,557,500

Very truly yours,

MCKENZIE MOSS, *Assistant Secretary.*

ADDRESS BY NICHOLAS MURRAY BUTLER (S. DOC. NO. 55).

Mr. LODGE. I ask to have printed as a Senate document an address recently delivered before the Republican State Editorial Association at Indianapolis, Ind., by Dr. Nicholas Murray Butler, president of Columbia University, New York, on "The discontent with democracy."

The PRESIDENT pro tempore. Is there objection? The Chair hears none, and it is so ordered.

INDIANS IN SAN JUAN COUNTY, UTAH.

Mr. SMOOT. The other day while the Interior Department appropriation bill was under consideration there was an item affecting the Piute Indians and a mistake was made in a statement on the floor of the Senate. The Commissioner of Indian Affairs has written me a letter calling attention to the mistaken statement, and I ask that his letter be printed in the RECORD so that both statements may appear there.

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

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, February 27, 1924.

MY DEAR SENATOR SMOOT: My attention has been attracted to a discussion on the floor of the Senate, in which you took part, during the consideration of certain items affecting Indians in the State of Utah. The discussion referred to took place on Thursday, February 21, and appears on pages 2883 and 2884 of the CONGRESSIONAL RECORD for that date.

As there seems to be some misunderstanding on your part and probably on the part of other members of the Senate regarding what this department has been doing, is now doing, and plans to accomplish for the benefit and in the interest of the Indians in San Juan County, Utah, your attention is respectfully invited to the following statement of conditions with respect to these Indians.

In April of last year instructions were issued to one of our allotting agents to proceed to Allen Canyon and that vicinity for the

purpose of assisting the Indians in making applications for allotments under the provisions of the fourth section of the general allotment act of February 8, 1887 (24 Stat. L. 388) as amended. The Indians affected by these instructions are members of two small bands of Utes and Piutes who were occupying tracts in Allen Canyon and that vicinity and also along Montezuma Creek, the Utes being led by an Indian named Polk and the Piutes by Old Posey, now dead. It became evident that there was not enough land suitable for allotments to these Indians outside of the boundaries of the La Sal National Forest, and after negotiations with the Department of Agriculture a considerable area consisting of about 13½ sections of land was eliminated from the forest by presidential order for the accommodation of these Indians. In this connection it may be said that some of the Indians had been occupying lands within the boundaries of the forest for a considerable period. Since that time the work has been progressing and applications have been filed in the local land office for the lands occupied and claimed by the Indians as individuals. These applications are being handled through the customary channels and will eventually result in the issuance of trust patents to the Indians concerned.

In addition to this phase of the work, a tract of 40 acres was withdrawn by order of the President dated August 23, 1923, for and as a school site. As section 27 of the act of June 30, 1919 (41 Stat. L. 3–34), prohibits the withdrawal of public lands by Executive order, proclamation, or otherwise for or as an Indian reservation, except by act of Congress, it became necessary to present the matter to Congress, where it is now pending. In the meantime authority has been obtained for the erection of a building on the tract withdrawn to be used as a schoolhouse. This work is being expedited as much as possible under existing conditions, and it is hoped that all arrangements may be completed for the teaching of the Indian children during the current year.

For your further information attention is invited to the fact that these two bands of Indians, numbering about 200 souls, have been placed under the supervision of the superintendent of the consolidated Ute agency at Ignacio, Colo., and reports on file indicate that he has outlined an extensive program involving the expenditure of more than $8,000 during the present fiscal year, as evidenced by the items here tabulated, which are taken from his report dated February 8, 1924:

Barbed wire, 20,000 pounds	$1,600
Staples, 500 pounds	50
Plowing for Indians who have no horses	600
Roads and bridges on road to canyon	1,000
Tools and machinery for farming, to loan to Indians by stockman	1,000
Blacksmith and carpenter tools for stockman to do repairing for Indians	400
Lumber for blacksmith and carpenter shop	400
Rations for Indians (best to be purchased in open market after advertising)	1,000
Purchase of seeds for Indians	500
For other general expenses of administration that will occur during the present year	2,000
For small bills contracted by stockman since Sept. 1, 1923, such as hay, oats, camp outfit, and some few tools	200
Total	8,750

It may be added that no special appropriation has been asked for these particular Indians, for the reason that necessary funds have so far been obtainable from various sources, including Ute tribal funds available for use of Indians under the jurisdiction of the consolidated Ute agency. It is not believed that this office has been in any manner dilatory in extending relief to the Utes and Piutes in San Juan County, Utah, at least during the present administration, and you are assured that we intend to do everything necessary with such means as we have at our disposal for their benefit. A letter similar to this has been addressed to your colleague, Hon. WILLIAM H. KING.

Cordially yours,

CHAS. H. BURKE, *Commissioner.*

Hon. REED SMOOT,
United States Senate.

REPORTS OF COMMITTEES.

Mr. SMITH, from the Committee on Interstate Commerce, to which was referred the resolution (S. Res. 124) directing the Interstate Commerce Commission to secure information relative to amount of money expended for the purpose of creating public interest favorable to railroad sentiment, reported it with an amendment.

He also, from the same committee, to which was referred the bill (S. 1499) to promote the safety of passengers and employees upon railroads by prohibiting the use of wooden cars under certain circumstances, reported it with an amendment.

Mr. BALL, from the Committee on the District of Columbia, to which was referred the bill (S. 703) making an adjustment of certain accounts between the United States and the District of Columbia, reported it with an amendment and submitted a report (No. 177) thereon.

He also, from the same committee, to which was referred the bill (S. 1787) authorizing the extension of the park system of the District of Columbia, reported it without amendment and submitted a report (No. 178) thereon.

Mr. GOODING, from the Committee on Agriculture and Forestry, to which was referred the bill (S. 185) to promote agriculture by stabilizing the price of wheat, reported it with amendments, and without recommendation.

Mr. BURSUM, from the Committee on Military Affairs, to which was referred the bill (S. 2401) providing for the compensation of retired warrant officers and enlisted men of the Army, Navy, and Marine Corps, or any other service or department created by or under the jurisdiction of the United States Government, and warrant officers and enlisted men of the Reserve Corps of the Army and Navy, reported it with amendments and submitted a report (No. 179) thereon.

ENROLLED JOINT RESOLUTION PRESENTED.

Mr. WATSON, from the Committee on Enrolled Bills, reported that on yesterday they presented to the President of the United States the enrolled joint resolution (S. J. Res. 84) making appropriation for the contingent expenses of the United States Senate, fiscal year 1924.

WEST PEARL RIVER BRIDGE, LOUISIANA.

Mr. SHEPPARD. From the Committee on Commerce I report back favorably without amendment the bill (H. R. 4807) granting the consent of Congress to the State Highway Commission of Louisiana to construct, maintain, and operate a bridge across West Pearl River in the State of Louisiana, and I submit a report (No. 176) thereon. I ask unanimous consent for the present consideration of the bill.

There being no objection, the Senate, as in Committee of the Whole, proceeded to consider the bill, which was read as follows:

Be it enacted, etc., That the consent of Congress is hereby granted to the State Highway Commission of Louisiana to construct, maintain, and operate a bridge and approaches thereto across the West Pearl River at a point suitable to the interests of navigation, approximately 1 mile north of Pearl River station in the State of Louisiana, and in accordance with the provisions of an act entitled "An act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

SEC. 2. That the right to alter, amend, or repeal this act is hereby expressly reserved.

The bill was reported to the Senate without amendment, ordered to a third reading, read the third time, and passed.

PEARL RIVER BRIDGE BETWEEN LOUISIANA AND MISSISSIPPI.

Mr. SHEPPARD. From the Committee on Commerce I report back favorably without amendment the bill (H. R. 4808) granting the consent of Congress to the construction, maintenance, and operation of a bridge across the Pearl River between St. Tammany Parish in Louisiana and Hancock County in Mississippi, and I submit a report (No. 175) thereon. I ask unanimous consent for the present consideration of the bill.

There being no objection, the Senate, as in Committee of the Whole, proceeded to consider the bill, which was read as follows:

Be it enacted, etc., That the consent of Congress is hereby granted to the State Highway Commission of Louisiana in cooperation with the proper authorities of the State of Mississippi, or of Hancock County, in the State of Mississippi, to construct, maintain, and operate a bridge and approaches thereto across the Pearl River at a point suitable to the interests of navigation between the Parish of St. Tammany in the State of Louisiana and the County of Hancock in the State of Mississippi, approximately 4½ miles northeast of Pearl River station in the State of Louisiana and 5 miles south of Nicholson in the State of Mississippi and in accordance with the provisions of an act entitled "An act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

SEC. 2. That the right to alter, amend, or repeal this act is hereby expressly reserved.

The bill was reported to the Senate without amendment, ordered to a third reading, read the third time, and passed.

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. HOWELL:

A bill (S. 2646) to provide for the expeditious and prompt settlement, mediation, conciliation, and arbitration of disputes

between carriers and their employees and subordinate officials, and for other purposes; to the Committee on Interstate Commerce.

By Mr. TRAMMELL:

A bill (S. 2647) providing employees' compensation for James McKay, who was injured while in the service of the Quartermaster Corps, United States Army; to the Committee on Claims.

By Mr. CURTIS:

A bill (S. 2648) to investigate the claims of and to enroll certain persons, if entitled, with the Omaha Tribe of Indians; to the Committee on Indian Affairs.

By Mr. CUMMINS:

A bill (S. 2649) granting an increase of pension to Ann J. Alexander;

A bill (S. 2650) granting a pension to Martha A. Williams;

A bill (S. 2651) granting a pension to Miriam Miller; and

A bill (S. 2652) granting a pension to Oscar Criswell; to the Committee on Pensions.

By Mr. JONES of Washington:

A bill (S. 2653) granting an increase of pension to Frank Baldwin Norris (with accompanying papers); and

A bill (S. 2654) granting an increase of pension to Pedro B. de G. Fernandez (with accompanying papers); to the Committee on Pensions.

By Mr. SPENCER:

A bill (S. 2655) to provide pensions for the aged, the blind, and other permanently disabled American citizens; to the Committee on Pensions.

By Mr. RANSDELL:

A bill (S. 2656) granting the consent of Congress to the construction of a bridge across the Mississippi River near and above the city of New Orleans, La.; to the Committee on Commerce.

By Mr. STANLEY:

A bill (S. 2657) allowing claims for the recovery of taxes paid on distilled spirits in certain cases; to the Committee on Finance.

By Mr. FRAZIER:

A bill (S. 2658) granting a pension to Bernard Mulhern; to the Committee on Pensions.

By Mr. BROOKHART:

A bill (S. 2659) granting a pension to Barbara O. Woodward (with an accompanying paper); to the Committee on Pensions.

By Mr. ELKINS:

A bill (S. 2660) granting an increase of pension to Leize Holmes Weaver;

A bill (S. 2661) granting a pension to Granville E. Hawkins; and

A bill (S. 2662) granting an increase of pension to Edna May Williamson; to the Committee on Pensions.

By Mr. SMOOT:

A bill (S. 2663) to standardize the procedure with reference to surety bonds running in favor of the United States, and for other purposes; to the Committee on Finance.

By Mr. SPENCER:

A bill (S. 2664) to amend paragraph 1406 of the tariff act of 1922; to the Committee on Finance.

By Mr. CAMERON:

A bill (S. 2665) granting a special pension to Charles Hurrle; to the Committee on Pensions.

By Mr. McNARY:

A bill (S. 2666) making appropriation for a loan, reimbursable from tribal assets, to provide capital and credit for the purpose of encouraging industry and self-support among the Indians having tribal rights on the Klamath Indian Reservation in Oregon; to the Committee on Indian Affairs.

By Mr. WHEELER:

A joint resolution (S. J. Res. 88) for the relief of the drought-stricken farm areas of Montana; to the Committee on Agriculture and Forestry.

AMENDMENTS TO TREASURY AND POST OFFICE DEPARTMENTS APPROPRIATION BILL.

Mr. LODGE submitted an amendment proposing to appropriate $20,000, Mr. SPENCER submitted an amendment proposing to appropriate $80,000, and Mr. McKINLEY submitted an amendment proposing to appropriate $200,000 for the transmission of mail by pneumatic tubes or other similar devices in the cities of Boston, Mass., St. Louis, Mo., and Chicago, Ill., respectively, intended to be proposed by them severally to House bill 6349, the Treasury and Post Office Departments appropriation bill, which were ordered to lie on the table and to be printed.

PUBLICITY OF CERTAIN INCOME-TAX RETURNS.

Mr. McKELLAR. I submit a resolution and ask that it may be read, and will then ask unanimous consent for its immediate consideration.

The resolution (S. Res. 180) was read, as follows:

Senate Resolution 180.

Whereas the revenue act of 1921, section 257, provides, in part, as follows: "That the returns upon which the tax has been determined by the commissioner shall constitute public records, but they shall be open to inspection only upon order of the President and under rules and regulations prescribed by the Secretary and approved by the President"; and

Whereas the investigation of oil leases now being conducted by the Public Lands Committee of the Senate has disclosed that E. L. Doheny; E. L. Doheny, jr.; and H. F. Sinclair paid large sums of money to A. B. Fall while Secretary of the Interior under circumstances strongly indicating that said moneys were paid for illegal purposes; and

Whereas from said hearings it is not certain whether the sums were paid to A. B. Fall by E. L. Doheny, E. L. Doheny, jr., and H. F. Sinclair individually or whether they were charged to and paid by corporations controlled, or largely controlled, by those individuals; and

Whereas the income-tax returns of the said individuals and corporations hereinafter named, in which said individuals are interested, would no doubt show the true facts; and

Whereas the Bureau of Internal Revenue permits attorneys' fees and general expenses to be used as deductions in computing net taxable income, and it is advisable to know whether said sums have been so deducted in the income-tax returns of the said E. L. Doheny, E. L. Doheny, jr., and H. F. Sinclair, or the corporations controlled by them and hereinafter named; and

Whereas both E. L. Doheny and H. F. Sinclair have admitted that they contributed large sums to both political parties in the last presidential campaign, and it is desirable to know whether such sums so contributed by the said E. L. Doheny and H. F. Sinclair or by any one of the corporations controlled by them were deducted as attorneys' fees or general expenses in making their income-tax returns; and

Whereas it appears from said investigation that the Hyva Corporation, organized by H. F. Sinclair, was organized under peculiar circumstances and apparently for unnamed purposes, presumably for the purpose of escaping taxation contrary to section 220 of the revenue act of 1921; and

Whereas it appears from said hearings that by reason of said leases the Sinclair Consolidated Oil Co., the Mammoth Oil Co., the Selah Corporation, the Hyva Corporation, and H. F. Sinclair, all inseparably connected, have apparently made large profits in the acquirement and sale of stock in said companies, and that an investigation of the tax returns and settlements of each for the year that the leases were consummated and for the years prior and subsequent thereto is advisable; and

Whereas in like manner it appears from said hearings that E. L. Doheny, E. L. Doheny, jr., the Mexican Petroleum Co., and the Pan American Petroleum & Transport Co. likewise made large profits and that one or the other of them paid large sums in payment to the then Secretary of the Interior in connection with said leases, and that an investigation of the tax returns of E. L. Doheny, E. L. Doheny, jr., the Mexican Petroleum Co., and the Pan American Petroleum & Transport Co. for the year in which the leases were consummated and the years prior and subsequent thereto is necessary for the purpose of determining, among other things, whether or not said $100,000 paid to A. B. Fall, Secretary of the Interior, was accounted for in said tax returns or used as a deduction in computing net taxable incomes in one or the other of said companies or in the individual returns of E. L. Doheny or E. L. Doheny, jr.; and

Whereas it appears that the said A. B. Fall received, in addition to his salary and such other incomes as he may have received, the sum of $100,000 from E. L. Doheny and E. L. Doheny, jr., and in another year at least $25,000 from the attorney of H. F. Sinclair, and it is desirable to know whether such sums were included in the income-tax returns of the said A. B. Fall; and

Whereas it has been openly charged in the press that "scores of millions of dollars were wrongfully diverted from the Federal Treasury to the coffers of private oil companies through the interpretation of the discovery act by a special Treasury Department board," and that the truth or falsity of such heinous charges with respect to the oil companies in question can only be determined by an examination of the income-tax returns of said individuals and corporations above referred to: Now, therefore, be it

Resolved, That the President of the United States be, and he is hereby, respectfully requested to direct the Secretary of the Treasury to turn over to the Public Lands Committee of the Senate, as by law he is authorized to do, the income-tax returns filed by the said H. F. Sinclair, the Sinclair Consolidated Oil Co., the Mammoth Oil Co., the Hyva Corporation, the Selah Corporation, E. L. Doheny, E. L. Doheny,

jr., the Mexican Petroleum Co., the Pan American Petroleum & Transport Co., and A. B. Fall, together with all files, claims, papers, settlements, reports formal and informal, adjustments, memoranda, or refunds, and all other files and data attached thereto or connected therewith, in the years for which said leases were consummated and for the years prior and subsequent thereto.

Mr. McKELLAR. Mr. President, I ask unanimous consent for the immediate consideration of this resolution. It merely requests the President to direct the Secretary of the Treasury to furnish these tax returns to the Committee on Public Lands and Surveys, which is now examining this matter. It seems to me that it is a resolution that ought to be passed, and it is information that the Public Lands Committee ought to have.

The PRESIDENT pro tempore. Is there objection?

Mr. MOSES. Mr. President, I quite agree with the Senator that this is information which should be had; but in listening to the reading it occurred to me that there are some omissions from the list of corporations enumerated, and I desire to make some inquiry and possibly offer an amendment to the resolution. Therefore I shall have to object to its present consideration.

Mr. McKELLAR. I ask, then, that the resolution may be printed and lie on the table, and I give notice that I shall call it up to-morrow morning.

Mr. MOSES. I will say to the Senator that I want to see the resolution in printed form, and that is why I am making the objection.

Mr. McKELLAR. It will be printed right away, and the Senator can have it to-morrow morning.

The PRESIDENT pro tempore. The Senator from Tennessee desires that the resolution shall lie on the table?

Mr. McKELLAR. That it shall be printed and lie on the table.

The PRESIDENT pro tempore. That order will be made.

INCOME TAXES OF CORPORATIONS OWNING OIL WELLS.

Mr. KING. Mr. President, I offer a resolution, which I send to the desk and ask to have read.

The PRESIDENT pro tempore. The resolution will be read.

The resolution (S. Res. 181) was read, as follows:

Resolved, That the Secretary of the Treasury report to the Senate the number of corporations which have filed income-tax returns claiming deductions for depletion of oil wells, together with a statement of all deductions and discovery values which have been allowed such corporations, and also a statement of the number and amount of all claims which have been filed for the refund of taxes by such corporations, the grounds alleged for such refunds, what refunds have been allowed, and the number and description of claims for refund which are now pending.

Mr. KING. Mr. President, I can conceive of no objection to the adoption of the resolution; but, for fear that some Senator may not comprehend its full import, I give notice that I shall ask for its consideration to-morrow. In the meantime I ask that it be printed and lie on the table.

The PRESIDENT pro tempore. The resolution will be printed and lie over under the rule. Morning business is closed.

RENTAL CONDITIONS IN THE DISTRICT OF COLUMBIA.

Mr. EDWARDS obtained the floor.

Mr. BALL. Mr. President, if the Senator from New Jersey will permit me, I ask unanimous consent for the immediate consideration of Senate Resolution 158. I should like to state that this resolution simply authorizes a survey to find out the number of vacant houses in the District of Columbia at this time.

Mr. McKELLAR. What is the number of the resolution on the calendar?

The PRESIDENT pro tempore. The resolution is Order of Business 179. The Senator from Delaware asks unanimous consent for the immediate consideration of Senate Resolution 158. Is there objection?

Mr. McKELLAR. Let it be read.

Mr. EDWARDS. Mr. President, I have not yielded for legislation. I yielded for a question or some brief remarks.

The PRESIDENT pro tempore. The Chair will hold that the Senator from New Jersey will not lose the floor by yielding for the consideration of the resolution. The Secretary will read the resolution.

Mr. KING. Mr. President, I understand the Senator from New Jersey had the floor——

The PRESIDENT pro tempore. He had.

Mr. KING. And the Senator yielded for the purpose of introducing a resolution but not for its consideration. I ask the Senator from Delaware to lay aside his resolution temporarily, until the Senator from New Jersey has finished his remarks.

Mr. BALL. If that is the desire of the Senator from New Jersey, who has the floor, I certainly will.

PRESIDENTIAL APPROVAL.

A message from the President of the United States, by Mr. Latta, one of his secretaries, announced that on February 27, 1924, the President approved and signed the joint resolution (S. J. Res. 84) making appropriation for the contingent expenses of the United States Senate, fiscal year 1924.

BRITISH STEAMSHIP "BARON BERWICK" (S. DOC. NO. 56).

The PRESIDENT pro tempore laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying papers, referred to the Committee on Foreign Relations and ordered to be printed.

To the Congress of the United States:

I transmit herewith a report concerning a claim against the United States presented by the British Government for damages sustained by the British steamship *Baron Berwick* as a result of a collision in Quiberon Bay, France, on August 22, 1918, between that vessel and the U. S. S. *Iroquois* (now *Freedom*), and a further collision in Roscanvel Bay, France, on October 5, 1918, of the U. S. destroyer *Truxton* with the *Baron Berwick*. The report requests that the recommendation of the Secretary of War and of the Secretary of the Navy as indicated therein be adopted, and that the Congress authorize the appropriation of the sum necessary to pay the indemnity offered by the representative of the American Expeditionary Forces.

I recommend that, in order to effect a settlement of this claim in accordance with the recommendation of the Secretary of State, the Congress, as an act of grace and without reference to the legal liability of the United States in the premises, authorize an appropriation of an amount which will be equivalent to £6,200.

CALVIN COOLIDGE.

THE WHITE HOUSE, *February 28, 1924.*

ENFORCEMENT OF NATIONAL PROHIBITION ACT.

Mr. EDWARDS. Mr. President, I ask unanimous consent to address the Senate at this time in support of my resolution, No. 171; and I further request and will certainly appreciate it if Senators will not interrupt me. If they wish to ask me any questions when I am through, I shall be very glad to answer them if I can.

Mr. President, on the night of the 15th of February, 1924, a United States Senator was struck down by a stray shot while walking along Pennsylvania Avenue accompanied by his wife. Pennsylvania Avenue is the main thoroughfare in our National Capital and one of the historic thoroughfares of the world. It connects the Capitol Building with the White House. The appalling tragedy referred to occurred almost within the shadow of the Capitol. The newspaper stories are to the effect that there was a running battle between an agent of the national prohibition department and suspected bootleggers, in which pistol shots were freely exchanged, and that one going wild struck Hon. FRANK LESTER GREENE, a United States Senator from the State of Vermont, in the head. He is still in the hospital, his life hanging in the balance. Our common prayer is for his speedy and permanent recovery.

The circumstances surrounding this deplorable affair, the prominence and the official position of the innocent victim, the geographical setting, and the criminal recklessness of the prohibition agent and the bootlegger alike, make it stand out like a mountain against the sky. I have been waiting patiently for some one who advocates straight-out prohibition, or for some one who apologizes for the inexcusable excesses of the law-enforcement branch of the national prohibition department, to take official cognizance of this latest evidence of contempt for the general public in the alleged effort to enforce a law that is not enforceable. I have waited in vain. Therefore I have taken the initiative, so far as the Senate is concerned, and have introduced a resolution to investigate the national prohibition department. I do not understand the studied silence on the part of those in authority. To me it has a sinister aspect. Have we reached the point where it is no longer safe for United States Senators to walk along the principal thoroughfares of the Nation's Capital City? Is the law to enforce the eighteenth amendment to the Federal Constitution so much more sacred than the laws to enforce the other amendments that those charged with its enforcement

may without regard to the great third party, the public, engage in pistol duels with lawbreakers, alleged or real, in places where hundreds of people pass to and fro at all hours of the day and far into the night? Is the eighteenth amendment so much more holy and sacred than the fourth and fifth amendments that the enforcement branch of our national prohibition department is justified in violating either one or both of them to enforce it? If so, why?

If I have read the news dispatches aright, the running pistol duel between the prohibition agent and the suspected bootleggers the 15th instant was not an exceptional occurrence but is becoming typical of the methods pursued by the national prohibition department. There have been numerous stories in the public prints about similar running duels in thickly populated and much-traveled sections of our National Capital. The wonder has been that the lamentable tragedy which has riveted the country's attention on the unsavory situation existing in our National Capital was so long delayed. It sometimes takes a great tragedy to shock people into their senses. If the inexcusably careless shooting of a United States Senator will shock the law-enforcement officials in the national prohibition department into their senses to the extent that in the future they will have more regard for the lives of innocent bystanders, it will not have been altogether in vain. However, if it be true that the only way we have of judging the future is by the past, I am not sanguine that even this latest evidence of criminal recklessness and contemptuous disregard for human life will result in bringing about a changed attitude on the part of those in authority in the national prohibition department. They seem to be drunk with power. And like all officials drunk with power they are intolerant rather than tolerant, narrow and cruel rather than broad and sympathetic, Pharisees rather than Samaritans. Christ ended his ministry on earth with the great command that has come ringing down through the centuries, namely, to preach the gospel to all men everywhere. He did not tell us to shoot the gospel into all men everywhere. We are doing a lot of things in the name of Christ nowadays in a manner wholly contrary to anything He ever said or did or taught.

One of the reasons I have given in my resolution why the national prohibition department should be investigated is that it has been publicly charged in the house of its friends that it has broken down. This is a very serious charge. If true, it means that our national prohibition department is not functioning properly. The people are entitled to know whether the charge is founded in fact or in fiction. I would not have presumed to have asked the Senate to add to the number of investigations, either already under way or proposed, if the charge against the national prohibition department had been made solely by antiprohibitionists like myself. But when nationally known friends of prohibition and the Volstead Act make the charge, investigation to ascertain the facts is, in my judgment, justified.

On Sunday afternoon, October 14, 1923, before a mass meeting of delegates to a citizenship conference in the Central High School auditorium, in Washington, D. C., Gov. Gifford Pinchot of Pennsylvania, one of the outstanding drys in the country, a Republican, and incidentally mentioned as a candidate for the Presidency, delivered an address. He assured the world that prohibition can and will be enforced, had much praise for the work done by the State Police of Pennsylvania, had a kind word for the Department of Justice, but only criticism for the national prohibition department. For instance:

> The eighteenth amendment has been betrayed in the house of its friends. Measured by the respect accorded to it it has failed, and the reason is that no sincere, intelligent, and concerted nation-wide effort has ever been made to enforce it.

Further along, when telling of the troubles experienced by State enforcement officers, Pennsylvania's prohibition governor made this trenchant criticism of the national prohibition department:

> Unfortunately they are handicapped, because the most elementary principles of good business management have been disregarded in the organization of the Government enforcement work. * * * It is commonly believed, and I share that belief, that certain agents of the Federal department not only wink at the violation of the law but have served, or are serving, as collectors of the six or seven dollars a barrel graft money paid by brewers for immunity.

Three months later, January 16, 1924, when the ultradry Governor of Pennsylvania addressed the Anti-Saloon League jubilee convention in Washington, D. C., his strictures on the national prohibition department's law-enforcement program were even more severe, so severe, in fact, that National Prohibition Commissioner Roy A. Haynes issued a 3,000-word statement in reply. Incidentally that particular jubilee convention was to have been turned into a great law-enforcement rally, the effect of which would reach the farthest nook and corner of the country. But the split between the followers of Governor Pinchot and the followers of Commissioner Haynes became so pronounced that the ambitious program which had been so carefully prearranged was scrapped. The Washington Post is authority for the statement that "Prohibition ranks are split wide open as the result of the '30-year jubilee convention' of the Anti-Saloon League of America, held here to celebrate the fourth anniversary of the dry law going into effect." So that's that with reference to the jubilee law-enforcement convention, about which we heard so much before it convened, and about which we have heard so little since it adjourned. A more dismal failure has probably never been staged by a nation-wide convention of delegates in our National Capital. If the friends of prohibition are at sixes and sevens over their law-enforcement program, how can they expect to command the respect, much less the confidence, of the country, either in their sincerity or in their ability to carry out such a program?

Another biting criticism from an altogether different but friendly source is that of William Dudley Foulke in Good Government, the organ of the National Civil Service Reform League, New York City, republished in the National Municipal Review for January, 1924. The burden of Mr. Foulke's criticism is fairly well summed up in the first paragraph, which reads:

> Commissioner Haynes, of the prohibition enforcement bureau, who used so willingly the clause in the Volstead Act making political plunder of the field service of his unit, who turned out with such alacrity the Democratic scoundrels he found in office and appointed on the recommendations of Republican Congressmen and politicians an equal number of Republican scoundrels in their places, men who have made his service a byword of corruption and inefficiency, this man now publishes what he would have us believe is a fair account of the conduct of the prohibition enforcement service. For a long time his policy has been one of concealment and of insisting that all was going well.

As an illustration of the commissioner's program of concealment, Mr. Foulke tells us that in October, 1922, when the office of the prohibition officer in New York State was being investigated by a Federal grand jury the commissioner gave out a statement that the New York office was in "excellent condition." When the grand jury reported, it was to the effect that the New York office "had been conducted in a disgraceful manner." Mr. Foulke goes on to say that "6 of the enforcement officers and 27 of their dependents were indicted for conspiracy for violating the Volstead Act."

Mr. Foulke takes Commissioner Haynes to task for making an "outrageously disingenuous and misleading statement" in his twenty-first installment of "Prohibition Inside Out," published in the New York Times during the summer of 1923, the statement being to the effect that the prohibition force at that time was "99 per cent honest." Mr. Foulke counters with the statement that "a great proportion of your service is rotten to the core." Leading up to this climax are these illuminating observations:

> You tell us of the 43 convictions, but you say nothing of the almost "numberless" cases mentioned by President Harding in which "immediate dismissal" was necessary. Why are you silent on the Rhode Island service, which had to be reorganized from top to bottom? Why do you tell us nothing of the service in New York, where one director after another with his chief subordinates left the service with the marks of infamy upon his brow? Why nothing of Pennsylvania, where subordinates were actually dismissed by those higher up because they tried to enforce the law? Why nothing of Montana, Wisconsin, and elswhere, where your chief officers were faithless to their trust? I appeal from your misleading statistics to the common consciousness of the country that a great proportion of your service is rotten to the core.

There is other interesting information in Mr. Foulke's article showing that Commissioner Haynes's own figures prove "the enormous number of law violations"; that the report of the Attorney General to the President in regard to the enforcement of the Volstead Act differs very materially from the reports given to the public from time to time by Commissioner Haynes; and that "the inevitable inference is violations of the enforcemen act are increasing day by day and month by month, and that the failure of the bureau to enforce the law under the spoils system is becoming each year more apparent." With the merits of the question uppermost in Mr. Foulke's mind, namely, that absolutely every appointment made by the national prohibition commissioner should be from a civil-service register, as the result of examinations, I shall not deal at this time. My

sole purpose in bringing his views to the attention of the Senate is to use them as an argument in support of my resolution calling for an investigation of the national prohibition department.

Mr. President, that those Senators who are interested in how the prohibition department is being run may have the full benefit of the article from which I have quoted, I ask that it be printed in full at the end of my remarks under the caption "Prohibition Inside Out." It is brief, covering but four pages in the National Municipal Review.

The PRESIDENT pro tempore. Is there objection? The Chair hears none, and it is so ordered.

Mr. EDWARDS. Mr. President, it is a matter of official record that whereas the number of employees in the Washington Bureau of the national prohibition department increased from 503 to 699 from June 30, 1921, to June 30, 1923, and whereas the number of employees in the field service increased from 1,818 to 2,659 during the corresponding period, and whereas the total pay roll increased from $4,029,130 to $5,846,582 during the same period, there was an amazing increase between those dates in the number of criminal prosecutions commenced under the national prohibition act in the various district courts, also an amazing increase in the number of civil prosecutions in the various district courts. In brief, the number of criminal prosecutions increased from 29,114 to 49,021; that is, approximately, 20,000. The number of civil cases increased from 1,898 to 4,109; that is, more than 2,200. I submit herewith figures taken from the report of the Commissioner of Internal Revenue for the fiscal year ending June 30, 1922, giving the number of employees and the total pay roll for the years 1921 and 1922, and figures for 1923 given my office over the phone by the prohibition commissioner's office, they being omitted from the official report for that year:

Number of employees in Washington bureau June 30, 1921	503
Number of employees in field service June 30, 1921	1,818
Total	2,321
Number of employees in Washington bureau June 30, 1922	596
Number of employees in field service June 30, 1922	2,881
Total	3,477
Number of employees in Washington bureau June 30, 1923	699
Number of employees in field service June 30, 1923	2,659
Total	3,358

The total pay roll for the year 1921 was $4,029,130.

The total pay roll for the year 1922 was $6,045,073.

The total pay roll for the year 1923 was $5,846,582.

From the report of the Commissioner of Internal Revenue for 1923 we learn that on June 30, 1922, there were 29,562 cases pending in the division of litigation. During the year 178,482 cases were received. Of this number 71,903 represent new violations. One hundred and six thousand five hundred and seventy-nine represent cases transferred to the audit division following consolidation of bureau files. Final action was taken on 67,277 cases, leaving 140,767 cases pending at the close of the fiscal year 1923, as opposed to 29,562 pending at the close of the fiscal year 1922. These figures show how our national prohibition department is getting nowhere fast.

For the fiscal year ended June 30, 1923, there was collected under the tax and tax penalty provisions of the national prohibition act the sum of $728,924.23, as opposed to $1,979,586.94 collected for the fiscal year ended June 30, 1922. (Decrease charged to court decision holding that tax penalties under section 35 are not properly assessable and distrainable in the absence of a hearing or trial.) For the fiscal year ended June 30, 1923, the records show 254 indictments for conspiracy were found, netting 107 convictions and fines in the sum of $223,967.50.

FROM THE ATTORNEY GENERAL'S REPORT FOR 1921.

During the fiscal year ended June 30, 1921, there were 29,114 criminal prosecutions commenced under the national prohibition act in the various district courts. Of this number 21,297 cases were terminated during that period. There were 17,962 convictions. There were 765 acquittals. There were 391 cases dismissed on motion or demurrer. There were 2,179 cases discontinued. The aggregate amount of fines and penalties imposed was $3,360,298. There were 10,365 criminal prosecutions pending at the close of the year.

During the same fiscal year there were 1,898 civil prosecutions commenced under the national prohibition act in the various district courts. Six hundred and twenty-two cases were terminated during that period. The aggregate amount of judgments obtained by the United States was $64,735.

A great many cases that logically involve similar violations have been brought under the internal revenue laws and the customs statutes, the defendants being charged usually with violations of the revenue or customs laws and the national prohibition act in the same indictment or information. The figures set out above cover national prohibition cases only.

Mr. BRUCE. Mr. President——

The PRESIDENT pro tempore. Does the Senator from New Jersey yield to the Senator from Maryland?

Mr. EDWARDS. I yield.

Mr. BRUCE. I would simply like to make this addition to the statistics given by the Senator from New Jersey: The head of our Baltimore City Health Department has just reported that last year the deaths from alcoholism in the city of Baltimore were 150 per cent of what they were the year before.

Mr. EDWARDS. I thank the Senator from Maryland.

FROM THE ATTORNEY GENERAL'S REPORT FOR 1922.

During the fiscal year ended June 30, 1922, there were 34,984 criminal prosecutions commenced under the national prohibition act in the various district courts. Of this number 28,743 cases were terminated during that period. There were 22,749 convictions. There were 1,195 acquittals. There were 1,250 cases quashed on motion or demurrer. There were 3,549 cases dismissed. The aggregate amount in fines and penalties imposed was $4,041,456. There were 10,472 cases pending at the close of the year.

During the same fiscal year there were 2,157 civil prosecutions commenced under the national prohibition act in the various district courts. One thousand five hundred and thirty-seven cases were terminated during that period. The aggregate amount of judgments obtained by the United States was $120,255. There were 2,694 civil prosecutions pending at the close of the year.

The above figures cover only cases arising under the national prohibition act. In addition a great many cases have arisen under the internal revenue laws and the customs statutes involving similar violations.

FROM THE ATTORNEY GENERAL'S REPORT FOR 1923.

During the fiscal year ended June 30, 1923, there were 49,021 criminal prosecutions commenced under the national prohibition act in the different district courts. Of this number 42,730 cases were terminated. There were 34,067 convictions. There were 1,770 acquittals. There were 30,654 pleas of guilty; 4,857 cases were nolle prossed or discontinued; 2,036 cases were quashed or dismissed by motion or demurrer. Fines imposed during the year amounted to $5,832,389. At the close of the year 23,052 cases were pending.

During the same fiscal year there were 4,109 civil cases arising under the national prohibition act in the various district courts. Of this number 2,670 cases were disposed of. Judgments aggregating $170,298 were secured. There were 4,064 cases pending at the close of this fiscal year.

These figures are based only on matters arising under the national prohibition act and supplemental legislation. The existing internal revenue and customs laws contain provisions which are applicable to intoxicating liquors, but actions under such laws are not included in above figures. Since the act supplemental to the national prohibition act has been passed, and the decision of the Supreme Court in the Stafoff et al. cases, the customs laws and the internal revenue laws have been used frequently.

Mr. President, my resolution refers to the repeated charges that the national prohibition department holds in contemptuous disregard the fourth amendment and the fifth amendment. It might be well to direct attention again to them. The fourth amendment reads:

The right of the people to be secure in their persons, houses, papers, and effects against unreasonable searches and seizures shall not be violated, and no warrants shall issue, but upon probable cause, supported by oath or affirmation, and particularly describing the place to be searched and the persons or the things to be seized.

The fifth amendment reads:

No person shall be held to answer for a capital or otherwise infamous crime unless on a presentment or indictment of a grand jury, except in cases arising in the land or naval forces, or in the militia, when in actual service in time of war or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself; nor be deprived of life, liberty, or property without due process of law; nor shall private property be taken for public use without just compensation.

Mr. Justice Clarke, of the United States Supreme Court, who delivered the opinion of the court in the case of Gouled *v.* United States (vol. 255, U. S. Reports), which involved the fourth and fifth amendments, said:

It would not be possible to add to the emphasis with which the framers of our Constitution and this court have declared the importance to political liberty and to the welfare of our country of the due observance of the rights guaranteed under the Constitution by these two amendments. The effect of the decisions cited is: That such rights are declared to be indispensable to the "full enjoyment of personal security, personal liberty, and private property"; that they are to be regarded as the very essence of constitutional liberty; and that the guaranty of them is as important and as imperative as are the guaranties of the other fundamental rights of the individual citizen—the right to trial by jury, to the writ of habeas corpus, and to due process of law. It has been repeatedly decided that these amendments should receive a liberal construction, so as to prevent stealthy encroachment upon or "gradual depreciation" of the rights secured by them by imperceptible practice of courts or by well-intentioned but mistakenly overzealous executive officers.

Further along in the same opinion Mr. Justice Clarke said with particular reference to the fourth amendment:

The wording of the fourth amendment implies that search warrants were in familiar use when the Constitution was adopted, and, plainly, that when issued "upon probable cause, supported by oath or affirmation, and particularly describing the place to be searched and the persons or things to be seized," searches and seizures made under them are to be regarded as not unreasonable, and therefore not prohibited by the amendment. Searches and seizures are as constitutional under the amendment when made under valid search warrants as they are unconstitutional, because unreasonable, when made without them.

Still further along in the same opinion, Mr. Justice Clarke lays down this proposition:

A rule of practice must not be allowed for any technical reason to prevail over a constitutional right.

In light of these observations on the fourth and fifth amendments by our highest judicial tribunal the country ought to know officially whether they are being flouted by the national prohibition department, as has been charged. If the charges are false, the sooner it is officially known the better for the national prohibition department. If the charges are true, the sooner it is officially known the better for the country.

There is no special sanctity about the eighteenth amendment. It is an integral part of our Constitution, and as such is the fundamental law of the land. But that is true of the other eighteen amendments also. It is undemocratic, unpatriotic, and un-American to single out any one amendment for special observance. To enforce one amendment by violating another is to commit a crime against the Constitution. The official who enforces the eighteenth amendment at the expense of the fourth, which regulates the power of search and seizure; or the fifth, which provides for due process of law, is himself a lawbreaker, equally culpable with the lawbreaker he seeks, and merits the same punishment. There can be no favored amendment. Each and every one of the 19 amendments is the fundamental law of the land. All are equally a part of the Constitution. And I want to warn those champions of the eighteenth amendment who excuse encroachments on the fourth or the fifth on the ground "the end justifies the means," that they are riding to a fall.

Mr. President, it is not my purpose to discuss our prohibition problem at this time. I shall do that later. My present purpose is to bring about an investigation of the national prohibition department along the lines indicated in the resolution which I introduced Monday, the 25th instant. And to that end I have deliberately incorporated in my remarks the estimate of that department by nationally known friends of prohibition law enforcement, excerpts from the official reports of the Commissioner of Internal Revenue for 1922 and 1923, and excerpts from the official reports of the Attorney General for 1921, 1922, and 1923. I have no pride of opinion with reference to the phraseology of my resolution and shall welcome any suggestion that will strengthen it and make it easier for the committee to make a thorough investigation. There is nothing personal or nothing partisan back of my resolution. The deplorable tragedy which prompted me to introduce it places the proposed investigation on a plane far removed either from personalities or partisanship. I am sure, Senators, regardless of our views on prohibition, we are agreed that steps must be taken to prevent the recurrence of such pitiful fiascoes as the one that resulted in the tragic shooting of one of our own number. It is unthinkable to me that the Senate will refuse to face the issue and decline to pass my resolution either as I have introduced it or in an amended form which will add more teeth to it.

APPENDIX.

[From National Municipal Review, January, 1924.]

PROHIBITION INSIDE OUT.

(By William Dudley Foulke.)

(Published by courtesy of Good Government, the organ of the National Civil Service Reform League, New York City.)

Commissioner Haynes, of the prohibition enforcement bureau, who used so willingly the clause in the Volstead Act making political plunder of the field service of his unit; who turned out with such alacrity the Democratic scoundrels he found in office and appointed, on the recommendations of Republican Congressmen and politicians, an equal number of Republican scoundrels in their places—men who have made his service a byword of corruption and inefficiency—this man now publishes what he would have us believe is a fair account of the conduct of the prohibition enforcement service. For a long time his policy had been one of concealment and of insisting that all was going well. I heard Mr. Haynes in August, 1922, in a speech at a Quaker reunion in my own town of Richmond, declare that his employees were "as high type a force as was found in the Government service," and condemn as "wet" propaganda all disparagement of their work.

On November 15, 1922, in testifying before the House Committee on Appropriations, he said: "We feel much gratified at the present functioning of our machinery." Even as late as last June Mr. Haynes declared in his report that his force was acting at a maximum efficiency under a limited appropriation. Instead of warning the friends of law and order to be on their guard, the effect of this was to lull them into false security. The unwarranted claims of satisfactory enforcement aided the violators of the law to get beyond control. The passing back and forth of the rum-running fleets which once moved under cover tells the story.

On October 4, 1922, the commissioner issued an official statement that the office of the prohibition officer in New York State was in excellent condition, though that office was then being investigated by a Federal grand jury, which reported on October 27 that it had been conducted in a disgraceful manner, and 6 of the enforcement officers and 27 of their dependents were indicted for conspiracy for violating the Volstead Act. The grand jury say in their report:

> "Apparently the agents selected for active work of suppressing illegal traffic in whisky have been chosen principally for political reasons, when it was necessary to select men for this work who are worthy of confidence and of such stable character that they would not yield to the temptations to which it was well understood they would be subjected.
>
> "These appointees, being exempt from the civil service laws, were appointed and removed without the restrictions which those laws impose, and consequently the office seems to have been made the dumping ground for influential politicians who secured appointments for their henchmen without proper regard for the qualifications of those chosen."

A little later District Attorney Hayward, quoted in the New York Tribune of December 30, 1922, said that the first knowledge in his office of a great conspiracy came a few weeks previously from a volunteer witness, though the office of the New York prohibition director had most of the facts as early as June and did not see fit to turn them over for prosecution. A chronology of the notorious violation of the laws disclosed by the newspapers presents an appalling array of crimes.

The commissioner has at last awakened from so much of his pipe dream as led him to tell us, and perhaps to believe himself, that all was going well. Concealment was no longer possible, and it became necessary to confess that violations of the law were widespread and dangerous. But still he insists that this is the fault of others—of lax enforcement by State and local officials and of general wickedness. That his own force of corrupt spoilsmen was at the bottom of the lawlessness—this he is still unwilling to confess.

In his twenty-first installment of "Prohibition Inside Out," published in the Times, he thus refers to the derelictions in his own service:

> "Within the enforcement organizations we count the cost of the names of our men, dishonest, weak men, and few in number. * * * In mercy to the weak I refrain from turning the page which would reveal the names of those who are fallen by the wayside. * * * As the result of temptation in scores of forms and unceasingly offered, 43 officers of the prohibition unit have been adjudged guilty by the courts since the beginning of the administration. Even so, the force was 99 per cent honest."

A more outrageously disingenuous and misleading statement it would be hard to conceive. Because only 1 per cent had been actually convicted, therefore 99 per cent were honest. Does Mr. Haynes know the percentage of convictions in other crimes? The report of the committee of the bar association at Minneapolis tells us that last year in New York 260 murders were committed and 3 convictions were obtained. This was 1.15 per cent of the murders actually committed, yet here was a crime where the moral force of the community would be in favor of conviction. In respect to the liquor law public opinion is often adverse, and the proportion of violations which escape punishment must be very much larger. It is safe to say that the crimes committed

by prohibition agents exceed by many times the number of these agents, a single man often committing scores of them. In his very next article Mr. Haynes says the number of corrupt State officers is large and "those who have been caught are doubtless but a fraction of those who are guilty"; yet he would have us believe that he has caught and punished all the guilty in his own service, and that 99 per cent of his own subordinates are enforcing the law. We know from what we see daily around us that immense quantities of liquor are illegally sold every day with the connivance of prohibition officials. And yet Mr. Haynes says, "Of real corruption the per cent stands at about one-half of 1 per cent." Mr. Haynes, if you believe this, you are deceiving yourself, and the rest of us can no longer credit what you say. You tell us of the 43 convictions, but you say nothing of the "almost numberless cases" mentioned by President Harding in which "immediate dismissal" was necessary. Why are you silent on the Rhode Island service which had to be reorganized from top to bottom? Why do you tell us nothing of the service in New York, where one director after another, with his chief subordinates, left the service with the marks of infamy upon his brow? Why nothing of Pennsylvania, where subordinates were actually dismissed by those higher up because they tried to enforce the law? Why nothing of Montana, Wisconsin, and elsewhere, where your chief officers were faithless to their trust? I appeal from your misleading statistics to the common consciousness of the country that a great proportion of your service is rotten to the core.

Of course, you have some good men in it, men who have resisted enormous temptations, among them your roll of martyrs, as you call them, 30 cases you say, who have been slain in the prohibition service. The memory of these men deserves all honor at the hands of their countrymen, though it is a little hard to understand how such a case as that of John T. Foley, killed by the accidental discharge of his own gun, can be regarded as an instance of voluntary martyrdom.

These things continue and grow down to the present time. On July 1, 1923, Commissioner Haynes dismissed, in New York, 18 prohibition agents because they were "nonproducers." But the new appointments to fill their places were filled by the same political methods which created this nonproduction. On the same day dispatches from Chicago brought word that Roscoe C. Anderson, prohibition director, and John E. Easley, his chief agent, and nine others had been indicted for distributing among stockholders $200,000 worth of liquor stocks, and the Chicago district attorney then announced that charges of perjury against half a dozen agents would be brought before the next Federal grand jury.

Leon Ackerman and George Arnold Fugitt, agents attached to the District of Columbia force, were held under a bribery charge. Ackerman recently declared he had been the victim of a "frame-up" by other prohibition agents. We need not decide the equities between these worthy gentlemen. One way or the other, the guilt lay with members of this disreputable body.

In Mr. Haynes's "Prohibition Inside Out," we have many edifying cases of temptation resisted, of bootleggers skillfully entrapped, of attempted bribery foiled by the efforts of the faithful. As the parties are not named the stories can not be verified or disproved, and we do not hear of the cases where the bootleggers succeeded and the bribery prevailed. He talks, for instance, of the pretense of influences in district attorneys' offices and elsewhere protecting violations of the law, not of the real influences which for a long time actually prevailed. His articles reminded me of a story by Charles O'Conor, the eminent lawyer, once engaged in the prosecution of Tweed and his fellow conspirators. A member of the New York ring once said to him, "They are very disagreeable, these damned lies that the newspapers publish." "Yes; they must be very disagreeable," said Mr. O'Conor, "these damned lies that the newspapers publish, but I would not think that would be what you would find most disagreeable. I should think it would be the damned truths the newspapers publish which you would find objectionable, sir." So it is not the pretended influences of which Mr. Haynes had the best right to complain but the real influences which have prevailed.

But in spite of his desire to make them as small as possible, Mr. Haynes's account itself shows the enormous number of law violations. Take, for instance, the importations from the Bahamas. He says that in 1918 there was only wine of the value of £8,675 sterling and spirits of £6,370, but last year the wine was over £27,000 and the spirits over £100,000. The traffic from St. Pierre, he says, has been enormous, the natives becoming rich out of these profits. He tells of the traps and vaults for storing liquor, covered with soil, whence it is conveyed at night by trucks for shipment in cars loaded with vegetables and destined to be lost in transit. He tells us of farmers who have not raised a hundred dollars' worth of produce in years who now have fine touring cars; he tells of wild parties of rum runners, in which women participate. He tells us of a possible minimum of one million and a half gallons of importations for 1922; of the 29 vessels which were seized and 40 motor boats. He describes the wholesale smuggling at Detroit; the wholesale importations from Montreal across the New York border; he declares that Canada received many millions in taxes from these importations. He describes the highjackers, who rob and murder the bootleggers—the piracy which he says is rampant from the Caribbeans to Newfoundland, as well as in the Great Lakes and Puget Sound and Mexico. He talks much of protection of bootleggers by officials, but he gives his illustrations from the officials of different States and cities and not from his own subordinates. He seeks to divert us from a contemplation of present infamy by golden promises of future performance. Conditions may be bad to-day, but he endeavors to inspire faith by predicting the most satisfactory enforcement of prohibition in times to come. But was it not St. Paul himself who once defined faith as the "substance of things hoped for, the evidence of things not seen"? Was it not Alexander Pope who said, "Man never is but always to be blest"?

Unfortunately, we have no better means to gauge the future than by the past. The prohibition bureau has already been in operation over three years and a half. Have violations of the law increased or diminished during that time? Mr. Haynes tells us in his articles that the general decrease in arrests, prosecutions, and convictions for crime in general, and especially for drunkenness, is evidence that the Volstead Act has benefited the world. The decrease in prosecutions, he says, shows a great gain.

What, then, shall be said of the report of the Attorney General to the President in regard to the enforcement of the Volstead Act itself, which tells us that during the 41 months' period since that act was passed each year has brought an increase in prosecutions and convictions; that there have been at least 10,000 more convictions this year than last and 15,000 more than the year before? These figures, he says, not only show the rapid increase of prohibition cases but also indicate a stricter enforcement of the law. A more recent report of the Attorney General shows that the increase in convictions was even greater than that stated above.

Now, if, according to Mr. Haynes, diminished arrests and convictions show improvement as to other laws, does not an increase in convictions for violations of the Volstead Act show that conditions in regard to its enforcement are growing worse? The Attorney General tells us that the average of the last fiscal year is more than three times that of the first fiscal year. If these things mean merely increased vigilance in prosecutions, then what becomes of Mr. Haynes's argument that fewer arrests, prosecutions, and convictions mean fewer crimes? Do they mean merely diminished vigilance? His argument can not work both ways. The inevitable inference is that violations of the enforcement act are increasing day by day and month by month, and that the failure of the bureau to enforce the law under the spoils system is becoming each year more apparent.

The only possible chance for any amelioration of present conditions in the prohibition enforcement bureau is to provide that every place under the commissioner, from the top to the bottom, shall be included in the classified service, and that examinations shall be held not only for new appointments but in regard to the places which are held so largely by men who are now violating the law; that the men now holding these places be required to compete with other applicants, and that a thorough investigation be made by the Civil Service Commission as to the character and integrity, as well as the other qualifications, of all who apply.

RENTAL CONDITIONS IN THE DISTRICT OF COLUMBIA.

Mr. BALL. Mr. President, I ask unanimous consent for the immediate consideration of Senate Resolution 158, now on the calendar.

The PRESIDENT pro tempore. The Senator from Delaware asks unanimous consent to proceed to the consideration of Senate Resolution 158.

Mr. WILLIS. Mr. President——

The PRESIDENT pro tempore. Does the Senator from Delaware yield to the Senator from Ohio?

Mr. BALL. I yield.

Mr. WILLIS. Reserving the right to object, I desire to inquire of the Senator whether consideration of the resolution is liable to take any considerable time?

Mr. BALL. I think it will take but little time.

Mr. WILLIS. Let it be read. If it does take time I shall object.

The PRESIDENT pro tempore. The Secretary will read the resolution for information.

The reading clerk read the resolution, as follows:

Resolved, That for the purpose of providing the Senate with information to serve as a basis for such legislation, if any, as may in its judgment be found necessary in respect of housing and rental conditions in the District of Columbia, the Committee on the District of Columbia, or a duly authorized subcommittee thereof, is directed to investigate and cause to be made in the District of Columbia of—

(a) The number of vacant rooms, apartments, and dwelling houses that are available for rent as rental property or apartments, as defined in Title II of the food control and the District of Columbia rents act, approved October 22, 1919, as amended and extended; and the rent, including any bonus or other consideration, asked therefor.

(b) The number of uncompleted rooms, apartments, and dwelling houses, upon which construction has begun, that will become available for rent as rental properties and apartments, as so defined; and the rent, including any bonus or other consideration, to be asked therefor.

(c) The number of vacant dwelling houses and apartments that are available for sale, and the prices asked therefor.

(d) The number of uncompleted dwelling houses and apartments upon which construction work has been begun that will become available for sale, and the price to be asked therefor.

All such rooms, apartments, and dwelling houses shall be classified as to size and service, if any, rendered in connection therewith, to such extent as the committee or subcommittee finds it practicable. The committee or subcommittee shall make a final report of its investigation, with recommendations, to the Senate not later than March 15, 1924. For the purposes of this resolution the committee or subcommittee is authorized to avail itself of the services of the Commissioners of the District of Columbia and of the Rent Commission of the District of Columbia, and to make expenditures to be paid from the contingent fund of the Senate upon vouchers approved by the chairman of the committee. The total of such expenditures shall not exceed $2,500.

The PRESIDENT pro tempore. Is there objection to the present consideration of the resolution?

Mr. KING. I shall not object to the consideration of the resolution, and if the Senator from Delaware is going to make an explanation as to the importance and necessity for the passage of the resolution, I shall pretermit any questions regarding it.

Mr. BORAH. Mr. President, may I present a parliamentary inquiry before the Senate proceeds to the consideration of the measure? What is the status of the resolution which the Senator from New Jersey [Mr. EDWARDS] was discussing?

The PRESIDENT pro tempore. It has no status. It is lying on the table.

Mr. BORAH. Is it on the calendar?

The PRESIDENT pro tempore. It is on the table calendar.

Mr. BORAH. It has not yet gone to the Committee to Audit and Control the Contingent Expenses of the Senate?

The PRESIDENT pro tempore. It is lying on the table and has not been referred.

Mr. WILLIS. Mr. President, I understand I still have the floor.

The PRESIDENT pro tempore. The Chair recognized the Senator from Delaware. The Senator from Delaware has the floor.

Mr. EDGE. Mr. President, a parliamentary inquiry, if I may make it following that of the Senator from Idaho.

The PRESIDENT pro tempore. The Senator from New Jersey will state the parliamentary inquiry.

Mr. EDGE. Are we to understand that the resolution introduced by my colleague [Mr. EDWARDS] must necessarily go to the Committee to Audit and Control the Contingent Expenses of the Senate? Is it not one of those resolutions that would be covered by the general authority granted to the Committee on the Judiciary without having a special reference, and could be called up from the table at any time its sponsor saw fit to do so?

The PRESIDENT pro tempore. There is no provision in the resolution that the expenses of the investigation shall be paid from the contingent fund of the Senate, and therefore it is not referable to the Committee to Audit and Control the Contingent Expenses of the Senate.

Mr. WILLIS. Mr. President——

The PRESIDENT pro tempore. The Senator from Delaware has the floor, and the question is, Will the Senate consent to his request for the consideration of the resolution?

Mr. WILLIS. I thought I had the floor and that I yielded to the Senator, but it appears that the Senator from Delaware has the floor, and I wonder if he will not yield to me.

Mr. BALL. I am willing to yield to the Senator from Ohio for a question.

Mr. WILLIS. I desire to know whether the Senator can assure us that there is agreement on the resolution? I wanted to take up a few moments of the time of the Senate in reply to the matter discussed by the Senator from New Jersey [Mr. EDWARDS].

Mr. BALL. I do not think there is any objection to the resolution. It makes provision for a survey of the city to learn whether there are sufficient houses of moderate rental to make it unnecessary for any further extension of the rent commission.

Mr. WILLIS. I think under those circumstances I ought to yield to the Senator, since I do not have the floor, anyway.

Mr. BALL. Under the circumstances I appreciate the consideration of the Senator.

The PRESIDENT pro tempore. Is there objection to the request of the Senator from Delaware?

Mr. FLETCHER. Mr. President, I want to inquire whether unanimous consent has been granted?

Mr. BORAH. No; it has not yet been granted.

Mr. BALL. I have asked for unanimous consent.

Mr. FLETCHER. Let the question be put. I do not know of any objection to the resolution.

Mr. ROBINSON. Mr. President, I have an amendment which I intend to propose if the resolution is to be considered. Pending the request of the Senator from Delaware, I ask that the amendment be read at the desk.

The PRESIDENT pro tempore. The Secretary will read the proposed amendment.

The READING CLERK. On page 2, after line 10, it is proposed to insert:

(e) Whether any organization, association, or combination, or any committee of persons representing real-estate owners or dealers, prescribe or attempt to control the rents or charges for housing accommodations in the District of Columbia, and, if so, the methods pursued in prescribing or attempting to control such rents or charges.

Mr. BALL. Mr. President, I have no objection to the proposed amendment. I intended to cover its subject matter, so far as I could.

The PRESIDENT pro tempore. Is there objection to the request of the Senator from Delaware?

Mr. ROBINSON. I have no objection to the consideration of the resolution.

Mr. COUZENS. Mr. President, reserving the right to object, I desire to say that I think the amount proposed to be appropriated for the investigation is entirely out of proportion to the object sought to be attained, particularly in view of the fact that the District Commissioners and the Rent Commission are to be used for this purpose. If the Senator from Delaware will agree to reduce the proposed amount to $1,000, I shall not object.

The PRESIDENT pro tempore. The Chair hears no objection.

Mr. KING. Mr. President——

Mr. MOSES. Wait a moment, Mr. President.

Mr. HEFLIN. The Senator from Michigan [Mr. COUZENS] was stating that he might object unless the resolution be amended. What is the amount now proposed to be appropriated by the resolution?

Mr. COUZENS. It is $2,500.

Mr. BALL. The resolution provides that not more than $2,500 shall be expended.

Mr. ROBINSON. Mr. President, I merely wish to state to the Senator from Michigan [Mr. COUZENS] that it occurs to me that the amount carried by the resolution to make the investigation is not excessive in any sense.

Mr. COUZENS. I think it is excessive.

Mr. ROBINSON. If the investigation is worth while and can be made for $2,500, comprehending all the inquiries which the resolution contemplates, and particularly the inquiry contemplated by the amendment, I should think——

Mr. BALL. I should like to make merely one brief statement. If the investigation is to be worth anything to the committee, it must be an independent investigation.

Mr. ROBINSON. Let me finish my sentence. I was saying that if the investigations contemplated by the resolution, and by the amendment which I intended to propose, could be made at an expense of not exceeding $2,500, I should think it was the cheapest investigation ever made under the direction of the Senate of the United States. I make that suggestion to the Senator from Michigan.

Mr. COUZENS. With all due respect to the Senator from Arkansas, let me say that in the Rent Commission and the District Commissioners we have the organization and the staff to do this work. Why should we pass a resolution which shall require a new organization and a new staff to ascertain the facts when we already have organizations in this District to do it? Unless the Senator from Delaware will agree to the amendment which I have suggested, I shall have to object to the consideration of the resolution until I shall have time further to investigate the matter.

Mr. BALL. Mr. President, if the Rent Commission is to make the investigation, we all know what the report will be. We can not get a fair and thorough investigation through the District Commissioners, for it would then have to be done probably through the police force or in some other way. If we are going to have an investigation at all, let it be an independent investigation, which will give to the Senate a fair and just idea of conditions. If conditions demand the extension of the Rent

Commission act, if that be necessary, let us have proof that such a demand is a just and fair one. If we are going to let the Rent Commission make the investigation, or if we are going to let the real-estate men make it, or if we are going to let the renters make it, we should get just the same report from holding hearings.

I can say to the Senator from Michigan that the investigation proposed by the resolution will not cost as much as would an ordinary hearing on this particular subject before such a hearing should have been completed. There is not a hearing held which continues over any length of time which does not cost at least $2,000. If we desire a hearing which will amount to anything and will give to the Senate any information that will be of benefit, let the amount of $2,500, as proposed in the resolution, be retained, for we could hardly get a report which would be intelligible and adequate for $1,000.

Mr. COUZENS. Mr. President, I should like to ask the Senator from Delaware why a report by the Rent Commission could not be relied upon? He has stated that no report could be obtained from the Rent Commission which could be relied upon.

Mr. BALL. My reply to that, Mr. President, is that the Rent Commission sees but one side of this proposition. Two-thirds of their petitions are from renters, and most of the cases which are decided by them are brought by tenants. The real estate men might claim that they would have the same right to make the investigation, if we go into the matter, as would the renters. Why not have an independent investigation which will give us the real conditions? I have not any more to say in reference to the matter, but if the Senate desires investigation, I should like to have it made in the proper manner.

The PRESIDENT pro tempore. The Chair hopes Senators will remember that a request for unanimous consent is not debatable.

Mr. HEFLIN. I demand the regular order, Mr. President.

The PRESIDENT pro tempore. The regular order is the request of the Senator from Delaware [Mr. BALL] for unanimous consent for the present consideration of the resolution. Is there objection?

There being no objection, the Senate proceeded to consider the resolution.

The PRESIDENT pro tempore. The question is upon agreeing to the resolution.

Mr. BALL. Before the resolution shall be passed I desire to offer an amendment to it.

Mr. ROBINSON. I also have offered the amendment to the resolution which I have sent to the Secretary's desk.

Mr. BALL. Will the Senator from Arkansas permit me first to have an amendment acted on, and his may be subsequently considered?

Mr. ROBINSON. Yes.

The PRESIDENT pro tempore. The Senator from Delaware offers an amendment, which will be stated by the Secretary.

The READING CLERK. On page 2, line 16, after the word "March" it is proposed to strike out "15" and insert "31," so that it will read:

> The committee or subcommittee shall make a final report of its investigation, with recommendations, to the Senate not later than March 31, 1924.

Mr. BALL. The amendment merely proposes to give two weeks more for making the investigation.

The PRESIDENT pro tempore. The question is on the amendment proposed by the Senator from Delaware.

The amendment was agreed to.

Mr. ROBINSON. I now offer the amendment which I sent to the desk a few moments ago.

The PRESIDENT pro tempore. The amendment will be stated.

The READING CLERK. On page 2, after line 10, it is proposed to insert:

> (e) Whether any organization, association, or combination, or any committee of persons representing real estate owners or dealers prescribe, or attempt to control the rents or charges for housing accommodations in the District of Columbia, and, if so, the methods pursued in prescribing or in attempting to control such rents or charges.

Mr. ROBINSON. Mr. President, I have been informed that there are now in the city of Washington a large number of vacant apartments and vacant houses for which occupants could be procured, and in many cases for which applications have been made, but, on account of the fact that the high prices or charges asked for the rooms, houses, and apartments are arbitrarily fixed by a committee representing an association of real estate dealers or owners, these houses and apartments remain vacant from month to month, and many of them have been vacant for more than a year.

On Sixteenth Street below U Street there is a new apartment house which offers for rent an apartment of five rooms, unfurnished, at a rental of $225 a month. An offer of $150 was made for those rooms but the person making the offer was given to understand that the rates were fixed by an agreement or understanding, or at the instance of a committee representing an association of owners of housing buildings and that the only way any reduction could be made would be through a system of subletting, or a pretense of subletting.

I do not know whether the Rent Commission has information respecting this pool or combination which is said to exist among the owners of housing facilities or among those who control housing facilities in the District of Columbia, but I do know that driving through the city one may observe hundreds of signs of vacant rooms and vacant houses and vacant apartments, and I also know that in many cases the rates charged or sought to be charged are extortionate and unreasonable so that people of limited means are totally unable to avail themselves of the houses and rooms. I have cited one illustration of which I have personal knowledge respecting a small apartment in a comparatively new apartment house on Sixteenth Street below U, for which a rental of $225 a month was asked for a bare, totally unfurnished, comparatively small apartment of five rooms. It is not astonishing that men and women who are compelled to work for $125 a month or $200 a month, or $300 a month, or even $500 a month find themselves unable to rent and occupy apartments of that character.

I think it is important and necessary, if this subject is to be dealt with by a commission of the Government, and if Congress is to interest itself in an attempt to regulate rentals of housing facilities and charges in the District of Columbia, to find out whether a combination among owners and the operators of apartment houses and buildings prescribes and controls the rates and charges. If so, the first thing to be done is to terminate that combination; and if existing statutes are not adequate, the Congress ought to pass a statute. We all know that during the last year or two many apartment houses have been constructed in the city of Washington. We know that there are now hundreds of vacant apartments, and the sole reason for it is that the rentals, being based upon the peak cost of construction, are so high that persons of ordinary means are unable to use them.

Mr. STANLEY. Mr. President——

The PRESIDING OFFICER (Mr. FLETCHER in the chair). Does the Senator from Arkansas yield to the Senator from Kentucky?

Mr. ROBINSON. I yield to the Senator from Kentucky.

Mr. STANLEY. I suggest to the Senator from Arkansas that if the condition at which he hints prevails—and I have much reason to believe that it does—all the other information is practically worthless, for it does not matter how many houses are available or how many of them are for rent or what it cost to build them if the rentals of the apartments and houses are not determined by the law of supply and demand.

Mr. ROBINSON. Well, Mr. President, I have not the slightest doubt that housing facilities in the District of Columbia are controlled by an organization among the operators and perhaps among the owners, and I have not the slightest doubt that the Rent Commission now knows that fact, but it certainly is desirable to ascertain the true facts respecting the subject.

Mr. JONES of Washington. Mr. President——

The PRESIDING OFFICER. Does the Senator from Arkansas yield to the Senator from Washington?

Mr. ROBINSON. I yield to the Senator.

Mr. JONES of Washington. Does not the Senator think, then, that it would be well if we should call first on the Rent Commission to ask them about that fact? Because, if they do know it, that would settle the matter.

Mr. ROBINSON. The committee can get the information, under my amendment, from any source that it chooses.

Mr. JONES of Washington. Yes; of course that is true.

Mr. ROBINSON. And I take it for granted that the first thing the committee would do would be to obtain from the Rent Commission all the information it has upon every subdivision of the resolution.

Mr. McKELLAR. Mr. President——

The PRESIDING OFFICER. Does the Senator from Arkansas yield to the Senator from Tennessee?

Mr. ROBINSON. I yield with pleasure to the Senator from Tennessee.

Mr. McKELLAR. Of course, unless this committee did examine the Rent Commission and report what it had to say about the matter the report would be virtually valueless. It will be done, I have no doubt.

Mr. ROBINSON. I want to leave the investigators as free a hand as possible to get all the information that is pertinent to the subject matter of the resolution; but I do think that the inquiry called for in the amendment is of equal if not greater importance to the other inquiries contemplated by the resolution.

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

Mr. ROBINSON. Yes. I have concluded all the remarks I care to make.

Mr. BALL. I wish to say to the Senator while he is on his feet that the Rent Commission have been very seriously handicapped in getting such information. They requested that they might have an inspector to send out and get just such information. It was not granted, and the whole body of the commission now have to go out on inspection tours themselves. To make the Rent Commission effective and to get this information, of course they would have to have agents or an engineer—it ought to be an engineer—to inspect the construction of buildings and know their cost.

Mr. ROBINSON. I think there will be no difficulty in ascertaining that a price is arbitrarily fixed by a committee representing some association of real-estate owners or apartment-house operators on every apartment that is known to be for rent in the city of Washington. The location, the character of the tenants, the size of the apartment, all the facts and circumstances pertinent to the question, are taken into consideration, and then the owner or the lessee is informed as to what rates he can fix, and if he fixes a different rate he encounters the combined resentment of the other members of the association, and he does not often do it.

The only way in which lower rates are made is through the process of subletting. A "fake" lease is sometimes said to be executed, and the lessee then is permitted to sublet it in any way that he can; but the owner and operator of the building as a rule must exact the price which the combination or trust fixes for him. It is an intolerable condition.

Mr. SMITH. Mr. President, may I ask the Senator a question?

The PRESIDING OFFICER. Does the Senator from Arkansas yield to the Senator from South Carolina?

Mr. ROBINSON. I do.

Mr. SMITH. I am not posted on the law as it pertains to these things, or the scope of the power of the Rent Commission. Do they have any jurisdiction over hotels as well as apartment houses?

Mr. BALL. They do not. They have no jurisdiction over hotels or business properties.

Mr. SMITH. That was intimated to me. I was hoping that there might be some legislation here that would reach the hotels as well, because the indications are that there must be some understanding amongst them as well as amongst the apartment houses.

Mr. JONES of New Mexico. Mr. President——

Mr. ROBINSON. I yield to the Senator from New Mexico.

Mr. JONES of New Mexico. The Senator from Arkansas has been referring to a question which has been in the minds of a great many for some time. I should like to inquire if the Senator has heard of any intimation that the control to which he refers extends also to the sales of property, the prices of real estate for sale, and the cost of construction?

Mr. ROBINSON. Yes; I have heard that the whole subject matter is controlled. I have no evidence further than a mere statement from persons who have attempted to buy property that they found that condition to exist, and for the reason that I regarded the evidence available for my consideration on that point somewhat inadequate I did not mention it; but I believe that it is worthy of inquiry.

Mr. JONES of New Mexico. I was just going to make that suggestion, that this investigation should extend not only to rental prices but to the prices of real estate and to the prices of construction. I have been strongly impressed that there is just as much a combination in regard to one of these phases of the housing problem in the District of Columbia as there is in regard to the other; and it seems to me that they are all so interwoven that the investigation should extend to the entire subject.

Mr. ROBINSON. I have no objection to modifying the amendment, if it may be returned to me for that purpose, so as to comply with the suggestion of the Senator from New Mexico.

Mr. HEFLIN. Mr. President, I am for the resolution that is now pending. The people of the District of Columbia certainly need some relief. Many concerns operating in the District of Columbia and outside of it that seek to get protection from those in authority seem now to have no trouble in getting that protection; and it is very necessary that this investigation be made to relieve the people of this District from the sharks who are holding them up and eating up their substance by the way of high rents. The prices charged in the instance suggested by the Senator from Arkansas show that these people working for the Government here, trying to get a small apartment for their families, paying $225 a month, that is more than the wages they get; and something ought to be done to relieve them.

I rise this morning, however, to discuss another matter of grave importance to the American people.

Chairman Adams a little while back suggested——

Mr. COPELAND. Mr. President——

Mr. HEFLIN. I yield to the Senator from New York.

Mr. COPELAND. Will the Senator yield for a moment that I may say just a word on this rental matter?

Mr. HEFLIN. I can not yield for a speech, or I would lose the floor.

Mr. COPELAND. Then I will ask the Senator just one question: Has it occurred to the Senator that a very important question involved in the price charged for rents is the iniquitous tariff law that was passed a little while ago? Was any attention given by the Republican Party to the need of cheap houses and cheap construction? Is it not the opinion of the Senator that there was an oversight on the part of our friends across the Chamber in framing the bill in order that these houses might be built at some decent price?

I should like to say more, but I am not permitted under the rule; but a very important question is involved in this resolution of the Senator from Delaware and the amendment suggested by the Senator from Arkansas. I should like to ask that question of the Senator, however.

Mr. HEFLIN. I suggest to my friend from New York that the Republicans gave no consideration to the fellow who wants to own a home. They operated on him in the tariff law in every way they could. They taxed every rod and bar and bolt and nail that goes into his house, and they even taxed the window-panes that let in the light of heaven. Nothing escaped.

Mr. CURTIS. Mr. President——

The PRESIDING OFFICER. Does the Senator from Alabama yield to the Senator from Kansas?

Mr. HEFLIN. I do.

Mr. CURTIS. I think the Senators who are here ought to be fair, at least. Every Senator on this floor who was a Member of the Senate at the time knows that the Senators on the committee brought to the attention of the Senate the awful expense to which the Government was put in erecting buildings, and that the charges made by the contractors were too high.

Mr. HEFLIN. That is all right. I am willing for that suggestion to be made regarding the contractors; but the Senator from New York makes the pertinent inquiry as to whether the Republicans gave consideration to the fact that the tariff they were laying on building material was going to increase the cost of building for all those who desire to build and own a home. That is the point at issue in the question raised by the Senator from New York.

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

Mr. HEFLIN. I yield for a question, not for a speech.

Mr. GOODING. I think I can answer the question of the Senator from New York. I will say that the Senators on this side of the Chamber did give consideration to those matters. Lumber is on the free list; shingles are on the free list; cement is on the free list as far as Washington is concerned; brick is on the free list as far as Washington is concerned; and there is practically nothing that goes into a house, with the exception of the nails and the windows, but that is on the free list.

Mr. HEFLIN. Brick all over the country are on the tax list, and millstones that grind the people's bread are on the tax list, and hammers and nails are on the tax list.

Mr. COPELAND. And doors and sash.

Mr. HEFLIN. And doors and sash and cement and salt and sugar——

Mr. GOODING. They are manufactured articles, not raw material.

Mr. HEFLIN. And everything else you can mention, from the cradle to the grave, is on the tax list of the Republican tariff law.

Mr. GOODING. I want to say to the Senator, if he will permit me, as long as the question has been asked——

Mr. HEFLIN. I can not yield to the Senator to make a tariff speech. I should be delighted to yield. I like to hear him discuss that subject.

Mr. GOODING. I am going to discuss it, too; I will assure the Senator of that.

Mr. HEFLIN. When the Senator discusses the tariff he gives me a good opportunity to expose the fallacies of his arguments, and I am always glad to hear him discuss that subject.

Mr. President, I rose to discuss another matter, a matter of grave concern to the American people.

Mr. Adams, the chairman of the Republican National Committee, a few days ago complained that but little headway had been made in the investigation of the Teapot Dome scandal and these other Republican oil scandals.

The Senator from Montana [Mr. WALSH] came in and showed how he had tried to bring about the development of this case, and what he had done. I want to submit to the Senate and to the country some of the reasons why the Senator from Montana and the other Democrats have been handicapped in this investigation.

The Washington Herald of yesterday said:

> The Hearst newspapers, through Universal Service, have disclosed that Senator IRVINE L. LENROOT, Republican, chairman of the Senate committee investigating the oil-lease scandal, and Senator REED SMOOT, Republican, former chairman and member of the committee, held a secret conference with former Secretary of the Interior Albert B. Fall last Christmas, about which the committee has never been told. The secret conference was held in Mr. Fall's apartment in Wardman Park Hotel at night.

Mr. President, that is a strange procedure—the chairman of this committee and its former chairman, now a member of the committee, both Republicans, going up and having a secret conference with this former Republican official, a former member of the Cabinet, he under fire, charged with betraying his country, charged with having accepted a bribe for disposing of the greatest oil reserve in all the world; and these Senators supposed to be representing the Senate and the Government and going in earnest after those who betrayed their trust. We find them in secret conference with the party accused, and no report is made of it to the committee, to the Senate, or to the country.

Is that the way to transact the business of the people? I repeat, we are not here to play politics for the Republican Party or for the Democratic Party.

We are here to represent the American people and to give at least a clean account of ourselves when such grave matters come up here for consideration at our hands.

This newspaper story goes on to say that the Senator from Wisconsin [Mr. LENROOT] said that the Senator from Utah [Mr. SMOOT] suggested to him that they go out and call on Mr. Fall, and the Senator from Utah suggests that the Senator from Wisconsin said to him, "Let us go out and see Mr. Fall." So these Senators are at cross purposes on that very pertinent proposition. The Senator from Wisconsin is quoted as having said, "Fall told us he got the $100,000 from McLean," and the Senator from Utah is quoted as having said, "He said nothing about McLean. He said nothing about where he got the $100,000 except that he got it from an old friend."

The newspaper boys said, "Why, Senator, Senator LENROOT said that Fall mentioned McLean's name in that connection." "Oh, no; I don't see how he could say that." "Well, he did." "Well," they said that Senator SMOOT said, "I will call him up." So the Senator from Utah right then and there phoned to the Senator from Wisconsin, and the Senator from Wisconsin tells him, they say, that that was said, and then that the Senator from Utah said, "Well, I did not hear it."

Mr. President, I submit that if they were going to see Mr. Fall, if this consideration were going to be shown to one charged with high crimes and misdemeanors against his Government, men appointed on a committee to bring out the facts, to develop the case and get at the truth, should not have gone as partisan Republicans; they ought to have taken Democrats with them if they were going to make any statement to Mr. Fall, so that the country would be represented, not part of the country, not just the Republican Party, but the country as a whole would be represented, when representatives of both parties were present at such a conference. Nobody could criticize that.

Why was such a conference held, and why was it that the committee was not told about the conference? This paper goes on to say that, when the Senator from Utah was asked, "Did you tell the committee?" he is quoted as having said, "No; why should we tell the committee?"

Just think of that answer. I ask, why should they not tell the committee? The committee certainly is interested. It certainly represents us, and we are supposed to represent the country. Why certainly they should have told the committee.

It was after this, Mr. President, that ex-Secretary Fall wrote a letter in which he said that Ed McLean furnished the $100,000. What happened later? Doheny comes out and says he let him have it. So it seeems as if this statement Fall made to the Senator from Utah and the Senator from Wisconsin was not the truth, and the letter he wrote later was not the truth. Ed McLean said he let him have some checks that were never cashed. I wonder who suggested this thing? I wonder who triggered up that arrangement for Edward McLean? The Senator from Utah said he said it was an old friend that he had known a long time who let him have it. The Senator from Wisconsin is quoted as having said he said Ed McLean let him have it. So there we are. The Senator from Wisconsin says, so the newspaper states, that the Senator from Utah suggested that they go down and call on Senator Fall, and the Senator from Utah says that the Senator from Wisconsin suggested that they go down and call on Mr. Fall, at night, in his apartment in the Wardman Park Hotel.

I want to call attention to another thing I have been informed about, and Senators who are members of the committee will know whether or not it is true, that Fall was invited before the committee and was not put under oath when he made his Ed McLean statement to the committee. Why should he be exempted from taking the oath? Would any other man in the common walks of life have been shown that deference and consideration? Would any other witness have been permitted to just walk in and make a blanket statement without taking an oath to tell the truth, the whole truth, and nothing but the truth? Why not put this witness under oath and go into the facts and bring out the whole truth? With me there will be no secrets from the American people in this thing. I do not care whether they affect Democrats or Republicans; turn on the light, and let the truth come out. It makes no difference who is hurt, what party is involved; let the truth be known.

Mr. Adams wonders why more headway has not been made. How are you going to make much headway when the chairman of the committee himself, and a former chairman of the committee, are having secret conferences with the man involved, the man we are trying to indict, and are not telling the committee about the conversations, and no other member of the committee is permitted to be present, where the whole thing can be gone over, when both sides, supposed to represent the American people, are on the spot to see and know just what transpires? How are they going to make much headway under such conditions? I would just like to know what transpired in that conference, what all was said, and I would also like to know just why this peculiar consideration was given for this man Fall—members of the committee going out to his apartment and making a call on him.

Mr. President, the whole thing calls for an explanation. Mr. Fall came here later, when he was called before the committee; he was not so sick as not to be able to do that. He was able to go to New Orleans; he was able to travel around the country, and the doctors who investigated his case here said, "He is able to testify." Then they bring him up, and his statement that he got the money from Ed McLean seems to have fallen down. I wonder who suggested Ed McLean to him. I wonder if anybody was trying to shield Doheny, who has become the mouthpiece of the Republican Party here recently. He is urging the people to support the Republican Party. He is mighty well satisfied with the Republican administration. Can you blame him? They have turned over to him a billion dollars' worth of oil reserves. Do you wonder that he is anxious to have the Republican Party remain in power?

While this matter is up, I want to make this statement: The Democratic members of the committee making this oil investigation have had no encouragement and no aid from leading Republicans here, or from the White House, or from the Department of Justice, or from any other department of the Government. That is a pretty serious indictment.

Mr. Denby, who was a party to this deal, flaunts his statement in the face of the President, the Senate, and the country—"Yes; I did it, and I would do it again."

Mr. Fall confesses to having gotten money in connection with the transaction, and this ex-official of the Republican Cabinet is waited upon, quietly called upon, by the present chairman and the former chairman of the Committee on Public Lands and Surveys, both Republicans.

Mr. President, I think these are matters of inquiry which the committee might take up, turning on the light and getting at the whole truth. I want to repeat we are not getting the aid and the encouragement that we should from the White House.

I want to ask, before I sit down, who is looking after stopping the pumping of oil out of these great oil reservoirs? What steps are being taken to prevent the taking out of 3,000 barrels of oil a day by Sinclair and 4,000 barrels a day by Doheny? I am going to keep on talking about this thing until something

is done. We have a right to demand that this stealing of the Nation's oil be stopped, and stopped at once. This oil does not belong to Doheny; it does not belong to Sinclair. The whole transaction was fraudulent and corrupt through and through, and the Government is entitled to have this thing immediately stopped. Why will not the Government stop it? The President has the Department of Justice at his command. He has these two attorneys we have employed, paying them out of money furnished by the taxpayers of the country. Why is it that he will not have them get out an injunction against these people now and send United States marshals or the marines, who were sent to clear off the premises for Sinclair when he went out there to bore his wells? Why is it that we can not take these steps, and take them immediately, to get this property and some of this oil back to the Government?

These questions, Mr. President, are going to be asked here from day to day until something is done in the name of the people to protect these oil reserves and to take over this property of the people.

The PRESIDING OFFICER (Mr. FLETCHER in the chair). The question is on agreeing to the amendment offered by the Senator from Arkansas [Mr. ROBINSON]. The Secretary will state the amendment as modified.

The READING CLERK. The Senator from Arkansas moves to amend on page 2, after line 10, by inserting the following:

(e) Whether any organization, association, or combination, or any committee of persons representing real estate owners or dealers, prescribe or attempt to control prices of real estate and of building construction and the rents or charges for housing accommodations in the District of Columbia; and if so, the methods pursued in prescribing or attempting to control such prices and rents or charges.

Mr. WILLIS. Mr. President, I desire to make some observations on the amendment.

Mr. LENROOT. Mr. President——

The PRESIDING OFFICER. Does the Senator from Ohio yield to the Senator from Wisconsin?

Mr. WILLIS. I yield to the Senator from Wisconsin.

Mr. LENROOT. Mr. President, I have listened to the Senator from Alabama [Mr. HEFLIN] and in the speech he has just made he is about as accurate as he usually is.

With reference to the visit of the Senator from Utah [Mr. SMOOT] and myself to Mr. Fall, I am very glad to state the facts to the Senate and to the country. As far as I am concerned there has never been any concealment of those facts.

The fact is that immediately upon the testimony coming out before the committee, on November 30 I think, concerning the purchase of a ranch by Mr. Fall for $91,500, and upon the adjournment of that session I went to the then chairman of the committee [Mr. SMOOT] and asked him to wire Mr. Fall to come before the committee and testify fully as to that transaction. The Senator from Utah did so wire. Mr. Fall replied, in a telegram which is in the record, that his son-in-law could fully explain the transaction. That telegram was shown to me and I told the chairman that in my opinion Mr. Fall should come on personally and disclose the entire matter. The chairman [Mr. SMOOT] then wired Mr. Fall to that effect and a reply was received that he would come, starting, I believe, upon a certain day.

The next information I had concerning Mr. Fall was that he was in the city of New York, and ill, but would come to Washington as soon as he was able. About that time I became chairman of the committee, and I received a letter from Mr. Fall, which is in the record, stating that on account of his health he was going to Atlantic City, but would come to Washington to testify just as soon as his health would permit; that he thought he would be able to come on a certain Monday. I conferred with members of the committee, and, on account of the committee members having other matters in hand, it was suggested that I wire Mr. Fall, as I recollect, that he appear on the following Wednesday, which I did.

The next information I had concerning Mr. Fall was when the Senator from Utah [Mr. SMOOT] told me that Mr. Fall was here in the city at the Wardman Park Hotel, and ill, and asked me if I would call upon him that afternoon with him. I said I would, and we did. It was not at night. It was in the afternoon. We found him at the Wardman Park Hotel. A nurse was there. Clearly he was ill, and, after passing such remarks as ordinarily would be passed concerning his health, the matter of his coming before the committee to testify was brought up.

The PRESIDING OFFICER. The hour of 2 o'clock having arrived, the Chair lays before the Senate the unfinished business, which will be stated.

The READING CLERK. A bill (S. 2250) to promote a permanent system of self-supporting agriculture in regions adversely affected by the stimulation of wheat production during the war and aggravated by many years of small yields and high production costs of wheat.

Mr. JONES of Washington. I ask unanimous consent that the unfinished business may be temporarily laid aside. I take it that it ought not to take very long to dispose of the resolution under discussion.

Mr. NORBECK. I would like to inquire how long it will take.

Mr. JONES of Washington. Of course, we do not know how long the unfinished business may be set aside. The discussion has not been confined really to the resolution of the Senator from Delaware [Mr. BALL].

Mr. ROBINSON. I do not think there will be any further discussion on the resolution of the Senator from Delaware. I know of none. Of course, the discussion may just as well proceed upon that resolution as upon the bill the Senator from South Dakota has in charge, which is the unfinished business.

Mr. WILLIS. For the information of the Senator from South Dakota——

The PRESIDING OFFICER. The Senator from Washington has asked unanimous consent that the unfinished business be temporarily laid aside. Is there objection? The Chair hears none and it is so ordered.

Mr. WILLIS. I am still undertaking to hold the floor. I have been trying for three-quarters of an hour to get it in my own right.

Mr. NORBECK. Mr. President, I have no desire——

Mr. WILLIS. Mr. President, do I have the floor?

The PRESIDING OFFICER. The Senator from Ohio was recognized and yielded to the Senator from Wisconsin [Mr. LENROOT].

Mr. WILLIS. The Senator from Wisconsin has not completed the question or statement that he rose to make.

Mr. LENROOT. I hope the Senator will not interrupt the statement I am making.

Mr. NORBECK. There is no objection to laying aside the unfinished business except that I would like to speak on it for about 20 minutes, either to-day or to-morrow.

Mr. LENROOT. Our visit did not consume at the outside more than half an hour. Mr. Fall stated to us that he had borrowed this money in the ordinary course of business, had borrowed it from a friend, but did not propose to disclose to the committee the name. I stated, and the Senator from Utah [Mr. SMOOT] indorsed my statement, that he owed it to the committee, that he owed it to himself, that he owed it to the country to come before the committee and make a full disclosure concerning the source of the money with which he purchased the ranch. We discussed that, as I said, for perhaps 20 minutes. Mr. Fall finally stated that the man from whom he borrowed the money was out of town and that he would have to get his consent. He stated that he was willing to tell us in confidence the name of the man. I stated that I did not want the name in confidence but I wanted him to come to the committee and tell the committee. Before I had completed the sentence I understood him to name Edward B. McLean.

I supposed Mr. Fall was coming before the committee. That was the extent of our conversation. The next thing I knew concerning Mr. Fall was a letter that I received as chairman of the committee making the statement substantially, except more in detail, that he had made to us on that afternoon, disclosing Edward B. McLean as the man from whom he had borrowed the money, which letter is in the RECORD. That is the only conversation that I ever had with Mr. Fall upon this subject or any other subject since the investigation began last October.

I stated the substance of this conversation, but not in detail, or perhaps not so much in detail, to two Democratic members of the committee, one shortly after Edward B. McLean testified, and to another Democratic member of the committee a week or 10 days ago before there was any publication of any kind concerning the conference. So far as I am concerned, the only purpose I had in that conference was to get the truth before the committee, before the public, and before the Senate as to the source of this money. Of course, Mr. Fall misstated to us, as he did to the committee and as he did to the country, the source of the money. But inasmuch as the statement that he finally made to the committee was in accordance with the statement that he made to us two or three days before, I never attached any importance to that conversation.

Mr. President, the Senator from Alabama [Mr. HEFLIN] also, if I understood him correctly, threw out innuendoes that Republican members of the committee have sought to thwart the investigation; have sought to shield Mr. McLean and Mr. Fall or others. There is a great deal in the newspapers along that

line at the present time. I have already stated that I never had any conversation with Mr. Fall, except the one I have referred to. I never met Mr. McLean in my life, so far as I know. I have had no conversation about the merits of the case with anyone representing Mr. McLean. The only conversation I have had with anyone purporting to represent Mr. McLean has been with reference to committee meetings and the calling of Mr. McLean and the suggestion that the condition of his health would prevent his coming here under subpœna.

I have never met Mr. Sinclair except in the committee room. I have never had a word of conversation with him except to interrogate him as a witness. I have never met Mr. Doheny outside of the committee room except to shake hands with him years ago in the Senate restaurant upon being introduced to him.

Mr. President, I would be very glad to be relieved of the duties of the chairmanship of this committee, and I am frank to say that if it goes on indefinitely I shall have to ask to be relieved, but I have endeavored conscientiously to perform my duties as a member and chairman of the committee and to get at the facts and the truth. I understand very well that in presiding over that committee its present chairman does not always please either Democrats or Republicans. I have had a conception of the duties of the committee to try the case as nearly as it could be in the same way that a lawsuit would be tried, to get at the facts, of course, not observing the strict rules of evidence. I felt it was not the duty of the committee to go outside and bring in utterly irrelevant matters and testimony that had no relation to the matters about which the committee was inquiring. For that reason I have refrained from cross-examining Democrats who were before the committee upon matters that might be important, but that were not in any way relevant to the inquiry that we had before us.

It is very unfortunate in a matter of such moment and of such great importance to the country that the inquiry can not be conducted outside of the committee, as well as in it, without reference to politics and with a view solely to getting at the facts. As I said upon this floor upon other occasions since it began, there is politics enough in the inquiry, legitimate politics. Of course there is. But no advantage should be taken of a political situation either to obscure the truth upon the one hand or to prevent its coming out, nor to exaggerate and misstate facts as they actually exist.

Mr. President, the Senator from Alabama yesterday and again to-day complained because the oil is not already stopped from being produced in the naval reserves. It is possible that my friend, the Senator from Alabama, if he were counsel in this case, could sit down and determine the question of jurisdiction, could prepare the pleadings, necessarily very voluminous, could study the law, could acquaint himself with the procedure, so that injunctions might have been secured already preventing any further production of oil. But two of the ablest counsel of the country, each of them having three of their associates in their own organizations, have been constantly at work, night and day, since their appointment, in preparing the pleadings that are necessary to get into court.

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

Mr. LENROOT. I yield.

Mr. WHEELER. The Senator would have to admit, would he not, that if the Attorney General had promptly acted in the matter he could have had equity proceedings started long before this time?

Mr. LENROOT. I think that if the Attorney General had taken jurisdiction of the matter, that is probably true. Of course, every Senator is familiar with the situation and knows why the Attorney General did not take jurisdiction so far as conducting the proceedings are concerned.

Mr. DILL. Mr. President——

The PRESIDING OFFICER. Does the Senator from Wisconsin yield to the Senator from Washington?

Mr. LENROOT. I yield.

Mr. DILL. Can the Senator give us any idea as to when the papers will be filed and injunctions obtained in the matter?

Mr. LENROOT. I can not, except that I talked with one of the counsel last evening upon the subject, and while I do not know that I am authorized to make any statement except that they are making very satisfactory progress, I will simply give it as my opinion that the actions will be instituted very, very soon.

Mr. McKELLAR. Mr. President——

The PRESIDING OFFICER. Does the Senator from Wisconsin yield to the Senator from Tennessee?

Mr. LENROOT. I yield.

Mr. McKELLAR. Can the Senator give the same assurance about criminal actions against these men?

Mr. LENROOT. With reference to that, I do not know, except that it would seem to me, in view of the loss of oil in the naval reserves—and there is only one from which oil is being lost, the Teapot Dome—that the first thing to do, unless the men are going to get out of the country, is to get an injunction so as to preserve the oil, and until those pleadings are completed I would expect that the attorneys would devote themselves solely to that side of the case.

Mr. McKELLAR. Mr. President, may I ask the Senator another question?

Mr. WILLIS. Just to preserve the order, I understand that I have the floor yet, and I would like to have my right recognized. I yield to the Senator from Tennessee for a question.

Mr. McKELLAR. Will the Senator from Wisconsin state whether or not in his opinion the appointment of special counsel by the President relieved the Attorney General and the district attorneys under him from doing their sworn duty under the laws of the United States?

Mr. LENROOT. I will say very frankly to the Senator from Tennessee that I have not considered that question. I do know, however, that the joint resolution authorized the President to appoint counsel to take charge of and control the proceedings, civil and criminal, in this matter.

Mr. WHEELER. But that does not in any wise relieve the Attorney General from doing his duty under the Constitution, does it?

Mr. McKELLAR. It could not under the Constitution and laws. They took an oath to execute the law, and whatever is done will have to be done through the district attorney probably at Washington. I can not understand how in the slightest degree they have been relieved from their sworn duties under the law by the appointment of special counsel to assist in this matter.

Mr. LENROOT. I was only undertaking to give the facts as I understand them, and I was not commenting one way or the other upon that subject.

Mr. HARRISON. Mr. President, may I ask the Senator what happened that relieved the Attorney General from prosecution of the cases? I have read that the Attorney General asked to be relieved and that the President did relieve him. I may be wrong in that, but I have that understanding.

Mr. LENROOT. I am frank to say that I have not in mind what the action of the President was with reference to criminal prosecutions.

Mr. McKELLAR. Could the President relieve him? Certainly it is very doubtful whether the President would have any authority to relieve a district attorney or the Attorney General from doing his duty under the law.

Mr. HARRISON. If the Senator is asking me, I will reply that I do not think the President could do so. I am only stating that I saw in the newspapers that the Attorney General asked to be relieved, and the President did relieve him.

Mr. McKELLAR. I also saw that statement in the newspapers, but that was done wholly without authority. The President had no right to relieve him, and the Attorney General had no right to do anything else but to perform his duty under the law and the Constitution.

Mr. LENROOT. I should like to ask the Senator from Tennessee, for information, what is his own view with respect to the attitude of the Attorney General? Is it the Senator's view that the Attorney General should proceed criminally against the parties involved or that the special counsel should do so?

Mr. McKELLAR. I will say to the Senator from Wisconsin very frankly what I would have done if I had been in the place of the Attorney General. I would have instantly, as soon as the facts were disclosed, put the processes of the law into operation and brought about the indictment of at least three of the men whom I have several times named here—Secretary Fall, Mr. Doheny, and Mr. Sinclair. They ought all to have been indicted weeks ago; and nothing, as it seems to me, but a willful and deliberate neglect of duty upon the part of sworn officials of the Government is responsible for that not having been done.

Mr. WILLIS. Mr. President——

Mr. LENROOT. If the Senator from Ohio will allow me to proceed for a few moments, I merely wish to say that I am sure that so far as special counsel are concerned, there could be no dereliction of duty charged against them, for I know how busy they have been.

Mr. McKELLAR. I do not wish to be placed in the attitude of condemning the special counsel as yet, but I should like to see some evidence of their being in a bigger hurry about the matter. I think the country wants action; and, as it seems to me, there is no reason why there can not be action.

Mr. BORAH. Mr. President——

Mr. WILLIS. I now yield to the Senator from Idaho.

Mr. BORAH. Of course, the country wants action, but the country wants action which will result in certain accomplishment and achievement, and I think it is a pretty big task.

Mr. McKELLAR. I have no doubt of it.

Mr. BORAH. What we are most anxious about is that when the whole thing shall have been concluded it will not be a failure. We, here in the Senate, can try men very rapidly and pass judgment with great speediness, but when the matter gets into court counsel have to submit their complaints and their actions to the test of a judicial tribunal, and they have got to be certain not only of the law and of the procedure but of the facts and the evidence.

Mr. McKELLAR. If the Senator from Ohio [Mr. WILLIS] will permit me, that is entirely true, but we all know that the longer crimes go unpunished the more easily are the criminals enabled to escape the punishment of such crimes.

Mr. NORRIS. Mr. President, will the Senator from Ohio yield to me?

Mr. WILLIS. I yield to the Senator from Nebraska.

Mr. NORRIS. Mr. President, I am moved to interject a remark here only because it seems to me that in the interest of absolute fairness what I am about to say ought to be said. I am no spokesman for the Attorney General; I am not authorized to speak for him. I supported the resolution introduced by the Senator from Montana [Mr. WALSH]; I talked to him about it before he introduced it; I thought it was a proper thing to do; but when the Senators are now condemning the Attorney General for not commencing a civil or criminal action—I am not going to defend him; if Senators say he should have taken action before the passage of the resolution, I think he should have done so—I wish to say that after the resolution became a law, it was the Congress of the United States who relieved the Attorney General and not the President alone, although the President signed the joint resolution. We passed it and, in my judgment, after the resolution was passed, it was the special counsel and not the Attorney General who ought to have taken action. We passed that resolution—I believe properly; I am not apologizing for it; I think we did the right thing—but when we did so, and under it special counsel were selected, it seems to me that it is not fair to charge the Attorney General with not proceeding after that action had been taken.

It is a very easy thing, Mr. President, to overdo this matter; it is a very easy thing to criticize. Original criticism, in my judgment, was entirely justified, and I think the passing of the resolution was a criticism of the Department of Justice; but, having done that, it does seem to me that we ought not then to complain because the Attorney General did not act. We passed a law—that joint resolution was a law, the same as a statute—authorizing the President to appoint special counsel to prosecute these offenders. I have no doubt that they are doing the best they can; I am not one of those who are criticizing them, and I shall not criticize them until I reach the conclusion that they are not doing their duty.

The special counsel had to come in fresh and study this question. If the matter had been laid before me, if I had been employed, even though I were somewhat familiar with the investigation as it had gone on, I should not have desired to file a petition for an injunction or a criminal complaint on the next day; I could not have done it. I should have desired first to be on safe ground; I should have desired to make the proper investigations. The criminals are not getting away. I had rather the special counsel should do their work, and do it right, and be sure of their ground as they travel along, before they take a step; for otherwise they will only have overthrown the work which would have been properly done.

Mr. McKELLAR. Mr. President, will the Senator from Ohio yield to me in order that I may ask the Senator from Nebraska a question?

Mr. WILLIS. I yield to the Senator from Tennessee.

Mr. McKELLAR. I wish to ask the Senator from Nebraska a question. About four weeks, perhaps five weeks, have elapsed between the time this information must have reached the Attorney General's ears and the ears of the district attorney of the District of Columbia, yet, so far as we now know, not a step has been taken, either by the Attorney General or by the local district attorney, in the matter of the prosecution of Fall or any of the others.

Mr. NORRIS. I am not defending that.

Mr. McKELLAR. That is what I was going to ask the Senator. Does he defend that?

Mr. NORRIS. No; I do not.

Mr. McKELLAR. Is it not indefensible?

Mr. NORRIS. I do not defend it, and I think Congress criticized it when they passed the joint resolution introduced by the Senator from Montana.

Mr. McKELLAR. I know the Senator will also agree with me that somebody at the earliest possible moment when it can properly be done ought to prosecute these men——

Mr. NORRIS. Oh, yes.

Mr. McKELLAR. And take steps to cancel the leases.

Mr. NORRIS. I think we all agree to that, but, Mr. President, we ought to be careful. Since we ourselves have legislated on the subject and counsel have been appointed and confirmed by the Senate, I think we are entirely wrong when we undertake to criticize them. Coming as they had to come fresh and new into this great matter which the committee has spent weeks in investigating, having to look over volumes and volumes of letters and correspondence and testimony and having to look up the law and the facts, it seems to me that it would be unreasonable to expect immediate action.

Mr. President, I have not yet seen any cause for complaint on account of delay by the special attorneys whom we have employed, and I dislike to hear Senators making a criticism of them because the next day after they were appointed they did not stop oil from flowing or send a lot of fellows to the penitentiary. They have not consumed an unreasonable time as yet, and so far as I know are doing the best they can, and I anticipate that it will not be many days until we will begin to see the results of their labor.

Mr. LENROOT. Mr. President, will the Senator permit me to make a suggestion?

Mr. NORRIS. Yes.

Mr. LENROOT. I should merely like to say that there are over 2,300 pages of testimony already printed, which of course they must read.

Mr. NORRIS. Yes; and of course that is not the only thing they must do either; they have to do many other things.

Mr. SMOOT. Mr. President——

The PRESIDING OFFICER. Does the Senator from Ohio yield to the Senator from Utah?

Mr. WILLIS. I yield to the Senator from Utah.

Mr. SMOOT. Mr. President, perhaps it would have been just as well if I had taken no notice of the statement made by the Senator from Alabama [Mr. HEFLIN], but I want the Senate to understand that I have never had anything in my heart nor have I had any other thought from the day that the investigation of the naval oil leases was undertaken than to arrive at the absolute facts in the case. The visit by myself and the Senator from Wisconsin [Mr. LENROOT] to Mr. Albert Fall during his sickness in Washington at the time when he was stopping at the Wardman Park Inn had but one purpose. I think I stated that purpose——

Mr. WALSH of Massachusetts. Mr. President, the Senator is making a very important statement. May we have order in the Senate?

The PRESIDING OFFICER. The Senate will be in order, and the Senators will take their seats.

Mr. SMOOT. I think I stated that purpose, Mr. President, as briefly as possible, and many of the newspapers this morning carry it just as I stated it. I do not want the Senate to think that the statement which was published yesterday in the Hearst newspapers recorded what I stated. I leave it to the Senate whether what those newspapers published sounded like an utterance of mine.

I felt before visiting Mr. Fall that every question that had been brought before the committee had at least received an explanation. Whether or not the explanation was satisfactory or whether or not the explanation was true was to be decided by each individual member of the committee and ultimately by the Senate itself and by the American people who would pass judgment upon it. There was one question, however, to which no answer whatever had been made, and that was the question, "Where did Mr. Fall get the $91,500 which he paid for the Harris ranch?" Not a scintilla of evidence had been offered to the committee showing where he received that money.

Albert Fall was a sick man. He was at the Wardman Park Inn. He had asked the committee once that he be given time to recover before coming before the committee. We went to the room of Secretary Fall, and the junior Senator from Wisconsin [Mr. LENROOT] has accurately stated to the Senate this afternoon what occurred. The only difference between him and myself is this: He says that Secretary Fall, just before we were leaving, stated that it was McLean who had advanced him that money. I do not say that he did not make that statement. All I can say, Senators, is that I did not hear the name of McLean mentioned.

As to the insinuation of the Senator from Alabama [Mr. HEFLIN] that the Senator from Wisconsin and myself went up there and with Secretary Fall concocted this scheme, Mr. President, I wish to say that I never saw Edward McLean but once in my life. That was at a dinner given by Mr. McAdoo in honor of the British commission sent over here for the purpose of asking America to enter the war and advance money or the war was lost. Edward McLean was at that dinner. I would not know the man if I met him to-day; and that, as I said, is the only time I ever saw him.

I felt that it was not only the duty of Secretary Fall to himself to make this disclosure, but that it was a duty that he owed to the committee and to the country at large, and I so stated to him. I also want to say, Mr. President, that I have not a thing in my heart that I want to conceal from the Senate or all the world. In fact, I can say that if it were possible that my whole heart be opened, and the whole world could read my thoughts, I should be perfectly willing to have it done. I have never done a thing in all my life that I am not willing for every soul that lives to know.

Mr. HEFLIN. Mr. President, will the Senator yield right there?

Mr. SMOOT. Yes; I yield to the Senator.

Mr. HEFLIN. Why did not the Senator from Utah ask the Senator from Montana [Mr. WALSH], who was leading this investigation, to go with him and the Senator from Wisconsin when they called on Secretary Fall?

Mr. SMOOT. Mr. President, I do not know that it ever occurred to me to ask the Senator from Montana to go. I do not know whether the Senator from Montana wanted to go or not.

Mr. HEFLIN. The Senator did not consult him about it, did he?

Mr. SMOOT. I did not; before or after.

Mr. HEFLIN. Just you two Republicans went to call on him?

Mr. SMOOT. Oh, well; my thought and the Senator's do not run in the same channel.

Mr. HEFLIN. I am satisfied of that.

Mr. SMOOT. All I want to do is to get at the facts, not to stand up here and repeat and repeat insinuations every day.

I say that there never has been a single thing put in the way of the Senator from Montana or any other Senator of the committee, by myself or any other member of the committee, to prevent the securing of testimony from any source upon any point. Every wish expressed by the Senator from Montana to me was instantly granted as long as I was chairman of that committee, and I have not any doubt but that it has been the same way with the Senator from Wisconsin, who is now chairman of the committee.

Mr. President, I do not think there is any necessity for me to take up any more of the Senate's time. All I hope is that when we get through with this investigation everything connected with it may be made public and may be known by all. That is the only desire I have in this whole matter.

Mr. WILLIS. Mr. President, the various Senators having concluded their questions——

Mr. HEFLIN. Well, Mr. President, I want to say a word on this subject.

Mr. WILLIS. I desire to proceed now with the subject which I have been seeking to discuss for about an hour and a half. I have occupied the floor for about an hour and a half, but the thread of my discourse has been interrupted somewhat.

Mr. HEFLIN. I will not ask the Senator to yield now. We have been detaining him, and I will wait until he gets through before I commence some observations on this subject.

Mr. WILLIS. I thank the Senator. I should like to proceed now with the matter that I had in mind to discuss.

Mr. President, I did not desire that the statements made early this afternoon by the Senator from New Jersey [Mr. EDWARDS] should go into the RECORD unchallenged. I do not desire to be diverted from that topic, though I shall have, perhaps, some observations to make on some of the things that have been discussed here by the Members of the Senate while I have been yielding.

Just now, however, I want to invite attention to some of the statements made by the Senator from New Jersey, not with the idea of entering upon a detailed reply, because I understand that the Senator from Vermont [Mr. DALE] expects at an early date to press the matter which he has in mind and which the Senator from New Jersey has in mind, namely, inquiring into the circumstances surrounding the accident which befell the Senator from Vermont [Mr. GREENE].

As a preface to what I shall briefly say, I ask that there be read at the desk just now a brief editorial from the Washington Evening Star under date of February 27, 1924.

The PRESIDING OFFICER. Without objection, the Secretary will read as requested.

The principal legislative clerk read as follows:

[From the Washington Evening Star of Wednesday, February 27, 1924.]

INQUIRY INTO THE GREENE SHOOTING.

Two resolutions are pending before the Senate relating to the shooting of Senator GREENE in a bootleg pursuit in this city. One, introduced by the Senator from New Jersey [Mr. EDWARDS], who is an avowed and enthusiastic wet, is in its preamble and specific text a general criticism of the whole prohibition enforcement service, and, in effect, an argument against prohibition in practice. The other, introduced by Senator GREENE'S colleague Mr. DILL——

Mr. WILLIS. Mr. President, I want to correct the article just there, because obviously a mistake has been made. It is not the Senator from Washington [Mr. DILL] who is the author of the resolution, but the Senator from Vermont [Mr. DALE], the colleague of Senator GREENE.

The PRESIDING OFFICER. The Secretary will continue the reading of the article.

The principal legislative clerk read as follows:

has direct bearing simply upon the deplorable affair in point, and directs an investigation of this case and of such practices of the enforcement forces that may endanger innocent lives.

It is to be hoped that the Senate will, of these two resolutions, adopt that of Senator DALE, which is aimed at the clearing of the facts in this particular case, and has no purpose to belittle or check the proper enforcement of the prohibition act.

The lamentable tragedy which has so nearly cost Senator GREENE'S life has no bearing upon the merits of prohibition. It is one of the incidents of enforcement—an accident—due, it may be, to overzealousness on the part of an enforcement agent. Yet it has been seized upon by the foes of prohibition as an argument for a slackening of enforcement procedure; indeed, for the modification of the enforcement act and even for the repeal of the eighteenth amendment.

The fact that a citizen was shot by a stray bullet in the pursuit of a fleeing lawbreaker has nothing to do with the merits of the law which has been broken. If a burglar is pursued as he leaves the house which he has entered with felonious purpose, is fired upon by the householder or by the policemen, and an innocent bystander is wounded, perhaps killed, there is no warrant whatever for a demand for a repeal of the law against burglary. Should a man eminent in public life be such a victim, as in this case, no one would ever propose that the pursuit of burglars should be prohibited as too dangerous for the public safety. No one would demand an investigation of the whole practice of burglar pursuit.

Unquestionably the enforcement of the prohibition act is difficult. It has been attended with many scandals, with some betrayals of their trust by enforcement officers. The law has been flagrantly violated by people in high places as in lower stations of life. A deliberate attempt has been made to bring it into ridicule and to break down the processes of enforcement. The seizure of this unhappy affair is now sought by avowed enemies of prohibition to bring about an investigation which can serve no end save to permit the marshaling of all the faults and failures of the law without a showing of its overwhelming successes and beneficial effects.

No supporter of prohibition can or will object to an inquiry into the shooting of Senator GREENE and the dangers attendant upon vigorous law enforcement with a view to finding a safer and even more effective means of carrying the law fully into effect.

Mr. EDWARDS. Mr. President——

Mr. WILLIS. I yield to my friend, though he asked not to be interrupted. It will not interrupt me at all, and I therefore gladly yield to him.

Mr. EDWARDS. I am not a lawyer, but I understand that the Senator from Ohio is; and I never heard that any householder or any resident of a house or any man could lawfully shoot a burglar after he left the house.

Mr. WILLIS. Mr. President, that is a sage observation that I am perfectly willing to have stand upon its own merits. I can not see, however, that it has anything in the world to do with the case that we are discussing.

It was to be expected, of course, that Senators who are opposed to the eighteenth amendment, and particularly those that have stated in their own States that they proposed to do all that they legally and properly could to prevent the enforcement of the eighteenth amendment, should seize upon this unfortunate incident as the basis for a general attack upon the eighteenth amendment and the enforcement law.

Of course, I take it that there can be no difference of opinion as to the wisdom and desirability of an investigation into the circumstances attendant upon the lamentable and lamented ac-

cident which befell our fellow Member. Such an inquiry is provided for in the substitute resolution introduced by the Senator from Vermont [Mr. DALE], which will be discussed by him and offered at the proper time when these resolutions are taken up for final disposition. That amendment, in the nature of a substitute, ought to be adopted.

We have heard some things said about facing the facts. Very well; let us face the facts. The fact is—and I impute no improper intention to any Member of the Senate—that the effect of the inquiry proposed in the resolution offered by the Senator from New Jersey is exactly the thing which every person in this country who is opposed to the eighteenth amendment and to its observance and enforcement would desire. What would better operate to paralyze the forces of law enforcement than such an inquiry as is here proposed? That is the effect. I do not say at all that it is the purpose, but it would be the effect of such an inquiry undoubtedly. Therefore it seems to me that the Senate ought to deal with the matter that is directly before it, and that is an inquiry into the circumstances surrounding the accident which befell the Senator from Vermont [Mr. GREENE].

It is, of course, interesting to note that gentlemen who seize upon this incident to arouse feeling in the country and to make assault upon the eighteenth amendment, which was adopted by the largest vote ever given any constitutional amendment; it is interesting to note that men who become agitated because of this accident had nothing at all to say about the hundreds of men whose lives have been lost by the nefarious traffic of the bootlegger. Nothing at all is said about the six or seven hundred men, according to latest reports, who in the city of Philadelphia have lost their lives through the work of the bootlegger. Nothing is said about that. Nothing is said about the 35 members of the enforcement division who have lost their lives seeking to enforce the law. Nothing at all is said about that; but this occasion is now seized upon as an opportunity to make a general assault upon the law. This is aptly suggested in the editorial.

Nobody defends or will defend any improper action on the part of a law-enforcement official. If the inquiry shall show that a law-enforcement official fired this shot, of course he should be punished; there is no doubt about that and no difference of opinion amongst us on that. But, as is suggested in the editorial, if it shall develop that in the enforcement of the law against burglary somebody is shot, do we therefore assail the law against burglary and say that it never ought to have been put on the statute books? Suppose apparatus of the fire department, in going down the street, accidentally runs over somebody. Do we therefore say we must repeal all the laws providing for fire protection?

Mere momentary consideration of the suggestion made by the Senator from New Jersey will show how utterly without foundation is the argument he makes.

A death list of 35 Federal prohibition agents and over 100 State and municipal enforcement officers testify to the deadly menace of the armed bootlegger, whose bullet may have felled the Senator. The murders by high-jackers and the killings in fights between bootleggers add to the death toll. Nothing is said about that. The liquor element is murderous. These men who are carrying bootleg whisky into the country and transporting it, so far as any is being transported, are desperate thugs, armed to the teeth. Shall it be said that the officers of the law, charged with the maintenance of the law, are under no circumstances to be in position to defend themselves?

The bootleg car that was the primary cause of this shooting was equipped with a smoke-screen apparatus and emerged from the alley at a terrific speed. Nothing is said about that at all. The crime that the bootlegger commits is not discussed, but if, perchance, an enforcement officer makes an improper use of his authority, as apparently is the case in this instance, the law which he is seeking to enforce is assailed—and I do not know about that, because there has been no investigation, and I am one of those very old-fashioned persons who believe that it is hardly wise to condemn people in advance of some sort of investigation and inquiry and trial—if it shall develop that this man is guilty, of course, he should be punished. There is no doubt about that.

Mr. JONES of Washington. Mr. President——

The PRESIDING OFFICER. Does the Senator from Ohio yield to the Senator from Washington?

Mr. WILLIS. I yield to the Senator.

Mr. JONES of Washington. I have noted in the press reports several times that the United States attorney for the District of Columbia is investigating this matter just as carefully as possible, and I want to submit that I think he is even better able to do that than the Senate itself, and has better agencies for investigating than has the Senate.

Mr. WILLIS. I think the Senator is right.

Mr. JONES of Washington. He is more likely to get at the facts, even more likely than the Senate would be to get at them through an investigation.

Mr. WILLIS. I think the Senator is absolutely correct in that, though personally I think an inquiry such as is proposed would be perfectly proper.

Attempts to run down bootleggers by recklessly headlong pursuits through the streets result in running down the law thus sought to be enforced.

The evil seems to be in the chase. Unpursued, the bootleggers would neither shoot nor flee in swift motors. The natural conclusion is that officers should never chase a criminal too rapidly or he will become offended and do something violent.

I am calling attention to this because the sympathy of some people seems to be strong in behalf of the folks who are violating the law, and yet they have no sympathy at all with those who are undertaking to enforce the law.

So, Mr. President, I trust that when this matter comes up the substitute offered by the junior Senator from Vermont [Mr. DALE] will be adopted, and this particular matter may be looked into.

In order that there may be in the RECORD a statement of the facts touching the work that is being done in the law enforcement department, I ask unanimous consent to place in the RECORD at this point a brief statement of the work that has been done in the past by the law-enforcement unit.

The PRESIDING OFFICER. Is there objection?

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

In the fiscal year 1923, there were 40,021 cases for the violation of the prohibition law to the Federal courts, and 34,067 convictions. This was against 34,984 cases in 1922, with 22,749 convictions; 29,114 cases in 1921, with 17,962 convictions; and 7,291 cases in 1920, with 4,315 convictions.

Total fines imposed in 1923 aggregated $5,832,389, as against $4,041,456.03 in 1922; $3,360,298 in 1921; and $507,482,70 in 1920. Incomplete figures for the first half of the fiscal year of 1924 show fines imposed aggregated $1,806,768.50. In many States Federal agents give their evidence in State courts. Fines collected amount to approximately as much as those collected in Federal courts.

Jail sentences imposed in 1923 aggregated 2,241 years, 8 months, and 8 days, as compared with 1,552 years, 2 months, and 19 days in 1922. Incomplete figures for the first half of the fiscal year of 1924 show jail sentences imposed aggregating 958 years, 3 months, and 19 days.

Amounts deposited in the United States Treasury as fines and forfeitures and Federal convictions obtained as a result of the enforcement of the national prohibition act for the fiscal year of 1923, $5,005,300.23 as compared with $4,804,271.95 for 1922. Liquor-tax penalties or assessments made, but not yet collected, amount to approximately $40,000,000.

There are approximately 123,800 permit holders in the United States providing for the distribution and supervision of medicinal and industrial spirits and medicinal and sacramental wine, entailing a vast amount of inspection work in order to safeguard against abuses. Before prohibition there were 1,100 breweries in operation. On September 27, 1923, there were 500 cereal-beverage plants in operation. From August, 1921, to October 19, 1923, there were 152 criminal informations submitted to the Department of Justice. Eighty-three convictions have been secured; 21 cases dismissed and the remainder pending. One hundred and twelve injunctions have been prepared, of which 43 have been granted, 21 being permanent. In the same time 58 breweries have been placed under seizure.

Bonded whisky, in 1922, was scattered over the country in 297 distillery warehouses. The concentration act of 1922 provided for the concentration of liquors. Twenty-eight centrally located warehouses are now in operation. Since July 31, 1922, 180 outlying distillery warehouses have been discontinued and the contents removed to concentration warehouses. This concentration has effected a saving of $300,000 annually in guarding costs, in addition to greater security.

Government control of sources of supply is more successful to-day than ever before. In the calendar year 1923, nonbeverage whisky withdrawn on permits for domestic consumption aggregated 1,696,360.9 tax gallons. This total was 1,819,888.2 tax gallons in 1922; 3,243,845.2 tax gallons in 1921; 12,398,529.2 tax gallons in 1920; 27,381,365.1 tax gallons in 1919.

The average annual consumption of whisky during the 10 years prior to prohibition was 130,000,000 gallons.

There was a decrease of 1,200,000 gallons in withdrawal of medicinal alcohol in 1923, as compared with 1922, and a reduction of 18,498,397 gallons as compared with 1920.

Mr. DIAL. Mr. President, it would be unnecessary consumption of time for me to go into details about the evil of drink and the benefits and blessings of prohibition. I desire to assure the public that our cause has at least one friend in the United States Senate who is ready, willing, and anxious to aid in all efforts to abolish whisky from the face of the earth. The time has come to act. My method is two-fold:

First, persuasion;
Second, force.

We should be very careful in this country to educate, to encourage, to persuade, and to teach the people to neither manufacture, transport, nor consume the article. This can be done through our schools, churches, civic organizations, boy scouts, and through and by every other organization in the country. When temperance societies were first organized the use of liquor was fought principally on the ground of its moral effect. The growth was very gradual, but as soon as we fought the evil on the additional ground that it was injurious to health and business we made greater progress. No business management to-day would employ one who is subject to drink; therefore the factory, the store, the office, and every other business enterprise has become encouraged.

This evil is one of habit, to a large extent, and will sooner or later go out of fashion, and it is hoped will be unknown to future generations. I am sorry for anyone who can not, or will not, abstain either on account of appetite or profit on its sale.

We ought to use every power at our command to induce the erring brother to abstain from this contamination. We should do everything possible to inform the smaller and weaker ones who engage in this business that they are being made tools of by those who desire to exploit.

If force be necessary, let us employ effective means.

To say prohibition is a failure is not stating facts. Even as far back as 1818, Kahemeha, the half-savage King of the Hawaiian Islands, issued an edict prohibiting liquor as a beverage and made a success of it. I will not tell you his remedy at present; it was such, however, that most modern legislators have not the firmness to follow. In the South this law has wrought wonders. There is almost as much difference between cotton-mill towns to-day and 20 years ago as there is between day and night or between prosperity and poverty. A certain class of our population, good roads, automobiles, and liquor would not mix; no one's life would be safe on the highway.

The trouble of enforcing the law is not so much with the law as it is with officials, and with the public who will not aid the officers. It is the duty of every good citizen to aid in the enforcement of all laws. If the officers will not do their duty, then let us get new ones, beginning at the top and changing all down the line unhampered by personal or political influences. The hands of the officers should be free from the hands of politicians. The question is not a political one. I pity the country if it ever should be left to polticians to enforce the law. I know, in some cases, a genuine effort has not been made to enforce this law. I am thankful that there is one law higher than graft, higher than officers, more powerful than the combined influences for evil, and that law is public sentiment. The public will be posted through Congress, if necessary.

It is thought by some that we should change and amend our Constitution and our laws to suit the appetites of foreign elements. To this I answer that if our various foreign friends can not support our Constitution and laws, and if they can not adapt themselves to our ways of living and thinking, and if they can not uphold our ideals, they are at liberty to return from whence they came.

No doubt the time will come when we will have to make the enforcement law stronger. We will have to make it severer. We will have to authorize the imposition of prison sentences instead of fines in certain cases. As it is to-day, very often the violators are charged small fines, which do not amount nearly to what the license would cost, and they go back and make the money back in one day, perhaps. The fines ought to be of sufficient magnitude to deter any man from further engaging in this nefarious practice. The fines should be sufficient to force him to help pay the expenses of the Government, particularly of the courts and the constables and all the paraphernalia it takes to make up the enforcement department, and also to deter others from engaging in similar violations.

There is to-day before the Senate Committee on the Judiciary a bill introduced by me authorizing the employment of national convicts on the public highways in the different States. I would like very much to have that committee make a favorable report on the bill at an early date. I hope the bill will become a law. In South Carolina we work our State convicts on the public highways, and I can see no reason why a national convict is any more sacred than a State convict.

I believe it is claimed this has been opposed by the Department of Justice. That does not make any difference to me.

A few years ago the National Government did not have prohibition to enforce, whereas to-day the great machinery for the enforcement of the prohibition laws exists all over the United States. A large number of people violate the law; they are put in jail, detained a little while, and are set free. Where they are put in the jails they spread bad doctrine among the convicts of the States, and I can see no reason why they should be treated as a special class.

I hope the Committee on the Judiciary will report my bill, and at least let the Senate fight it out on the floor. Perhaps it will take some little education and some little agitation to get it enacted into law, but I desire to relieve the taxpayers of all expense possible, and I want the people who violate the law to help pay the burdens of enforcing it. A few years since the Government owed but $1,300,000,000. To-day we owe over $21,000,000,000.

We need good roads in this country, and the work these convicts would be required to perform would not be in the production of something that would come in competition with ordinary labor or anything of that kind. Therefore there can not be the objection that there would be a surplus of something produced; but they would make good highways, and save the States and the counties from issuing bonds and spending more money in that direction. So I firmly believe we will have to amend the law in several respects. Furthermore, instead of letting politicians have influence with the appointing power who do not want the law enforced, we should let the appointing power have a free hand, and we should hold the enforcing department responsible for its enforcement. How can you expect the prohibition department to have the law enforced when some politician can go to them and have his wet friend made prohibition agent? Under such circumstances he is appointed not for the purpose of enforcing the law but for the purpose of throttling the law, for the purpose of allowing contempt to be brought on the law and allowing law enforcement to be ridiculed.

I do not know that I would particularly favor civil-service examinations in selecting the men to enforce the law, but certainly this kind of a law ought to be relieved from all political influence.

If the people of the country who want to see good government, who want to see less bloodshed, who want to see all laws enforced, would aid the officers in detecting the violators of the law, we could soon make this law a grand success. To say that we can not enforce the law is simply to admit that we do not try to enforce it.

I feel that there should be some shaking up among the officials, but it is not necessary to spend thousands and thousands of dollars of the people's money in an investigation to try to bring up some isolated case and to try to cast reflections on the enforcement officers. The time has come for all good citizens to say they will help to detect and capture and punish the violators of this law. Public sentiment is coming to the rescue, so I hope instead of trying to discredit the law that we will appoint sound officers to enforce it, and that public sentiment will back up those officials. Education, refinement, and justice should rule every country.

Mr. SHEPPARD. Mr. President, I listened to the address of the Senator from New Jersey [Mr. EDWARDS], and I have this to say in reply: Beyond all expression I deplore the accident which befell Senator GREENE. That he may be restored to health and strength and the unimpaired possession of his brilliant faculties is the universal hope and prayer of the American people. That every phase of this tragic episode should be subjected to the severest scrutiny to ascertain and condemn and punish whatever recklessness or carelessness or criminality may have been involved no one will deny. That this event, however, should be made the basis of an assault on the entire machinery of one of the most useful and effective agencies of our Government is as unjust as it is absurd. The final expression and the ultimate bulwark of our civilization are to be found in the officials in whom we have vested the duty of preserving order and enforcing law. Engaged in the proper performance of this duty they are the living embodiment of the Constitution and the flag. The very sacredness and importance of their functions make any wrongful act by them peculiarly disloyal and foul. But let it be said to the honor and the glory of American enforcement officials of all types—in precinct, county, district, in the town, the city, the State, and Nation—that for bravery, gal-

lantry, courtesy, patriotism, efficiency, devotion to the institutions they defend they are as a body unsurpassed upon this globe.

Among these officials there is no class with heavier responsibilities and more baffling tasks than those who have been charged with the especial execution of the Federal prohibition act. They deal with offenders as desperate and dangerous as murder's annals ever knew; offenders spurred on to insolence, to iniquity, and to violence by the fact that their patrons move in high social circles and call themselves respectable; by the contempt and ridicule which the wet metropolitan press, the stage, and certain other elements pour upon prohibition, anchored though it is in the Constitution and in the statutes for all the coming ages.

Attend, sir, the story of Leroy Youmans. It is the night of the 3d of April, 1923. He and other Federal prohibition officers have learned of the location of a still. Under the command of the Constitution and the law they set out to apprehend the operators. Silently they make their way through the forest. They reach the still and await under cover of the undergrowth the arrival of the outlaws. At length the moonshiners appear and prepare to place the still in operation. One of the officers, changing his position, steps upon a twig. It snaps. Instantly on their guard the moonshiners begin a search to determine the source of the noise. Youmans rises for the purpose of arresting the outlaw who is coming toward him. The outlaw turns the blinding glare of a flash light into this officer's face with one hand and fires upon him from a pistol with the other. Youmans crashes to the earth and in a few moments breathes his last. Speaking of this and similar incidents, Colonel Haynes has well said:

> Never a chance for life have some of these heroes had as they trailed their quarry to its stamping ground.
>
> They walked, not with sham bravado and in foolhardiness, but with every poor precaution they could adopt, and with infinite courage, into the jaws of death. Again and again, as we scan the list, we read the pitiful story of ambush and cold-blooded murder.

Let me relate now the story of J. H. Reynolds, another Federal prohibition officer. It was the night of August 26, 1921. He and his fellow agents are looking for illicit stills in the mountain district of a historic State. The outlaws for whom they search are in a lonely cabin, within a few feet of which the officers are passing without knowledge of its existence, so completely it is concealed in the underbrush. The outlaws open fire, mainly on Reynolds, because his form happens to be most easily discerned in the darkness. He crumples to the ground, his body riddled and torn with 76 shot.

Hardly less tragic is the fate of the prohibition officers, Beckett and Wood, in March, 1922. With several other agents they set out for a ranch with a warrant of search. The owner falls in with them, apparently consenting to the proposed visit. On arriving, the owner steps behind a building and fires into the group with a shotgun. Beckett and Wood are wounded mortally. Then from all sides a prearranged ambush opens a torrent of fire upon the remaining officers. The officers rush to cover and a pitched battle ensues.

Some months ago another Government agent, whose name I do not now recall, was watching at night a roadway where he had reason to believe that rum runners in automobiles were passing. Presently a car came toward him—the car for which he had been waiting. From the side of the road he called on the driver to stop. The driver, who was a bootlegger, heeded not the call, but drove straight for the officer, running him down and pinning his body under the axle. For nearly half a mile the bootlegger pressed on, attempting to increase his speed, grinding, bruising, and dragging the body of the officer along the road until apparently all life was gone. Then he stopped the car, liberated the body, and tried to escape. As if by a miracle the officer survived, but he is paralyzed and crippled for the remainder of his days.

Perhaps it is needless to multiply instances of the type of criminal with whom the prohibition officer must match his wits and his life, showing the latter to be frequently in the shadow of the grave as he enforces the Constitution and the law; but mention should also be made of the following Federal prohibition agents: Robert G. Anderson, killed April 16, 1923, while arresting bootleggers; Atha Carter, shot from ambush December 24, 1922, while looking for a still with a search warrant, and dying soon afterwards; E. Guy Cole, murdered by moonshiners on December 15, 1922; W. D. Dorsey, killed June 13, 1920, while looking for a still; Robert E. Duff and Howard H. Fisher, killed under the same circumstances on December 9, 1923, and July 7, 1922, respectively.

Similar fates have overtaken still other Federal prohibition agents. On May 17, 1922, Joseph W. Floyd was shot and killed while arresting the driver of an automobile which was loaded with contraband liquor.

On March 19, 1920, Kirby Frans was shot by a moonshiner while making a raid and died soon after.

On April 1, 1921, Jacob F. Green was killed while attempting to capture an outlaw still.

On December 5, 1920, Richard Griffin was killed by moonshiners, as was Charles E. Howell on July 17, 1921, and Jesse R. Johnson on November 21, 1921.

On August 22, 1922, Joseph P. Quinn was killed in a clash with moonshiners, while Grover C. Todd was slain by a bootlegger on September 3, 1922.

On April 30, 1921, John Watson was fatally wounded while attempting to arrest a bootlegger, and died about a month later.

On August 28, 1920, Stanton E. Weiss was killed while attacking an illicit distillery.

I have not attempted to give a complete list of the officers who have been killed in the armed warfare which bootleggers and moonshiners are waging against the Government, including the 100 county and State officials mentioned by the Senator from Ohio [Mr. WILLIS], nor of those who have been wounded but who survived. I have said enough to show, however, that officers whose sworn duty it is to apprehend the violators of the law must be prepared for assassination on the instant. In the absence of an authentic statement of the facts, I make no attempt to justify the officer who fired or who may have fired the shot that accidentally and unfortunately struck Senator GREENE. If the shot had been fired at a bank robber, however, the incident would never have been made the ground of an indiscriminate attack on the administration of our national banking laws. Is it possible that the liquor movement is striking at prohibition over Senator GREENE's shoulders? The record of the prohibition-enforcement unit of the Federal Government is one of remarkable integrity and efficiency.

Mr. President, since the prohibition enforcement unit began some three or four years ago it has had a force ranging at times from 3,500 to 4,000. The total number found guilty of corruption or other offenses is 43, about one-half of this number representing all who have yielded to bribery, about one-half of 1 per cent. Combine with this record the fact that the consumption of intoxicating liquors in the United States has decreased 85 or 90 per cent since nation-wide prohibition became effective, the fact that the enormous sums—more than $2,000,000,000 every year—formerly expended for these liquors are now going into savings accounts, into life insurance, and the substantials of life, and the fact that there has been a reduction in the national death rate equivalent to the saving of 873,975 lives in the first four years of prohibition, and we have a tribute to prohibition which spells its permanent triumph.

In January of this year a subcommittee of the House Appropriations Committee made a comprehensive investigation of the operation of the prohibition unit from its beginning to the present. That investigation showed that at the close of the last fiscal year the unit had a total force of 3,335—697 in Washington and 2,638 in the field. The organization of the unit in Washington comprises a prohibition commissioner, who superintends the entire work of the unit; an assistant prohibition commissioner, whose title indicates his duties; a counsel's office, composed of a counsel and two divisions, one division interpreting the law, preparing legal opinions, drafting regulations and Treasury decisions pertaining to the prohibition unit, the other division following up and keeping in touch with civil litigation and criminal cases connected with prohibition enforcement, the counsel's office comprising the head counsel and an assistant counsel, a special counsel, 20 attorneys, and 40 law clerks. Then comes the permit division, the industrial alcohol and chemical division, a division of general agents, the narcotic division, which has charge of the antinarcotic law, and the audit division.

The permit division issues basic permits and receives, checks, and files copies of withdrawal permits issued by State directors. The alcohol and chemical division makes a technical test to determine the amount of alcohol contained in seizures, and a test of medicinal preparations containing alcohol, to determine whether they conform to approved formulas issued to manufacturers. It was stated by Assistant Commissioner Jones in the course of this investigation that of the 697 officials at headquarters only about 15 or 18 could properly be charged to overhead. The total field force was shown to consist of 9 field supervisors, 18 divisional chiefs, 521 general prohibition agents, 48 Federal prohibition directors, 12 assistant directors, 1 special assistant director, 25 members of the head field force, 28 members of the head executive division, 1 assistant head of the executive division, 3 attorneys, 25 legal advisers, 59 group heads, 810 Federal prohibition agents, 23 chemists, 666 clerks, 193 warehouse

agents, 4 heads of the narcotic field force, 12 narcotic agents in charge, 149 narcotic officers, and 31 narcotic clerks.

It was further shown that there were 49,021 prosecutions under the national prohibition act in the last fiscal year, with 34,067 convictions, 1,770 acquittals, the remainder having been dropped for lack of evidence. It developed also that the prosecutions under the narcotic act in the last fiscal year were 7,201—convictions 4,194, acquittals 285, the residue having been dropped for insufficiency of evidence. It was stated by Assistant Commissioner Jones that the increase in prosecutions since the inauguration of the unit meant more effective enforcement rather than an increase of violations. It was found that the sum of $4,366,056 was deposited in the Treasury as the result of fines and forfeitures obtained under the national prohibition act during the last fiscal year, while civil collections from offers in compromise and taxes on illicit manufacture amounted to $729,244.23, the total sum turned into the Treasury being $5,095,300.23.

The sum realized from fines, penalties, and compromises by the prohibition unit in its enforcement of the narcotic act was almost a million dollars. The amount appropriated by Congress for the use of the Federal prohibition unit for the last fiscal year in enforcing the prohibition and narcotic laws was $9,250,000. The net cost of operation, therefore, was a little over $3,000,000.

The hearings show that the subcommittee of the House Appropriations Committee went carefully into every phase and detail of the work of the prohibition unit, with the result that an appropriation to continue that work for the next fiscal year exceeding that of the current year by about one and a half million dollars was recommended. The increase was made necessary by the need of a larger number of general enforcement agents due to the repeal of the New York State enforcement act, the so-called Mullen-Gage law, by the New York Legislature, and by the need of additional equipment and men more effectively to resist smuggling on the international borders and the seacoasts.

In view of the marvelous achievements of the prohibition-enforcement unit, a general investigation would be worse than useless—a waste of funds and energy and time. Instead of a resolution of investigation, the unit should have a vote of thanks. Colonel Haynes and his coworkers of the Federal prohibition forces have won a high and honorable place among the defenders and enforcers of law.

Mr. President, the first rebellion against the present form of the United States Government was a whisky rebellion. The first excise tax on whisky was resisted to such a degree that President Washington was compelled to order out the troops. Meanwhile the rebels had pulled down the American flag, fired on United States officials, on Federal buildings, driven the revenue officers into hiding, and subjected some of them to the severest brutalities. Throughout our history the liquor traffic has continued its career of disregard for law. Every enactment for its regulation and control has encountered its defiance and its contempt, whether the enactment related to sales to boys and girls, sales to drunkards, to opening and closing hours, to operation on the Sabbath, to the unscreening of windows and doors, to forbidden association with the gambling hell and the brothel, the white-slave trade, or its elimination from townships, precincts, counties, or even States. Its inherent lawlessness made it the corrupter of governments and courts. Between it and a condition of order and decency there was an impossible gulf. Recognizing that the conflict with it was a struggle between a higher and a lower plane of existence—that this Nation could not maintain the basic ideal of a Christian Republic with the liquor traffic legalized anywhere within its limits—that as long as the traffic had a legal status in any State it would become a menace to the sections that had endeavored to destroy it by local ordinance, the American people through the due and solemn processes laid down by the Constitution for its own amendment made the liquor traffic an outlaw on every foot of American soil. True to its felonious nature a remnant of the traffic continues to defy and violate both the Constitution and the law.

The operations of this remnant, so small in comparison with the quantities of intoxicants produced and sold in the day of the legalized distilleries, breweries, and saloons as to be relatively insignificant, receive such exaggerated notice in the daily press as to blind many people to the true situation. The foreign visitor whose knowledge of the United States is derived from a sojourn in a few wet cities, the smoking rooms of the Pullmans, from the dinner parties of the rich, the editorials and headlines of certain prominent dailies whose owners and writers still mistake appetite for liberty, from embassies and legations, perhaps, whose officials have no consideration or regard for the beliefs and standards of the vast majority of the American people when they utilize the extraterritorial privilege to load their lockers and their tables with an article our laws have pronounced inimical to the race; the foreign visitor, I say, is frequently the victim of a deluded understanding as to the effect of prohibition in the United States. The bootlegger's rebellion against the American Constitution and the American flag is always in progress, because the traffic in poisonous drugs, whether alcohol or opium, is a natural rebel against all that is decent, uplifting, just, and right. The chief encouragement and the principal recruiting ground for this mutiny against law and order may be found in certain metropolitan sections of our country where prohibition was never accepted in principle by the dominant elements and where these elements have not yet been willing to subordinate their opinions to the will of the American people as embodied in the Constitution and the law.

From these sections volleys of verbal and printed denunciation have been constantly discharged against prohibition and the efforts of the American people to enforce it. Propagandist endeavors are always under way to create the impression that the entire prohibition enforcement machinery has collapsed and that prohibition is a failure. The resolution of the Senator from New Jersey fits admirably into such a campaign. The social revelers, the wealthy entertainers, the circles of the privileged and predatory rich, their imitators, worshipers, and hangers-on form but another wing of the bootleg army. They can never shake the opposition of the American people to the liquor traffic, but they can by their unfair and flippant attacks on prohibition imperil the lives of enforcement officers by making the outlaws more vicious and more determined, readier to shoot, quicker to kill. The society matron who feels that she must circulate cocktails among her guests little realizes that not only may she send some soul to hell about her board but may also by the encouragement her patronage gives to an illegal traffic send a bullet into the heart of another official sworn to uphold the law and to apprehend its violators.

The deplorable accident to Senator GREENE has been seized upon by the liquor propagandists for a renewal of their efforts to discredit prohibition. Let the resolution reflecting this attempt in the Senate of the United States be rejected and the whole bootleg army once more notified that America is forever dry. Let bootleggers, moonshiners, and all the other criminals be given to understand that the American Congress and the American people will sustain and applaud our officers in the enforcement of law.

Mr. SMITH obtained the floor.

Mr. BALL. Mr. President, will the Senator from South Carolina yield.

Mr. SMITH. I yield to the Senator from Delaware.

Mr. BALL. I hope Senators will permit a vote upon the Senate resolution now. I think it has been very thoroughly discussed.

Mr. HEFLIN. Can we have a vote on it immediately?

Mr. BALL. I think the vote can be had without further discussion.

Mr. SMITH. With the understanding that it is to create no discussion, I am perfectly willing that the request of the Senator from Delaware shall be complied with.

Mr. BALL. I think the resolution has been very thoroughly discussed——

Mr. SMITH. I think so.

Mr. BALL. So far as oil and whisky and water and all other things that may be found in apartments are concerned.

Mr. HEFLIN. Then let us have a vote.

Mr. SMITH. With the privilege of immediately proceeding if there is any evidence of the resolution provoking discussion, I will yield.

The PRESIDENT pro tempore. The Senator from South Carolina is speaking upon the amendment offered by the Senator from Arkansas [Mr. ROBINSON] to the resolution proposed by the Senator from Delaware [Mr. BALL].

Mr. SMITH. Mr. President, a parliamentary inquiry. Were not the amendments which were proposed adopted just before the discussion which has intervened?

The PRESIDENT pro tempore. The present occupant of the chair was not in the chair at that time, but is advised that the pending question is the amendment offered by the Senator from Arkansas.

Mr. SMITH. My impression was that the amendment offered by the Senator from Arkansas was adopted immediately after the one——

Mr. ROBINSON. No, Mr. President; the amendment never has been voted on. Several other subjects arose, and the debate has proceeded continuously and without abatement since.

The pending question is the amendment proposed by the Senator from Arkansas.

Mr. SMITH. If that excites no discussion, I am willing to have the vote taken.

Mr. JONES of Washington. Mr. President, if Senators desire to speak, it seems to me they can speak just as well on this matter as on something else.

The PRESIDENT pro tempore. The Chair has no control over the subjects upon which Senators may speak.

Mr. SMITH. I think the Senator from Washington will recognize that it will relieve the Senator from Delaware very greatly if he can have this vote.

Mr. JONES of Washington. The Senator from Delaware is not uneasy. He knows that his resolution will pass whenever he gets a vote on it.

Mr. BALL. I know; but the time for this survey is limited, and if the discussion continues from day to day in this way, of course, we never will get the survey. It must be reported not later than the latter part of March, and I hope Senators will let the resolution come to a vote at this time.

Mr. JONES of Washington. Of course, if it will hurry the survey along, I shall not interfere in any way.

Mr. HEFLIN. Let us vote.

Mr. SMITH. I propose that we vote on it.

The PRESIDENT pro tempore. The Senator from South Carolina has the floor.

Mr. SMITH. With the understanding that it does not take me off the floor, and that there is to be no further discussion, I am willing to have a vote taken on that amendment.

The PRESIDENT pro tempore. And at the same time retain the floor?

Mr. SMITH. Yes; that was my idea.

The PRESIDENT pro tempore. That is impossible.

Mr. SMITH. Very well; then I will proceed with what I have to say.

Mr. President, a very serious situation has arisen in one of our statistical departments, and I have taken the floor this afternoon because my statement must come in as nearly chronologically as possible with what transpired yesterday in reference thereto.

The Secretary of Commerce, Mr. Hoover, in order to try to get this very serious matter corrected—very serious not only to the State that I represent in part, but to others—has been holding, during all of the preceding week, conferences in reference to it; that is, conferences with the bureau under the department. It finally resulted in the Secretary of Commerce suggesting what might lead to a solution, and that was given to the press yesterday.

In order that it may go into the RECORD and be understood by the thousands who will be affected thereby, I desire to read an explanation of just what has occurred.

The report of the Census Bureau as to the amount of cotton on hand in the United States on August 1, 1923, has been challenged, not only by those particularly interested but by statisticians of international repute. In order that the situation may be clearly understood, the facts should be stated.

The Census Bureau is charged by the Government with gathering statistics as to the production and consumption of cotton and the supply on hand annually. The sources from which they gather this information are as follows:

First. The ginners of the country report the amount ginned. These reports from ginners are obtained by Government officials who visit each gin at least once a month during the ginning period. This gives to the Census Department the number of bales ginned for the season.

I should like those who are listening to follow me carefully, because it is very important for you to catch the significance of the startling discrepancy that has occurred and its effect not only upon what is perhaps the greatest American product in the way of a world monopoly but upon the welfare of the people who produce it and the balance of trade in America that is dependent upon this aricle.

As I say, the ginners first report the amount ginned. These reports from the ginners are obtained by Government officials who visit each gin, 20,000 in number, at least once a month during the ginning period. There is a reporter for every cotton county in America, supported by the Federal Government, in order to get accurately the number of bales produced. This gives to the Census Department the number of bales ginned for the season.

Second. The number of bales imported, consisting of foreign cotton and of American cotton which may be reimported. These figures, of course, are compiled by Government officials from the customhouse books. There are a few bales of foreign cotton that find their way over the border between this country and Mexico which can not be accurately accounted for, but the number is small and in the vast crop is negligible.

Third. There is what is called the city crop; that is, each bale, in passing from the producer to its ultimate consumption, is sampled from time to time to ascertain the grade and character of the cotton contained in the bale.

These samples are reassembled and repacked. They do not add anything to the total amount of cotton, but they do increase the number of bales a certain amount, perhaps a little less than 100,000.

These are the three divisions which constitute the source of supply, namely, ginning, imports, and the city crop. These are all admittedly very accurate. From this, now, is to be taken consumption, export, and cotton destroyed. The balance will represent how much cotton, if any, is to be carried over from one season into another.

The method of ascertaining the consumption, or the distribution, as it is called, is as follows: Exports—that is, cotton ginned, exported abroad—are, of course, ascertained from the customhouses. The amount consumed is determined from the consuming establishments in this country, and the amount destroyed is ascertained from the various insurance companies. These are added and then subtracted from the supply, and the amount left is called the carry-over.

Ordinarily, before consumption, export, and loss are subtracted, consuming establishments—that is, the cotton mills, warehouses, and holding companies—are asked to give by telegraph and by mail a statement of the amount of stocks on hand at the end of the year. This, also, is considered in making up the carry-over. The result of this addition and subtraction is ordinarily approximately in line with supply and distribution, as heretofore mentioned. Right here, let me state that perhaps never before in the history of the cotton industry of America—certainly of America, and perhaps of the world—has there been such an imminent famine of cotton as there is this year. The supply has been practically exhausted because of the three years of very small production; and yet this year the carry-over, as reported by the Census Department under the head "To balance distribution," is 579,000 bales out of line.

In other words, after having taken the ginners' reports, the imports, and the city crop, and deducted from that the exports, the consumption, the loss by burning, and the country damage, when they subtracted the latter from the former it left less than 2,000,000 bales of cotton as a carry-over; but when they made inquiry by letter and telegram of the consuming and holding establishments, they reported 3,095,000 bales, or 579,000 bales in excess of that subtraction.

It must be borne in mind that the figures for ginning, imports, and destruction are admittedly correct. They are gathered by Government officials, and are susceptible of being checked up, while the reports as to stock held in consuming establishments, warehouses, and so forth, are obtained by letters and telegrams sent to these places and are not susceptible of being checked up, and are more or less ex parte. They are admittedly susceptible to errors of duplication, and are more or less inaccurate; and yet the department has stated the latter figures as the amount of cotton held in stock on August 1, 1923.

If it is insisted that these figures of the consuming establishments are to be accepted, then there is absolutely no use of getting the cotton statistics—that is, the amount ginned, the amount imported, the city crop, and then the amount consumed, the amount exported, and the amount destroyed—because if the reports made by the consuming establishments, warehouses, and holding companies are to be taken as the amount of stocks on hand, then all that would be necessary would be, at the end of each year, to ask these establishments by letter and telegram to state how much cotton they had on hand, and give this out to the world as the carry-over in the next year.

Secretary Hester, of the New Orleans Cotton Exchange, who is now 78 years old, has had 50 years of unimpeached experience in this business and is looked upon as being the most reliable international statistician on the subject in the world, makes the following statement to me by telegram, which I will read to the Senate.

Mr. RANSDELL. Mr. President, will the Senator from South Carolina yield?

Mr. SMITH. I yield.

Mr. RANSDELL. I should like to add to what the Senator has said about Secretary Hester that I have known this gentleman quite well, personally, for the past 26 years. He is one of the ablest, most high-grade, honorable men I have ever known. He enjoys the universal confidence and esteem of all those who know him, and I believe the Senator from South Carolina rightly describes him as the ablest international cotton expert on earth.

Mr. SMITH. Mr. President, I want my colleagues here and the trade world to understand that we are not attempting to force any kind of report in accord with our personal interests. We simply want the facts. We believe that the 600,000 bales do not exist, and we propose to exhaust every method known to prove the truth of the matter. Secretary Hoover has suggested that he appoint a committee of expert and disinterested statisticians to go thoroughly into the matter and report their findings of fact, and also to suggest such legislation as to gathering statistics in the future as will make such discrepancies impossible. This was agreed to.

Mr. ASHURST. Mr. President, will the Senator yield to me at that point?

The PRESIDENT pro tempore. Does the Senator from South Carolina yield to the Senator from Arizona?

Mr. SMITH. I do.

Mr. ASHURST. If it does not interrupt the course of thought of the Senator, I wish he would again make manifest that situation about the city crop. This city crop is extracted from bales which have been ginned?

Mr. SMITH. Yes.

Mr. ASHURST. Then the city crop is only apparently and not in reality more cotton?

Mr. SMITH. That is, as to bales. We are counting bales and not the number of pounds.

Mr. HEFLIN. That is reported twice.

Mr. ASHURST. That is what I want to know.

Mr. SMITH. No; it is not reported twice. For instance, if there are a thousand bales in the gin and enough is taken out of that to make 100 bales, there would be 1,100 bales, of lighter weight, but 1,100 bales. So that in counting bales there would be that many more bales.

Mr. McKELLAR. More bales, but not more cotton.

Mr. SMITH. That is true—more bales, but not more cotton. We are practically willing to have the number of bales—those brought into existence—counted. We have taken the ginner's report and checked it over for a period of perhaps 10 or 15 years, and it has been considered by Mr. Hester and others as being accurate.

What we are determined to find out is this: Do the 600,000 bales exist? Along that line I would like to have read from the desk this telegram from Mr. Hester. I invite those who are interested in this subject to pay attention to this. The subject should interest every American citizen for this reason: That if the 600,000 bales of cotton do not exist and the committee Mr. Hoover has suggested he will appoint to investigate decide and prove that they do not, and we ratify that, it will affect the world supply and reflect itself in the added income to America.

Now I would like to have the telegram read.

The PRESIDENT pro tempore. The Secretary will read.

The principal legislative clerk read as follows:

NEW ORLEANS, *February 26, 1924.*

Hon. E. D. SMITH,
United States Senator from South Carolina,
Washington, D. C.:

Referring to your wire, while invitation of Senators to go to Washington for consultation regarding cotton situation is appreciated, I am advised by high medical authority that it will not be advisable for one of my advanced age to risk taking the trip at this season of the year. Am distressed at inability to comply with your request, and suggest if you can possibly do so that you come to New Orleans with Director Steuart and Mr. Zimmerman. Conference may be had here with utmost privacy, with no possibility of leak in advance of promulgation of final decision. In reference to yourself personally, if you can spare the time our people will be glad to meet the father of the United States cotton futures act, which is universally considered as one or the most constructive laws on the statute books in favor of producers, consumers, and trade.

In reference to subject matter of conference the sole question is how to meet the enormous discrepancy displayed in the face of the census figures of supply and distribution. In reference to the 1921–22 figures of distribution, they practically balance with supply as deducted from ginnings of that year, the difference of 131,924 being largely accounted for by additions of bales from samples, loss, and waste in handling, and city crops, together with a few minor errors which are negligible in quantity.

It is therefore evident that practically all of the six hundred and odd thousand bales discrepancy relates to the 1922–23 movement.

It does not matter how the figures are shifted, the fact stares us in the face that, after allowing, say 100,000 bales for city crops, there remains a half million bales in the distribution that is not accounted for in the total of ginnings.

The question therefore is: Was the report of aggregate ginnings for last year 500,000 bales too small; and if not, is the total of stocks carried over on July 31, 1923, 500,000 bales too large? These are the only questions to be met. There is no getting away from them. Either the ginnings must be increased or the stocks decreased. You are facing a condition that must be met. Now, as to probabilities. Remember my figures are not in question. They have nothing to do with the matter. It is solely an adjustment of Census Bureau data. You are forced to add to or deduct, as the case may be. If you do not do either, your statement will stand discredited before the world as containing more than a half million bales which you do not or can not account for. Given these facts it is for you to decide whether you will correct ginnings or stocks. One or the other must be adjusted.

As to ginnings, it is highly improbable that they were a half million bales short. There would seem to be no inducement for ginners to falsify their own records. Moreover, they were checked by a well-known private organization, which would certainly have discovered more or less of such a discrepancy.

In reference to stocks carried over on July 31, 1923, there is a strong likelihood that certain duplications were made of at least 400,000 bales. Some mills consider cotton bought but not delivered as part of their stocks. To all intents and purposes they feel sure of such cotton, and they are not interested in reporting small stocks. Moreover, they may not feel that it is wrong to consider cotton secured from responsible sources as equivalent to so much practically in hand. Kindly consider I make no charge but merely state possibilities that are not universal.

In reference to stocks in public storage: Warehousemen can not say with certainty who own the stocks they carry. Cotton in warehouse may be sold and warehouse receipts exchanged weeks before it is shipped out and change of ownership made known. In July last many thousand bales were bought on the great differences in values between old and new crop cotton which were held in suspense between sellers and mills, though actually considered as secured and part of their stocks by the mills. This undoubtedly formed part of the stocks reported to the Census Bureau, though there is no way of pinning them down to the individual reporting who considered he was making an honest report. There is, I believe, a penalty for not reporting correctly to the bureau, and this provision would prevent acknowledgments of errors of any magnitude. How then is the Census Bureau able to check such statement? How ascertain that they were at fault?

Finally, how is the census discrepancy of over 500,000 bales to be adjusted? It must be met. You can not let it remain unaccounted for as at present.

It is claimed that publication of figures based upon the census has wrecked the market, causing a depreciation of upward of $150,000,000 clear loss to the holders of cotton in this country. That their promulgation has supplied ammunition to propaganda industriously circulated for the insidious purpose of depressing values. I understand that the Census Bureau is forced to accept statements as furnished them unless they have substantial proofs of their falsity, unless they have substantial backing for promulgating information in reasonable shape. Such backing could be furnished by the Senators. To them the matter should present itself in the following shape. There has been an apparent distribution which added to reported stocks of more than a half million bales that are not justified by the known sources of supply. How could that be possible? The half million bales does not exist, hence the cotton reported as remaining in the country July 31, 1923, has been overstated to that extent. Personally I do not believe it exists and shall continue to think so unless its source can be proved beyond question of doubt. Please understand that my own published data do not enter into the matter. This is entirely a question of the Census Bureau proving up its own statements as shown on their face. If they can and will do so, I will gladly adjust myself to accord. Meanwhile justice to the southern people requires that they be relieved of an uncertainty which already has wrought them grievous harm. The southern people look to their Senators to aid them in this dilemma fairly and promptly.

Regretting I can not be with you, and trusting you may see your way, if deemed proper, to come to New Orleans for further conference.

HENRY G. HESTER, *Secretary.*

Mr. DIAL. Mr. President——

The PRESIDENT pro tempore. Does the Senator from South Carolina yield to his colleague?

Mr. SMITH. I yield.

Mr. DIAL. As I understand the Senator, the amount of error, if any, will be deducted from the quantity of cotton on hand in the United States?

Mr. SMITH. Yes.

Mr. DIAL. Then, as a matter of sequence, of course, the same amount would be deducted from the world supply?

Mr. SMITH. Yes; that is, Mr. President, there is an alleged error in the world supply which exceeds the apparent error in the American supply of cotton.

Now, just a sentence in conclusion, and I shall be through. There is no use of my recounting what the agricultural interests of this country have been through since May 18, 1920. Providence seemed to step in and intervene in behalf of the cotton grower, in that he is in a condition exactly the reverse of that of the wheat grower. The wheat growers are suffering from a surplus, while the spinners of cotton—not the producers—are suffering from a shortage. Yet they have so manipulated this market that in the face of the greatest famine in this world's necessity the price has broken practically $50 a bale in the last 90 days.

I propose to ask my colleagues of the Southern States to join me in a memorial to the cotton producers of the South, as we have not yet put any cotton seed in the ground, that they cut cotton out to the very limit this year. If the mills of the Old World and the New protect themselves against a cotton famine by running half time, it is our duty to protect ourselves, by not producing, against the ruinous situation we are in when stocks are piled up by virtue of nonconsumption.

Mr. DIAL. Mr. President——

The PRESIDENT pro tempore. Does the Senator yield further to his colleague?

Mr. SMITH. I yield.

Mr. DIAL. Would it not also be a good idea to ask people to hold cotton, to keep it off the market, until normal conditions are restored?

Mr. SMITH. I think that is a very good suggestion; and as we are coming so liberally to the aid of the wheat growers—and I was in the thick of that fight, as the chairman of the Committee on Agriculture and Forestry will testify, and was for them—I shall ask, if the necessity arises—and it looks as if it will—that the cotton raisers be given financial aid so they will be able to hold this article of world monopoly off the market until such time as those who produce it and furnish it to the world shall get at least a reasonable profit on its production.

Mr. HEFLIN. Mr. President, now I am willing that the Senator from Delaware [Mr. BALL] shall have a vote on his resolution if the Chair will submit it to the Senate.

The PRESIDENT pro tempore. The question is upon the amendment proposed by the Senator from Arkansas [Mr. ROBINSON], which the Secretary will state.

The READING CLERK. The Senator from Arkansas proposes, on page 2, after line 10, to insert the following:

(e) Whether any organization, association, or combination, or any committee of persons representing real estate owners or dealers prescribe or attempt to control prices of real estate and of building construction and the rents or charges for housing accommodations in the District of Columbia; and if so, the methods pursued in prescribing or attempting to control such prices and rents or charges.

The amendment was agreed to.

The resolution as amended was agreed to.

ATTORNEY GENERAL DAUGHERTY.

Mr. ROBINSON. Mr. President, I desire to submit a request for unanimous consent. The junior Senator from Montana [Mr. WHEELER], who is temporarily absent from the Chamber, has been attempting all day to get the floor to call up his resolution for the investigation of the Department of Justice. He has been unable to do so, and the hour is now so late that a tentative arrangement has been effected, subject, of course, to the approval of the Senate, that the resolution may be taken up to-morrow immediately after the conclusion of the morning business, and if it shall not have been finally disposed of at the hour of 2 o'clock that the unfinished business be then temporarily laid aside in order to complete the consideration of the resolution.

I ask unanimous consent that at the conclusion of the morning business on to-morrow the Senate proceed to the consideration of the resolution (S. Res. 157) offered by the Senator from Montana [Mr. WHEELER], and if the same shall not have been disposed of at the hour of 2 o'clock, that the unfinished business then be temporarily laid aside in order to enable the Senate to conclude consideration of the Wheeler resolution.

The PRESIDENT pro tempore. Is there objection?

Mr. JONES of Washington. May I ask the Senator if that means the routine morning business, or any business which might come up in the morning hour?

Mr. ROBINSON. It means the routine morning business.

Mr. JONES of Washington. We usually express it in that way.

Mr. ROBINSON. That is the morning business, of course. The technical language that I have used I think is correct, but I have no objection to stating "routine morning business" to clear the language of the request.

The PRESIDENT pro tempore. Is there objection to the request of the Senator from Arkansas?

Mr. WILLIS. Mr. President, I was momentarily called from the Chamber. Will the Senator state his request again?

Mr. ROBINSON. The request is that agreed upon by the Senator from Massachusetts [Mr. LODGE], the Senator from Ohio [Mr. WILLIS], the Senator from Kansas [Mr. CURTIS], the Senator from Montana [Mr. WHEELER], and myself, subject, of course, to the approval and confirmation of the Senate, namely, that at the conclusion of the routine morning business on to-morrow the Senate shall proceed to the consideration of Senate Resolution 157, submitted by Mr. WHEELER, and that if the same is not disposed of prior to the hour of 2 o'clock, when that hour is reached the unfinished business shall be temporarily laid aside so as to enable the Senate to conclude the consideration of the Wheeler resolution.

Mr. WILLIS. That proposal meets with my entire approval. There is no disposition on the part of anyone to postpone consideration of the matter. I should have been glad if it could have been considered to-day.

Mr. LODGE. I hope the unanimous consent will be given. I think it is very proper.

The PRESIDENT pro tempore. The Chair hears no objection, and the unanimous-consent agreement is entered into.

EXPERIMENT IN RURAL-MAIL SERVICE.

Mr. HARRIS. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of the bill (S. 2111), authorizing the Postmaster General to conduct an experiment in the rural-mail service, and for other purposes. There will be no objection to the bill on the part of anyone, I am sure, and it will not take very long to dispose of it. I have not taken very much of the time of the Senate, and I have been waiting for almost 30 days to get the bill considered by the Senate. It is recommended by the Postmaster General, it is recommended unanimously by the Committee on Post Offices and Post Roads, and I am sure there will be no objection to it.

The bill simply provides that on rural routes in the United States the Postmaster General shall be allowed to make experiments and collect and carry at specially low rates on those routes the small parcels going from the farmers to the town, going merely to the town where the rural route begins and not beyond. Many farmers have small parcels which they can not afford to send to town by ordinary means, which they can not afford to take to town 15 or 20 miles away and spend the time themselves and the gasoline for their machines, and for that reason they lose a great deal of what they raise in the way of vegetables, and also butter and eggs. They often throw away things of that sort when the people in town are paying high prices for the same products. This experiment would enable the rural carrier to take such small packages at lower rates, and would give the Postmaster General entire control over the experiments on 50 routes designated by him.

Mr. KING. We defeated a similar proposition once before.

Mr. HARRIS. This has been unanimously reported by the Senate Committee on Post Offices and Post Roads and is recommended by the Postmaster General. It provides merely for a trial of the plan for a year on 50 rural routes.

Mr. CURTIS rose.

The PRESIDENT pro tempore. The Senator from Georgia, as the Chair understands it, asks unanimous consent that the Senate proceed to the consideration of the bill. Does the Senator from Kansas object?

Mr. CURTIS. I did not rise for the purpose of objecting. I rose for the purpose of asking unanimous consent that we proceed with the calendar for an hour and dispose of unobjected bills. We can get along nicely with the calendar in that time, and I hope the Senator from Georgia will not ask for special consideration for his bill, but let us see if we can not reach it on the calendar. We have not had a call of the calendar for a long while.

Mr. HARRIS. I have already explained the bill, and I do not think there will be any objection to it. I hope the Senator will not require me to delay it further.

Mr. DIAL. Mr. President, I think there is no objection to the bill referred to by the Senator from Georgia. We studied it carefully in the Senate Committee on Post Offices and Post Roads, and there was a unanimous report by that committee. It proposes an experiment in the right direction.

Mr. HARRIS. The Post Office Department has approved it, as I said.

Mr. KING. I object. Let us have the regular order.

The PRESIDENT pro tempore. The unfinished business is the regular order.

THE CALENDAR.

Mr. CURTIS. I submit my unanimous-consent request. I ask unanimous consent that we proceed to the consideration of the calendar for one hour, and consider only unobjected bills.

The PRESIDENT pro tempore. The Senator from Kansas asks unanimous consent to proceed to the consideration of unobjected bills on the calendar.

Mr. ROBINSON. For one hour.

The PRESIDENT pro tempore. For one hour. Is there objection?

Mr. HEFLIN and Mr. JONES of Washington addressed the Chair.

The PRESIDENT pro tempore. The Senator from Alabama is recognized.

Mr. HEFLIN. Mr. President, since unanimous consent has been obtained to consider the Wheeler resolution on to-morrow and I desire to talk at the time the resolution comes up for consideration, I shall not take any more time this afternoon. So far as I am concerned Senators may proceed to the consideration of local bills.

Mr. JONES of Washington. Mr. President, I had intended to submit some remarks on the resolution offered by the Senator from New Jersey [Mr. EDWARDS], but I think it is very desirable to proceed with the call of the calendar. I shall reserve what I have to say until that resolution is actually before the Senate for consideration.

Mr. ASHURST. Mr. President, it was my intention to submit some observations on the proposed constitutional amendment introduced by me, Senate Joint Resolution No. 18, but in view of the obvious desire of many Senators to have a call of the calendar, I shall withhold my remarks until the hour shall have expired, and then I shall ask Senators to indulge me while I submit some remarks.

The PRESIDENT pro tempore. The Chair hears no objection to the request of the Senator from Kansas [Mr. CURTIS]. The Secretary will report the first business on the calendar.

The resolution (S. Res. 118) providing that any person or agency investigated by any Senate committee shall have the right to be present in person and by attorneys and to present evidence in their own behalf was announced as first in order.

Mr. FLETCHER. Let the resolution go over.

The PRESIDENT pro tempore. The resolution will be passed over.

The bill (S. 1330) for the relief of the estate of Ely N. Sonnenstrahl, deceased, was announced as next in order.

Mr. KING. Is there a report accompanying the bill?

The PRESIDENT pro tempore. There is.

Mr. KING. Let the report be read.

The reading clerk proceeded to read the report (No. 65).

Mr. CURTIS. Mr. President, I understand it is a very long report. Therefore I ask that the bill may go over.

The PRESIDENT pro tempore. The bill will be passed over.

The bill (S. 1918) relative to officers in charge of public buildings and grounds in the District of Columbia was announced as next in order.

Mr. JONES of Washington. Let the bill go over.

The PRESIDENT pro tempore. The bill will be passed over.

WIDENING OF GEORGIA AVENUE, WASHINGTON, D. C.

The bill (S. 1339) to authorize the widening of Georgia Avenue between Fairmont Street and Gresham Place NW. was considered as in Committee of the Whole and was read, as follows:

Be it enacted, etc., That under and in accordance with the provisions of subchapter 1 of chapter 15 of the Code of Law for the District of Columbia, within six months after the passage of this act, the Commissioners of the District of Columbia be, and they are hereby, authorized and directed to institute in the Supreme Court of the District of Columbia a proceeding in rem to condemn the land that may be necessary for widening of Georgia Avenue between Fairmont Street and Gresham Place NW., with a width of not less than 90 feet, in accordance with maps on file in the office of the surveyor of the District of Columbia: *Provided, however,* That the entire amount found to be due and awarded by the jury in said proceedings as damages for, and in respect of, the land to be condemned for said widening, plus the costs and expenses of the proceedings hereunder, shall be assessed by the jury as benefits against the property which the jury shall find to be benefited.

SEC. 2. That there is hereby authorized to be appropriated, out of the revenues of the District of Columbia, an amount sufficient to pay the necessary costs and expenses of the condemnation proceeding taken pursuant hereto, and for the payment of the amounts awarded as damages to be repaid to the District of Columbia from the assessments for benefits, and covered into the Treasury to the credit of the revenues of the District of Columbia.

Mr. McKELLAR. May I ask the author of the bill if we have not a general condemnation law in the District and why a special statute should be necessary for the widening of this street? Have we not a general law?

Mr. BALL. Under the present law condemnation proceedings may be had, but only a part of the expense is borne by the property owners. In this case all the expense is to be borne by the property owners, because this was formerly a pike 90 feet in width and the property owners gradually encroached upon it, and it is fenced in and we can not get possession of it for that reason. The bill authorizes condemnation for the full width of the street, for which it assesses the expense entirely against the property owners.

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

CLOSING A PORTION OF MASSACHUSETTS AVENUE NW.

The bill (S. 1784) to provide for the closing of a portion of Massachusetts Avenue NW., in the District of Columbia, and for other purposes, was considered as in Committee of the Whole and was read, as follows:

Be it enacted, etc., That the Commissioners of the District of Columbia be, and they are hereby, authorized to close, vacate, and abandon, for highway purposes, a strip of land lying within the lines of Massachusetts Avenue immediately abutting lots 1 to 8, in block 5, Fairview Heights subdivision, containing 12,309 square feet of ground, so as to create a uniform width of 160 feet for that part of Massachusetts Avenue lying between the present northerly line of the said avenue and the northerly line of the strip of land herein referred to: *Provided, however,* That the consent in writing of the abutting property owners of the said lots in block 5, Fairview Heights subdivision, be obtained.

SEC. 2. That the title to the said part of Massachusetts Avenue so closed, vacated, and abandoned shall vest in the abutting property owners and shall be taxable as private property to the same extent that other private property in the District of Columbia is taxable.

Mr. McKELLAR. May I ask the Senator from Delaware about the bill? Who is to get the land that now belongs to the District, and how much is there of it?

Mr. BALL. The abutting property owners get the land.

Mr. McKELLAR. How much of the city's property is to be given away under the provisions of the bill?

Mr. BALL. I think if the Secretary will read the report, which contains a letter from the Commissioners of the District, it will answer the Senator's question.

The PRESIDENT pro tempore. The Secretary will read the report as requested.

The reading clerk read as follows:

The Committee on the District of Columbia, to whom was referred the bill (S. 1784) to provide for the closing of a portion of Massachusetts Avenue NW., in the District of Columbia, and for other purposes, having considered the same, report favorably thereon with the recommendation that the bill do pass without amendment.

The Commissioners of the District urge the necessity of this legislation in the following communication to the chairman of the District Committee of the Senate:

WASHINGTON, *January 4, 1924.*

Hon. L. HEISLER BALL,
Chairman Committee on the District of Columbia,
United States Senate.

SIR: The Commissioners of the District of Columbia have the honor to transmit herewith a draft of a bill to provide for the closing of a portion of Massachusetts Avenue NW., in the District of Columbia, which they request be introduced and enacted.

The subdivision of Fairview Heights, creating Massachusetts Avenue, 160 feet wide, was made many years prior to the enactment of a bill authorizing the extension of Massachusetts Avenue from the city, and when the avenue was extended it developed that it would not line up with Massachusetts Avenue as indicated in the Fairview Heights subdivision, the difference in the width being the area shown in red on the blue print attached herewith. The object of the bill is to abandon the strip of land indicated so that title may vest in the abutting property owners. The bill provides that before this strip of land may be abandoned the consent in writing of the abutting property owners must be obtained.

The commissioners are advocating the enactment of the proposed bill in order that improvements along this front may be brought out on a line with other improvements to be made along the south side of Massachusetts Avenue.

Very respectfully,

BOARD OF COMMISSIONERS DISTRICT OF COLUMBIA,
By CUNO H. RUDOLPH, *President.*

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

WIDENING OF FOURTH STREET NW.

The bill (S. 1343) to authorize the widening of Fourth Street south of Cedar Street NW., in the District of Columbia, and for other purposes, was considered as in Committee of the Whole and was read, as follows:

Be it enacted, etc., That under and in accordance with the provisions of subchapter 1 of chapter 15 of the Code of Law for the District of Columbia, within six months after the passage of this act, the Commissioners of the District of Columbia be, and they are hereby, authorized and directed to institute in the Supreme Court of the District of Columbia a proceeding in rem to condemn the land that may be necessary for the widening of Fourth Street immediately south of Cedar Street NW., to its full width of 90 feet, upon such lines as the Commissioners of the District of Columbia may deem best for the public interest: *Provided, however,* That of the entire amount found to be due and awarded by the jury in said proceedings as damages for and in respect of the land to be condemned for said widening plus the costs and expenses of the proceedings hereunder, not less than one-half thereof shall be assessed by the jury as benefits.

SEC. 2. That there is hereby appropriated out of the revenues of the District of Columbia an amount sufficient to pay the necessary costs and expenses of the condemnation proceedings taken pursuant hereto and for the amounts awarded as damages. The amounts assessed as benefits when collected shall be repaid to the District of Columbia and covered into the Treasury to the credit of the revenues of the District of Columbia.

Mr. McKELLAR. May I ask the chairman of the Committee on the District of Columbia why it is that this land can not be condemned under the general law? What is the difference between what is desired to be accomplished here and what is desired to be accomplished generally? I very much doubt the wisdom of having special laws for these purposes when we already have a general condemnation law on the statute books.

Mr. BALL. The report on the bill was written by the Senator from Maryland [Mr. WELLER] and I must admit that I am not familiar with it. A reading of the report will enable us, I am sure, to learn the reasons.

Mr. KING. Mr. President, will the Senator from Delaware yield?

Mr. BALL. Certainly.

Mr. KING. If I may be pardoned I will say to the Senator from Tennessee that there is a general statute in the District restricting the condemnation of land and the rights of certain corporations for public purposes to condemn or exercise the right of eminent domain; but, as I recall, that law does not authorize the condemnation of streets by the city. The custom has been to obtain the passage of a special bill whenever condemnation was sought, because it involved an appropriation. Congress was not willing to submit to the District the unrestricted power to condemn land for public purposes.

So they come to Congress whenever they desire to condemn property because in that way an appropriation will be carried.

Mr. McKELLAR. I see that the bill refers to "chapter 15 of the Code of Laws for the District of Columbia." I rather assume that that is a condemnation law. I am not familiar with it, but I merely wish to know if that be true. Of course, this would be a very proper law if there be no general condemnation law, but if there be a general condemnation law, I think it is a very bad practice when anybody wants something done or to get such and such special benefits to come forward and ask for a condemnation.

Mr. KING. The Senator from Tennessee will see that where it involves an expenditure Congress has not felt in the past that it was wise to commit to the District the right to involve the Government.

Mr. GEORGE. The report contains this recitation:

It is their opinion that the matter in hand is one requiring special legislation because of the fact that the property to be taken will involve an assessment that would result in too great a burden upon the surrounding property if the proceedings were conducted under the law referred to.

I am reading from the report of the Board of Commissioners of the District of Columbia. What they state seems to be the reason for the passage of the bill.

Mr. McKELLAR. I suppose, then, they want the Government to bear a portion of the burden. I doubt very greatly whether we ought to permit this sort of legislation for the city. We have a general condemnation law, and the practice is bad to come here every time——

Mr. WILLIS. Mr. President——

The PRESIDENT pro tempore. Does the Senator from Tennessee yield to the Senator from Ohio?

Mr. McKELLAR. I shall yield in just a moment. I repeat, the practice is bad—every time they want special favors to come and ask for a special act to obtain those favors. There ought to be a uniform law of condemnation for the city; indeed, I understand we have such a law, and it seems to me that we ought to abide by it, and everybody ought to abide by it.

Mr. JONES of Washington. Mr. President, may I read just another sentence from the report of the committee on the bill, giving the reason why the District Commissioners favor the passage of the bill. The report states:

As the benefits that will result from the opening of Fourth Street will, in a great degree, accrue to the community at large, the commissioners believe that the General Treasury should bear one-half of the cost.

And so forth.

Mr. McKELLAR. I was quite sure that there would be a good reason assigned for the proposed legislation, but whether it is a real reason or not is a very different thing. I wish to state that, so far as this bill is concerned, I shall not object, but if it shall become the practice, as it seems to be becoming the practice, for everyone who wants to get out of paying his proper share of assessments for street improvements, to come to Congress with a special bill for that purpose, I am going to object to it in the future, and I am not going to let such bills pass if I can prevent it.

Mr. KING. If the Senator from Tennessee will yield, I desire to say I think that the case now before us may be differentiated from the cases which the Senator has in mind.

Mr. McKELLAR. I hope that it can.

Mr. KING. Take a case where there are benefits to be derived by the owners of abutting property, and they seek to have the street opened; in such case there is no appropriation sought. Supposing, however, that the District feels the necessity of opening a street, as it has in many cases. It will be recalled, for instance, that recently it was desired to open a street in the neighborhood of one of the hospitals of Washington. It is important that the street be opened. It may be that opening the street will require the taking of a portion of the land which is owned by individuals. Somebody must pay for the land. The individual whose property we take is not benefited, but is damaged. Who, therefore, shall pay the damage? Obviously the Government should do so. The Government pays a part and the District pays a part. Heretofore we have not been willing to remit such matters to the District and to permit the District commissioners to inaugurate condemnation proceedings whenever they please where such proceedings involve expense. So it has always been necessary to come to Congress, as I understand the law, where the proceeding involves appropriations out of the Treasury of the United States. Let me say to the Senator that I would not be willing that a general condemnation law should give power to the commissioners to condemn as, when, and where they pleased where it would involve expenditures which would have to be paid out of the General Treasury.

Mr. McKELLAR. I think a uniform condemnation law is very much better, and that is what we have. As the Senator from Utah will notice there are several bills similar to this now on the calendar. It is a bad practice. Whenever a street is opened, even though it may take some of the property, it benefits the remainder very much.

Mr. KING. But suppose there is no benefit and the Government itself is seeking condemnation of the property?

Mr. McKELLAR. But that is not the case here. It is not so stated in the report or in the bill. As I said, I am not going to object to the bill if the Senator from Utah assures me that there are unusual circumstances surrounding it, as he does, by reason of which it ought to be passed. I am going to take the Senator's statement now; but I repeat, it is a bad practice. I hope the committee will not report out such bills in the future onerating the Government with larger assessments.

Mr. KING. Mr. President, the situation of the District is considerably different from the situation in many of the municipalities in the States. In most of the States the municipalities have the power to exercise the right of eminent domain. They can without going to the legislature, where that power has been conferred upon them, bring suits for the purpose of condemning the lands of private individuals for public use. Here we have been, as I am informed, unwilling to permit the Commissioners of the District of Columbia to condemn whenever they please, because it has involved in many instances expenditures, appropriations for which have had to be made out of the Treasury,

a part of them to be paid by general taxation. Therefore, in many of these cases it is necessary to come to Congress and obtain consent because a part of the money is to be paid out of the Treasury of the United States.

Speaking for myself, I should be unwilling to give unrestricted authority to the District commissioners to initiate condemnation proceedings whenever they please if such proceedings would involve expenditures to be paid for out of the General Treasury of the United States.

Mr. McKELLAR. Before the Senator takes his seat I wish to say that I think the Senator will agree with me that where benefits accrue to the owners, especially in cases where streets are broadened for their benefit, the general law ought to be observed, and no one who merely wants to avoid the expense of the improvement and throw it on the Government should be permitted to do so.

Mr. KING. I agree with the Senator.

Mr. McKELLAR. I am quite sure the Senator does, and I want to say further to the Senator, who is a member of the District Committee, that we ought to be very careful as to the facts in each case when such bills as this, onerating the Government with large sums of money for improvements of this kind, are under consideration, and we ought to be very careful when they are reported to the Senate. I am sure the Senator agrees with me as to that.

Mr. KING. Mr. President, of course the broad generalizations of my distinguished friend would call for a complete acquiescence in the conclusions which he has stated. Where the benefits to be derived from the improvement are to be enjoyed by the abutting property owners, of course they ought to pay whatever costs are involved in the expropriation, but where the city as a whole is the beneficiary and the abutting owners do not obtain benefits or obtain benefits in part only, then another question is presented. This case comes within the latter category, and the committee felt, because of the fact that the improvement was of general benefit to the public in contradistinction to special benefit to the abutting owners, the general public should pay a part of the expenses involved in this condemnation proceeding.

Mr. BALL. Mr. President, I should like to state that this money is not appropriated out of the Treasury of the United States from the general fund, but it is taken entirely from the revenues of the District of Columbia and the amounts assessed as benefits are to be returned to the Treasury.

Mr. NORRIS. Mr. President, I think the Senator from Utah [Mr. KING] has laid down the fair rule. I have known bills passed here which required the payment of the entire damages by the abutting property owners. That is arbitrarily fixing by legislation damages the amount of which is not known and can not be known in advance, and hence is quite as likely to be an unjust proposition as a just one. The rule ought to be that if the abutting property owners receive any benefits they should be required to pay for them, while if they get no benefits they ought not to be required to pay. If the cost is greater than the benefits, then the additional cost ought to be paid out of the Treasury.

The Senator from Utah has called attention to the fact that in most of the States a municipality has the right, whenever it sees fit, to condemn property; but in that case, although the damages, whatever they may be, may be assessed partly, and perhaps wholly, against property owners, if there are any other damages not paid by those who get benefits, the taxpayers of the municipality have to pay the bill.

The general rule would not work as well in the District of Columbia, because the Government of the United States comes into the equation, and there are cases where the Government of the United States ought perhaps to pay all of the expense. I have in mind now an appropriation of quite a large sum of money several years ago designed to extend the Zoological Park. I think the law provided in that case that the entire cost should be assessed against the property owners, and an effort was made to do that. I think in two different cases that was undertaken. I happen to know abutting property owners who get no benefit, and who, as a matter of fact, might have been damaged by the extension, but the entire amount was necessarily by the law assessed against them. That improvement, as I have said, was designed to provide an addition to a park that belonged to the whole city, and there ought to have been nothing assessed against anybody; the city or the Government of the United States, or both together, ought to have paid for it. In the District of Columbia it is impossible to tell in advance what the result is going to be, and if we had a general law that required the assessment of the entire damages against property owners benefited they would be assessed in many instances a great deal more even than their property was worth in order to pay the cost and more than it could be sold for. It would be an injustice. On the other hand, under the dual form of government which obtains here, there may be a good many cases where, perhaps, they ought to pay it all, but the legislative body can not tell that; it can only lay down the rule and that question must be settled by a court or by some other tribunal that is set up by law if the court does not determine it. Such a tribunal can examine the facts and determine what the damages are.

Mr. BALL. Will the Senator yield to me for a moment?

The PRESIDENT pro tempore. Does the Senator from Nebraska yield to the Senator from Delaware?

Mr. NORRIS. Yes.

Mr. BALL. I wish to say to the Senator from Nebraska and the Senator from Tennessee that the Committee on the District of Columbia is very carefully considering such bills. In the case of the first bill that we passed, the damages are assessed entirely on the property owners, because the land taken was formerly a part of a highway on which the property owners gradually moved their fences until the highway was narrowed and could not be used as a highway until the street was opened. So the first bill provided for the assessment of the damages for widening that highway entirely against the abutting property owners. This is a different proposition entirely. It is for the public. It is for widening the streets to relieve congested travel, to relieve the very congestion which we all see here in Washington at certain hours in the morning. This is not entirely for the property owners, but it is for the public. For that reason we fix a different basis.

Mr. NORRIS. That is right.

Mr. McKELLAR. On the assurance of the chairman of the committee and the other members of the committee that these are benefits that are going to the city generally, instead of the property owners, I have no objection to the passage of the bill.

The PRESIDENT pro tempore. The bill is before the Senate as in Committee of the Whole and open to amendment. If there be no amendment to be proposed, the bill will be reported to the Senate.

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

BILLS PASSED OVER.

The bill (S. 105) for the relief of Arthur Frost was announced as next in order.

Mr. KING. Mr. President, I should like some explanation from the Committee on Claims as to the bill and the liability of the Government.

Mr. CAPPER. Mr. President, this bill was introduced by the Senator from Oklahoma [Mr. HARREELD], and he was chairman of the subcommittee which considered it. He is not in the Chamber at this time, and I ask that the bill go over until his return.

The PRESIDENT pro tempore. The bill will be passed over.

The bill (S. 1867) for the relief of the estate of John Stewart, deceased, was announced as next in order.

Mr. DIAL. Let that go over.

The PRESIDENT pro tempore. The bill will be passed over.

The bill (S. 243) for the relief of Frank Vumbaca was announced as next in order.

Mr. ROBINSON. Mr. President, I inquire of the Senator from Kansas [Mr. CAPPER]—who, I see, reported the bill—why the whole question of damages was not embraced in a single measure? It appears that this is a claim for damages alleged to have accrued to the claimant's house by reason of blasting operations carried on in Portland Harbor, and that a number of other houses belonging to other persons were injured at the same time.

It would seem that they all should be treated with equal consideration and that the whole subject matter might very well be disposed of at one time instead of piecemeal and in separate bills. I note that the Chief of Engineers in reporting upon the matter suggests that course, but he makes no objection to the passage of this separate bill.

Mr. CAPPER. The committee considered only the claim presented in this bill; and I will ask that it go over for the present.

The PRESIDENT pro tempore. The bill will be passed over.

The bill (S. 334) for the relief of Kate Canniff was announced as next in order.

Mr. DIAL. Let that go over.

The PRESIDENT pro tempore. The bill will be passed over.

JOHN H. WALKER.

The bill (S. 356) for the relief of John H. Walker was considered as in Committee of the Whole and was read, as follows:

Be it enacted, etc., That the Secretary of the Treasury is hereby authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $1,690.52 to John H. Walker, of Pasadena, Calif., as compensation in full for services rendered by him in the matter of the survey of public lands under contract No. 385, New Mexico.

Mr. KING. Mr. President, may I inquire of the chairman of the committee whether under the appropriation made the following year there was no authority to pay this claim, if it was a valid claim against the Government?

Mr. JONES of New Mexico. Mr. President, I can answer the Senator's inquiry. This is a claim which should have been paid nearly 20 years ago. It arose out of a contract for some surveying in New Mexico. The surveyor made his report, but it was contended by some one in the land office that the job of surveying was not a good job, and his bill was held up. A number of other examinations were made; but within the last two or three weeks a matter involving the question of the boundary of the tract of land in question came before the Supreme Court of the United States, and that court held that the line run by this surveyor was the actual boundary of the property, and it was improperly held up for many years. The bill should be at least double the amount mentioned here, because this man has been out of the use of his money for all these years, and a great deal of it, of course, was expense money which he paid out in making the survey.

Mr. KING. Could he not convert the department to the justice of his claim?

Mr. JONES of New Mexico. He finally did it, and in 1920 the claim was audited and allowed; but when it came to payment it was turned down because there was no appropriation for it. The appropriation made back years ago had lapsed into the Treasury, and there was no money available.

The PRESIDENT pro tempore. The bill is before the Senate as in Committee of the Whole and open to amendment. If there be no amendment to be proposed the bill will be reported to the Senate.

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

ROSA E. PLUMMER.

The bill (S. 1249) for the relief of Rosa E. Plummer was considered as in Committee of the Whole and was read, as follows:

Be it enacted, etc., That the United States Employees' Compensation Commission shall be, and it is hereby, authorized and directed to extend to Rosa E. Plummer, a former employee in the Bureau of Engraving and Printing, the provision of an act entitled "An act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes," approved September 7, 1916, compensation hereunder to commence from and after the passage of this act.

Mr. DIAL. Mr. President, I should like the author of the bill to explain it. I do not see where the Government was to blame.

Mr. CURTIS. Mr. President, this woman was working at the Bureau of Engraving and Printing, and while working there her eyes were injured. Under the law she had to file an application within two years, but she was under treatment all during the two years and did not file her application until after the two years had expired. Had she filed her application within the two years, she would have had the benefit of this law.

Mr. DIAL. Irrespective of the cause of the trouble?

Mr. CURTIS. It is admitted that her injury was the result of her service in the Bureau of Engraving and Printing.

Mr. LODGE. Mr. President, according to the report, the woman is totally blind.

Mr. CURTIS. The woman is totally blind now.

Mr. GEORGE. Mr. President, as I understand, the fact that she can not receive compensation without the passage of the bill is due to the statute of limitations?

Mr. CURTIS. Yes; the statute of limitations ran on her. She did not file her claim sooner because she was poor and she did not know the law and hoped she might recover and not have to file a claim.

Mr. DIAL. It is just a case where the time fixed in the statute has elapsed?

Mr. CURTIS. That is all.

The PRESIDENT pro tempore. The bill is before the Senate as in Committee of the Whole and open to amendment. If there be no amendment to be proposed, the bill will be reported to the Senate.

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

STEAMSHIP "KIN-DAVE."

The bill (S. 1894) for the relief of the owners of the steamship *Kin-Dave* was considered as in Committee of the Whole and was read, as follows:

Be it enacted, etc., That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $3,500 to the owners of the steamship *Kin-Dave* as compensation for and in full satisfaction of all claims of such owners for any damages to said steamship *Kin-Dave* sustained as a result of a collision between said steamship and the U. S. S. *Colonel Clayton* on November 3, 1920, in the Milwaukee River, Wis.

Mr. DIAL. Mr. President, I should like to ask what was the Government's report on this bill? Did the department recommend its passage?

Mr. CAPPER. Yes; the department does recommend it. The recommendation is found in the letter of the Secretary of War, in which he says:

As there were no funds available from the appropriation provided for under the act of June 30, 1921, the owners of the *Kin-Dave* were advised by the Chief of Finance on the 21st ultimo that payment of the claim could only be made when an appropriation for that purpose was made by Congress. As above set forth, it is the opinion of the War Department that this claim is meritorious and should be paid.

Mr. DIAL. Very well.

Mr. CAPPER. He further says:

This proposed legislation has been submitted to the Director of the Bureau of the Budget, as required by paragraph 3a of Circular No. 49 of that bureau, and the director advises that this requested legislation is not in conflict with the financial program of the President.

So that it has the approval of all the departments.

Mr. KING. Mr. President, I should like to ask the Senator if it has not been the practice to remit these cases to the Court of Claims, and let the claimants bring their suits in the usual way?

Mr. CAPPER. No; as a general thing it has not been the practice. A few of the larger claims have taken that course, but it is not the general practice. This bill has the unqualified approval of the War Department and of the Director of the Budget, and is, as a matter of fact, an exceptionally just claim. It would not seem to be necessary that it should be referred to the Court of Claims.

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

Mr. KING. Yes.

Mr. LENROOT. May I say that this bill passed the Senate at the last session, but too late for the House to act upon it.

Mr. KING. Mr. President, if the Senator will permit me, the fact that the bill passed the Senate is not of any very great significance, because we pass so many bills that are not meritorious. May I say, however, that it does seem to me that it is a rather dangerous thing to legislate upon unliquidated claims the value of property for the taking of which or the injury to which claim is made against the Government. It seems to me that if the Government provides a forum into which the owner of the property may go and present his evidence, we have done all that the Government ought to do or may do validly. We have erected the Court of Claims. It has jurisdiction over certain matters, and it does seem to me that the proper thing to do would be to send this case to the Court of Claims. If the plaintiff can establish negligence on the part of the Government, or agencies of the Government, then the court may so decide and determine the amount of damages. Here it is a mere guess. We have not the evidence to show what damages were sustained. We take the ex parte statements of interested parties, and obviously any judgment which we form does not rest upon a full consideration of the case.

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

Mr. KING. I yield.

Mr. LENROOT. May I remind the Senator that the departments have been over this claim and have found that the damages were in excess of the amount named in the bill. This amount was a matter of compromise. They found that the damages were actually greater than the amount allowed.

Mr. KING. I can understand that there might be cases of that kind; but, as a general proposition, I am sure the able Senator from Wisconsin will agree with me that when the Government provides courts, and consents to be sued by indi-

viduals upon actions ex contractu or ex delicto, the Government has done more than many governments do.

Mr. LENROOT. I do not understand that there is any such general law. They are not permitted to sue under general law.

Mr. KING. No; but, I say, when we do that.

Mr. LENROOT. Oh, when we do that?

Mr. KING. Yes; and I should be perfectly willing to remit this case to the Court of Claims and let the plaintiff go there and establish the damages.

Mr. OVERMAN. Mr. President, the Court of Claims has no jury.

Mr. KING. All right; let us remit it to the District Court, then, or to the Court of Claims. Indeed, the fact that there is no jury is unimportant. The Senator knows that in many of the States provision is made for the ascertainment of the damage to property taken for public use by a commission, not by a jury. Some of the States do not provide juries to ascertain the damages for property taken for public purposes. That is purely a matter for each State to determine for itself; and the suggestion that there is no jury in the Court of Claims is not a meritorious objection to the feasibility of the plan which I have just suggested.

I shall not object to the consideration of the bill, but I suggest to the able Senator from Kansas [Mr. CAPPER], the chairman of the Committee on Claims, that in my judgment it is a very dangerous thing for the committee, taking ex parte statements, to report claims for damages against the Government, when we have judicial bodies that might go into the matter very fully and get both sides.

Mr. DIAL. Mr. President, I hope the Committee on Claims will follow the suggestion of the Senator from Utah [Mr. KING], and that they will refer these cases to the Court of Claims. Otherwise I believe we will have to fight them on the floor of the Senate, and it seems to me it would be much better if the committee would adopt the course that has been suggested.

The PRESIDENT pro tempore. Does the Senator from South Carolina object to the consideration of this bill?

Mr. DIAL. No; I do not.

The PRESIDENT pro tempore. The bill is before the Senate as in Committee of the Whole and open to amendment. If there be no amendment to be proposed, the bill will be reported to the Senate.

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

BILLS PASSED OVER.

The bill (S. 970) for the relief of the De Kimpke Construction Co., of West Hoboken, N. J., was announced as next in order.

Mr. DIAL. Let that go over.

The PRESIDENT pro tempore. The bill will be passed over.

The bill (S. 85) to carry into effect the finding of the Court of Claims in the claim of Elizabeth B. Eddy was announced as next in order.

Mr. DIAL. Let that go over.

The PRESIDENT pro tempore. The bill will be passed over.

REUBEN R. HUNTER.

The bill (S. 353) for the relief of Reuben R. Hunter was considered as in Committee of the Whole and was read, as follows:

Be it enacted, etc., That the United States Employees' Compensation Commission is hereby authorized and directed to award and pay to Reuben R. Hunter, of Deming, N. Mex., who suffered a total and permanent loss of sight in both eyes as a result of voluntarily fighting a forest fire on Government land in the vicinity of Cloudcroft, Otero County, N. Mex., in May, 1904, in an effort to protect valuable standing timber and other property of the United States, compensation at the rate of $66.67 per month from September 7, 1916, for the period and in the manner provided by the act entitled "An act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes," approved September 7, 1916, for the payment of compensation for permanent disability of a civil employee resulting from personal injury sustained while engaged in the performance of his duty.

Mr. DIAL. Mr. President, I would like to ask the Senator from New Mexico if the injury in this case did not occur before the compensation act was passed?

Mr. JONES of New Mexico. The injury occurred before the act was passed. I do not know whether the Senator from South Carolina recalls the circumstances or not.

Mr. DIAL. No; I do not.

Mr. JONES of New Mexico. This bill was discussed thoroughly in the Senate at the last session of Congress, and was passed by the Senate. Those who went into the claim were of the opinion that there could not be a more meritorious claim.

Reuben R. Hunter was engaged in helping to put out a forest fire. He was not in the employ of the Government at the time, but was working for the Government gratuitously, and for the forest rangers and other people in putting out fires. He lost his eyesight.

Mr. DIAL. I think I remember the case.

Mr. JONES of Washington. As I understand it, this injury occurred before the passage of the employees' compensation act?

Mr. JONES of New Mexico. It did. I originally framed the bill making an appropriation of a lump sum, but the Committee on Claims concluded that it had better put this man in the same category he would have been in if he had been in the employ of the United States and entitled to compensation under the employees' compensation act.

Mr. JONES of Washington. Does not the Senator think that we really ought to adopt an amendment to that act so that all in Government employ who suffered injury before its passage would come under its provisions?

Mr. JONES of New Mexico. I am inclined to think so, but this individual was not in the employ of the Government. He was working gratuitously, aiding in putting out a forest fire.

Mr. JONES of Washington. He was not really a Government employee?

Mr. JONES of New Mexico. He was not a Government employee.

Mr. JONES of Washington. He is now to be put on the basis of a Government employee?

Mr. JONES of New Mexico. That is the purpose of this bill.

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

MASSACHUSETTS STATE CLAIM.

The bill (S. 55) making an appropriation to pay the State of Massachusetts for expenses incurred and paid, at the request of the President, in protecting the harbors and fortifying the coast during the Civil War, in accordance with the findings of the Court of Claims and Senate Report No. 764, Sixty-sixth Congress, third session, was announced as next in order.

Mr. DIAL. Let that go over.

The PRESIDENT pro tempore. The bill will be passed over.

CAPT. MURRAY A. COBB.

The bill (S. 1815) for the relief of Capt. Murray A. Cobb was announced as next in order.

Mr. KING. Mr. President, I would like to have some information before I consent to the consideration of this bill. I do not understand why we single out one officer to make an appropriation of this character. If he is entitled to damages, or attention, or what not, his case should come under the general law.

Mr. REED of Pennsylvania. Mr. President, I can explain very briefly just how this claim arises.

Captain Cobb was seized with a disease known as Pott's disease, which was diagnosed finally as tuberculosis of the thoracic vertebræ. At the time that diagnosis was made, he was in an Army hospital in France. He had been gassed in the closing part of the campaign. He was so sick his life was quite dispaired of.

The Army doctors, and a specialist who was called in, said there was just one place in Europe where Captain Cobb had a chance of recovery, and that was at a sanatorium in Switzerland. He was unconscious. He was taken there by an Army doctor and an Army nurse, and put in that sanatorium.

When the time came for the payment of the bills of the sanatorium, his wife was there with him, and she paid them, and at the same time she paid her own. They were presented for payment here, the Army authorities approved them for payment, but the Comptroller General discovered that there was a hospital in France at which there was a ward for the treatment of tubercular cases, and therefore he ruled that the claim could not be paid. That is absolutely the only reason why it was not paid as a matter of routine, like any other emergency expense incurred by one of our military force.

Mr. JONES of Washington. Will the Senator state what is the amount of the claim?

Mr. REED of Pennsylvania. The amount is $15,000. The man lay there between life and death for over three years. He was constantly visited during that three years by Army surgeons, who were sent there by General Allen from Coblenz, at

regular intervals, and each time they went they reported that he could not by any means be moved. When he finally was able to be moved he was brought back to this country, and most of the time since then has been taken care of in his own house. I believe he is now in a sanitarium down in the South. The payment of this money is absolutely the obligation of our country, because the man was taken to that hospital without his own knowledge even. He had no part in the selection of the sanatorium in Switzerland.

Mr. DIAL. Mr. President, I do not think the Senator's recollection of the case coincides with the statement of the Secretary of War. Of course, we sympathize greatly with this ill patient, this captain. The report on the bill, on page 7, reads:

The Surgeon General, October 20, 1920, stated that he entertained no doubt but what the Medical Department of the Army could have provided adequate and competent care for Captain Cobb through its regular instrumentalities and refused to approve payment of the claim for reimbursement. The Army Medical Service during the World War included many of the most eminent practitioners, and large numbers of those were on duty in France. The Surgeon General, December 4, 1920, after consultation with a number of such practitioners, reiterated the conclusion that the Army Medical Service in France was adequate for the treatment of the claimant and that hospital ships were equipped to bring to the United States men suffering with serious diseases. On January 4, 1921, he further stated:

"Special sanatoria for the treatment of pulmonary and surgical tuberculosis were not maintained by the Army in France. Special hospitals were, however, set apart for the diagnosis of these diseases. The policy of the War Department was to return to the United States all cases of active tuberculosis as soon as the diagnosis was established. Special sanatoria were maintained in this country for the definitive treatment of such cases. At the time Captain Cobb went to Switzerland the best of the Army transports were available for the transfer of sick and wounded from France to the United States. There would have been ample opportunity to have selected from the transports coming into St. Nazaire the one which would have been best suited for his transportation. The hospital at Savenay, as indicated in the letters from Maj. W. E. Cooper and Lieut. Col. W. S. Baer, was amply equipped both in material and personnel to have properly treated this case pending his embarkation for the homeland.

"As far as this office knows, Captain Cobb is the only individual of about 2,000,000 men overseas who has not returned to the United States for definitive treatment. Advanced cases of tuberculosis and other grave diseases, as well as serious and extensive injuries incurred on the battle field, were returned to the United States. It is believed that Captain Cobb could have been transferred from Tours to the port of embarkation in France with less prejudice to his health than to Leysin, Switzerland, and that the ocean trip home could have been made in one of the capacious liners which at that time were in use as transports in comparative comfort and with very small tax on his physical strength. It is believed that the question as to whether Captain Cobb's transfer to Switzerland instead of to the United States was a life-saving measure is at the most a debatable one. On the other hand, there is scarcely any doubt that there were at that time, and are now, a number of sanatoria in France and England where adequate medical and surgical treatment could be obtained at a much smaller rate than Captain Cobb is now paying at Leysin."

As claimant has admitted that Army medical facilities were available for his treatment, and the Surgeon General of the Army has stated and reiterated that such facilities were adequate for his treatment, he is not entitled to the reimbursement claimed.

Mr. OVERMAN. From what is the Senator reading?

Mr. DIAL. From a letter of the Secretary of War.

It is believed that the foregoing is a recital of all the essential facts relating to this claim. If, in addition thereto, you still desire copies of the entire file and will so inform me, I shall be pleased to have same made and sent to you. Inasmuch as the Comptroller General has determined that the claim is not payable under existing laws, it is considered that this claim is one peculiarly for the consideration of Congress. For this reason I consider it inappropriate for me to express an opinion on the merits of the matter.

Respectfully,

JOHN W. WEEKS, *Secretary of War.*

Mr. President, I looked over this report some time ago, but some of the facts had escaped me. My recollection is that the wife of Captain Cobb insisted upon his being sent to this place without consulting the Army officers.

As I said before, I would hesitate to resist any claim brought before us in behalf of any soldier, but I can not see that this is good practice. This would establish a bad precedent. If we are going to allow such claims for the high officers of the Army, they should also be allowed for the privates. Such a claim might just as well be allowed for a private. I feel that this man's family took this course at their own risk and at their own volition. They did not go through the usual practice of having him treated by the Army officers, or having him returned to the United States. This report says it is questionable whether it was better to send him to Switzerland than to have sent him back to the United States. I can not help thinking that the claim should not be allowed.

Mr. REED of Pennsylvania. Mr. President——

The PRESIDENT pro tempore. The Chair thinks it ought to remind the Senate that it is operating under a rule which limits speakers to five minutes.

Mr. OVERMAN. Mr. President, the bill had better go over, I think.

Mr. REED of Pennsylvania. Before the Senator makes his request, will he not permit me one minute to make an explanation?

Mr. OVERMAN. Certainly.

Mr. REED of Pennsylvania. The same claim was before the Senate last year and was debated at considerable length, and the Senate then passed the bill, although this same letter from the Surgeon General which the Senator from South Carolina has just read was read at that time. The Senate passed the bill because the Committee on Claims had considered that letter along with the other evidence, and I desire to read what they said at that time, which is very brief, and which I think completely answers the questions raised. The Committee on Claims of the Senate last year said:

Whether or not the Government had facilities elsewhere at which he might have been treated has no place in the consideration of the matter. It is not a question of what the Government had, but one of what the Government did, and there is no question whatever but that it took this officer, apparently fatally ill, delivered him to a hospital by its own duly authorized agents, repeatedly approved of his being kept there during the entire period for which he was treated, and now leaves him to pay the bills thereby incurred.

Mr. OVERMAN. Mr. President, my objection was based on the question how it cost $15,000 to take care of a sick soldier in Switzerland.

Mr. REED of Pennsylvania. He was there three years.

Mr. OVERMAN. Five thousand dollars a year?

Mr. REED of Pennsylvania. Yes.

Mr. OVERMAN. And he had the attention of doctors sent to him from our service?

Mr. REED of Pennsylvania. Yes. They sent doctors there to inspect and they approved the treatment he was getting.

Mr. OVERMAN. That did not cost him anything.

Mr. REED of Pennsylvania. The doctors who went there went only to inspect and report, and not to treat. Furthermore, if I may add it, the amount of the bill has been audited thoroughly by the War Department and they make no objection to any item in it.

Mr. OVERMAN. I gathered from hearing read the letter from the Secretary of War, which I have not read myself, that he rather writes against the merits of the case.

Mr. REED of Pennsylvania. No. The letter which the Senator from South Carolina read, all except the last paragraph, was a letter of the Surgeon General of the Army back in 1920.

Mr. OVERMAN. General Ireland?

Mr. REED of Pennsylvania. General Ireland's office, but I think it was not signed by him. The Secretary of War does not disapprove of the claim. He said that the Comptroller General's decision binds him, but he submits it without recommendation to Congress.

Mr. OVERMAN. He does not recommend it.

Mr. REED of Pennsylvania. He does not recommend either way, although the claim was recommended by the Army doctors.

Mr. OVERMAN. Do they give the items of expense? I can not understand how treating a soldier in Switzerland would cost $5,000 a year.

Mr. REED of Pennsylvania. He had to have a special nurse. He was taken there in a dying condition.

Mr. OVERMAN. I understand that. But even with a special nurse and a special doctor——

Mr. REED of Pennsylvania. I do not think he had a special doctor, but he did have a special nurse.

Mr. OVERMAN. How would it cost that much then?

Mr. REED of Pennsylvania. It might very easily cost $5,000 if a man had a special nurse.

Mr. OVERMAN. Special nurses must be pretty high there.

Mr. REED of Pennsylvania. That is only $100 a week for the patient's treatment and pay for the special nurse. It could

very easily come to $100 a week. At any rate, it has all been audited, and the War Department said the claim is correct if Congress wants to authorize it, and I think Congress ought to do so. Here was an officer who had suffered from battle injuries. This was not a case of tuberculosis brought about by dampness but was the result of gases. He was taken in a dying condition to this hospital, without any choice on his part. The Army doctors took him there and the Army nurses cared for him until he got there.

Mr. OVERMAN. I am not going to object, but I think it is a bad precedent.

Mr. REED of Pennsylvania. It would not be a bad precedent, because the case is absolutely unique.

Mr. OVERMAN. Any officer could be sent away from the hospital which the Government provides for him, into some far distant country, and taken care of under similar circumstances.

Mr. CAPPER. The officer never would have lived if he had not been taken to that hospital. That act undoubtedly saved his life.

The PRESIDENT pro tempore. Is there objection to the present consideration of the bill?

There being no objection, the bill was considered as in Committee of the Whole and was read, as follows:

Be it enacted etc., That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury of the United States not otherwise appropriated, to Murray A. Cobb, Captain in the United States Army, the sum of $15,747.63, to reimburse him for medical and hospital treatment for tuberculosis of the thoracic vertebræ (Pott's disease) with pulmonary complications, said officer having been gassed in October, 1918, while serving in the American Expeditionary Forces in France, said treatment covering the period from May, 1919, to March 25, 1922, and having been rendered at Leysin, Switzerland, where Captain Cobb was taken with the approval of the medical officers of the United States Army.

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

Mr. PHIPPS. Mr. President, may I inquire as to the rule under which we are proceeding and as to the time limit?

The PRESIDENT pro tempore. The Senate is operating under a unanimous-consent agreement which continues until 8 minutes past 5. The Secretary will report the next bill on the calendar.

BRIDGE BETWEEN BROOKLYN AND QUEENS, N. Y.

The bill (H. R. 3265) to authorize the construction of a bridge between the Boroughs of Brooklyn and Queens, in the city and State of New York, was considered as in Committee of the Whole and was read, as follows:

Be it enacted, etc., That the city of New York is hereby authorized to construct, maintain, and operate a bridge and approaches thereto across Newtown Creek, at a point suitable to the interests of navigation, at or near Maspeth Avenue between the Boroughs of Brooklyn and Queens in the city and State of New York, one end of said bridge to be in the Borough of Brooklyn and city of New York and the other in the Borough of Queens, city of New York, in accordance with the provisions of the act entitled "An act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

SEC. 2. That the right to alter, amend, or repeal this act is hereby expressly reserved.

The bill was reported to the Senate without amendment, ordered to a third reading, read the third time, and passed.

FRED V. PLOMTEAUX.

The bill (S. 361) for the relief of Fred V. Plomteaux was considered as in Committee of the Whole and was read, as follows:

Bt it enacted, etc., That the Secretary of the Treasury is hereby authorized and directed to pay, out of any moneys in the Treasury not otherwise appropriated, the sum of $200 to Fred V. Plomteaux, of Espanola, N. Mex., as reimbursement for the loss of two horses, one having died while in use on official business on May 12, 1916, and the other being killed on account of an injury sustained while in official use on July 8, 1914; said horses being the personal property of Fred V. Plomteaux and used by him in the performance of his duties as forest ranger.

Mr. DIAL. Mr. President, I would like to ask the Senator from New Mexico [Mr. JONES] if the Government recommended the passage of the bill?

Mr. JONES of New Mexico. The Government recommends the passage of the bill. The claim would have been paid if the funds had not been exhausted.

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

WILLIAM R. BRADLEY.

The bill (S. 383) for the relief of William R. Bradley, former acting collector of internal revenue for South Carolina, was considered as in Committee of the Whole and was read, as follows:

Be it enacted, etc., That the Commissioner of Internal Revenue is hereby authorized and directed to credit the account of William R. Bradley, former acting collector of internal revenue for South Carolina, with the sum of $100, this amount now being charged against him for the loss of one special stamp book of the value of $100.

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

ANNIE M'COLGAN.

The bill (S. 1353) for the relief of Annie McColgan was considered as in Committee of the Whole and was read, as follows:

Be it enacted etc., That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Annie McColgan, of Philadelphia, Pa., widow of Peter McColgan, who, while a civilian employee of the Ordnance Department, United States Army, in the discharge of his duties and without fault or negligence, was killed by the explosion of fuses at the Frankford Arsenal, Philadelphia, Pa., on February 5, 1903, the sum of $5,000, being two-thirds of the sum recommended to be paid her by the board of officers appointed to investigate said explosion by the commanding officer at Frankford Arsenal on February 6, 1903.

The bill was reported to the Senate without amendment, ordered to be engrossed for a third reading, read the third time, and passed.

EXTENSION OF CERTAIN LAWS TO HAWAII.

The bill (H. R. 4121) to extend the provisions of certain laws to the Territory of Hawaii was announced as next in order.

Mr. JONES of Washington. That seems to be quite an important bill and we have only about a minute left under the unanimous-consent agreement. I suggest that the bill go over.

The PRESIDENT pro tempore. The bill will be passed over. The unanimous-consent agreement has expired.

PAYMENTS OF RECLAMATION CHARGES.

Mr. PHIPPS. Mr. President, I had hoped that we would reach Calendar No. 109, the bill (S. 1631) to authorize the deferring of payments of reclamation charges. We are very close to it. I am compelled to be absent to-morrow. The bill confers authority upon the Secretary of the Treasury to continue extending the time for payment of water charges on reclamation projects. It is in all respects similar to the law which was enacted last year. I ask unanimous consent for its present consideration.

The PRESIDENT pro tempore. The Senator from Colorado asks unanimous consent for the present consideration of Senate bill 1631.

Mr. OVERMAN. Let us have the bill read.

The PRESIDENT pro tempore. The Secretary will read the bill for information.

The reading clerk read the bill.

The PRESIDENT pro tempore. Is there objection to the present consideration of the bill?

Mr. SMOOT. I would like to ask one question. I have not had time to study the bill. Just looking over it hurriedly, it would seem that the object of the bill is to extend the time for the payment of charges on reclamation projects.

Mr. PHIPPS. Yes; where necessary.

Mr. SMOOT. Yes; or already paid.

Mr. PHIPPS. Or where the man is able to pay.

Mr. McKELLAR. It does not change the status of any obligation?

Mr. PHIPPS. It does not.

Mr. McKELLAR. It merely extends the time of the obligation?

Mr. PHIPPS. That is true.

Mr. FLETCHER. What time is intended to be allowed?

Mr. PHIPPS. It is in the discretion of the Secretary of the Interior to alter the time of the final payment under the contract on a reclamation project.

Mr. FLETCHER. What extensions have been heretofore had?

Mr. PHIPPS. A little over one year ago we authorized the Secretary of the Interior in his discretion, where it was necessary for the relief of farmers, to permit them to have their

charges extended for a year or two upon the payment of interest at 6 per cent. The present bill would cover the time that has now elapsed, and those payments are falling almost immediately due. The settlers on the projects are not all of them able to meet the obligations. The Secretary is without authority to extend the payment of the charges.

Mr. FLETCHER. Can the Senator give an idea of how much is involved?

Mr. PHIPPS. That would depend upon the ability of the settlers on the projects to meet the various charges maturing. Many of them are able to do so and will pay the charges as they mature rather than carry the obligation on which they have to pay 6 per cent interest, but where they are unable to pay, the Secretary would be under the necessity, if he enforced the law strictly, to cut off the water at this season and not permit them to have water with which to mature their crops this year.

The PRESIDENT pro tempore. Is there objection to the present consideration of the bill?

There being no objection, the Senate, as in Committee of the Whole, proceeded to consider the bill.

Mr. JONES of Washington. Mr. President, I want to ask the Senator from Colorado if he would have objection to an amendment like this: After the word "acts" in line 9 insert the words "and upon irrigation projects on Indian reservations"? The conditions on the Indian reservations are substantially the same as on the regular irrigation projects, and the Secretary ought to have the same discretion there that he has on the regular irrigation projects. I anticipate there will be no objection to the proposition, and I do not want to embarrass the Senator's bill, except that I would like to have an amendment of that sort.

Mr. PHIPPS. This is the first time that problem has been drawn to my attention. I have been dealing only with direct reclamation project matters. The bill, of course, has the approval of the Secretary of the Interior, as shown by the report. I would have no objection, if no one else has, to the inclusion of the matter proposed by the Senator from Washington.

Mr. FLETCHER. The bill covers all projects now existing "under said act."

Mr. JONES of Washington. That is, under the regular reclamation act; but these projects are not under that act. They are on Indian reservations and dealt with separately.

Mr. FLETCHER. And they are not covered by any amendatory act?

Mr. JONES of Washington. No. I offer the amendment—after the words "acts" in line 9 insert the words "and upon irrigation projects on Indian reservations."

Mr. FLETCHER. May I state that would come better, it seems to me, in line 11, after the word "act."

Mr. JONES of Washington. That would put it after the words "as may in his judgment be necessary." I thought it better to have it before those words.

The PRESIDENT pro tempore. The amendment will be stated.

The READING CLERK. After the word "acts" in line 9 insert the words "and upon irrigation projects on Indian reservations," so as to make the bill read:

Be it enacted, etc., That the Secretary of the Interior is hereby authorized and empowered, in his discretion, to defer the dates of payments of any charges, rentals, and penalties which have heretofore accrued, or may hereafter accrue, prior to the 1st day of January, 1925, under the act of June 17, 1902 (32 Stat. L. p. 388), and amendatory and supplemental acts, and upon irrigation projects on Indian reservations, as may, in his judgment, be necessary to the making of rearrangements and readjustments in or concerning any irrigation project now existing under said act: *Provided, however,* That interest at the rate of 6 per cent per annum on the amount of each payment so deferred shall be collected in lieu of any penalties that may now be provided by law in cases of delinquencies in such payments: *Provided further,* That no payment shall be deferred in any particular case beyond the date on which the last payment of construction charges shall be required by law to be made in that case, thereby permitting the distribution of the deferred payments over the life of existing contracts.

The amendment was agreed to.

The bill was reported to the Senate as amended, and the amendment was concurred in.

The bill was ordered to be engrossed for a third reading, read the third time, and passed.

WACCAMAW RIVER BRIDGE, SOUTH CAROLINA.

Mr. SMITH. I ask unanimous consent for the present consideration of a bridge bill, the bill (H. R. 3681) to authorize the building of a bridge across the Waccamaw River in South Carolina. The bill has passed the House and has the recommendation of the department.

Mr. WILLIS. Is it on the calendar?

Mr. SMITH. Yes.

Mr. WILLIS. Duly reported?

Mr. SMITH. Yes; it was duly reported.

The PRESIDENT pro tempore. The Senator from South Carolina asks unanimous consent for the present consideration of House bill 3681, being a bridge bill. Is there objection?

There being no objection, the Senate, as in Committee of the Whole, proceeded to consider the bill (H. R. 3681) to authorize the building of a bridge across the Waccamaw River in South Carolina, which was read, as follows:

Be it enacted, etc., That the county of Horry, in the State of South Carolina, be, and is hereby, authorized to construct, operate, and maintain a bridge and approaches thereto across the Waccamaw River, in the State of South Carolina, at a point suitable to the interests of navigation, and at or near a point known as Star Bluff, or at or near a point known as Bellamys Landing, in said State, in accordance with the provisions of the act entitled "An act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

SEC. 2. That the right to alter, amend, or repeal this act is expressly reserved.

The bill was reported to the Senate without amendment, ordered to a third reading, read the third time, and passed.

EXTENSION OF CERTAIN LAWS TO HAWAII.

Mr. WILLIS. Mr. President, a few moments ago, when Order of Business 971, being House bill 4121, was reached, the Senator from Washington [Mr. JONES], as I recall, objected to the consideration of the measure. I now ask unanimous consent that the Senate take up the bill, and I will state in a moment my reason for doing so.

Mr. JONES of Washington. I merely objected to the consideration of the bill at that time for the reason which I then stated. I have no objection to the bill.

Mr. WILLIS. I understand the Senator from Washington.

Mr. President, this is a bill which has been carefully considered by the Committee on Territories and Insular Possessions. I am calling it up at the request of the Senator from California [Mr. JOHNSON], who is unable to be present. The bill simply proposes to extend to Hawaii the terms of the Federal farm loan act, the act for the promotion of the welfare and hygiene of maternity and infancy, the vocational education act, and the vocational rehabilitation act. I ask unanimous consent for the present consideration of the bill. I have discussed the matter with the Senator from Arkansas [Mr. ROBINSON], and he does not object to it, though he has given it full consideration.

Mr. KING. Have the acts to which the Senator from Ohio has referred been extended also to Porto Rico and Alaska?

Mr. WILLIS. A bill has been introduced for that very purpose, I will say to the Senator from Utah, although it has not yet been acted upon by the committee. The bill for which I ask consideration, however, has been fully considered.

The PRESIDENT pro tempore. Is there objection to the request of the Senator from Ohio?

There being no objection, the Senate, as in Committee of the Whole, proceeded to consider the bill (H. R. 4121) to extend the provisions of certain laws to the Territory of Hawaii, which had been reported from the Committee on Territories and Insular Possessions with amendments.

The first amendment was, in section 1, page 1, line 9, after the date "1916," to strike out the word "or" and to insert the words "known as"; and in the same line, after the word "act," to strike out the word "or" and to insert the word "and," so as to make the section read:

That beginning with the fiscal year ending June 30, 1925, the Territory of Hawaii shall be entitled to share in appropriations now or which may hereafter become available for apportionment under the act entitled "An act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes," approved July 11, 1916, known as the Federal highway act, and any act amendatory thereof or supplementary thereto, upon the same terms and conditions as any of the several States, and such Territory shall be included in the calculations to determine the basis of apportionment of such funds: *Provided,* That in approving road projects in such Territory to receive Federal aid the Secretary of Agriculture shall give preference to such projects as will expedite the completion of an adequate system of highways for the national defense or which will connect seaports with units of the national parks.

The amendment was agreed to.

The next amendment was, on page 2, after line 8, to strike out section 2, as follows:

SEC. 2. Subject to the approval of the Federal Farm Loan Board and under such conditions as it may prescribe, the provisions of the Federal farm loan act, as amended, are extended to the Territory of Hawaii. Such board shall include the Territory in a Federal land bank district, and such Federal land bank as the board may designate is authorized to establish branch banks in the Territory.

And in lieu thereof to insert a new section, as follows:

SEC. 2. The provisions of the Federal farm loan act, and any act amendatory thereof or supplementary thereto, are extended to the Territory of Hawaii. The Federal Farm Loan Board shall include the Territory in a Federal land bank district, and such Federal land bank as the board may designate is authorized to establish branch banks in the Territory.

The amendment was agreed to.

The next amendment was, in section 3, page 3, line 2, before the word "any" to strike out the word "or" and to insert the word "and," so as to make the section read:

SEC. 3. The Territory of Hawaii shall be entitled to share in the benefits of the act entitled "An act for the promotion of the welfare and hygiene of maternity and infancy, and for other purposes," approved November 23, 1921, and any act amendatory thereof or supplementary thereto, upon the same terms and conditions as any of the several States. For the fiscal year ending June 30, 1925, there is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $13,000, to be available for apportionment under such act to the Territory, and annually thereafter such sum as would be apportioned to the Territory if such act had originally included the Territory.

The amendment was agreed to.

The next amendment was, in section 4, page 3, line 18, after the date "1917," to strike out the word "or" and to insert the word "and," so as to make the section read:

SEC. 4. The Territory of Hawaii shall be entitled to share in the benefits of the act entitled "An act to provide for the promotion of vocational education; to provide for cooperation with the States in the promotion of such education in agriculture and the trades and industries; to provide for cooperation with the States in the preparation of teachers of vocational subjects; and to appropriate money and regulate its expenditure," approved February 23, 1917, and any act amendatory thereof or supplementary thereto, upon the same terms and conditions as any of the several States. There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1925, and annually thereafter, the sum of $30,000, to be available for allotment under such act to the Territory.

The amendment was agreed to.

The next amendment was, in section 5, page 4, line 5, after the date "1920," to strike out the word "or" and insert the word "and," so as to make the section read:

SEC. 5. The Territory of Hawaii shall be entitled to share in the benefits of the act entitled "An act to provide for the promotion of vocational rehabilitation of persons disabled in industry or otherwise and their return to civil employment," approved June 2, 1920, and any act amendatory thereof or supplementary thereto, upon the same terms and conditions as any of the several States. There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1925, and annually thereafter, the sum of $5,000, to be available for allotment under such act to the Territory.

The amendment was agreed to.

The bill was reported to the Senate as amended, and the amendments were concurred in.

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

The bill was read the third time and passed.

Mr. WILLIS. I ask unanimous consent that there may be printed in the RECORD the reports of the House and Senate committees on the bill, so that there may be a full statement of the facts.

The PRESIDENT pro tempore. Without objection, it will be so ordered.

The reports referred to are as follows:

HAWAIIAN BILL OF RIGHTS.

Mr. CURRY, from the Committee on the Territories, submited the following report to accompany H. R. 4121:

The Committee on the Territories, to whom was referred the bill (H. R. 4121) to extend the provisions of certain laws to the Territory of Hawaii, having considered the same, report it to the House, without amendment, with the recommendation that it do pass.

The purpose of H. R. 4121 is to establish beyond all doubt the right of the Territory of Hawaii to participate in general legislation extending Federal aid to the several States of the Union that qualify under the laws providing appropriations for good roads, vocational education and rehabilitation, maternity and child hygiene, and Federal farm loans.

Section 1 provides that beginning with the fiscal year ending June 30, 1925, the Territory shall share in the appropriations available for apportionment under the Federal highway act on the same terms and conditions as the several States. In the apportionment of funds inclusion of the Territory will not disturb the allotments to the various States. It is also provided that preference shall be given highway projects that are units in the national defense or will connect seaports with the national park.

While it is not required by law, the plans and specifications of the Territorial roads on the island of Oahu, and on the other islands where such roads have relation to the national defense, are submitted by the superintendent of public works to the Hawaiian Department of the United States Army, and the United States Army Engineer officer goes over the plans and signs his approval of them. The roads are made wide, heavy, and strong enough for use as military roads as well as commercial roads, and the roads are used by the Army for military purposes. This is entirely at the expense of the Territory, and the cost is very much greater than would be necessary for purely commercial purposes, the minimum thickness of the roads being 8 inches, as they must be and are made strong enough to sustain the transportation of gun tractors weighing 25 tons and more and other heavy munitions and supplies.

Section 2 extends the terms of the Federal farm loan act to the Territory of Hawaii, subject to the approval of the Federal Farm Loan Board.

Section 3 includes the Territory of Hawaii within the benefits of the act for the promotion of the welfare and hygiene of maternity and infancy, and other purposes. Authorization is given for the appropriation of $13,000, which is approximately the amount to which the Territory would be entitled annually under the terms of the maternity act, and does not disturb the apportionments already made to the several States.

Section 4 includes the Territory of Hawaii within the benefits of the act to provide for the promotion of vocational education approved February 23, 1917, this on the same terms and conditions applying to the several States. The amount authorized to be appropriated annually is $30,000, that being the sum now allotted to each of the States participating. The apportionment to the several States is not disturbed.

Section 5 includes the Territory of Hawaii in the benefits of the act to provide for the promotion of vocational rehabilitation of persons disabled in industry, approved June 2, 1920. An appropriation of $5,000 is authorized for allotment to the Territory.

The allotments available to the Territory under the different sections of this bill and assuming that the Territory will qualify by appropriating its share, will be: Under the highways act, $365,625; under the maternity act, $13,000; under the act to promote vocational education, $30,000; under the act to promote vocational rehabilitation, $5,000, or a total of $413,625. The terms of the Federal farm loan act do not call for direct appropriation.

The revenue of the Federal Treasury from the Territory of Hawaii for the fiscal year ending June 30, 1923, was as follows:

From customs receipts	$1,449,932.79
Income and profits tax	3,506,113.16
Miscellaneous internal revenue	642,142.89
Total	5,598,188.84
Cost of collection, including salaries, incidental expenses, and refunds	59,012.01
Net Federal income	5,539,176.83

The justification of the Territory of Hawaii for such participation is that it pays Federal taxes on the same basis as the States, receiving none of the Federal moneys into its own Territorial treasury; it is an integral part of the Union under the terms of its annexation; its right to participate in general appropriations was stated in section 5 of the organic act passed in 1900 by Congress and specifically amended in 1910 to include "laws carrying general appropriations"; but apparently through oversight or a misunderstanding the more recent Federal aid laws have been worded so as to leave a doubt as to the authority of administrative officers to include the Territory in their calculations.

This bill clarifies any remaining doubts. It grants no special advantages to Hawaii, but extends the laws named to the Territory so that Hawaii may take its proper place in Federal-aid privileges in accordance with its tax-paying responsibilities and its ability to qualify by bearing the proportional share required in each law.

The position of the Territory has been fully presented through an act of the Territorial legislature passed at the regular session of 1923. This act, called the Hawaii bill of rights, unique in legislation, reviews the historical detail of the admission of the Republic of Hawaii by annexation as an integral part of the United States, the passage by

Congress in April of 1900 of the organic act creating Hawaii a Territory of the United States, including among other things section 5, which was amended by Congress in May of 1910 and now reads:

"SEC. 5. That the Constitution, and except as otherwise provided, all the laws of the United States, including laws carrying general appropriations, which are not locally inapplicable, shall have the same force and effect within said Territory as elsewhere in the United States."

Also the unanimous decision of the United States Supreme Court in the case of Hawaii *v.* Mankichi that Hawaii had been incorporated as an "integral part of the United States," and while calling attention to the failure of the Territory to receive recognition under certain appropriations, expresses confidence in the "good faith and intent of the Congress to do full justice to the Territory of Hawaii," voices the hope that the failure to recognize the rights of the Territory "will be speedily remedied when Congress is fully informed of the facts."

The records of the Treasury Department show that the Territory of Hawaii has been a source of income to the Federal Government and not a liability or cause for extraordinary expense. The amounts paid into the Federal Treasury by the Territory of Hawaii through the customhouse, the Internal Revenue Bureau, and other sources of Federal taxes have been equal to and during many years larger than the Federal taxes paid by many States of the Union. These are set forth in the statistical record and fully confirm the position of the people of the Territory that they have carried an equal share of the common costs of government. Indeed, this phase of the Territory's position was brought to the attention of Congress and favorably reported upon by the Committee on the Territories through Representative Edward L. Hamilton, the then chairman, and acted upon by the Congress when it voted approval of the amendment to section 5 of the organic act so as to insert the words "including laws carrying general appropriations." The committee reporting at that time, May, 1910, said:

"The first section of the bill is designed to correct the injustice of a ruling of the Comptroller of the Treasury * * * since Hawaii pays about $1,400,000 into the Federal Treasury each year, the justice of this amendment is apparent."

It is appropriate to call special attention to section 89 of the organic act of Hawaii, which reads:

"SEC. 89. That until other provision is made by Congress the wharves and landings constructed and controlled by the Republic of Hawaii on any seacoast, bay, roadstead, or harbor shall remain under the control of the government of the Territory of Hawaii, which shall receive and enjoy all revenue derived therefrom on condition that said property shall be kept in good condition for the use and convenience of commerce, and no tolls or charges shall be made by the government of the Territory of Hawaii for the use of any such property by the United States or by any vessel of war, tug, revenue cutter, or other boat or transport in the service of the United States."

The wharves of Hawaii have been maintained and improved by direct taxation and public-improvement loans paid by the citizens of the Territory amounting to millions of dollars, so that modern docks are at the disposal not only of commerce but the Army, Navy, Coast Guard, Lighthouse Service, and all other agencies of the Federal Government requiring port facilities.

The Territory of Hawaii has steadily increased its payments into the Federal Treasury. The customs receipts alone from the Hawaii customs district since the organization of the Territory in 1900 have averaged $1,250,000 a year. And there is every reason to believe that the Territory will continue to be a source of great net income to the Federal Government.

The Territory of Hawaii has already expended since 1901 not less than $25,000,000 in the construction of main highways that are a factor in industry and commerce with the mainland of the United States, are used daily by the forces of the Army and Navy, and are vital units in the scheme of national defense involving this all-important outpost and naval and commercial key to the Pacific. The Territorial administrative departments are well organized to qualify under the requirements of the laws for Federal aid. Vocational education occupies an important place in the Americanization program of the Territorial public schools, and its health and educational departments are equipped under the laws relating to maternity and child hygiene to reduce infant mortality, especially among the families of the native Hawaiians. The extension of the Federal farm loan act will strengthen the position of the American farmer of the Territory.

The committee has received reports on this bill from the Secretary of the Treasury, the Secretary of the Interior, the Secretary of Agriculture, and the Department of Labor. These executive and administrative branches of the Government all recommend the enactment of this bill.

The committee has held hearings at which facts were presented by Hon. W. R. Farrington, Governor of the Territory of Hawaii, and Hon. L. H. Bigelow, superintendent of public works and chairman of the board of harbor commissioners of the Territory.

The bill has been carefully considered and the committee urges prompt passage as an act of common justice to our fellow citizens of the Territory of Hawaii, who not only pay their equitable share of taxes but also maintain a progressive and thoroughly loyal Territory of the United States, and are entitled to share in the benefits of citizenship in the same measure in which they accept and meet its obligations.

FEDERAL FARM LOAN ACT.

Mr. JOHNSON of California, from the Committee on Territories and Insular Possessions, submitted the following report to accompany H. R. 4121:

The Committee on Territories and Insular Possessions report H. R. 4121, an act to extend the provisions of certain laws to the Territory of Hawaii, with the recommendation that it pass with the amendments hereinafter set forth. Certain formal amendments were agreed upon by the committee, as follows:

1. Line 9, page 1, strike out the first "or" and insert in lieu thereof the words "known as."

2. Line 9, page 1, strike out the second "or" and insert in lieu thereof the word "and."

3. Line 19, page 2, strike out the word "or" and insert in lieu thereof the word "and."

4. Line 10, page 3, strike out the word "or" and insert in lieu thereof the word "and."

5. Line 22, page 3, strike out the word "or" and insert in lieu thereof the word "and."

Section 2 of the act as passed by the House provides that the provisions of the Federal farm loan act should be extended to the Territory of Hawaii, subject to the approval of the Federal Farm Loan Board and under such conditions as it may prescribe.

The committee did not believe any such discretion should be committed to the Federal Farm Loan Board; that the determination of the applicability of the Federal farm loan act should rest wholly with Congress. Accordingly section 2 of the act has been amended to read as follows; that is, by striking out the section as appearing in the original bill, and inserting in lieu thereof:

"SEC. 2. The provisions of the Federal farm loan act, and any act amendatory thereof or supplementary thereto, are extended to the Territory of Hawaii. The Federal Farm Loan Board shall include the Territory in a Federal land bank district, and such Federal land bank as the board may designate is authorized to establish branch banks in the Territory."

WILLAMETTE RIVER BRIDGE, OREGON.

Mr. McNARY. I ask unanimous consent for the present consideration of House bill 584, being order of business 151, which is a bridge bill. The bill has passed the House of Representatives. It simply authorizes Multnomah County, Oreg., to construct and operate a bridge across the Willamette River.

The PRESIDENT pro tempore. Is there objection to the request of the Senator from Oregon?

There being no objection, the Senate, as in Committee of the Whole, proceeded to consider the bill, which was read as follows:

Be it enacted, etc., That the county of Multnomah, in the State of Oregon, be, and is hereby, granted authority to construct, maintain, and operate a bridge and approaches thereto across the Willamette River, in the city of Portland, Oreg., at a point suitable to the interests of navigation, approximately 15½ miles above the mouth of said Willamette River, in the vicinity of the present site of the Sellwood Ferry, in accordance with the provisions of the act entitled "An act to regulate the construction of bridges over navigable waters," approved March 23, 1906.

SEC. 2. That the right to alter, amend, or repeal this act is hereby expressly reserved.

The bill was reported to the Senate without amendment, ordered to a third reading, read the third time, and passed.

CHANGE OF DATE OF INAUGURATION.

Mr. ASHURST. Mr. President, I realize that the hour is late, but I desire to address the Senate upon Senate Joint Resolution No. 18, which I introduced on December 6, 1923. The joint resolution is now pending before the Committee on the Judiciary, and practically its counterpart passed the Senate in the Sixty-seventh Congress. I ask that the Secretary may read the joint resolution.

The PRESIDENT pro tempore. Without objection, the joint resolution will be read.

The reading clerk read the joint resolution, as follows:

A joint resolution (S. J. Res. 18) proposing an amendment to the Constitution to change the date of the inauguration of President and Vice President, assembling of presidential and vice presidential electors, and the commencement of the terms of Senators and Representatives.

Resolved, etc., That the following amendment to the Constitution be, and hereby is, proposed to the States, to become valid as a part of the Constitution when ratified by the legislatures of the several States as provided by the Constitution:

"ARTICLE —.

"SECTION 1. That the terms of the President and Vice President of the United States shall commence at noon on the third Monday in January following their election.

"SEC. 2. That the presidential and vice presidential electors, composing the Electoral College, shall assemble in the States by which they are appointed and cast their votes for President and Vice President on the second Monday in December following their appointment, and the vote so cast, duly certified, shall be filed with the President of the Senate before the first Monday in January next thereafter, and the Congress shall meet in joint session on the second Monday in the said January and open and count the same: *Provided*, That Congress may alter all the dates fixed in this section, in its discretion.

"SEC. 3. That the terms of Senators and Representatives shall commence at noon on the first Monday in January following their election.

"SEC. 4. That the Congress shall assemble at least once in every year and such meeting shall be on the first Monday in January, unless they shall by law appoint a different day.

"SEC. 5. That this amendment shall not be so construed as to affect the election or term of any President, Vice President, Senator, or Representative chosen before it becomes valid as part of the Constitution."

Mr. ASHURST. Mr. President, the Constitution—Article II, section 1—ordains that the President and Vice President shall hold office for the term of four years, but does not provide when the term shall commence. The only recognition of the 4th of March succeeding the day of a presidential election as the day of the commencement of the terms of the President and Vice President is the provision in the twelfth amendment to the Constitution, effective September 25, 1804, that—

If the House of Representatives shall not choose a President whenever the right of choice shall devolve upon them before the 4th day of March next following, then the Vice President shall act as President, as in the case of the death or other constitutional disability of the President.

This would probably be construed to be a provision that the term of the President expired on the 4th of March after a presidential election—that a vacancy then exists—in which event the then Vice President succeeded to the office.

The time when the presidential electors shall be elected and the date on which they shall meet and give their vote is, by Article II, section 1, of the Constitution, left to the discretion of Congress, with the restriction that the day of voting shall be the same throughout the United States. An act was passed February 3, 1887, requiring them to meet and give their vote on the second Monday in January next after their appointment, in such place in each State as the legislature thereof shall direct; which vote, duly certified, to be delivered to the President of the Senate before the first Wednesday in February, and be canvassed by Congress, in joint session, on the second Wednesday in February thereafter.

The Constitution, while providing that Representatives shall hold their offices for two years—Article I, section 2—and Senators for six years—Article I, section 3—does not provide when the terms shall commence.

The commencement of the terms of the first President and Vice President, and of the Senators and Representatives composing the first Congress, was fixed by a resolution of Congress adopted September 13, 1788, providing "that the first Wednesday in March next—which happened to be the 4th day of March—be the time for commencing proceedings under the Constitution."

Congress has provided—act of March 1, 1792, Revised Statutes, section 152—that the terms of the President and Vice President shall commence on the 4th day of March next succeeding the day on which the votes of the electors have been given, but there seems to be no statute enacted since the adoption of the Constitution fixing the commencement of the terms of Senators and Representatives.

The Constitution is proposed to be amended by this resolution, as follows:

The terms of the President and Vice President, by the first section, are made to commence on the third Monday in January instead of the 4th day of March succeeding the election of electors.

The second section proposes that the electors composing the Electoral College shall assemble in the various States by which they are selected and shall cast their votes on the second Monday in December following their selection, and shall certify their votes to the proper authorities before the first Monday in January next thereafter, and that Congress shall meet in joint session on the second Monday of the said January and open and count the votes.

There is also a provision in this section that Congress, in its discretion, may alter any of the dates fixed in this section.

The terms of Senators and Representatives are, by the third section, made to commence on the first Monday in January following their election.

The fourth section changes the second paragraph of section 4 of Article I of the Constitution so as to provide that Congress shall meet at least once each year, commencing on the first Monday of January instead of the first Monday in December.

Section 5 is what is usually called "a saving clause" and the language is appropriate and eligible plainly to express that this amendment is prospective and not retroactive.

Under the present law Congress does not convene in regular session until 13 months after the election of its Members. There was some reason for such a provision at the time of the formation of our Government, as it then took a long time to ascertain the results of elections and to reach the Capitol from remote parts of the country. But there is no excuse whatever now, since the most distant States of the Union are within a few days' travel of Washington.

Senators heretofore have been elected by the legislatures of the States in January, and sometimes not until February or March. But since the adoption of the seventeenth amendment to the Constitution, by which Senators are to be elected by the people, usually at the November election, it becomes opportune for Congress to convene in January following. The convening of Congress on the first Monday of December, as at present, is inopportune, as adjournment for the Christmas holidays is always taken and many Members go to their homes, returning late, which precludes any real work until January.

Some of the reasons for the adoption of the proposed amendment are:

Congress should at the earliest practicable time enact—within the limits of the Constitution—the principles of the majority of the people, as expressed in the election of each Congress. That is why the Constitution requires the election of a new Congress every two years. If it be not to reflect the sentiment of the people these frequent elections have no meaning nor purpose. Any evasion of this meaning is subversive of the fundamental principle of our Government, that the majority shall rule. No other nation has its legislative body convene so long after the expression of the people upon governmental questions.

During the campaign preceding a congressional election the great questions that divide the political parties are discussed for the purpose of determining the policy of the Government and of having the sentiments of the majority crystalized into legislation. It seems to be trifling with the rights of the people when their mandates can not be obeyed within a reasonable time. It is unfair to an administration that the legislation which it thinks so essential to the prosperity of the country should be so long deferred. It is true an extraordinary session may be called early, but such sessions are limited generally to one or two subjects, which of necessity make for enormous waste of the time of each House, waiting for the other to consider and pass the measures.

As the law is at the present time, the second regular session does not convene until after the election of the succeeding Congress. As an election often changes the political complexion of a Congress, under the present law many times we have the injustice of a Congress that has been disapproved by the people enacting laws for the people opposed to their last expression. Such a condition does violence to the rights of the majority. A Member of the House of Representatives can barely get started in his work until the time arrives for the nominating convention of his district. He has accomplished nothing, and hence has made no record upon which to go before his party or his people. This is an injustice both to the Members and to the people. The record of a Representative should be completed before he asks an indorsement of his course.

Under the present system a contest over a seat in the House of Representatives is seldom, if ever, decided until more than half the term, and in many instances until a period of 22 months of the term has expired. For all that time the occupant of the seat draws the salary, and when his opponent is seated he also draws the salary for the full term; thus the Government pays twice for the representation from that district. But that is not the worst feature of the situation; dur-

ing all of that time the district is being misrepresented, at least politically, in Congress.

This amendment if adopted would eliminate the short session of Congress. It is my opinion that the short session is not a good institution. It has been the source of much criticism and ought to be abandoned. No vital governmental questions can be considered during a short session.

By Congress meeting the first Monday in January succeeding the elections, contested-election cases may be disposed of at least during the first six months of the Congress.

The President and Vice President should enter upon the performance of their duties as soon as the new Congress can count the electoral votes. The newly elected governors of the States are inducted into office as soon as the new legislatures of the States canvass the votes and declare their election. It is the old Congress which now counts the electoral votes. It is dangerous to permit the defeated party to retain control of the machinery by which such important officers are declared elected.

In the event that no candidate for President receives a majority of the electoral votes, the Constitution provides that the House of Representatives shall elect the President, each State having one vote. At the present time it is the old Congress that elects the President under such contingency, and thereby it becomes possible for a political party repudiated by the people to elect a President who was defeated at the election. Under the present provision of the Constitution, in the event the House fails to choose a President before the 4th of March, then the Vice President then in office becomes President for four years. This affords a temptation by mere delay to defeat the will of the people, and if it is ever exercised it will cause grave consequences.

It is true that January weather might be inclement for an inaugural parade, but that is a reason too insignificant to constitute an argument against a constitutional amendment which promises so much for good government. Nearly all the governors of the States are inaugurated in January. The pomp and ceremony which usually attend the coronations of monarchs are at least not necessary to a republic.

Mr. President, in my opinion, sound public policy requires that each amendment to the Constitution hereafter submitted should contain a limitation of the time within which the States may ratify the particular amendment, as was done in the case of the eighteenth amendment by the following provision:

SEC. 3. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by the legislatures of the several States, as provided in the Constitution, within seven years from the date of the submission hereof to the States by the Congress.

Mr. President, it is startling to reflect upon the complexities that have come and that may come in the future by a continued failure to set a time limit within which a proposed amendment may be ratified.

Four different amendments proposed by the Congress are now pending before the States for their action. These amendments are as follows:

One, proposed September 15, 1789, 135 years ago, relating to enumeration and representation:

ARTICLE I. After the first enumeration required by the first article of the Constitution there shall be one Representative for every 30,000 until the number shall amount to 100, after which the proportion shall be so regulated by Congress that there shall be not less than 100 Representatives, nor less than 1 Representative for every 40,000 persons, until the number of Representatives shall amount to 200, after which the proportion shall be so regulated by Congress that there shall not be less than 200 Representatives nor more than 1 Representative for every 50,000 persons.

Another, proposed September 15, 1789, 135 years ago, relating to compensation of Members of Congress:

ART. II. No law varying the compensation for the services of the Senators and Representatives shall take effect until an election of Representatives shall have intervened.

Another, proposed May 1, 1810, 114 years ago, to prohibit citizens of the United States from accepting presents, pensions, or titles from princes or from foreign powers:

If any citizen of the United States shall accept, claim, receive, or retain any title of nobility or honor, or shall, without the consent of Congress, accept and retain any present, pension, office, or emolument of any kind whatever, from any emperor, king, prince, or foreign power, such person shall cease to be a citizen of the United States, and shall be incapable of holding any office of trust or profit under them, or either of them.

Another, proposed March 2, 1861, 63 years ago, known as the Corwin amendment, prohibiting Congress from interfering with slavery within the States:

No amendment shall be made to the Constitution which will authorize or give to Congress the power to abolish or interfere, within any State, with the domestic institutions thereof, including that of persons held to labor or service by the laws of said State. (12 Stat. 251.)

On September 15, 1789, 12 constitutional amendments were proposed by the First Congress. The requisite number of States ratified proposed articles numbered 3, 4, 5, 6, 7, 8, 9, 10, 11, and 12 within exactly two years and three months, whilst Nos. 1 and 2, although proposed 135 years ago, have not, according to the latest available returns, received favorable action by the requisite number of States and are yet before the American people, or the States, rather, have been for 135 years, and are now subject to ratification or rejection by the States. After those two proposed amendments, to wit, Nos. 1 and 2, had been in nubilous—"in the clouds"—for 84 years, the Ohio State Senate in 1873, in response to a tide of indignation that swept over the land in opposition to the so-called "back-salary grab," resurrected proposed amendment No. 2 and passed a resolution of ratification through the State senate. No criticism can be visited upon the Ohio Legislature that attempted to ratify the amendment proposed in 1789; and if the amendment had been freshly proposed by Congress at the time of the "back-salary grab," instead of having been drawn forth from musty tomes, where it had so long lain idle, stale, and dormant, other States doubtless would have ratified it during the period from 1873 to 1881.

Thus it would seem that a period of 135 years, or 84 years, within which a State may act is altogether too long, and I will support a proposition limiting the time to 6, 8, or 10 years within which a State may act under a particular submission, so that we will not hand down to posterity a conglomerate mass of amendments floating around in a cloudy, nebulous haze, which a State here may resurrect and ratify, and a State there may galvanize and ratify.

We ought to have homogeneous, steady, united exertion, and certainly we should have contemporaneous action with reference to these various proposed amendments. Judgment on the case should be rendered within the ordinary lifetime of those interested in bringing about the change in our fundamental law. Final action should be had while the discussions and arguments are within the remembrance of those who are called upon to act.

When the 12 amendments were submitted in 1789 there were only 13 States. Vermont had not been admitted, if I remember correctly.

Question: Should three-fourths of the States then in the Union or three-fourths of those now in the Union be the test as to what shall be the number required for ratification?

The amendment proposed on May 1, 1810, was submitted to the States under peculiar auspices and was as follows:

If any citizen of the United States shall accept, claim, receive, or retain any title of nobility or honor, or shall, without the consent of Congress, accept and retain any present, pension, office, or emolument of any kind whatever, from any emperor, king, prince, or foreign power, such person shall cease to be a citizen of the United States and shall be incapable of holding any office of trust or profit under them, or either of them.

What was the reason for that proposed amendment? It is probable that the Congress which submitted the amendment believed that when officials accept presents of great value they dissolve the pearl of independence in the vinegar of obligation.

Unfortunately, the annals of Congress and contemporary newspapers do not give any of the debate upon this interesting proposition. The only light thrown upon the subject by the annals is the remark of Mr. Macon, who said "he considered the vote on this question as deciding whether or not we were to have members of the Legion of Honor in this country." What event connected with our diplomatic or political history suggested the need of such an amendment is not now apparent, but it is possible that the presence of Jerome Bonaparte in this country a few years previous, and his marriage to a Maryland lady, may have suggested this amendment.

An article in Niles's Register—volume 72, page 166—written many years after this event, refers to an amendment having been adopted to prevent any but native-born citizens from being President of the United States. This is, of course, a mistake, as the Constitution in its original form contained such a provision; but it may be possible that the circumstances referred to by the writer in Niles relate to the passage of this amendment through Congress in regard to titles of nobility. The article referred to maintains that at the time Jerome Bonaparte was in this country the Federalist Party, as a political trick, affecting to apprehend that Jerome might find his way to the Presidency through "French influence," proposed the amendment. The Federalists thought the Democrats would oppose the

amendment as unnecessary, which would thus appear to the public as a further proof of their subserviency to French influence. The Democrats, to avoid this imputation, concluded to carry the amendment. "It can do no harm" was what reconciled it to all.

That amendment was submitted 114 years ago, and it was ratified within two years by Maryland, Kentucky, Ohio, Delaware, Pennsylvania, New Jersey, Vermont, Tennessee, Georgia, North Carolina, Massachusetts, and New Hampshire. It was rejected by two or three of the States. At one period of our national life the schoolbook histories and the public men stated that it was a part of our organic law, because in the early days of our Government the Secretary of State did not send messages to Congress announcing ratification or promulgate to the public any notice whatever as to when an amendment became a part of the Constitution. I have caused the journals, records, and files in the Department of State to be searched, and there may not be found any notice of any proclamation or promulgation of the ratification of the first 10 amendments to the Constitution. The States assumed—it was not an unwarranted or violent assumption—that when the requisite number of States had ratified an amendment it was then and there a part of our organic law.

On March 2, 1861, the following amendment, known as the Corwin amendment, to the Constitution of the United States was proposed to the States, and it read as follows:

No amendment shall be made to the Constitution which will authorize or give to Congress the power to abolish or interfere, within any State, with the domestic institutions thereof, including that of persons held to labor or service by the laws of said State. (12 Stat. 251.) Proposed by Congress March 2, 1861.

I warrant there are not 5,000 people in the United States to-day who know that such an amendment is now pending before the various States of the Union for their ratification. The amendment was ratified by the State of Ohio and by the State of Maryland through their legislatures and was attempted to be ratified by the State of Illinois in 1862 by a convention.

Thus we perceive that a system which permits of no limitation as to the time when an amendment may not be voted upon by the State is not fair to posterity nor to the present generation. It keeps historians, publishers, and annalists, as well as the general public, constantly in doubt.

Having searched closely as to whether there is in the Constitution itself any expressed or implied limitation as to when an amendment may not be adopted, I am driven irresistibly to the conclusion that an amendment to the Constitution, once having been duly proposed, although proposed as remotely as September 15, 1789, may not be recalled even by the unanimous vote of both Houses, if the Congress wished the same recalled, because the power to submit an amendment is specifically pointed out; but no power is given to recall it, and silence is negation.

I am of opinion that a State which rejects a proposed amendment may, of course, at any time thereafter ratify the same, and that a State which adopts or ratifies a proposed amendment may withdraw its ratification, provided it withdraws such ratification before the required number of States shall have ratified.

Mr. President, I have here some copious data, being largely historical, with reference to the dates when various amendments were adopted, which I prepared some time ago. I ask that they may be inserted in the RECORD as an appendix to my remarks.

The PRESIDENT pro tempore. Without objection, it is so ordered.

(See Appendix A.)

Mr. ASHURST. I also have here a report of the committee of the American Bar Association to the American Bar Association, urging this proposed amendment which I introduced last year. This committee report is signed by William L. Putnam, chairman, William C. Kinkead, Levi Cooke, and Aubrey L. Brooks. I ask that their report be included as an appendix to my remarks.

The PRESIDENT pro tempore. Without objection, it is so ordered.

(See Appendix B.)

APPENDIX A.

DISCUSSION OF CONSTITUTIONAL QUESTIONS INVOLVED.

(Jameson.)

SEC. 585. VI. Two further questions may be considered: (1) When Congress has submitted amendments to the States, can it recall them? and (2) How long are amendments thus submitted open to adoption or rejection by the States?

1. The first question must, we think, receive a negative answer. When Congress has submitted amendments at the time deemed by itself or its constituents desirable, to concede to that body the power of afterwards recalling them would be to give to it that of definitely rejecting such amendments, since the recall would withdraw them from the consideration of the States and thus render their adoption impossible. However this may be, it is enough to justify a negative answer to say that the Federal Constitution, from which alone Congress derives its power to submit amendments to the States, does not provide for recalling them upon any event or condition and that the power to recall can not be considered as involved in that to submit as necessary to its complete execution. It therefore can not exist.

2. The same consideration will perhaps furnish the answer to the second question. The Constitution gives to Congress the power to submit amendments to the States; that is, either to the State legislatures or to conventions called by the States for this purpose, but there it stops. No power is granted to prescribe conditions as to the time within which the amendments are to be ratified, and hence to do so would be to transcend the power given. The practice of Congress in such cases has always conformed to the implied limitations of the Constitution. It has contented itself with proposing amendments to become valid as parts of the Constitution according to the terms of that instrument. It is therefore possible, though hardly probable, that an amendment once proposed is always open to adoption by the nonacting or nonrafifying States.

The better opinion would seem to be that an alteration of the Constitution proposed to-day has relation to the sentiment and the felt needs of to-day, and that, if not ratified early, while that sentiment may fairly be supposed to exist, it ought to be regarded as waived and not again to be voted upon unless a second time proposed by Congress.

SEC. 586. In discussing the question of the right of the States to vote upon proposed amendments at any time after the date of their proposal it is proper to look into the consequences of such a right. If they have the right, there are now floating about us as it were in nubilous several amendments to the Constitution proposed by Congress which have received the ratification of one or more States but not of enough to make them valid as parts of that instrument. Congress could not withdraw them, and there is in force in regard to them no recognized statute of limitations. Unless abrogated by amendments subsequently adopted they are, on the hypothesis stated, still before the American people to be adopted or rejected.

In 1873 the Senate of Ohio, acting upon the theory that once proposed an amendment to the Constitution is always open to ratification, adopted a joint resolution ratifying the second of the 12 amendments submitted to the States by Congress in 1789, but then rejected, providing that "no law varying the compensation of Members of Congress shall take effect until an election for Representatives shall have intervened." This resolution, prepared by Madison, was an excellent one; but suppose it had been unjust, proposed, perhaps, in the interest of a section or of a party, and, failing at the time to receive the requisite majority, it had subsequently by a concerted rally of those interested in its adoption been carried without discussion or a clear expression of the existing public will; is that a true construction of the Constitution which may be followed by so dangerous consequences? And supposing the right referred to exists, by what majority shall the resurrected amendments be adopted? If proposed in 1789, when the States numbered but 13 and when a majority of 10 States might have ratified the amendment, how many would have been requisite in 1873, when there were 38 States which would have been called upon to vote? If the answer should be that 29 States must have voted to ratify, since that number was three-fourths of all the States in 1873, however reasonable such an answer might seem, it would be founded upon no statute or custom of the country, and therefore different opinions as to its reasonableness might well be entertained. Hence the danger of confusion or conflict. We discuss this question here merely to emphasize the dangers involved in the Constitution as it stands and to show the necessity of legislation to make certain those points upon which doubts may arise in the employment of the constitutional process for amending the fundamental law of the Nation. A constitutional statute of limitation prescribing the time within which proposed amendments shall be adopted or be treated as waived ought by all means to be passed. (Jameson, John A., A Treatise on Constitutional Conventions (4th ed., 1887), pp. 634–636.)

AMENDMENTS TO THE CONSTITUTION OF THE UNITED STATES PROPOSED BY CONGRESS BUT NOT RATIFIED BY THREE-FOURTHS OF THE STATES, COLLATED BY SENATOR ASHURST.

APPORTIONMENT OF REPRESENTATIVES.

After the first enumeration required by the first article of the Constitution, there shall be 1 Representative for every 30,000 until the number shall amount to 100; after which the proportion shall be so regulated by Congress that there shall be not less than 100 Representatives nor less than 1 Representative for every 40,000 persons, until the number of Representatives shall amount to 200; after which the

proportion shall be so regulated by Congress that there shall not be less than 200 Representatives nor more than 1 Representative for every 50,000 persons. (1 Stat. 97.) (Submitted at the same time as those which became part of the Constitution as amendments 1 to 10.)

Proposed by Congress September 15, 1789.

Ratified by the following States:

New Jersey, November 20, 1789. (Senate Journal, p. 199, 1st Cong., 2d sess.)

Maryland, December 19, 1789. (Senate Journal, p. 106, 1st Cong., 2d sess.)

North Carolina, December 22, 1789. (Senate Journal, p. 103, 1st Cong., 2d sess.)

South Carolina, January 19, 1790. (Senate Journal, p. 50, 1st Cong., 2d sess.)

New Hampshire, January 25, 1790. (Senate Journal, p. 105, 1st Cong., 2d sess.)

New York, March 27, 1790. (Senate Journal, p. 53, 1st Cong., 2d sess.)

Rhode Island, June 15, 1790. (Senate Journal, p. 110, 1st Cong., 2d sess.)

Virginia, October 25, 1791. (Senate Journal, p. 30, 2d Cong., 1st sess.)

Pennsylvania, September 21, 1791. (Senate Journal, p. 11, 2d Cong., 1st sess.)

Vermont, November 3, 1791. (Senate Journal, p. 98, 2d Cong., 1st sess.)

Pennsylvania had first rejected the proposed amendment March 10, 1790.

Rejected by Delaware January 28, 1790.

The Journals give no record of the action of the Legislatures of Massachusetts, Connecticut, and Georgia.

COMPENSATION OF MEMBERS OF CONGRESS.

No law varying the compensation for the services of the Senators and Representatives shall take effect until an election of Representatives shall have intervened. (1 Stat. 97.) (Submitted at the same time as those which became part of the Constitution as amendments 1 to 10:)

Proposed by Congress September 15, 1789.

Ratified by the following States:

Maryland, December 19, 1789. (Senate Journal, p. 106, 1st Cong., 2d sess.)

North Carolina, December 22, 1789. (Senate Journal, p. 103, 1st Cong., 2d sess.)

South Carolina, January 19, 1790. (Senate Journal, p. 50, 1st Cong., 2d sess.)

Delaware, January 28, 1790. (Senate Journal, p. 35, 1st Cong., 2d sess.)

Vermont, November 3, 1791. (Senate Journal, p. 98, 2d Cong., 1st sess.)

Virgina, December 15, 1791. (Senate Journal, p. 69, 2d Cong., 1st sess.)

Rejected by New Jersey, November 20, 1789 (Senate Journal, p. 199, 1st Cong., 2d sess.); New Hampshire, January 25, 1790 (Senate Journal, p. 105, 1st Cong., 2d sess.); Pennsylvania, March 10, 1790 (Senate Journal, p. 39, 1st Cong., 2d sess.); New York, March 27, 1790 (Senate Journal, p. 53, 1st Cong., 2d sess.); Rhode Island, June 15, 1790 (Senate Jaurnal, p. 110, 1st Cong., 2d sess.).

The Journals give no record of the action of the Legislatures of Massachusetts, Connecticut, and Georgia.

TITLES OF NOBILITY.

If any citizen of the United States shall accept, claim, receive, or retain any title of nobility or honor, or shall, without the consent of Congress, accept and retain any present, pension, office, or emolument of any kind whatever, from any emperor, king, prince, or foreign power, such person shall cease to be a citizen of the United States and shall be incapable of holding any office of trust or profit under them or either of them. (2 Stat. 613.)

Proposed by Congress May 1, 1810.

Ratified by the following States:

Maryland, December 25, 1810.

Kentucky, January 31, 1811.

Ohio, January 31, 1811.

Delaware, February 2, 1811.

Pennsylvania, February 6, 1811.

New Jersey, February 13, 1811.

Vermont, October 24, 1811.

Tennessee, November 21, 1811.

Georgia, December 13, 1811.

North Carolina, December 23, 1811.

Massachusetts, February 27, 1812.

New Hampshire, December 10, 1812.

Rejected by New York (senate) March 12, 1811; Connecticut, May session, 1813; South Carolina, approved by senate November 28, 1811, reported unfavorably in house and not further considered December 7, 1813; Rhode Island, September 15, 1814.

AMENDMENT PROHIBITING ABOLISHING OR INTERFERING WITH SLAVERY (CORWIN AMENDMENT).

No amendment shall be made to the Constitution which will authorize or give to Congress the power to abolish or interfere, within any State, with the domestic institutions thereof, including that of persons held to labor or service by the laws of said State. (12 Stat. 251.)

Proposed by Congress March 2, 1861.

Ratified by the following States:

Ohio, March 13, 1861.

Maryland, January 10, 1862.

Illinois (convention), February 14, 1862.

ATTEMPTS TO REGULATE RATIFICATION.

On May 23, 1866, when the resolution proposing the fourteenth amendment was under consideration, Mr. Buckalew, of Pennsylvania, submitted an amendment to add to the resolution the following additional section:

"SEC. 6. This amendment shall be passed upon in each State by the legislature thereof which shall be chosen, or the members of the most popular branch of which shall be chosen, next after the submission of the amendment, and at its first session; and no acceptance or rejection shall be reconsidered or again brought in question at any subsequent session; nor shall any acceptance of the amendment be valid if made after three years from the passage of this resolution." (Cong. Globe, vol. 36, p. 2771.)

When the fifteenth amendment was before the Senate on February 3, 1869, Mr. Buckalew, of Pennsylvania, proposed to add to the resolution submitting it to the States the words:

"That the foregoing amendment shall be submitted to the legislatures of the several States, the most numerous branch of which shall be chosen next after the passage of this resolution." (Cong. Globe, vol. 40, p. 828.)

His speech in support of this proposal on February 5, 1869, is reported in the Congressional Globe, volume 40, pages 912 and 913. On February 9, 1869, this amendment was rejected—yeas 13, nays 43.

On February 17, 1869, an amendment practically identical with the above was offered by Mr. Hendricks, of Indiana, and the constitutionality of such a limitation was discussed by Senators Morton, Bayard, Buckalew, Dixon, and Yates. The question being taken, the amendment was rejected—yeas 12, nays 40. (Cong. Globe, vol. 40, pp. 1311–1314.)

On January 30, 1882, Mr. Berry, of California, introduced a joint resolution (H. J. Res. 116, 47th Cong., 1st sess.) proposing an amendment to the Constitution to regulate ratification, as follows:

"SECTION. 1. The legislature of a State shall not vote upon a proposed amendment to the Constitution of the United States except at a regular session held following an election of the members of the most numerous branch of the State legislature, which election must take place subsequent to the time of submission by Congress or a convention of the proposed amendment.

"SEC. 2. This amendment shall not take effect until the 5th of March, 1885."

On March 17, 1869, Mr. Morton, of Indiana, introduced in the Senate, and on March 29, 1869, Mr. Shanks, of Indiana, introduced in the House, identical joint resolutions (S. J. Res. 32 and H. J. Res. 57, 41st Cong., 1st sess.), which read as follows:

"*Be it resolved, etc.*, That on the sixth legislative day of a regular session, or of a legally called special session, of any State legislature, each house of said legislature, at the hour of 12 meridian, shall proceed to the consideration of any amendment of the Constitution of the United States that may have been submitted by the Congress of the United States to the legislatures of the several States for ratification, according to the provisions of the fifth article of the Constitution of the United States: *Provided*, That such amendment may not have been acted upon at any preceding session of said legislature. And if, upon the consideration of such amendment, it shall receive the votes of a majority of the members elected to each house of said legislature, it shall be held to be duly ratified by such legislature. And if final action is not taken upon the first day, then the house shall meet the next day at the same hour and so continue to meet from day to day (Sundays excepted) until final action is taken upon such amendment. Nor shall the action of either house of said legislature upon such amendment be hindered or prevented by the resignation or withdrawal, or the refusal to qualify, of a minority of either or of both houses of said legislature.

"SEC. 2. *And be it further resolved*, That if such amendment or amendments shall be ratified according to the provisions of the preceding section, the same shall be duly certified by the officers of each house and shall be transmitted by the governor of the State to the President of the United States."

(Cf. Ames, H. V. The proposed amendments to the Constitution of the United States during the first century of its history, pp. 287–292.)

APPENDIX B.

REPORT OF THE COMMITTEE ON CHANGE OF DATE OF PRESIDENTIAL INAUGURATION.

To the American Bar Association:

Our efforts to secure the needed change in the Constitution have led to interesting and dramatic results. As stated in our report for 1921 Senator ASHURST, of Arizona, introduced on April 12, 1921, in the first session of the Sixty-seventh Congress, a joint resolution (S. J. Res. 8) which followed so nearly the lines of the resolution passed by this association that the committee felt justified in supporting it. Leaving out the preamble, that resolution passed at our meeting in Cincinnati in 1921 is as follows:

"*Now therefore be it resolved*, That it is desirable:

"1. That Congress should come into being immediately upon its election, and that the ensuing session of Congress should be a session of the new Congress and not the old one.

"2. That the electors should meet at the earliest practicable date to count the votes for President and Vice President.

"3. That the Congress should meet at the earliest practicable date to count the votes for President and Vice President.

"4. That the President and Vice President should be inaugurated thereafter without any unnecessary lapse of time."

Senator ASHURST'S resolution was referred by the Senate to the Committee on the Judiciary, and by that committee to a subcommittee of which Senator CUMMINS was chairman, but owing partly to Senator CUMMINS'S ill health and partly to the press of business no action was taken on the resolution for a long time.

Finally, through the efforts of Mr. Levi Cooke, of Washington, a member of your committee, the Senate subcommittee ordered a hearing on the resolution to be held on the morning of December 5, 1922. Mr. Cooke and the chairman of your committee were present and presented the resolution of the bar association and made oral arguments in support of it. They also filed a written argument, a copy of which is hereto attached.

Meanwhile, as some of you may recall from the debates in the Senate, Senator CARAWAY had introduced a resolution that no Members of the House or Senate who had been defeated at the November election should be allowed to vote at the short session of Congress. Senator CARAWAY requested that this resolution be referred to the Committee on Agriculture and Forestry, of which Senator NORRIS, of Nebraska, was chairman. This reference was agreed to by the Senate amidst laughter of the Senate. None the less, the resolution, under the rules of the Senate, was properly before the Committee on Agriculture and Forestry, and, concurrently with the consideration of the matter in the Senate Judiciary Committee, the Committee on Agriculture and Forestry considered, and on the day of the hearing before the Senate Judiciary Committee reported to the Senate a resolution proposing an amendment to the Constitution in line with Senator ASHURST'S previously introduced proposal.

The members of your committee had the advantage of consultation with Senator NORRIS and other Senators concerned with the proposal. The resolution passed by the Senate was known as the Norris resolution.

The hearing before the Senate Judiciary Committee was referred to throughout the debate in the Senate on the passage of the Norris resolution, and it was generally understood in the Senate that the Senate Judiciary Committee was favorable to the proposal.

We are informed that the resolution would have commanded the necessary majority in the House and would have passed the House in the closing days of the session but for the illness of Speaker GILLETT.

The Committee on Election of President, Vice President, and Members of Congress considered the Norris resolution and, with some slight changes therein, reported the resolution favorably to the House of Representatives. (A copy of the amended resolution is hereto attached.) Representative WILLIAM E. ANDREWS, of Nebraska, chairman of the House committee, was unable in the closing days of the session to secure recognition from the Acting Speaker. It was believed, however, that the temper of the House was such that the resolution would have passed readily had it come to the voting stage in the House of Representatives.

While the Committee on the Judiciary of the Senate never made a report, yet the members present at our hearing; Senator CUMMINS and Senator BRANDEGEE, expressed themselves decidedly in favor of our recommendation, and so did Senator PEPPER, of Pennsylvania, who attended the hearing. We have, therefore, the support of some of the most conservative Members of the Senate most strongly interested in maintaining the substantial integrity of our Constitution.

The development of consideration before the Senate Judiciary Committee in the Senate debate and in your committee's consultation with individual Senators and Representatives indicates that there is a very strong feeling amongst public men that the reform should be dealt with promptly.

Senators and Representatives of all shades of opinion on other public questions seem to be agreed that the present system of holding sessions of Congress and inaugurating the President of the United States is an anachronism, the preservation of which in practice tends to interrupt the proper dispatch of the public business in Congress. It is generally felt that two regular sessions of each Congress of equal dignity and ability to dispatch the public business, without arbitrary termination of each second session in the midst of the very period during which legislation should be going forward without a complete stop as of March 4, will cure many of the difficulties and some of the abuses for which the Congress itself has been subjected to criticism, fairly attributable not so much to the Congress itself as to the calendar system under which it is compelled to operate. The so-called short session of Congress has afforded opportunity for filibustering and resort to compulsions affecting legislation which are well-nigh inescapable so long as the short session of Congress terminates arbitrarily in a period of three months, during which the holiday recess falls. Experienced legislators in Congress feel that with two sessions of equal dignity responsibility will be more clearly felt in all quarters, properly to attend to the public business, and that the ultimate effect will be not only to eradicate an illogical present system, but to afford both additional fair deliberation on all questions, coupled with economy of congressional operation, and, over a period of years, more vacation from congressional duties for Senators and Representatives, during which periods of vacation Senators and Representatives can have time for rest and commingling with their constituencies.

Indeed, as appears from the brief historical statement attached to this report, the resolution is really a return to and a carrying out of the intention of the framers of the Constitution, who never meant that there should be a long delay between the election and the assembling of Congress, but on the contrary intended that the Congress elected in the autumn should assemble early in December.

The large majority by which the resolution was carried in the Senate and the strong indications that the feeling of the House was substantially the same leads to the hope that the resolution will be passed early in the next session and will then be referred to the State legislatures for action.

In view of this we hope that this association will take such steps as may be best calculated to further favorable action by the various States, and we would suggest the appointment of a large committee, consisting of one Member from each State, to take such action as may be helpful to secure the passage of a constitutional amendment on the lines of Senator NORRIS'S resolution.

WILLIAM L. PUTNAM, *Chairman.*
WILLIAM C. KINKEAD,
LEVI COOKE,
AUBREY L. BROOKS.

ADJOURNMENT.

Mr. LODGE. I move that the Senate adjourn.

The motion was agreed to; and (at 5 o'clock and 35 minutes p. m.) the Senate adjourned until to-morrow, Friday, February 29, 1924, at 12 o'clock meridian.

HOUSE OF REPRESENTATIVES.

THURSDAY, *February 28, 1924.*

The House met at 11 o'clock a. m., and was called to order by the Speaker.

The Chaplain, Rev. James Shera Montgomery, D. D., offered the following prayer:

How rich Thy bounties, our Father in heaven! Thy divine care, how wonderful! Grant that we with true and faithful hearts may show forth our gratitude. May Thy marvelous gifts to us inspire all our powers to bless and praise Thee. Let us live on in patient trust, accepting our duties as Thy appointments, and never shrinking from the responsibilities to which we are called. Help us at all times to serve our fellows with the freest and the best impulses of our beings. Amid all the demands that press us help us to serve Thee best of all. Through Christ our Savior. Amen.

The Journal of the proceedings of yesterday was read and approved.

AIR SERVICE INVESTIGATION.

Mr. SNELL. Mr. Speaker, I desire to present, for printing under the rule, a report from the Committee on Rules on a privileged resolution (H. Res. 192) for the appointment of a special committee composed of seven Members of the House, appointed by the Speaker, to inquire into the operations of the United States Army Air Service, United States Naval Bureau

of Aeronautics, the United States Mail Air Service, and for other purposes.

The SPEAKER. Referred to the House Calendar.

IMMIGRATION.

Mr. HOLADAY. Mr. Speaker, I ask unanimous consent to extend my remarks in the RECORD on the immigration question.

The SPEAKER. The gentleman from Illinois asks unanimous consent to extend his remarks in the RECORD on the immigration question. Is there objection?

There was no objection.

Mr. HOLADAY. Mr. Speaker, the immigration question is important, not alone to America of to-day but of even more importance to America of to-morrow. It is important not alone to the present generation but of even greater importance to the generation yet unborn.

For a hundred years immigrants in an ever-increasing stream have poured into America. The numbers by 10-year periods are as follows:

1821–30	143,439
1831–40	599,125
1841–50	1,653,275
1851–60	2,571,036
1861–70	2,377,279
1871–80	2,812,191
1881–90	5,246,613
1891–1900	3,687,564
1901–10	8,795,386
1911–20	5,735,811
Total	33,621,719

For the 10 years just preceding the World War, this stream had increased to an average of over 1,000,000 immigrants per year.

On account of European conditions, resulting from the war, the millions of immigrants that will annually seek our shores, if not restricted by law, will only be limited by their inability to obtain passage.

With America threatened with this hoard of millions, let us take stock of our present conditions and our possible future conditions.

In 1920, the population of the United States was 105,710,620. Of this population, the number of foreign-born was 13,920,692.

The fact that 13 per cent of our population is foreign-born may be grounds for apprehension, but the fact that these fourteen millions of foreign-born are not equally distributed throughout the United States, but are massed in unwieldy groups in certain localities, is a matter for grave apprehension.

Some striking examples of this local massing may be seen by noticing the per cent of foreign-born in some of our States in 1920.

	Per cent.
Rhode Island	29
Massachusetts	28.3
Connecticut	27.4
New York	27.2
Arizona	24.1
New Jersey	23.5
California	22.1
Nevada	20.7
New Hampshire	20.6
Minnesota	20.4
North Dakota	20.4

Even more noticeable examples of this local massing may be found in our cities.

In 1920 there were 68 cities in the United States having a population of over 100,000.

Practically one-half of these cities had a foreign-born population of over 20 per cent, running as high as 42.1 per cent in New Bedford, Mass. Some of our largest cities showed the following per cent of foreign born:

	Per cent.
New York	36.1
Boston	32.4
Chicago	29.9
Cleveland	30.1
Detroit	29.3
Providence	29.4
San Francisco	29.4

It is also entirely proper for us to inquire into the source of this stream of immigration, from what countries and in what proportion does it come, what has been its environment, what are the political, social, and moral standards of the countries from which these millions of aliens come? From the following table we may ascertain the countries from which came approximately 17,000,000 of immigrants during the last 24 years, the number that have departed during the last 16 years, and the number remaining June 30, 1923:

Countries.	Immigrant aliens admitted, 1899–1923.	Immigrant aliens departed, 1908–1923.	Immigrant aliens remaining June 30, 1923.
Austria, Hungary, Czechoslovakia, Poland, Yugoslavia	3,519,805	774,361	2,745,444
Germany	594,437	56,063	538,374
Greece	393,116	161,782	231,334
Italy	3,642,208	1,098,679	2,543,529
Norway	297,640	28,534	269,106
Russia	2,711,324	273,311	2,438,013
Sweden	409,766	28,418	381,348
United Kindgom	1,622,772	141,392	1,481,380
Other Europe	1,220,230	292,192	928,038
Total Europe	14,411,298	2,854,732	11,556,566
Asia	516,046	114,183	401,863
British North America	1,159,267	345,185	814,082
Remainder of world	842,576	184,085	658,491
Grand total	16,929,187	3,498,185	13,431,002

There is much public discussion as to the desirability of immigration from southern and eastern Europe as compared with that from northern and western Europe.

It is, therefore, interesting to analyze our immigration for the past 24 years from this viewpoint.

NORTHERN AND WESTERN EUROPE.

Countries.	Immigrant aliens admitted, 1899–1923.	Immigrant aliens deported, 1908–1923.	Immigrant aliens remaining, June 30, 1923.
Belgium	86,975	12,209	74,766
Denmark	126,376	9,870	116,506
France	156,861	51,508	105,353
Germany	594,437	56,063	538,374
Netherlands	106,377	8,548	97,829
Norway	297,640	28,534	269,106
Sweden	409,766	28,418	381,348
Switzerland	74,344	8,878	65,466
United Kingdom	1,622,772	141,392	1,481,380
Other Europe	7,267	2,017	5,250
	3,482,815	347,437	3,135,378

SOUTHERN AND EASTERN EUROPE.

Austria, Hungary, Czechoslovakia, Poland, Yugoslavia	3,519,805	774,361	2,745,444
Finland	10,962	5,434	5,528
Italy	3,642,208	1,098,679	2,543,529
Bulgaria	63,247	38,710	24,537
Portugal	188,698	40,783	147,915
Rumania	122,435	40,154	82,281
Russia	2,711,324	273,311	2,438,013
Turkey	146,812	27,110	119,702
Greece	393,116	161,782	231,334
Spain	122,610	44,954	77,656
Other Europe	7,266	2,017	5,249
	10,928,483	2,507,295	8,421,188

While it can not be said that every foreign-born man that has become a naturalized American citizen has become Americanized in the broad and full meaning of the word, still the fact that he has taken this step is evidence on his part of his desire to become a part of America.

For the purpose of throwing light on the desire of the various foreign groups to sever their Old World connections and become a part of America I present a table showing the per cent of foreign-born white males 21 years of age and over residing in the United States who had become naturalized as shown by the census of 1920:

	Per cent.
Germany	73.3
Denmark	69.6
Sweden	69.5
United Kingdom	68.5
Norway	67.3
France	60.1
The Netherlands	58.1
Czechoslovakia	44.7
Russia	41.7
Rumania	40.8

	Per cent.
Austria-Hungary	32.3
Italy	30.2
Poland	27.9
Greece	17.1

I am of the opinion that the desirability of an immigrant does not depend so much on his racial blood as it depends upon the moral standards of the country from which he comes, coupled with the opportunities he will have to mingle with Americans, learn our language, and obtain a knowledge of the purposes of American institutions. His Americanization is seriously retarded by his becoming a part of a great unassimilated mass of his countrymen.

It is better for the individual immigrant, as it is better for America, that our immigration be composed of many different nationalities, rather than have it composed of one nationality.

I believe the per cent of aliens in any locality may rise to such a point that it becomes a certain and definite menace to America.

In some localities to-day the congestion of foreign-born, unable to speak the English language, together with their lack of understanding of American customs and purposes, has become a matter of such grave concern that the State is appropriating money for special schools for such foreign born. There is now pending before this Congress a measure to appropriate seven and one-half million dollars for the special education of the foreign born in our country.

The fact that the immigration problem is to-day receiving the serious consideration of millions of our thinking men and women is conclusive proof that its correct solution is of vital importance to our future welfare.

On the 30th day of June, 1924, the restrictive feature of our present immigration law expires by limitation, and we are now called upon to decide whether the millions of aliens desiring to enter our country shall come without hindrance or shall their coming be restricted; and if restricted, to what degree?

The economic, social, and moral standards of the United States surpass the standards of every other country.

The present-day standards of America can not be maintained except by the determined and honest efforts of American citizens.

America must Americanize the alien or the alien will alienize America.

There are able men, some of whom appeared before the committee, who profess to be unable to distinguish any difference of interests between the citizenship of the United States and the millions of aliens who desire to come to our country. Such men profess to believe that whatever is best for these alien millions is best for America.

I confess that I am unable to agree with these gentlemen, and prefer to meet this question from the standpoint of America, not America first, but America first, last, and all the time.

I have, therefore, applied the yardstick of American interests to the consideration of this question, and for the use of such yardstick I do not offer any apology or explanation to any foreign country or alien group.

The principal opposition to the restriction of immigration comes from foreign governments and their native sons, both naturalized and unnaturalized, residing in the United States.

Within the last few days the American Congress has witnessed the formal protests of three European Governments against the Johnson immigration bill.

The individual Members of Congress have been interviewed by foreign-born men, who have sworn allegiance to the American Government, and who profess to be loyal to American principles, but who protest vehemently against the restriction of immigration from their native country and say they will be offended if their fellow countrymen are not permitted to come.

Whenever the members of a large alien group in this country still retain their love for their native country to such an extent as to cause them to act in unison in behalf of their native government when an issue has been raised between that government and the Government of the United States, that fact alone is conclusive proof that immigration from that country should be suspended until such time as that particular group shall have become Americanized, not naturalized alone, but Americanized in word, thought, and purpose.

How thoroughly any alien group has become assimilated may be judged by the inverse ratio that such group protests against the restriction of immigration from their native country.

It has been pointed out on this floor that a half century ago there was a wave of prejudice against a particular alien group that led to riots and bloodshed. That wave has passed, because that particular alien group is no longer an unwieldy mass of unassimilated aliens living, thinking, and acting as a group, but they have become assimilated and are to-day a part and parcel of America.

RACE PREJUDICE.

There is no race prejudice in the United States against any particular man because of his racial blood. What may at times appear to be a racial prejudice is only the manifestation of the fear on the part of American citizens that American institutions and American ideals are endangered by the presence of a great unassimilated mass of any alien group.

This manifestation of fear has, from time to time, appeared in the past, as it will, no doubt, appear in the future, whenever the citizens of any foreign country come to our country in such numbers that they are unable to be assimilated.

It may be urged that America owes a duty to humanity that requires us to admit without restriction the unfortunate people of all the world. However uncertain the extent of that duty may be, there is no uncertainty as to the extent of the duty we owe to America.

There can be no question but what we owe a duty to the foreign born that are now in our country and this duty should be discharged before we permit more aliens to enter.

OUR DUTY TO AMERICA.

It is our duty to allay and prevent race prejudice and to offer every opportunity and facility for our foreign born to fall into step with America. No greater service can be performed for our foreign born than to restrict immigration for the next few years, and thus give those that are now here a better opportunity to become assimilated.

If we can not select the type of our immigrants without discriminating against certain countries and if we do not wish to so discriminate, then it is our duty to suspend immigration until all alien groups have become assimilated to such a degree that a future American Congress can approach the consideration of this question unharassed or uninfluenced by alien groups.

While the temporary suspension of immigration is in force, provision should be made for the deportation of those aliens who, by violation of the laws of our land, have demonstrated their unwillingness to embrace the opportunities of good citizenship we have extended to them.

By taking these two steps we are providing better advantages for the law-abiding and liberty-loving aliens who are now here, and at the same time we are protecting the future of America.

This is the opportunity for Congress to preserve America and her uplifting influences, not only for the benefit of America but for the benefit of the entire world.

REVENUE ACT OF 1924.

Mr. GREEN of Iowa. Mr. Speaker, I move that the House resolve itself into Committee of the Whole House on the state of the Union for the further consideration of the bill H. R. 6715, the revenue bill.

The SPEAKER. The gentleman from Iowa moves that the House resolve itself into Committee of the Whole House on the state of the Union for the further consideration of the bill H. R. 6715, the revenue bill. The question is on agreeing to that motion.

The question was taken.

Mr. CLARK of Florida. Mr. Speaker, I make the point of no quorum.

The SPEAKER. The gentleman from Florida makes the point of no quorum. Evidently there is no quorum present. The Doorkeeper will close the doors, the Sergeant at Arms will bring in the absentees, and the Clerk will call the roll. The question is on agreeing to the motion of the gentleman from Iowa.

The question was taken; and there were—yeas 372, nays 0, not voting 59, as follows:

YEAS—372.

Abernethy	Barbour	Boyce	Busby
Ackerman	Barkley	Boylan	Butler
Aldrich	Beck	Brand, Ga.	Byrnes, S. C.
Allen	Beedy	Brand, Ohio	Byrns, Tenn.
Allgood	Beers	Briggs	Cable
Almon	Begg	Britten	Campbell
Anderson	Bixler	Browne, N. J.	Canfield
Andrew	Black, N. Y.	Browne, Wis.	Cannon
Anthony	Black, Tex.	Browning	Carew
Arnold	Bland	Brumm	Carter
Aswell	Blanton	Buckley	Casey
Ayres	Bloom	Bulwinkle	Celler
Bacharach	Boies	Burdick	Chindblom
Bacon	Bowling	Burtness	Christopherson
Bankhead	Box	Burton	Clague

Clancy	Hardy	Madden	Schneider
Clark, Fla.	Haugen	Magee, N. Y.	Scott
Clarke, N. Y.	Hawes	Magee, Pa.	Sears, Fla.
Cleary	Hawley	Major, Ill.	Sears, Nebr.
Cole, Iowa	Hayden	Major, Mo.	Seger
Collier	Hickey	Manlove	Shallenberger
Collins	Hill, Ala.	Mansfield	Sherwood
Colton	Hill, Md.	Mapes	Sinclair
Connally, Tex.	Hill, Wash.	Mead	Sinnott
Connery	Hoch	Merritt	Sites
Cook	Holaday	Michener	Smith
Cooper, Ohio	Howard, Nebr.	Miller, Ill.	Smithwick
Cooper, Wis.	Howard, Okla.	Miller, Wash.	Snell
Crampton	Huddleston	Mills	Speaks
Crisp	Hudson	Minahan	Sproul, Ill.
Croll	Hull, Morton D.	Montague	Sproul, Kans.
Cresser	Hull, Iowa	Mooney	Stalker
Crowther	Hull, Tenn.	Moore, Ga.	Steagall
Cullen	Humphreys	Moore, Ohio	Stedman
Cummings	Jacobstein	Moore, Va.	Steagle
Dallinger	James	Moores, Ind.	Stephens
Darrow	Jeffers	Morehead	Stevenson
Davey	Johnson, Ky.	Morgan	Strong, Kans.
Davis, Minn.	Johnson, S. Dak.	Morin	Strong, Pa.
Davis, Tenn.	Johnson, Tex.	Morris	Sullivan
Deal	Johnson, Wash.	Morrow	Summers, Wash.
Denison	Johnson, W. Va.	Murphy	Sumners, Tex.
Dickinson, Iowa	Jones	Nelson, Me.	Swank
Dickinson, Mo.	Jost	Nelson, Wis.	Swing
Doughton	Kearns	Newton, Minn.	Swoope
Dowell	Keller	Newton, Mo.	Tague
Doyle	Kendall	O'Brien	Taylor, Tenn.
Drane	Kerr	O'Connell, N. Y.	Taylor, W. Va.
Drewry	Ketcham	O'Connell, R. I.	Thatcher
Driver	Kiess	O'Connor, La.	Thomas, Okla.
Dyer	Kincheloe	O'Connor, N. Y.	Tillman
Edmonds	Kindred	O'Sullivan	Tilson
Elliott	King	Oldfield	Timberlake
Evans, Iowa	Knutson	Oliver, Ala.	Thcher
Evans, Mont.	Kunz	Oliver, N. Y.	Tinkham
Fairchild	Kurtz	Paige	Treadway
Fairfield	Kvale	Park, Ga.	Tucker
Faust	LaGuardia	Parker	Underwood
Favrot	Lampert	Parks, Ark.	Upshaw
Fenn	Langley	Patterson	Vestal
Fisher	Lanham	Peavey	Vincent, Mich.
Fitzgerald	Lankford	Peery	Vinson, Ga.
Fleetwood	Larsen, Ga.	Perkins	Vinson, Ky.
Foster	Larson, Minn.	Perlman	Voigt
Frear	Lazaro	Phillips	Wainwright
Fredericks	Lea, Calif.	Porter	Wason
Free	Leatherwood	Pou	Watkins
Freeman	Leavitt	Prall	Watson
French	Lee, Ga.	Purnell	Weaver
Frothingham	Lehlbach	Quin	Wefald
Fulbright	Lilly	Ragon	Weller
Fuller	Lindsay	Rainey	Welsh
Fulmer	Lineberger	Raker	Wertz
Gallivan	Linthicum	Ramseyer	White, Me.
Garber	Little	Rankin	Williams, Ill.
Gardner, Ind.	Logan	Ransley	Williams, Mich.
Garner, Tex.	Longworth	Rathbone	Williams, Tex.
Garrett, Tenn.	Lowrey	Reece	Williamson
Garrett, Tex.	Lozier	Reed, Ark.	Wilson, Ind.
Gasque	Lyon	Reed, N. Y.	Wilson, Miss.
Gibson	McClintic	Reid, Ill.	Wingo
Gifford	McDuffie	Richards	Winslow
Gilbert	McFadden	Roach	Winter
Goldsborough	McKeown	Robinson, Iowa	Wolff
Graham, Ill.	McLaughlin, Mich.	Rogers, Mass.	Wood
Graham, Pa.	McLaughlin, Nebr.	Rogers, N. H.	Woodruff
Green, Iowa	McLeod	Rosenbloom	Woodrum
Greene, Mass.	McNulty	Rubey	Wright
Greenwood	McReynolds	Sabath	Wurzbach
Griest	McSwain	Salmon	Wyant
Griffin	McSweeney	Sanders, Ind.	Yates
Hadley	MacGregor	Sanders, Tex.	Young
Hammer	MacLafferty	Sandlin	Zihlman

NAYS—0.

NOT VOTING—59.

Bell	Harrison	Moore, Ill.	Taber
Berger	Hastings	Nolan	Taylor, Colo.
Buchanan	Hersey	Quayle	Temple
Cole, Ohio	Hooker	Rayburn	Thomas, Ky.
Connolly, Pa.	Hudspeth	Reed, W. Va.	Thompson
Corning	Hull, William E.	Robsion, Ky.	Tydings
Curry	Kahn	Romjue	Underhill
Dempsey	Kelly	Rouse	Valle
Dickstein	Kent	Sanders, N. Y.	Vare
Dominick	Kopp	Schafer	Ward, N. Y.
Eagan	Luce	Schall	Ward, N. C.
Fish	McKenzie	Shreve	Watres
Funk	Martin	Simmons	White, Kans.
Geran	Michaelson	Snyder	Wilson, La.
Glatfelter	Milligan	Sweet	

So the motion was agreed to.

The Clerk announced the following pairs:

Until further notice:

Mr. William E. Hull with Mr. Martin.
Mr. Kahn with Mr. Rouse.
Mr. Funk with Mr. Geran.
Mr. Cole of Ohio with Mr. Bell.
Mr. Moore of Illinois with Mr. Hudspeth.
Mr. Shreve with Mr. Taylor of Colorado.
Mr. Snyder with Mr. Harrison.
Mr. Thompson with Mr. Hastings.
Mr. Watres with Mr. Dominick.
Mr. Connolly of Pennsylvania with Mr. Buchanan.
Mr. Hersey with Mr. Hooker.
Mr. Robsion of Kentucky with Mr. Quayle.
Mr. Simmons with Mr. Tydings.
Mr. Temple with Mr. Corning.
Mr. Michaelson with Mr. Berger.
Mr. Curry with Mr. Eagan.
Mr. Ward of New York with Mr. Kent.
Mr. Schall with Mr. Thomas of Kentucky.
Mr. Sweet with Mr. Ward of North Carolina.
Mr. Vare with Mr. Wilson of Louisiana.
Mr. Kopp with Mr. Glatfelter.
Mr. McKenzie with Mr. Milligan.
Mr. Luce with Mr. Rayburn.
Mr. Dempsey with Mr. Dickstein.

The SPEAKER. Three hundred and seventy-two Members are present—a quorum. The motion is agreed to. The Doorkeeper will open the doors.

The doors were opened.

The SPEAKER. The House resolves itself into the Committee of the Whole House on the state of the Union for the further consideration of the bill H. R. 6715. The gentleman from Illinois [Mr. GRAHAM] will take the chair.

Thereupon the House resolved itself into Committee of the Whole House on the state of the Union for the further consideration of the bill (H. R. 6715) to reduce and equalize taxation, to provide revenue, and for other purposes, with Mr. GRAHAM of Illinois in the chair.

The CHAIRMAN. The House is in Committee of the Whole House on the state of the Union for the further consideration of the bill H. R. 6715, the revenue bill, which the Clerk will report by title.

The Clerk read as follows:

A bill, H. R. 6715, to reduce and equalize taxation, to provide revenue, and for other purposes.

Mr. GREEN of Iowa. Mr. Chairman, I call for a vote on the automobile amendment.

Mr. BLANTON. Mr. Chairman, I rise to a point of order. I call the attention of the Chair to the fact that a man in the gallery has just displayed a banner with some printing upon it. This makes twice that the same individual has violated the rules of this House. I ask that he be removed and prevented from doing that again.

The CHAIRMAN. The point of order is sustained. The Doorkeeper will remove the individual indicated from the gallery.

Mr. DENISON rose.

The CHAIRMAN. For what purpose does the gentleman from Illinois rise?

Mr. DENISON. I rise to make a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. DENISON. Will the Chair advise us what is before the House now?

The CHAIRMAN. The matter before the House now is an amendment offered by the gentleman from Ohio [Mr. DAVEY] to the amendment offered by the gentleman from Michigan [Mr. MCLAUGHLIN]. The amendment of the gentleman from Ohio will now be reported.

Mr. DENISON. After that is disposed of the amendment offered by the gentleman from Michigan is still open to amendment, is it not—not for debate, but open to amendment?

The CHAIRMAN. It is open to amendment. The Clerk will report the amendment.

The Clerk read as follows:

Amendment offered by Mr. DAVEY:

Mr. BRITTEN. Mr. Chairman, a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. BRITTEN. Will it be in order at this time to request that the original amendment as well as the amendment to the amendment be read for the benefit of the House?

The CHAIRMAN. Without objection, that will be done. The original amendment of the gentleman from Michigan [Mr. MCLAUGHLIN] with the amendment of the gentleman from Ohio [Mr. DAVEY] added to it will be read by the Clerk.

The Clerk read as follows:

Page 166, line 15, at the end of the line add the following: "*Provided*, That this paragraph (1) shall not apply to automobile trucks and automobile wagons (nor to the chassis thereof if sold separately) if the selling price of such chassis of such trucks or wagons is not in excess of $1,000."

Also, page 166, line 23, strike out the figure "5" and insert in lieu thereof the figures "2½."

Mr. GARRETT of Tennessee. Mr. Chairman——

The CHAIRMAN. The Clerk will now read the amendment offered by the gentleman from Ohio [Mr. DAVEY].

The Clerk read as follows:

Amendment offered by Mr. DAVEY: Strike out lines 8, 9, and 10 of the McLaughlin amendment and insert in lieu thereof the following: "Strike out lines 20 to 24, inclusive, page 166."

Mr. GARRETT of Tennessee. Mr. Chairman, I want to get the attention of the gentleman from Iowa [Mr. GREEN] for just a moment if I may. The gentleman from Iowa recalls the circumstances under which debate was closed upon this amendment in Committee of the Whole on Tuesday evening, and will recall that a considerable part of the time which should have been devoted to debate was taken up by teller votes, so that two or three gentlemen were deprived of speaking who seemed to have that right or ought to be permitted to speak. I am wondering whether the gentleman from Iowa will not make a request that there may be as much as 10 or 12 minutes' debate on this amendment now.

Mr. GREEN of Iowa. I do not feel inclined to do so. The gentlemen who were getting teller votes and delaying the proceedings knew full well what the effect would be, and I do not consider I am responsible for it at all.

Mr. GARRETT of Tennessee. The gentleman from Iowa is not responsible for it, nor are we responsible for it on this side. The teller vote which was had on this side was had after debate had been exhausted or after the hour had been reached; but it was agreed to close the debate at 6 o'clock, and at about 10 minutes to 6 the House got into great confusion and there was practically no debate between 10 minutes of 6 and 6 o'clock. The gentleman from Michigan [Mr. CLANCY] desired to debate the amendment and it had been agreed that he should have an opportunity to do so, and I know the gentleman from Iowa was willing for him to have that opportunity.

Mr. GREEN of Iowa. As far as I am concerned, I have no objection to the gentleman from Michigan [Mr. CLANCY] having five minutes provided the gentleman from Michigan [Mr. MCLAUGHLIN] also has five minutes, because the gentleman from Michigan [Mr. CLANCY] made some remarks about Mr. MCLAUGHLIN which I do not think were entirely proper.

Mr. GARRETT of Tennessee. I do not think there would be any objection to that. I ask unanimous consent for 10 additional minutes' debate on this amendment.

Mr. GREEN of Iowa. The gentleman from Michigan, Mr. CLANCY, to have five minutes and the gentleman from Michigan, Mr. MCLAUGHLIN, to have five minutes?

Mr. GARRETT of Tennessee. I suppose that would be the understanding.

Mr. GREEN of Iowa. Is that a part of the gentleman's request?

Mr. GARRETT of Tennessee. That would be the understanding, I think.

The CHAIRMAN. Let the Chair state the proposition, and also state to the committee that it will facilitate the reading of this bill and enable us to get along faster if the committee will help the Chair in maintaining order.

The gentleman from Tennessee [Mr. GARRETT] asks unanimous consent that there be 10 minutes' additional debate on subsections 1, 2, and 3, one-half of which time is to be allotted to the gentleman from Michigan, Mr. CLANCY, and one-half to the gentleman from Michigan, Mr. MCLAUGHLIN. Is there objection?

Mr. YOUNG. Mr. Chairman, I object.

The CHAIRMAN. The gentleman from North Dakota objects.

The question is now on——

Mr. MCLAUGHLIN of Michigan. Mr. Chairman, a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. MCLAUGHLIN of Michigan. In the amendment offered by the gentleman from Ohio [Mr. DAVEY] to the amendment offered by me reference is made to my amendment by the number of the lines. My amendment has no numbered lines, the lines having no numbers.

Mr. MCKEOWN. Mr. Chairman, I demand the regular order.

Mr. MCLAUGHLIN of Michigan. This is a parliamentary inquiry.

The CHAIRMAN. The gentleman from Michigan is stating a parliamentary inquiry.

Mr. MCLAUGHLIN of Michigan. And it has seemed to me that the amendment of the gentleman from Ohio ought to be in different form, because when we come to make up the record on this proposition there will be nothing to indicate at what point the amendment of the gentleman from Ohio is to be put in.

Mr. BRITTEN. And, Mr. Chairman, a further question. There is nothing in the amendment offered by the gentleman from Ohio to indicate just what he is striking out except the number of the lines, which means nothing.

Mr. MCLAUGHLIN of Michigan. That is what I was referring to. It would strike out the lines, and it gives the number of the lines in my amendment, while the lines in my amendment are not numbered at all. So no one knows with any accuracy at all what the gentleman would strike out.

The CHAIRMAN. The amendment to the amendment is somewhat informal, but the Chair thinks, after conferring with the Clerk, that it is probably intelligible. The part of the McLaughlin amendment which is sought to be stricken out is the following language:

Also, page 166, line 23, strike out the figure "5" and insert in lieu thereof the figures "2½."

That seems to be the part of the McLaughlin amendment which is to be stricken out by the amendment of the gentleman from Ohio.

Mr. CHINDBLOM. Mr. Chairman, may we have the amendment as it would read in the event it were adopted?

The CHAIRMAN. Without objection, the Clerk will report the amendment of the gentleman from Michigan as it would be if amended by the amendment offered by the gentleman from Ohio.

Mr. CHINDBLOM. As interpreted by the Chair.

The CHAIRMAN. Yes; and the committee will give attention to the reading.

The Clerk read as follows:

Amendment offered by Mr. MCLAUGHLIN: Page 166, line 15, at the end of line 15, add the following: "*Provided*, That this paragraph (1) shall not apply to automobile trucks and automobile wagons (nor to the chassis thereof if sold separately) if the selling price of such chassis of such trucks or wagons is not in excess of $1,000." Strike out lines 20 to 24, inclusive, on page 166.

Mr. MCLAUGHLIN of Michigan. Mr. Chairman, a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. MCLAUGHLIN of Michigan. My understanding is that the amendment of the gentleman from Ohio strikes out my amendment, while, as the Clerk reads it, it would strike out the lines of the bill. My amendment to the third paragraph is simply the suggestion of a change of the figure "5" to the figures "2½."

Mr. MCKEOWN. Regular order, Mr. Chairman. The regular order is to vote on the amendment.

Mr. MCLAUGHLIN of Michigan. If the gentleman strikes out my amendment altogether, that would leave the paragraph as it is. I have undertaken to reduce the tax now levied at the rate of 5 per cent to 2½ per cent. As I understood the gentleman's amendment, it would strike that out and leave the tax as it is now, which would be at the rate of 5 per cent.

Mr. MCKEOWN. Mr. Chairman, I make the point of order that the regular order has been demanded.

Mr. CHINDBLOM. Mr. Chairman, I beg to withdraw my request. I do not want to substitute the interpretation of the Chair and the reading of the Clerk for the amendment. We do not know what it is.

Mr. BURTNESS. A parliamentary inquiry, Mr. Chairman.

The CHAIRMAN. The gentleman will state it.

Mr. BURTNESS. The McLaughlin amendment amends two separate subdivisions—that is, subdivision 1 and subdivision 3—but it is offered as one amendment. It deals with two separate subjects. My inquiry is whether we can ask for a division of the question, so as to vote upon each proposition separately; that is, first to vote upon the proposition pertaining to subdivision 1 and then vote upon the proposition pertaining to subdivision 3.

Mr. GREEN of Iowa. Mr. Chairman, that can not be done now. It is too late.

Mr. MCKEOWN. Mr. Chairman, I make the point of order that I have asked for the regular order twice.

The CHAIRMAN. The gentleman is stating a parliamentary inquiry.

Mr. MCKEOWN. Yes, sir; and making a speech under the guise of a parliamentary inquiry.

The CHAIRMAN. The Chair thinks the matter would be divisible.

Mr. BURTNESS. I therefore ask that it be divided.

The CHAIRMAN. But the division would not come until the decision on the Davey amendment.

Mr. BURTNESS. I understand that, Mr. Chairman.

The CHAIRMAN. The question is on the amendment to the amendment offered by the gentleman from Ohio [Mr. DAVEY].

The question was taken, and the amendment to the amendment was rejected.

The CHAIRMAN. The question now comes on the amendment of the gentleman from Michigan [Mr. MCLAUGHLIN] as applicable to the first subsection of the paragraph.

Mr. VESTAL. Mr. Chairman, can we have that part of the amendment read, please?

Mr. DYER. I object.

The CHAIRMAN. The question is on the amendment of the gentleman from Michigan [Mr. McLAUGHLIN], as applicable to subsection 1.

The question was taken, and the amendment to subsection 1 was agreed to.

Mr. DYER. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The Chair will put the amendment to subsection 3. The question now is on the amendment of the gentleman from Michigan as applicable to subsection 3.

The question was taken, and the amendment was agreed to.

Mr. HAYDEN. Mr. Chairman, I offer an amendment.

Mr. GREEN of Iowa. Mr. Chairman——

The CHAIRMAN. The gentleman from Iowa [Mr. GREEN] is entitled to recognition.

Mr. GREEN of Iowa. Mr. Chairman, I offer a perfecting amendment made necessary by the adoption of the McLaughlin amendment in order to prevent the exemption of parts of chassis costing more than $1,000.

The CHAIRMAN. The gentleman from Iowa offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. GREEN of Iowa: Page 166, line 23, strike out the words "enumerated in" and insert the words "taxed under."

The CHAIRMAN. The question is on the amendment offered by the gentleman from Iowa.

The question was taken, and the amendment was agreed to.

Mr. STENGLE and Mr. HAYDEN rose.

The CHAIRMAN. The gentleman from Arizona [Mr. HAYDEN] offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. HAYDEN: Amend, on page 166, after line 24, by inserting as a new paragraph the following:

"That beginning with the fiscal year ending June 30, 1925, all moneys received from excise taxes collected under paragraphs (1), (2), and (3) of section 600 of Title VI of this act shall be, and the same are hereby, reserved and set aside as a special fund in the Treasury to be known as the 'Federal aid highway fund,' to be subject to appropriation from time to time by Congress in carrying out the provisions of the Federal highway act approved November 9, 1921 (42 Stat. L. p. 212), and acts amendatory thereof and supplemental thereto."

Mr. GREEN of Iowa. Mr. Chairman, I make the point of order that the amendment, in effect, makes an appropriation. It is entirely foreign to the bill and there are about 100 other reasons why it is not in order.

The CHAIRMAN. Does the gentleman from Arizona wish to be heard on the point of order?

Mr. HAYDEN. Mr. Chairman, I have examined the parliamentary authorities and the gentleman from Iowa is correct. I concede the point of order and will present this proposal to the proper legislative committee.

The CHAIRMAN. The point of order is sustained.

Mr. STENGLE. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The gentleman from New York offers an amendment which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. STENGLE: Page 167, line 20, after the word "machine" insert a new paragraph, to read:

"9. Chewing gum or substitutes therefor, 3 per cent."

Mr. STENGLE. Mr. Chairman, I hardly think that this amendment needs much discussion on my part. It is simply restoring a subject matter that was in the bill in 1918, and everybody knows what chewing gum is and I am ready for a vote. [Cries of "Vote! "Vote!"]

Mr. RAINEY. Mr. Chairman, I am unwilling that a vote should be taken upon this important amendment in this perfunctory way. I want to explain the effect of the amendment which is offered. If it had not been offered by the gentleman from New York who has offered it, I was going to offer it myself. The chewing-gum tax went into the law in 1918 and was repealed by the act of 1921. Chewing gum is a revenue proposition, one of the best we have. It is as important perhaps as cigarettes and is a tax that ought to be restored. I want to explain to the committee what it accomplished while it was in effect.

In 1920 under this 3 per cent chewing-gum tax we collected $1,124,943.74. In 1921 under this tax we collected $1,332,267.44. Of course, we collected this tax for only a part of the year 1922, and the collections fell off during that year. We may assume that 1921 was a fair test so far as revenue goes for this particular tax. The chewing-gum industry in the United States is now controlled by two or three different manufacturing companies, but the Wrigley Co. manufactures most of the chewing gum in the United States. Here is what Mr. Wrigley claims for his two factories. He has two factories, one in Chicago and one in Brooklyn. This is the statement he recently issued himself. His chewing gum from these two factories is distributed in the United States through 900,000 retailers, and his plants have a daily capacity of 7,000,000 packages of gum. In other words, these two plants under the control of Mr. Wrigley turn out a product which sells to the ultimate consumers of the United States for $350,000 every day in the year. His are not the only factories.

Mr. WILLIAMSON. Will the gentleman yield?

Mr. RAINEY. Yes.

Mr. WILLIAMSON. What would be the approximate expense of collecting this tax and would it be collected by a stamp tax?

Mr. RAINEY. It is not collected by a stamp tax; it is a tax that collects itself; it is a manufacturer's tax collected at the source. In this statement he issued not long ago he stated that over $40,000,000 had been expended by him in advertising his gum. He commenced the manufacture of gum in 1891. While the tax was in force from 1918 to and including the few months in 1922 we collected from the chewing-gum tax over $4,000,000.

Mr. RANKIN. Will the gentleman yield?

Mr. RAINEY. Yes.

Mr. RANKIN. I just overheard a question on the other side of the House as to whether or not this was an indirect attempt to levy a tax upon campaign contributions; will the gentleman enlighten us as to that? [Laughter.]

Mr. RAINEY. I think this tax will still leave Mr. Wrigley with enough money to continue his campaign contributions if he feels like doing it.

Mr. SANDERS of Indiana. If too much is taken, could he not get a refund by employing some man representing the Treasury Department? [Laughter.]

Mr. RAINEY. I am presenting this as a serious proposition; and while I appreciate these pleasantries, I do not want to be sidetracked, because I want to get some money out of this chewing-gum proposition, for we need some more money in this bill. Now, during the period of time the chewing-gum tax was in effect Mr. Wrigley probably paid the most of the tax, but during that period of time he built the Wrigley office building in Chicago out of his profits while paying the tax, and the Wrigley office building, he says, cost $3,900,000.

The CHAIRMAN. The time of the gentleman from Illinois has expired.

Mr. RAINEY. I ask for five minutes more.

The CHAIRMAN. Is there objection?

There was no objection.

Mr. RAINEY. Mr. Wrigley then built another office building, which is nearly completed and which will cost $4,500,000. In other words, during the time the tax was in effect he has added office buildings to his holdings costing over $8,000,000.

Mr. MILLER of Washington. How does the gentleman from Illinois regard a tax on Coca-Cola? That is about as thrifty as chewing gum.

Mr. RAINEY. We will take care of Coca-Cola later on. I do not want to mix up Coca-Cola with chewing gum. I would like to see Coca-Cola taxed and have been in favor of it.

Mr. LOZIER. In enumerating Mr. Wrigley's holdings, has the gentleman in mind the acquisition of the island of Catalina?

Mr. RAINEY. I am coming to that. During this time, when he built these office buildings costing over $8,000,000, he acquired Catalina Island, off California, and the steamboat line which plies between the island and the mainland. During that period of time he has bought two baseball clubs on the Pacific coast, and he owns a large interest in one of the Chicago baseball clubs. I am glad that Mr. Wrigley is prospering. I know him well, and he is a delightful person. I am glad that he is making money.

I am presenting these facts to show to the committee that Mr. Wrigley can pay this chewing-gum tax and then make as much money as anybody ought to be permitted to make.

Mr. ROSENBLOOM. Mr. Chairman, will the gentleman yield?

Mr. RAINEY. In a moment. This is what we have done for Mr. Wrigley recently: In the last tariff bill we took off the tariff on his chicle and he now brings all his chicle free from Mexico. He saves all of that now. Chewing gum is made out of chicle and sugar and some coal-tar flavoring extracts. That is all there is in it. During that time we have also cut his surtax. He is in the high bracket always and we cut his surtax from 65 to 50 per cent. We propose now to lower his surtaxes more. We have also taken off the excise tax on chewing

gum. We have also relieved his corporation from the payment of excess-profits taxes. It is about time, I submit, to put back some of his taxes and let Mr. Wrigley resume these payments as a patriotic citizen. He has during the present campaign already advocated the election in a substantial way of two different Republican candidates for the Presidency. He is a versatile gentleman who fits into most any situation, and he ought to pay this tax.

Mr. EDMONDS. Mr. Chairman, will the gentleman yield?

Mr. RAINEY. Yes.

Mr. EDMONDS. Do I understand that this tax is proposed for the purpose of getting even with Mr. Wrigley on account of his political activities?

Mr. RAINEY. Oh, no.

Mr. ROSENBLOOM. Mr. Chairman, will the gentleman yield?

Mr. RAINEY. Yes.

Mr. ROSENBLOOM. Is the purpose of the gentleman's amendment to tax only Mr. Wrigley's gum?

Mr. RAINEY. Oh, no.

Mr. ROSENBLOOM. According to the gentleman's argument, there would seem to be no small manufacturers of gum at all.

Mr. RAINEY. Oh, there are some.

Mr. ROSENBLOOM. There are a lot of them.

Mr. RAINEY. But their production is negligible. We ought not to let any of them escape. I have a package of Wrigley's gum here. Every package of his chewing gum is wrapped in about 13 different wrappers. Printed on the inside of the outside wrappers there is a profit-sharing coupon, and if you want to find out what you win by buying this particular package of chewing gum you have to write to New York to some profit-sharing corporation for a catalogue. When he paid these taxes by making these strips of chewing gum a little thinner—he was able to do it——

The CHAIRMAN. The time of the gentleman from Illinois has again expired.

Mr. RAINEY. Mr. Chairman, I ask unanimous consent to proceed for one minute more.

The CHAIRMAN. Is there objection?

There was no objection.

Mr. RAINEY. He put this united profit-sharing coupon on a separate piece of paper when he paid the tax, but now he prints it on the inside of the outside wrapper of the gum. He was able by putting another piece of paper into the package to make the package large enough so that they could be fed out of his coin-delivery devices, so that it would go through his machines, and in that way when he really paid the tax he put it on to the ultimate consumer, who really got one more piece of paper and thinner sticks of chewing gum. That is all there was to it. His is a fair example of the prosperity that can come to a man who engages in this business. Whether he pays the tax or not, he made enough during these years to satisfy anyone—as much as he ought to make—and we ought now to see that he pays the tax again. Twenty million industrious chewers of gum have brought to Mr. Wrigley his great wealth and his enormous income. In return for their disinterested and valuable service to him he ought now to be given an opportunity to pay some taxes.

The CHAIRMAN. The time of the gentleman from Illinois has expired.

Mr. GREEN of Iowa. Mr. Chairman, at the time this tax was taken off I opposed it to the extent of my ability, fought it as hard as I could. I did not think it ought to be taken off at that time because at that time there was a tax on candy, and chewing gum competed with candy. There was a tax on other similar articles but I was unable to prevent its being taken off. The situation is now reversed. We have taken the tax off candy which competes with chewing gum, and we have taken it off because confections and chewing gum and other things compete with candy and were not taxed.

As far as Mr. Wrigley is concerned, if he were the one who would have to pay the tax I would not worry about it, and I would be willing to let it go on, but as the gentleman from Illinois [Mr. RAINEY] very properly stated, Mr. Wrigley does not have to pay this tax, and he will not pay it. He simply passes it on, and it goes on to the little fellow who peddles on the street and the little storekeeper. Mr. Wrigley simply adds the amount of the tax.

Also, there is a mistake when one thinks that all these people in the chewing-gum business have been highly successful. The only one that I know of is Mr. Wrigley himself. The American Chicle Co. is in very serious difficulty, threatened with bankruptcy and a receiver.

Mr. RAINEY. Mr. Chairman, will the gentleman yield?

Mr. GREEN of Iowa. Yes.

Mr. RAINEY. I remind the gentleman of the fact that while I said that he passed it on, Mr. Wrigley claimed when the tax went on that he could not pass it on.

Mr. GREEN of Iowa. But he did pass it on, as the gentleman knows, and made as much money as ever.

Mr. Chairman, I move that all debate upon this amendment and all amendments thereto close in three minutes.

The motion was agreed to.

Mr. CHINDBLOM. Mr. Chairman, I have one or two observations to make upon this question. This bill takes the tax off candy. That recommendation was made by the Committee on Ways and Means. It takes the tax off Coca-Cola and all manner of soft drinks, everything of food or drink which the people buy that is more or less in the nature of a delicacy. Some call it a luxury, but it is a luxury in which we all indulge.

Mr. GREEN of Iowa. Especially the poor people.

Mr. CHINDBLOM. It is a luxury in which the poor people of large cities particularly indulge. It is a luxury in which the Members of this House indulge in the cloakrooms at times and even on the floor.

Mr. KVALE. Mr. Chairman, will the gentleman yield?

Mr. CHINDBLOM. Yes.

Mr. KVALE. Purely in the interest of civilization, would not the gentleman suggest putting some provision in the bill which would limit the use of chewing gum to Indians and negroes.

Mr. CHINDBLOM. Certainly not. The gentleman is mistaken in supposing that gum is an injury to civilization. The time is passed when gentlemen can make that argument to intelligent people, at least people as intelligent as the Members of this House, many of whom use chewing gum. The pepsin that is in the chewing gum is a very healthful article.

There is but one more proposition I wish to state. If you put the tax on, you are not going to injure Mr. Wrigley or one or two other of the big manufacturers, but you will probably put a number of small manufacturers out of business, and we have some of those. You are going to hit the little retailer and the small manufacturer who would not have the opportunity or the facility for passing on the tax in the first place, or of absorbing it in his enormous output in the second place. This was, when we started, a bill to reduce taxes. It is rapidly becoming a bill to increase taxes and of course to create situations that existed immediately after the war and from which we have been trying to seek some avenue of escape. If there ever was a nuisance tax, the tax on candy, soft drinks, and chewing gum certainly was and is a nuisance tax.

The CHAIRMAN. The question is on agreeing to the amendment offered by the gentleman from New York [Mr. STENGLE].

The question was taken, and the Chairman announced that the noes appeared to have it.

Mr. STENGLE. A division, Mr. Chairman.

The CHAIRMAN. A division is called for.

The committee divided; and there were—ayes 121, noes 150.

Mr. STENGLE. I ask for tellers, Mr. Chairman.

The CHAIRMAN. Tellers are asked for.

Tellers were ordered, and the Chairman appointed Mr. STENGLE and Mr. TIMBERLAKE to act as tellers.

The committee again divided; and the tellers reported—ayes 129, noes 152.

So the amendment was rejected.

Mr. PURNELL. Mr. Chairman, I offer an amendment.

Mr. McREYNOLDS. Mr. Chairman, I wish to offer an amendment.

The CHAIRMAN. The gentleman from Indiana offers an amendment, which the Clerk will report.

Mr. PURNELL. I move to strike out subsection 8.

The CHAIRMAN. The Clerk will report the amendment offered by the gentleman from Indiana.

The Clerk read as follows:

Amendment offered by Mr. PURNELL: Page 167, beginning with line 13, strike out all of subsection 8.

Mr. PURNELL. Mr. Chairman and gentlemen of the House, this chewing-gum discussion suggests an inquiry propounded at one of the local theaters this week in a very serious sentimental ballad entitled, "Does spearment lose its flavor on the bedpost overnight?" [Laughter.]

I have moved to strike out subsection 8 of this section for the reason that I am not willing, as far as my vote is concerned, for the Government to continue to put its stamp of approval upon the manufacture and operation of gambling devices by imposing a tax

which creates no burden. I am not a reformer, and I have no desire to pose as such, but I do have some very fixed notions when it comes to any matter that may in any way tend to poison the minds or corrupt the youth of this country. I regret that time will not permit me to enter into a discussion of this subject as I would like to do; however, I do hope in the few minutes allotted to me to be able to present for the consideration of the House some facts that may be of future use.

Mr. McKEOWN. Mr. Chairman, will the gentleman yield there for a question?

Mr. PURNELL. I regret I have not time now. I will in a minute if I can get a little more time.

I called the Treasury Department this morning to find out whether or not this Government is actually taxing gambling devices. I was informed by the department that machines which are regarded by the Government as strictly gambling devices are exempt from taxation. The particular class of machines I have in mind, however, are not taxed except for a very small amount because by merely placing on the side a simple little attachment which occasionally vends gum or mint these manufacturers and operators who are running riot throughout the country and poisoning the youth of America and taking the earnings of working people are able to scatter throughout the land these gambling devices and avoid taxation entirely except on this little added attachment, which is very nominal in its cost and as a result carries a very small tax.

Mr. YOUNG. Why not add that to the tax instead of cutting the section out?

Mr. PURNELL. I do that because it does not bring in enough money to quibble over. This section brings in altogether only $126,000. At least half of it is produced from weighing machines. The other half is divided among a number of so-called automatic vending devices, so that the proportionate part which these purely gambling machines pay amounts to not more than $10,000 per year. I want to strike it all out because it is next to impossible—and I am so informed by the department—to determine what is and what is not a gambling device, so that in order that we may be sure that we will not have our Government put its stamp of approval upon these gambling devices, I ask that you vote to strike it entirely from the bill.

Now, in order to increase sales and create the impression throughout the country that these machines do have the sanction of the Government, they have printed on them, as you see here in this picture, in very large type, "The United States Government excise tax has been paid on this gum vendor." You will notice there is no tax on the machine itself, simply on the little gum-vending attachment.

The CHAIRMAN. The time of the gentleman from Indiana has expired.

Mr. PURNELL. Mr. Chairman, I ask unanimous consent to proceed for five minutes more.

The CHAIRMAN. Is there objection to the request of the gentleman?

There was no objection.

Mr. GARNER of Texas. Mr. Chairman, will the gentleman yield for a question?

Mr. PURNELL. Yes.

Mr. GARNER of Texas. I understand the gentleman merely wants to strike out this provision because a part of the machine is used as a gambling device?

Mr. PURNELL. That is substantially correct.

Mr. GARNER of Texas. If that is so, why not strike out the stamp tax on playing cards?

Mr. PURNELL. All the machines I have in mind are used for gambling purposes exclusively, while that is not always true of playing cards.

Mr. Chairman, several States, including my own State of Indiana, have driven these slot machines and so-called vending devices out. They continue to flourish, however, in other sections and continue to make gamblers of children and men who seek to take a chance and get something for nothing. I am primarily interested in the enactment of a law prohibiting their shipment in interstate commerce. Looking toward this end, I have introduced House bill 6071, to prohibit the importation and the interstate transportation of gambling or chance slot machines and automatic vending devices connected with chance devices. These machines are being operated over the country by syndicates backed by the manufacturers, and are a growing menace to the community in which they get a foothold. For this reason they have been legislated against and declared illegal in many States. But despite this fact these syndicates evade the law by applying for an injunction against the law-enforcement officers pending a decision of the court as to their legality, and in the interim the gambling machines continue to reap a big harvest for the operator. When the law finally stops their activities they move elsewhere and follow the same method of procedure.

The machines are worked on a strictly gambling principle, though they usually have a blind to conceal this fact in the form of a receptacle for gum or mints on the side. For every nickel played into the machines the player is entitled to one package, if there should happen to be any in the compartment at the time. But the player is not after the gum or mints; he plays his nickel for a different reason—to win more and, if lucky, receive from 2 to 20 coupons or checks, which have a definite value and may be redeemed for cash or merchandise or may be played back into the machine again.

A victim generally wins just enough to encourage him to continue to play. This being the operator's game and the machine being so constructed, the player losses all in the end.

There are several types of machines. Some resort to no gum or mint subterfuge whatever and are played for straight cash, sometimes as high as a quarter. From this it can be readily seen what harm is wrought and what hardship is worked upon those who can ill afford to play. Aside from this however, these machines exert a far more baleful influence upon the character of our school children, inculcating in the habit-forming period of their lives this desire to gamble and get something for nothing. In St. Louis last year the machines were filching a harvest from school children, some of whom were so small they could barely pull down the lever which manipulates the device. They were sacrificing their lunch money in order to play them. Finally, after six months, they were driven from St. Louis as they had previously been from such cities as Cleveland, Chicago, Minneapolis, Denver, and towns on the Pacific coast. The supreme court of my own State, in a leading case, has held them to be gambling devices, regardless of whether or not the player gets value received with each operation of the machine.

This gambling syndicate is even now operating across the line in the State of Maryland. Only a few days ago I observed a crowd of school children playing one of these machines in a near-by town. If something is not done to stop them, we may reasonably expect to find these machines in operation under the very shadow of the Capitol.

I have here clippings from a number of magazines which enjoy the privilege of our mails, whose columns carry such attractive headlines as "$10,000 profit in six months made by operators using our machines."

As Representatives and guardians of the youth of our country, we can well afford to concern ourselves with the preservation of the morals of our country by driving these devices out of interstate commerce. To this end I have introduced H. R. 6071, which I trust will have the indorsement of the Congress at an early date.

I will say to the gentlemen very frankly that I have offered this amendment primarily for the purpose of calling the attention of the House to my bill to which I have just referred.

I do not know what the attitude of the House will be on this proposed amendment, brought up as it is at the eleventh hour, but I certainly hope that this will be the opening gun in a campaign to rid this Government of these machines, which, though harmless in their appearance, are subtle in influence and powerful in their potential evil. [Applause.]

Mr. BEGG and Mr. DYER rose.

The CHAIRMAN. Does the gentleman yield; and if so, to whom?

Mr. PURNELL. I will yield to the gentleman from Missouri.

Mr. DYER. With reference to the gentleman's bill, which he has introduced, making it a felony to ship any gambling device in interstate commerce, and which is pending in the Committee on the Judiciary, I want to assure the gentleman that I personally know a majority of the committee will favor that legislation. I shall do everything I can to help put this bill through.

Mr. PURNELL. The gentleman from Missouri very well knows that in his own city of St. Louis within the last year hundreds of small boys and girls, hardly large enough to reach and pull down the levers on these vending machines, have wasted their lunch money and have loitered after school in the hope of getting something for nothing. Such a condition must appeal to the membership of this House and suggest the need of immediate legislation.

Mr. MONTAGUE. Will the gentleman yield?

Mr. PURNELL. Yes.

Mr. MONTAGUE. I am very much in sympathy with the gentleman's object, but I want to ask his candid judgment as to whether these devices will be more encouraged, taxed or untaxed?

Mr. PURNELL. I think they will be less encouraged by no tax, because these men would not object for one minute if you should put a 100 per cent tax on these machines. If they were thus taxed they could and would broadcast throughout the country the fact that these machines have the sanction of the Government, because the Government collects a tax.

Mr. MONTAGUE. Suppose the Government does tax them and does give them this privilege, can not the States easily prevent their use?

Mr. PURNELL. The States are doing it to a very great extent, but they are not doing it rapidly enough to suit me.

People do not walk up and play these machines in order to get 5 cents worth of gum or 5 cents worth of mint; they play them in order that they may get an opportunity to win checks which are redeemable in merchandise or cash, but which actual practice shows they ultimately lose.

But whatever other purpose the machines may claim to have they are in reality gambling machines, and this Government ought not to put its stamp of approval upon them.

Mr. GARNER of Texas. Will the gentleman yield?

Mr. PURNELL. Yes.

Mr. GARNER of Texas. I am very greatly interested in what the gentleman has said about taking this tax off of these machines and in that way decrease the manufacture and use of these machines. That is a new theory in taxation, and if the gentleman can demonstrate that he would help us out very much in the matter of getting taxes. It is a new theory to me; that the more tax you put on a thing the more they make of them.

Mr. PURNELL. I say that very well applies to these machines. These machines sell for $125 or $150, and I undertake to say to the gentleman from Texas [Mr. GARNER] that if you would put a 100 per cent tax on them the men interested would not bat an eye. Big money is made with these machines and they would not be disturbed by any tax the gentleman would impose.

Mr. GARNER of Texas. Does the gentleman say that if we take all tax off of them they will quit making them?

Mr. PURNELL. No. But let me tell the gentleman something. These machines are made by certain manufacturers who in turn sell or lease them to operators who travel around the country. They are in New York to-day. I have a clipping from a morning paper of New York which indicates that within the last few days 4,000 of these machines have been made and shipped into New York.

The CHAIRMAN. The time of the gentleman has expired.

Mr. PURNELL. Mr. Chairman, may I have five minutes more?

Mr. GREEN of Iowa. I am sorry but I will have to object, although I would be willing that the gentleman have one more minute.

Mr. PURNELL. Then, Mr. Chairman, I ask to proceed for one additional minute.

The CHAIRMAN. The gentleman from Indiana asks unanimous consent to proceed for one additional minute. Is there objection?

Mr. LAGUARDIA. Mr. Chairman, I ask unanimous consent that the gentleman have two minutes more in order that I may ask him a question.

Mr. PURNELL. I just want one more minute in order to finish my statement.

The CHAIRMAN. Is there objection to the request of the gentleman from Indiana?

There was no objection.

Mr. PURNELL. These parlor highwaymen, who take these machines around over the country from city to city and from State to State, in the early course of their operations succeed, somehow or other, in getting an injunction against the officers whose duty it is to enforce the law. They do not care how that injunction proceeding is finally terminated; the point is that they operate as long as possible before the matter is determined, and when it is finally determined that these are gambling devices and that they can not be operated in that particular city or section they move on, spreading pestilence and disaster as much as is spread by locusts or other vermin.

Mr. DYER and Mr. REED of New York rose.

Mr. PURNELL. I will yield to the gentleman from New York.

Mr. REED of New York. Is it not a fact that the Supreme Court of the United States has held that these devices are gambling devices, and that the State legislatures have held them to be gambling devices; that the Supreme Court of the United States has held they are gambling devices under the lottery provision, even though you get a penny's worth of gum when you put a penny in, provided there is a chance to win more?

Mr. PURNELL. That is true; yes.

Mr. REED of New York. And these machines offer every inducement for people to put in more money than they otherwise would because there is an apparent opportunity to get something for nothing?

Mr. PURNELL. Yes; these are gambling devices which offer inducements to people to put in money which they can ill afford to lose with the hope of getting something for nothing, and I hope they will all be put out of business. If my bill is passed I am sure this will be the result; and in conclusion I want to add that I shall leave nothing undone to bring this about at the earliest possible moment.

The CHAIRMAN. The time of the gentleman has again expired.

Mr. RAINEY. Mr. Chairman, the gentleman's argument and the gentleman's amendment, announcing an absolutely new theory of taxation, is that some of these vending devices are gambling devices and therefore we ought to take away from them all tax burdens; if they are gambling devices, then do not tax them, and if they are gambling devices, then encourage their production. As a matter of fact, these—not many of them—devices are gambling devices. In all of the cities of the country they now have automat restaurants in order to serve sandwiches and other articles of food without the expense which usually accompanies the conducting of an ordinary restaurant. You go into such a restaurant and drop a coin into a slot divice and take out a sandwich. Does the gentleman say that is a gambling device? Does the gentleman say that is something you ought to suppress? These are not gambling devices; in fact, very few of these things are gambling devices. But, as a matter of fact, this amendment will relieve the gentleman I have just been discussing of the payment of some more tax, because Mr. Wrigley owns $2,000,000 worth of these slot devices, in which he places gum for delivery to customers. You can find them in every railroad station and on every street corner, and, as I say, that gentleman owns $2,000,000 worth of them. In order to make your bill perfectly harmonious you gentlemen on that side ought to vote to relieve him from the payment of these taxes also. His devices are continually wearing out and must be replaced. He pays this tax when he buys these machines. This tax, of course, is passed on to him, and if you take it away you are relieving him of some more taxes. I am talking about Mr. Wrigley, who is the chewing-gum trust.

In the 1920 campaign he contributed $25,000 to the Republican national campaign fund.

Mr. MURPHY. How much did Mr. Doheny contribute to the Democratic campaign fund?

Mr. RAINEY. And how much to the various States I do not know.

Mr. MURPHY. You have an angel, too.

Mr. RAINEY. Immediately afterwards you relieved him from paying his tax on the chicle he gets from tropical countries to use in the manufacture of his chewing gum and then immediately after that you relieved him from 15 per cent of his surtax rates, and now you propose to relieve him from half of his surtax rates that remain, if the Mellon plan succeeds. Then you relieved him in 1921 of the payment of this excise tax which I tried a while ago to get reinstated. Now, in order to make a perfectly harmonious program for the Republican side, and nearly everyone of you voted a while ago to relieve him from these excise taxes, you ought to adopt this amendment.

In gratitude to Mr. Wrigley for his campaign contributions of the past and for the contributions he may make during the approaching campaign, and God knows you will need all the money you can get, you ought to relieve him from this tax. Mr. Doheny's name has just been mentioned. I do not know what his politics is now—but I notice that he is vigorously attacking the Democratic Party, and I also understand that with his millions he has succeeded in corrupting and buying only Republican officials. If Mr. Wrigley is to control the Republican side of this Congress with his campaign contributions of the past and the campaign contributions you expect him to make in the future, then pass this too and make it a perfectly harmonious Wrigley taxing program from the start; and if you can find anybody else who has contributed large sums of money to the Republican campaign fund and will contribute further this fall, because you will need them this fall more than you have heretofore, then if you have not already relieved him sufficiently from his taxes, go ahead and relieve him further

and then go before the country with an absolutely harmonious program, and in that event you ought to vote unanimously to take this tax off also.

The CHAIRMAN (Mr. SANDERS of Indiana). The time of the gentleman from Illinois has expired.

The question is on the amendment offered by the gentleman from Indiana.

The question was taken, and the amendment was rejected.

Mr. BURTNESS. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The gentleman from North Dakota offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. BURTNESS: Page 167, line 6, strike out the words "shells and cartridges" and insert in lieu thereof "and golf balls."

Mr. CHINDBLOM. Mr. Chairman, I make the point of order that the amendment is not germane to the subject matter of the provision.

Mr. BURTNESS. The gentleman will reserve his point of order, I am sure.

Mr. CHINDBLOM. I will reserve the point of order, but, of course, a golf ball is not used in using firearms.

Mr. BURTNESS. Mr. Chairman, I think most of you who are ardent admirers of sports will agree that my amendment will help out a great many thousand red-blooded sportsmen of the country, but that is not the only reason I think you are going to adopt the amendment.

Mr. CHINDBLOM. Will the gentleman yield?

Mr. BURTNESS. In a moment. I think you may possibly have a more selfish purpose than that. I have no doubt that when you were home last year you had a great many of the hunters stop you, even though you may have been on your way to the golf course, and ask you why this tax upon shells and cartridges should be retained, and I am sure that in such way you got in close and intimate personal touch with all those hunters. Therefore, you will not need to be in touch with them this summer and I want to give you an opportunity to get in touch this summer with the golf players, for if my amendment passes, they will doubtless see you in the same way. I have had a very close check-up made among the membership of the House to determine whether the membership spends more for shells and cartridges than they do for golf balls, and I find they spent just $12.37 more during 1923 for golf balls than they did for shells and cartridges.

Mr. MERRITT. Twelve dollars and thirty-seven cents each?

Mr. BURTNESS. No; altogether. Of course, 99 per cent of that amount is due to the number of balls that the Republican whip loses, but still those are the figures. [Laughter.]

Mr. VESTAL. Will the gentleman yield?

Mr. BURTNESS. I will be delighted to yield to my friend, the whip.

Mr. VESTAL. It does not make any difference to me, I will say to the gentleman, whether there is a tax or not, because the gentleman himself pays for all the golf balls I lose.

Mr. BURTNESS. Be that as it may, in view of the fact that the House spends a little more for golf balls than it does for shells and cartridges, even though the gentleman from Indiana [Mr. VESTAL] is the largest contributor, it seems to me we ought to be sportsmen enough to put a tax on that commodity which we use the most of. Now I will be glad to yield to the gentleman from Illinois [Mr. CHINDBLOM].

Mr. CHINDBLOM. I will say to the gentleman that I do not play golf, but I am just sport enough to advocate not taxing the golf balls. Why do you not make them a separate proposition? That is why I made the point of order.

Mr. BURTNESS. I will take the gentlemen of the House into my confidence and say to them that if they turn down my amendment which would tax golf balls, in place of shells and cartridges, then I am going to offer another amendment to eliminate shells and cartridges from the tax, and I hope that the gentleman from Illinois is a good enough sport to eliminate the tax on shells and cartridges as well as on golf balls.

Mr. CHINDBLOM. Mr. Chairman, I ask for recognition.

The CHAIRMAN. Does the gentleman withdraw his point of order?

Mr. CHINDBLOM. No; I will make the point of order. I think we ought to have orderly procedure.

Mr. GREEN of Iowa. Will not the gentleman withdraw his amendment in order to save time?

MESSAGE FROM THE SENATE.

The committee informally rose; and Mr. LONGWORTH having taken the chair as Speaker pro tempore, a message from the Senate, by Mr. Craven, its Chief Clerk, announced that the Senate had passed joint resolution of the following title, in which the concurrence of the House of Representatives was requested:

S. J. Res. 52. Joint resolution for the relief of the drought-stricken farm areas of New Mexico.

The message also announced that the Senate had insisted upon its amendments to the bill (H. R. 5078) making appropriations for the Department of the Interior for the fiscal year ending June 30, 1925, and for other purposes; had requested a conference with the House thereon, and had appointed Mr. SMOOT, Mr. CURTIS, and Mr. HARRIS to be the conferees on the part of the Senate.

REVENUE ACT OF 1924.

The committee again resumed its session.

Mr. KINDRED. Mr. Chairman, a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. KINDRED. I wish to give notice to the House, for its information, that I desire to offer an amendment to the amendment offered by the gentleman from North Dakota.

The CHAIRMAN. The Chair will later recognize the gentleman for that purpose if the amendment is in order.

Mr. GREEN of Iowa. Mr. Chairman, I move that all debate on this amendment——

The CHAIRMAN. The question is not up for debate yet.

Mr. CHINDBLOM. Mr. Chairman, I make the point of order. I do not think substituting golf balls for shells and cartridges is a germane amendment to the subject matter.

Mr. LONGWORTH. Furthermore, this amendment applies to golf balls sold for use of States and Territories. [Laughter.] I do not think there is any authorization of law for that.

Mr. CHINDBLOM. I think it does not apply to golf balls for use of States and Territories, and I do not think there is any constitutional question involved, I will say to the Chairman.

The CHAIRMAN. The Chair is inclined to think the amendment is in order unless the gentleman from Illinois has some argument further than the argument he has suggested. The Chair will overrule the point of order.

Mr. GREEN of Iowa. The amendment being offered simply in jest, I move that all debate on this amendment and all amendments to the amendment do now close.

Mr. KINDRED. Mr. Chairman, I want to offer an amendment to the amendment.

Mr. JONES. Mr. Chairman, there has not been five minutes debate, and it is not in order to make that motion.

The CHAIRMAN. The gentleman from Iowa [Mr. GREEN] moves that all debate on the amendment offered by the gentleman from North Dakota and all amendments thereto close at the present time.

Mr. JONES. Mr. Chairman, I make the point of order that there has been no debate, and that the motion is not in order until there has been five minutes of debate.

The CHAIRMAN. There has been five minutes debate.

The question was taken, and the motion was agreed to.

Mr. KINDRED. Mr. Chairman, I desire to offer an amendment.

The CHAIRMAN. The gentleman from New York offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. KINDRED to the amendment offered by Mr. BURTNESS: Strike out the words "golf balls" and insert in lieu thereof "high balls and monkey glands."

The CHAIRMAN. The question is on the amendment to the amendment offered by the gentleman from New York.

The question was taken, and the amendment to the amendment was rejected.

The CHAIRMAN. The question now is on the amendment offered by the gentleman from North Dakota [Mr. BURTNESS].

The question was taken, and the amendment was rejected.

Mr. KEARNS. Mr. Chairman, I move to strike out the last word. I make that motion in order that I may ask the majority and the minority leaders a question. In paragraph (a), page 167, I notice that automatic slot-device vending machines are taxed at 5 per cent, and automatic slot-device weighing machines at 10 per cent. There may be some sufficient reason for that, but if there is I have never been advised. While I am not going to make a motion to amend by making the automatic slot-device weighing machines bear only 5 per cent, I would like to ask the gentleman from Texas if he would have any objection to such a motion being made?

Mr. GARNER of Texas. I will say to the gentleman that I do not recall the argument that was used in favor of the 5 per cent tax on the slot-device vending machines. I would have no objection to his offering an amendment, but I would increase the 5 per cent on the slot-device vending machines to 10 per cent rather than to reduce the 10 per cent tax to 5.

Mr. KEARNS. I will say to the gentleman from Texas that I think the tax of 10 per cent on weighing machines only brings in a revenue of about $46,000 a year.

Mr. GARNER of Texas. The gentleman is correct, and the House might as well understand what this section does. There are three manufacturers of these machines in the United States, and when you reduce the tax you reduce the tax of these gentlemen making these machines. I do not know whether the committee wants to reduce the tax of three men, although it only brings in thirty or forty thousand dollars.

Mr. KEARNS. There is no reason why the three men should be discriminated against, even if they only have three votes. Will the gentleman from Texas state whether he has any objection to a motion that I have indicated?

Mr. GARNER of Texas. I say I would vote against a motion to strike out the 10 and make it 5. I think the gentleman, not having any knowledge on the subject, would not be voting very intelligently himself.

Mr. KEARNS. I have this knowledge, that the automatic slot-device vending machines that the committee has reported the 5 per cent tax on are machines that are kept in cigar stores and places of that kind where men go in and use them, but they do not take the stick of chewing gum. They play for the extra checks they hope to get.

Mr. GARNER of Texas. Let me say to the gentleman that this is the present law.

Mr. KEARNS. I know it is, but the weighing machines are used mostly by children who walk along the street and drop their penny in to learn their weight. It does not seem that they ought to be discriminated against.

Mr. HOWARD of Nebraska. It occurs to me that the difference between these machines is that one is a device whereby a commodity is sold and in weighing machines there is no commodity sold.

Mr. KEARNS. That is not a sufficient reason when you remember that nine-tenths of the vending machines are in the cigar stores. A man goes in and drops a nickle into a slot but he never asks for the stick of chewing gum, he tries to get two cigars for one if he is playing it or perhaps many for one price. They are gambling machines, nine-tenths of them. But here is a weighing machine that your boy and girl use, that they find in front of a store to learn what their weight is, and you put a 10 per cent tax upon those machines, while upon the others that are used for gambling purposes you only put on a 5 per cent tax.

The CHAIRMAN. The time of the gentleman from Ohio has expired.

Mr. KEARNS. I ask for two minutes more.

The CHAIRMAN. Is there objection?

Mr. LONGWORTH. Reserving the right to object, may I suggest to the members of the committee that we have spent an hour and a half on paragraphs that are practically of no importance whatever, involving only a few hundred dollars. How can we hope to close the consideration of this bill to-day if we go on in this way?

Mr. MOORE of Virginia. The gentleman from Ohio who now has the floor is a member of the Ways and Means Committee.

Mr. LONGWORTH. I am not blaming him, I am simply taking this opportunity to urge gentlemen not to take up time on these comparatively unimportant matters.

The CHAIRMAN. Is there objection to the request of the gentleman from Ohio for two minutes more?

There was no objection.

Mr. LOWREY. Will the gentleman yield?

Mr. KEARNS. Yes.

Mr. LOWREY. I was going to suggest that there are some of us who would be glad to vote for an amendment changing the 5 per cent tax to 10 per cent. It seems that that ought to be increased. Just here I want to say that it seems to me that we are proceeding to cut down taxes on things that are luxuries, or at least not absolutely necessary, and the more we do of that the more we shall have to increase on other items.

Mr. KEARNS. Oh, these men could well afford to pay 50 per cent.

Mr. GREEN of Iowa. Mr. Chairman, I move that all debate on this subsection and all amendments thereto now close.

The motion was agreed to.

The pro forma amendment was withdrawn.

Mr. McREYNOLDS. Mr. Chairman, I offer the following amendment.

The Clerk read as follows:

Page 167, line 11, strike out the word "and" and in line 12 strike out the words "smoking stands."

Mr. McREYNOLDS. Mr. Chairman, in order to get this amendment before the House, I shall read the subsection:

(7) Cigar or cigarette holders and pipes, composed wholly or in part of meerschaum or amber, humidors, and smoking stands, 10 per cent.

The amendment I offer is to strike out "smoking stands." The first articles referred to in the subsection are somewhat personal in their use and might be classed as luxuries. Smoking stands are merely pieces of furniture. A manufacturer making furniture can not understand why he has to pay a different tax on a smoking stand from what he pays on other furniture. It is a matter of cleanliness and of use in the household, and many people have smoking stands in their homes when there is not a member of the family who uses tobacco. I have talked with the chairman of the Committee on Ways and Means with reference to the matter, and he does not object to the amendment, and I think you will hear no objection on the minority side.

Mr. GREEN of Iowa. Will not the gentleman modify his amendment by putting in the word "and" before humidors?

Mr. McREYNOLDS. I did do that. It will read:

Cigar or cigarette holders and pipes, composed wholly or in part of meerschaum or amber, and humidors.

Mr. CANFIELD. Mr. Chairman, will the gentleman yield?

Mr. McREYNOLDS. Yes.

Mr. CANFIELD. And is it not a fact that these smoking stands are made by small furniture companies throughout the country, as a rule in time of slack business, for the purpose of keeping their men busy?

Mr. McREYNOLDS. I am so informed.

Mr. Chairman, there is no more reason for placing a tax on smoking stands than there would be to place a tax on telephone tables, night tables, or any furniture of that kind, and there would be more reasons for placing a tax on card tables and mah jong tables than there would be on this piece of furniture, yet they are not included in the revenue bill.

This tax on smoking stands is a discrimination. I am sure that Members of the House do not want to discriminate, even for the purpose of raising revenue. The revenue derived from this one item—smoking stands—is necessarily very small, and no doubt would net the Government very little after the expenses are taken out in the collection of the same.

There was in the revenue bill of last year a tax on bowie knives, brass knucks, and other articles of this character, which it is unlawful to sell or carry in most of the States, but these articles were left out of this present revenue bill because, as the chairman states, the revenue derived therefrom was not sufficient to cover the expense of collecting same. So I trust the committee will see fit to adopt my amendment, first, because the tax is a discrimination, and, secondly, because the revenue derived will not justify the expense of collecting.

Mr. GREEN of Iowa. Mr. Chairman, I think the gentleman misstated my attitude somewhat, but I think it is far more important that we should get on with the reading of this bill than to quibble over these small matters. I move that all debate upon subsection 7 and all amendments thereto do now close.

The motion was agreed to.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Tennessee.

The amendment was agreed to.

Mr. CROWTHER. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Amendment offered by Mr. CROWTHER: Page 167, line 9, strike out the numerals "10" and insert in lieu thereof the numeral "5."

Mr. CROWTHER. Mr. Chairman and gentlemen of the committee, I have no doubt that many of you have had letters from men who belong to fish and game clubs and shooting clubs regarding this tax on shells, cartridges, and firearms. Of course, in the determination as to what shall be taxed and what should be exempt in the list among the excise taxes, or, as we call them, indirect taxes, there certainly could be no degree of science used. We have had a great deal of discussion here about science, as to whether this is a scientific or an unscientific tax bill. We have had a great deal of discussion of minor subjects, such as chewing gum, and so forth, and it appears to me from what I read in the press and the messages that I get from home, that the people of the United States are fairly well disgusted with the Congress and its attitude on this tax bill, and they would like to see an excise tax put on "chewing the rag" on matters of no importance on the floor of this House.

We have lost sight of the original plan of tax reduction. We have heard a great many personal attacks made on the floor of the House. The Democratic method is for a gentleman to get up here and say, "Oh, So-and-so is a very lovable man, a very estimable gentleman, and I admire and respect him," and then proceed to take his skin off from his forehead to his toenails. An attack has been made on Mr. Wrigley. I suggest to the gentleman from Illinois [Mr. RAINEY] that Mr. Wrigley might, if he can not have vending machines, deposit his gum in the 150,000,000 bread cans which the gentleman's side supplied for the Army during the war that are somewhere now in storage houses, or he might tie it up in bundles with some of the 7,000,000 halters that you had made for the 300,000 horses and mules used by the expeditionary forces. The trouble with the halters is that they got them in the wrong place. They ought to have been around the necks of some of the profiteers awarded contracts by Democratic officials.

Mr. GREEN of Iowa. Mr. Chairman, I rise to a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. GREEN of Iowa. The point of order is that the gentleman from New York is not discussing his amendment.

The CHAIRMAN. The gentleman from New York will proceed in order.

Mr. NEWTON of Minnesota. Mr. Chairman, will the gentleman yield?

Mr. CROWTHER. Yes.

Mr. NEWTON of Minnesota. I notice that in some of these excise taxes provision is made for certain reductions. The tax on candy has been eliminated and there has been a reduction in the taxes on jewelry. The gentleman's amendment seeks to apply that principle to this proposition and cut the revenue down from $4,000,000 to $2,000,000?

Mr. CROWTHER. About two and a half million dollars. It seems to me that everybody ought to have some little benefit in this reduction of excess taxes, because, as I say, there can be nothing scientific or even logical in the method employed. For instance, levying a tax on cameras, so that every little boy or girl who wants to buy a Brownie and take a picture has to pay a tax. I think we might be fair, and on firearms, shells, and cartridges take off one-half, as we have done in the other places in the bill.

Mr. REED of New York. Mr. Chairman, will the gentleman yield?

Mr. CROWTHER. Yes.

Mr. REED of New York. There is one point which I think the gentleman should stress. We have fish and game clubs in my district, as I assume most of the Members have in their districts. Those persons who are not familiar with the purpose of these organizations think that the members of these clubs are out to butcher game. In my section of the country the fish and game clubs are actively engaged in conservation, and that is their real purpose. They have gun clubs, but they shoot at targets. They are interested in the conservation of game and in legislation to protect it. They are carrying on reforestation and getting fish and putting them into the streams. In my own county they have a large section set aside where they are planting trees, creating forests. This is not only true in Chautauqua County but also in Allegany and Cattaraugus Counties. I think those clubs should be encouraged. The amendment ought to be passed.

Mr. VESTAL. Mr. Chairman, will the gentleman yield?

Mr. CROWTHER. Yes.

Mr. VESTAL. Why is not the gentleman in favor of striking out in line 6 the word "firearms"?

Mr. CROWTHER. I am.

Mr. VESTAL. And in lieu of that inserting the words "pistols and revolvers." People ought not to pay a tax on shotguns and things of that sort, but on pistols and revolvers I think the tax ought to be placed.

Mr. CROWTHER. I accept that amendment and ask unanimous consent to so modify my amendment.

The CHAIRMAN. The gentleman from New York asks unanimous consent to modify his amendment, and the Clerk will report the modified amendment.

The Clerk read as follows:

Modified amendment by Mr. CROWTHER: Page 167, line 6, strike out the word "firearms" and insert in lieu thereof the words "pistols and revolvers," and in line 9 strike out the numeral "10" and insert in lieu thereof the numeral "5."

The CHAIRMAN. Is there objection to the modification?

Mr. GREEN of Iowa. Of course, the gentleman understands it lowers the tax on pistols.

The CHAIRMAN. Is there objection?

There was no objection.

Mr. SNYDER. Mr. Chairman, I move to strike out the last word.

Mr. BLANTON. I want five minutes.

Mr. CLANCY. Mr. Chairman, I move to strike out the last word.

Mr. GREEN of Iowa. Mr. Chairman, I move that all debate on this paragraph and all amendments thereto close in 10 minutes.

Mr. CLANCY. Mr. Chairman, I want five minutes.

The CHAIRMAN. The gentleman from Iowa moves that all debate on this paragraph and all amendments thereto close in 10 minutes.

Mr. GARNER of Texas. Let me appeal to the gentleman from Iowa. The gentleman from Michigan [Mr. CLANCY] wants five minutes in which to make a speech. I hope he will be given opportunity to do so. He has been trying to get an opportunity ever since last Tuesday. I hope the gentleman from Iowa will modify his motion.

The CHAIRMAN. Does the gentleman from Iowa modify his motion?

Mr. GREEN of Iowa. Does the gentleman from Texas desire me to make it 15 minutes?

Mr. GARNER of Texas. Yes.

Mr. CLANCY. I want five minutes.

Mr. GREEN of Iowa. Mr. Chairman, I will make it 15 minutes.

The CHAIRMAN. The gentleman from Iowa moves that all debate on this paragraph and all amendments thereto close in 15 minutes. The question is on agreeing to that motion.

The motion was agreed to.

Mr. HAWLEY. Mr. Chairman——

Mr. CLANCY. Mr. Chairman——

The CHAIRMAN. The gentleman from Oregon, a member of the committee, will be recognized first.

Mr. HAWLEY. I rise to oppose the motion. I shall be very brief, so that the gentleman from Michigan [Mr. CLANCY] may have five minutes.

When we selected items upon which to reduce or eliminate excise taxes we selected those in which the industries were suffering. In some instances the tax was more than the income of the business. In other cases the tax was a great burden. It cost more to keep the books and pay the tax than the entire amount of tax paid on the sales. We found that the sale of firearms, shells, and cartridges was not an industry that was suffering from depression. It was an industry making a profit and increasing its sales. Therefore it did not come within the rule established to effect reductions in favor of the industries and businesses that were in distress.

Now, if we reduce this tax as proposed, and modify the section, it will lose to the Treasury about $3,000,000.

Mr. VESTAL. Mr. Chairman, will the gentleman yield? The time is limited, and I would like to ask the gentleman a question.

Mr. HAWLEY. If we continue to eliminate from the bill more and more taxes it would remind me of the small boy whose teacher took him to a museum. That evening his mother asked the boy, "What did you see?" The boy answered, "She took us to see a dead circus." If we continue to eliminate these taxes the bill will fail to realize the revenue necessary for the Government by hundreds of millions of dollars. Somebody must pay the taxes. I am sorry it is so. I would like to see these particular taxes removed or reduced. But somebody must pay the taxes. Those can pay taxes best who are prospering and whose business is expanding. Those can not afford to pay the taxes whose business profit does not amount to the tax itself, whose taxes are more than the income received from the business.

The CHAIRMAN. The gentleman from Michigan [Mr. CLANCY] is recognized for five minutes.

Mr. CLANCY. Mr. Chairman, the Republican representing my district, who sat here just before me, carried that district by a majority of 69,000. The gentleman from Iowa [Mr. GREEN] has insinuated against my tactics, claiming that they are unfair. There is the answer. In a district which is 69,000 Republican I could not count 10 working, 100 per cent Democrats out of 550,000 people. I carried the district. My district knows I am a hard fighter and a fair fighter.

The gentleman from Iowa in his adroit and Machiavellian manner, in trying to refuse me continuously the floor, said it was because I had attacked the gentleman from Michigan [Mr. MCLAUGHLIN], an old friend of 12 years' standing, and to whom I have been very generous in the auto fight. I have given my support on the Democratic side to his bills.

Mr. CHINDBLOM. Mr. Chairman, will the gentleman yield right there?

Mr. CLANCY. Not until I get through. I have not time enough.

Now, I wish to thank with all my heart the majority leader, the gentleman from Ohio [Mr. LONGWORTH], who is a good sportsman and a square shooter. The gentleman from Ohio asked in Tuesday's fracas that I be given unanimous consent to be heard five minutes. I think he displayed his instinctive love of sportsmanship and fair play when he insisted that the Chair should recognize the minority leader [Mr. GARRETT]. I wanted to get the floor on Tuesday, and I had made a gentlemen's agreement to that effect with the gentleman from Texas [Mr. GARNER], the gentleman from Michigan [Mr. MCLAUGHLIN], and the gentleman from Iowa [Mr. GREEN].

Mr. GREEN of Iowa. Does the gentleman claim he made an agreement with me?

Mr. CLANCY. The gentleman from Texas [Mr. GARNER] came to me and said that the gentleman from Iowa [Mr. GREEN] had suggested that it was getting late, and that the automobile amendment would require a lot of discussion, and that we could enter into a unanimous-consent agreement, and the gentleman from Michigan [Mr. MCLAUGHLIN] and the gentleman from Iowa [Mr. GREEN] and the gentleman from Texas [Mr. GARNER] and myself would agree to that. I saw Mr. MCLAUGHLIN, but not being on very good speaking terms with the gentleman from Iowa, I did not consult him, but I understood from both Mr. GARNER and Mr. MCLAUGHLIN that the gentleman from Iowa had agreed.

Mr. GREEN of Iowa. I do not think the gentleman from Texas [Mr. GARNER] worded it in any such way as that.

Mr. CLANCY. I do not wish to be interrupted any further. Please speak in your own time. I can not spare the time.

The CHAIRMAN. The gentleman declines to yield further.

Mr. CLANCY. I wanted to offer my support of the McLaughlin amendments because they were practically what I advocated in a speech on the floor on February 18, and a copy of which speech was sent to every Member. The parts, tires, and accessories tax reduction, 5 per cent to 2½ per cent, involving a reduction of about $20,000,000 is identical with my suggestion. The principle of the trucks reduction is the same. It repeals the taxes on the light truck—the truck of the farmer, the butcher, the grocer, and the merchant. But I suggested the basis of the reduction to be capacity, two tons and under, and the gentleman from Michigan [Mr. MCLAUGHLIN] suggested the selling price of the chassis, and in a conference with Mr. MCLAUGHLIN and the gentleman from Massachusetts [Mr. TREADWAY] I agreed to the chassis arrangement.

UNITED DEMOCRATS FORCED THE FIGHTING.

I wanted to get the floor two days ago to point out to the House and to the country that it was the 11 Democratic members of the Ways and Means Committee who fought a great part of the fight for auto relief. I owed that to them. Mr. OLDFIELD made repeated motions for relief. So did Mr. GARNER, and he helped me when I appeared before the Ways and Means Committee, when nearly all the Republican Members attacked me. Mr. RAINEY made motions for auto relief, and so did Mr. COLLIER. Mr. HULL and Mr. CASEY helped materially. So did Messrs TAGUE, CAREW, CRISP, MARTIN, and DICKINSON.

Mr. FREE. I rise to a point of order. This debate is not on the section we have before us, but it seems to be in the nature of a political speech. We have passed the subject to which the gentleman is referring, and I make the point of order that it is not germane to the section under consideration.

Mr. CLANCY. I suggest to the Chair that I was shut out by the arbitrary methods used when this question was under discussion.

The CHAIRMAN. Of course, if the gentleman from California insists on his point of order, I assume it must be sustained.

Mr. McLAUGHLIN of Michigan. Mr. Chairman, I ask unanimous consent that the gentleman may continue out of order for the remainder of his five minutes.

Mr. KETCHAM. Mr. Chairman, reserving the right to object, will a continuation of this argument in any way interfere with the action agreed to on Tuesday and formally ratified by the committee this morning reducing the taxes on automobile repairs and accessories?

The CHAIRMAN. No; it simply extends the right to the gentleman from Michigan [Mr. CLANCY] to proceed out of order for the remainder of his time.

Mr. KETCHAM. I shall not object if the remarks of the gentleman can not endanger the action we have already taken, but if they are in any way liable to revise that action I will have to object. My only interest is in making sure that the reductions already granted by the committee are not to be jeopardized by the very evident intent of the gentleman to make partisan capital out of it, by remarks made after the action has been taken.

The CHAIRMAN. That matter can not be reopened. This is simply a request that the gentleman have unanimous consent to proceed out of order for the remainder of his time. Is there objection to that request? [After a pause.] The Chair hears none.

The gentleman has three minutes remaining.

Mr. CLANCY. In view of the fact that the gentleman from Michigan [Mr. MCLAUGHLIN] was not accorded the courtesy of any reduction of auto taxes by his Republican colleagues on the Ways and Means Committee, and that the gentleman from New York [Mr. CROWTHER] was in the same boat with Mr. MCLAUGHLIN, I think it is only fair to give these Democratic leaders and their loyal followers due credit for espousing the cause of the motorists of the country.

They were big enough and generous enough to follow the lead of a new Member, myself. They gave me the right to speak on auto taxes in a Democratic caucus devoted to the income-tax schedules. They helped me in every possible way. I am intensely grateful to them, and I am sure the motorists of the country, whose representatives in Washington have closely followed this fight and know the real situation, appreciate their Democratic supporters and also those Republicans who broke away from the old guard of their party on this matter.

Mr. MAPES. Will the gentleman yield?

Mr. CLANCY. No, sir. I can not yield now.

The CHAIRMAN. The gentleman declines to yield.

Mr. CLANCY. The old guard of the Ways and Means Committee have opened the eyes of the auto people of this country. Only three days ago in Washington two gigantic organizations, formerly bitter enemies, the American Automobile Association and the National Motorists' Association, merged into one organization, the New American Automobile Association. They gave as the reason the smashing drive the old guard of the Ways and Means Committee had been making on the vital and honorable automotive interests of this country.

THE SLIMY TRAIL OF OIL.

Two years ago the American Automobile Association fought the old guard of the Ways and Means Committee on oil and asphalt tariffs. The old guard wanted to levy a tariff of 35 cents a barrel on oil and even threatened $1.50 per barrel. The action of the old guard was unpatriotic and thoroughly unjustified. It meant a tax of $140,000,000 on the motorists of the country. It meant raising the price of gasoline from 3 to 7 cents a gallon.

The automobile people took the fight to the floor after they had appealed to the country and they beat the old guard on oil and asphalt. And that was before the slimy trail of oil was clearly depicted to the country. That was before the Sinclair and Doheny and Fall revelations made the country sit up with a gasp of horror.

NOW THE RAILROADS ATTACK.

This time the auto people are fighting the railroads, who see in the auto and motor truck most vital and serious competition, taking from the railroads hundreds of millions of passenger rides per year and tens of millions of tons of freight. The committee hearings, both in the House and Senate, make clear, even to the most skeptical, the truth of that statement. Friends of the railroads are pursuing a shortsighted policy of opposition here in Congress fighting a square deal for the 15,000,000 owners of autos and trucks in this country.

I wish to most emphatically assert that I cherish no hostility to the railroads on that account. I believe railroads are also vital to this country, and I would not try to hamper, injure, or embarrass them because they pursue stupid and shortsighted methods of trying to cripple their competitors, such as canals, ships, aviation, electric railways, and automobile passenger cars and trucks.

ALUMINUM NEXT.

I hope to see the auto interests begin a fight in this session to relieve the industry from the extortion of the aluminum trust of this country, which over bitter opposition increased the aluminum tariff from 2 to 7 per cent in the Fordney-McCumber tariff bill and which, I believe, can be reduced by the Tariff Commission as soon as the men on that commission charged with representing various selfish interests benefited by the Fordney-McCumber Act are removed or made complaisant to the demands of justice and political expediency.

I wish to make it clear and emphatic to the friends of the motorists in this House that I never at any time gave my consent to cutting off all debate within a short time on this auto-

tax question. I was perfectly willing that all possible amendments be introduced and, of course, I wanted as many speeches as possible made here in behalf of the motorists.

These gentlemen desiring to offer amendments and speak helped to forestall a vote on Tuesday and it seems they were entirely justified in their stand.

Mr. WELLER. Is it not a fact——

The CHAIRMAN. The time of the gentleman from Michigan has expired. For what purpose does the gentleman from New York [Mr. WELLER] rise?

Mr. WELLER. I want to propound a question to the gentleman from Michigan.

Mr. CLANCY. Two days after this Congress was elected, which was about 15 months ago, I made a speech in Detroit that this would be one of the hardest fighting Congresses in American history. But I did not foresee that I would figure so prominently in the fighting. Whenever an effort is made in this House to curtail property rights or human rights in which my district is vitally interested I will not regard that affair as a private fight, and I reserve the right to enter all such fights.

A few Members probably resented my attack on the floor of this House on February 18 as on a controlling coterie of the Ways and Means Committee, which I designated as the "old guard," and which the country understands as the old guard, and which Republicans back in the districts regard as a millstone around the party's neck, and which the American people quite generally regard with disfavor.

It was this coterie, some 11 Members or so, which was attacked on the floor of the House Tuesday by members of the Ways and Means of both parties, and a great deal of Ways and Means dirty linen was washed on the floor of the House. That is a good thing for the country. I have a shrewd suspicion that my attack on the old guard with reference to its hard-boiled attitude on the auto and trucks tax proposition involving some 15,000,000 voters who were getting angry and indignant and ugly had something to do with the washing of the linen on the floor and the desire of some gentlemen to get to cover.

I have fought this auto-tax campaign for the past three months with all the energy and earnestness at my command. I felt a smashing attack on the old guard to be the proper political strategy. My campaign was simple—to line up the Democratic leaders, then the Democratic rank and file, invite the liberal and progressive Republicans to come in, and then beat down the old guard. I can not see any grounds for apologies in taking that course.

THE OLD GUARD MADE THE AUTO ISSUE PARTISAN.

I did not make the automobile tax reduction fight partisan in this session. It was already made partisan when the Republican administration, speaking through Secretary Mellon, fought all suggestions to reduce this taxation and when the controlling Republicans of the Ways and Means Committee bitterly fought all reductions.

Secretary Mellon and his Republican backers fought the same way two years ago and smashed the Members who attempted to get reduction. They fought reduction a year ago also.

I attempted to make all Democrats fight this year for my auto tax bills for relief, the only ones introduced in the House, and I succeeded to a remarkable measure, considering that I am a new Member.

I was nonpartisan when I requested Senator EDGE, administration Republican, to introduce my bills in the Senate and finally succeeded. I was not partisan when I tried to form a working coalition with the gentleman from Michigan [Mr. MCLAUGHLIN], a Republican, and when I did not display any pride of authorship in refusing to suggest any amendments on the floor myself.

Or, rather, I was bipartisan and wanted to see both the Democrats and Republicans aiming to protect the motorists of the country. In the Senate, which I considered the court of last resort if we were defeated in the House, I asked one Republican and two Democrats, Senator FERRIS, of Michigan, and Senator COPELAND, of New York, to introduce my bills, and they did so, with the reservation that Mr. FERRIS introduced my parts bill.

WHY BE PETTY WHEN DANGER THREATENS ALL?

The biggest thing that has come out of this fight is the uniting of competing auto organizations. The allied nations made but little headway in the Great War because they were jealous of one another and would not consent to one leader and a united command.

The German smashes at Amiens and at Paris in 1918 taught them better and they united upon General Foch as commander in chief. Then they won the war. The motorist of the country will be a luscious oyster for the predatory interests until he ceases to be an oyster. Why be a stupid and supine prey for slimy oil and gasoline interests, the metal interests, and for unfair tax-assessing officials of town, city, State, and the Federal Governments?

The CHAIRMAN. The time of the gentleman has expired.

Mr. SNYDER. Mr. Chairman and gentlemen, referring to subsection 6, firearms, shells, and cartridges, we have been here now for nearly three weeks in an effort to reduce taxation. There have been considerable politics on both sides of the aisle, but, for one Member, I have earnestly endeavored to assist in bringing about a reduction in taxation. There has been considerable said about the necessity of reducing the taxes upon the small man, the poor man, the workingman, and there has been an effort, particularly on the Democratic side, to have it appear that you were making most strenuous efforts in that direction.

Now, my judgment is that on this section, which brings in $3,500,000 in taxes, based on 10 per cent, the fact is that the whole $3,500,000 is paid by the poor man, the ordinary workingman, the farmer, and the so-called sport.

Mr. CASEY. What particular item is that?

Mr. SNYDER. That is the item for firearms, shells, and cartridges. They are used by the laboring men of the country.

Mr. CASEY. I am in sympathy with the gentleman's argument, and, if he will permit, I will say that it is the miner, who gets a day off, who goes out in the woods to hunt, as well as the farmer boy, so that I think this tax ought to come off.

Mr. SNYDER. There is not a section in this country which has a few bare acres of land in which there is not some normal fellow out hunting every day in the year in every part of the country, and there is no reason in the world why, if we want to reduce taxes upon the ordinary man, this amendment of the gentleman from New York should not be accepted.

Gentlemen, this is a thriving industry—the making of firearms—but every single cent of that 10 per cent is passed on to the men who buy shells and guns. There can not be any question about that.

The only argument I have made on this tax bill is that if you want to reduce taxes to the poor man you must take them off of production, because practically every single dollar of the 12½ per cent that is paid into the Government by corporations, by individuals in business, or partnerships is immediately added to the price and passed on to the consumer. Notwithstanding the statements made by other gentlemen, that is the fact.

This particular amendment ought to be passed in the interest of the sportsmen of this country. It is a wonderful thing for boys who have a holiday to take their guns and wander about the forests, hunting, but when a man who desires to buy a gun at $30 must pay $33 for it, a burden is imposed on him, and I think it should be taken off.

Mr. BURTNESS. Does not the gentleman think more general relief would be given if you cut out the tax on shells and cartridges rather than upon firearms themselves?

Mr. SNYDER. That is what I intended to offer, but the gentleman thought it would be wiser to leave it as it was. Now, if I had my way, I would strike it all out and give the sportsmen and the workingmen the benefit of a holiday without taxing them on the things they use in their sport. It is perfectly foolish to put on these little taxes from which the Government is receiving only $200,000 or $300,000.

Gentlemen, you have been talking so much about the so-called rich men of this country. Let me tell you they are not afraid of the income tax, and the greatest mistake you have made in this bill, in the interest of the poor man, is that you have not reduced the tax on production.

Mr. HUDSPETH. Will the gentleman yield?

Mr. SNYDER. Yes.

Mr. HUDSPETH. The gentleman would not object to the placing of a high tax on pistols, would he?

Mr. SNYDER. No.

Mr. HUDSPETH. In our State we prohibit the manufacture of pistols.

Mr. SNYDER. What I desire is to care for the sportsmen of the country, the poor man, the farmer, and all men who enjoy hunting, and I favor taking the tax off of the shells and cartridges.

Mr. HUDSPETH. Let me call the attention of my freind from New York to the fact that his colleague Mr. CROWTHER makes a reduction in the tax on pistols.

Mr. SNYDER. I understand that was at the suggestion of the gentleman from North Dakota.

The CHAIRMAN. The time of the gentleman has expired.

Mr. VESTAL. Mr. Chairman, I want to offer a substitute for the amendment offered by the gentleman from New York.

On page 167, line 6, strike out the words "firearms, shells, and cartridges" and in lieu thereof place the words "pistols and revolvers."

Mr. SNYDER. We will accept that, and be glad to.

Mr. VESTAL. And in line 9 leave 10 per cent.

Mr. SNYDER. Yes; on pistols. That is all right.

The CHAIRMAN. The gentleman from Indiana offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment by Mr. VESTAL to the amendment offered by Mr. CROWTHER: Page 167, line 6, strike out the words "firearms, shells, and cartridges" and insert in lieu thereof "pistols and revolvers"; and strike out "5" and insert "10."

Mr. BLANTON. Mr. Chairman, I ask recognition for the other two minutes.

Mr. VESTAL. Mr. Chairman, I do not care to be heard.

The CHAIRMAN. The gentleman from Texas is recognized for two minutes.

Mr. BLANTON. Mr. Chairman, the only recreation that I take each year is in the hunting camp, but I want to say that every real hunter who is a sportsman is willing to pay his way. It is not the real hunter who wants to escape this tax. It is the trap shooter in these exclusive clubs who goes out and thinks nothing of shooting up $6 or $8 or $10 or $15 worth of ammunition in a day, and he ought to pay for that, and I am against any change in this amendment. The ordinary farm boy who goes out and shoots a squirrel does not pay much of this tax, and it does not amount to anything, so far as he is concerned, during the entire year.

Mr. SNYDER. He pays a little, does he not?

Mr. BLANTON. It is the trap shooter who pays it. The farm boy has his old long rifle slung behind the door that he can take out and kill a squirrel, and it is the big trap shooter in these clubs who wants to escape this tax.

Mr. SNYDER. I want to say that I have not any interest at all in the trap shooter.

Mr. BLANTON. When you speak of a sportsman you ought to speak of a sportsman who is willing to pay his tax just like everybody else. I am not in favor of changing one word relative to the tax on firearms and ammunition in the committee's bill. We ought to pass it just like it is and let every gun that is sold and every box of ammunition that is sold pay its way, and not a single real hunter in the United States will object to it. The rich clubs out here that a great many of our friends belong to, when they go out on these trap-shooting expeditions, can save in a year's time $10 or $15 or $20 of taxes and can spend that money in some other way. I do not blame them for wanting to relieve themselves of it. I relieve the gentleman of any such intention. He is speaking for the farm boy in his district alone.

He is speaking for the laboring man in his district alone. I do not impute any bad motives to him, but there are big clubmen in the country who spend a great amount of money for fine guns. There are clubmen who spend as much as $500 for fine handmade guns, and they ought to pay the tax on same.

The CHAIRMAN. All time has expired.

Mr. ABERNETHY. Mr. Chairman, is there any objection to again reporting the amendment?

The CHAIRMAN. Without objection, the amendment to the amendment will be reported.

The amendment of the gentleman from Indiana [Mr. VESTAL] to the amendment of the gentleman from New York [Mr. CROWTHER] was again reported.

Mr. BURTNESS. Mr. Chairman, a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. BURTNESS. As I understand it, the amendment offered by the gentleman from New York was, in fact, withdrawn, so that the amendment of the gentleman from Indiana is to be submitted.

The CHAIRMAN. No; the amendment was modified. There was a modification agreed to by the gentleman from New York and after that modification was made the gentleman from Indiana offered his amendment.

The question now is on the amendment offered by the gentleman from Indiana [Mr. VESTAL] to the amendment offered by the gentleman from New York [Mr. CROWTHER].

The question was taken; and on a division (demanded by Mr. CROWTHER) there were—ayes 42, noes 83.

So the amendment was rejected.

The CHAIRMAN. The question now recurs on the amendment offered by the gentleman from New York [Mr. CROWTHER].

The question was taken, and the amendment was rejected.

Mr. GARNER of Texas and Mr. DAVIS of Tennessee rose.

The CHAIRMAN. The gentleman from Texas is recognized.

Mr. GARNER of Texas. Mr. Chairman, I move to strike out the last word. I just want to suggest to the gentleman from Iowa and to the committee that while I do not know whether you want to get through with this bill this week or not, yet if you do, you will have to make a little more progress than you have been making for the last two hours. As far as I am concerned, and, I think, so far as the membership of the committee on this side is concerned, they are anxious to help you and to facilitate getting through with this bill. If you are going on, however, it is your responsibility.

Mr. GREEN of Iowa. Of course, the gentleman from Texas recognizes that I have been doing everything possible to get the matter along, and also, as chairman, I have taken but a few minutes this afternoon. That is all the time I have taken.

Mr. GARNER of Texas. I will say to the gentleman that I have used the gentleman from Iowa as a battering ram to talk to somebody else.

Mr. DAVIS of Tennessee. Mr. Chairman, I offer an amendment, which I send to the desk.

The CHAIRMAN. The gentleman from Tennessee offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. DAVIS of Tennessee: Page 167, line 20, after the word "machine," insert: "If any such machine or the operation thereof be of such a nature that the operator or customer stands a chance to win a prize or to win more or less in one operation than another, a tax equivalent to 100 per cent of its fair market value shall be imposed upon every such machine sold or put into operation."

Mr. GREEN of Iowa. Mr. Chairman, I make a point of order, but if there is going to be any discussion on it I will withdraw it and let a vote be had. This is merely a regulatory matter and not a tax.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Tennessee [Mr. DAVIS].

The question was taken, and the amendment was not agreed to.

MESSAGE FROM THE PRESIDENT OF THE UNITED STATES.

The committee informally rose; and Mr. SNYDER having taken the chair as Speaker pro tempore, a message in writing was received from the President of the United States, by Mr. Latta, one of his secretaries, who also informed the House of Representatives that the President had approved and signed bill and joint resolution of the following titles:

On February 27:

H. R. 3198. An act to authorize the States of Alabama and Georgia, through their respective highway departments, to construct and maintain a bridge across the Chattahoochee River at or near Eufaula, Ala., connecting Barbour County, Ala., and Quitman County, Ga.; and

H. J. Res. 160. Joint resolution to provide an appropriation for the prosecution of suits to cancel certain leases, and for other purposes.

REVENUE ACT OF 1924.

The committee again resumed its session.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

SEC. 604. (a) On and after the expiration of 30 days after the enactment of this act there shall be levied, assessed, collected, and paid (in lieu of the tax imposed by section 905 of the revenue act of 1921) upon all articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious and semiprecious stones, and imitations thereof; articles made of, or ornamented, mounted, or fitted with precious metals or imitations thereof or ivory; watches; clocks; opera glasses; lorgnettes; marine glasses; field glasses; and binoculars; upon any of the above when sold or leased by or for a dealer or his estate for consumption or use, a tax equivalent to 5 per cent of the price for which so sold or leased.

Mr. FAIRCHILD. Mr. Chairman, I have an amendment to strike out the section. Shall I move to strike out paragraph (a) and then the following paragraphs, or wait until the whole section is read?

Mr. HAWLEY. I think we had better fight it out on this paragraph.

Mr. FAIRCHILD. Then, I submit the following amendment.

The Clerk read as follows:

Page 169, line 22, strike out paragraph (a).

Mr. FAIRCHILD. Mr. Chairman, on this amendment to strike out the jewelry tax I would like to have the close attention of the membership of the House.

Mr. GREEN of Iowa. Will the gentleman yield and let me see if I can get a unanimous request?

Mr. WATKINS. If you strike out this paragraph would that go back and leave——

Mr. GREEN of Iowa. The effect would be to entirely wipe out the tax.

Mr. GARNER of Texas. I think the gentleman from Iowa or some one ought to say a word as to what effect this amendment is going to have. We have reduced this $13,000,000, and this will reduce it over $20,000,000 more.

Mr. FAIRCHILD. Is it the purpose of the gentleman from Iowa at this time to move to limit debate?

Mr. GREEN of Iowa. No; I am not going to make any motion at this time.

Mr. FAIRCHILD. Is the gentleman going to ask unanimous consent to limit debate?

Mr. GREEN of Iowa. It seems to me that we ought not to spend more than 15 minutes on this amendment or this paragraph, and I would like 1 minute of that myself.

Mr. FAIRCHILD. I will limit my time as much as possible; but I hope the gentleman from Iowa will withhold his request.

Mr. GREEN of Iowa. Mr. Chairman, I ask unanimous consent that all debate on this paragraph and all amendments thereto close in 15 minutes.

The CHAIRMAN. The gentleman from Iowa asks that all debate on this subsection and all amendments thereto close in 15 minutes. Is there objection?

Mr. FAIRCHILD. I ask the gentleman to withhold that a few minutes.

Mr. GREEN of Iowa. All the gentleman has to do is to object, and I will sit down.

Mr. FAIRCHILD. I do not want to object.

The CHAIRMAN. Is there objection? [After a pause.] The Chair hears none.

Mr. FAIRCHILD. Mr. Chairman, this amendment to strike out entirely the excise tax on the jewelry business is an appeal for a business that has suffered and is suffering very seriously under the tax. The purpose of a tax is to raise revenue and not to destroy business. This discriminatory tax on the jewelry business has destroyed business, thrown many retail stores into bankruptcy, and has correspondingly reduced the tax income of the Government. The time has come to repeal the tax altogether.

This appeal is in behalf of all the thousands of small jewelers throughout the United States who have suffered so severely as a result of the tax that they are up against financial difficulties and financial disaster. There is a good deal that could be said on the subject in this appeal to the membership of the House if permitted. Within my limited time, permit me to call attention to some figures.

This 5 per cent retail tax went into effect for the latter half of the year 1919. The first half of that year the tax was 3 per cent on manufacturers. It was changed by the act of October 18 to 5 per cent on retailers. The first year, 1919—half of the year being 5 per cent on retailers—the total amount received by the Government was $6,567,512. The first full year of 5 per cent retail tax the Government received $25,863,607, but the years 1920 to 1923 the tax income received by the Government has grown steadily less, until 1923 the total income received was $20,297,875.91, a reduction in tax income under the operation of these excise taxes against the jewelry business of over five and a half million dollars. That reduction of tax income reflected the failures among the men engaged in the jewelry business. In 1919 there were 94 failures, 1919 being the year when the tax was in effect only one-half of the year. There were 94 failures in that year with a total liability of $688,000. In 1920 there were 139 failures with liabilities of nearly $3,000,000. In 1921 there were 488 failures with liabilities of nearly $14,000,000.

In 1923, the last full year of the tax, there were more than 500 failures in the jewelry business. Out of a total of a little over 18,000 jewelers throughout the United States there was a total of 1,794 failures during the years of this tax with total liabilities of $40,657,880. This tax is a tax on the entire business, not a tax on precious stones alone. With few rare exceptions the sale of precious stones by a retail jeweler is less than 10 per cent of the total sales. More than two-thirds of the 18,000 jewelers in the United States have a capital of less than $20,000. These struggling small retail jewelry stores have suffered disaster under this discriminatory tax in severe competition with untaxed business. It is a wicked discrimination and should be abolished.

The CHAIRMAN. The time of the gentleman from New York has expired.

Mr. FAIRCHILD. May I have two minutes more?

The CHAIRMAN. The gentleman from New York asks for two minutes more.

Mr. GREEN of Iowa. I am compelled to object, Mr. Chairman.

Mr. CRISP. Mr. Chairman, we all know that taxes are burdensome, and we would like to repeal all taxes if it were possible, but it is not possible to do it. We are practical men, we represent the Government, and it is our duty to see that the Government has sufficient revenue to meet its legitimate needs. When the Committee on Ways and Means met we found it possible to repeal some of these annoying nuisance taxes to the amount of about $45,000,000. All the items in the bill that are given the benefit of reduction I do not suppose are the choice of any member of the committee, either Republican or Democrat. We have tried to relieve those industries that we thought were suffering the most and which were most seriously affected by the tax and the items upon which we gave relief are the judgment of a majority of the committee.

Let us take the jewelry proposition. We must have a revenue. The jewelry tax last year brought in about $20,000,000. The committee found it impossible to relieve all of that tax and have sufficient revenue in the bill to meet the needs of the Government. We recognized that the jewelers were suffering, and the committee decided to reduce the tax one-half, amounting to $10,000,000. The Ways and Means Committee favored a manufacturers' tax if it was feasible. The Ways and Means Committee then appointed a subcommittee to confer with the representatives of the retail jewelers, and asked them to make suggestions as to how we could reduce the jewelers' tax by $10,000,000 and affect them the least injuriously and give them the greatest benefit of the reduction. They met with us. They insisted that the whole tax be repealed. The subcommittee—and I had the honor to be upon it—advised them that as a subcommittee we could not report a bill repealing it all; that we were limited to repealing one-half, or $10,000,000. They would not give us any suggestion. We finally told them if they would not assist us we would have to act.

When driven to the wall, they finally made the suggestion that they would prefer to reduce the tax on all items rather than to have a manufacturers' tax. When we began to consider the manufacturers' tax, the question arose as to who is a manufacturer. They said that every jeweler is a manufacturer, and that if you put it on the manufacturers it would be pivoted in four or five exchanges, and finally the subcommittee decided after a conference with the experts that the most practical way was to draw it under the terms in which it appears in the bill. Under that all plated silverware, all small articles of jewelry, all articles of jewelry selling for less than $40 are relieved entirely from the tax. The bill provides that a watch selling for less than $60 is relieved. We raised the watch to $60 because it was represented to us that railroad men must have accurate watches in the discharge of their duties, and the testimony showed that they could get an accurate watch for $60. Under the provisions of the bill a watch costing less than $60 is relieved from all the tax. The provision as drafted in the bill, according to the Treasury experts, will net in revenue about $7,000,000, so that we have reduced the tax of the jewelers by nearly 65 per cent. We have knocked off $13,000,000. Do you not think that the committee has been just and fair to the jewelers? Nearly all of the $7,000,000 that the retailers will have to pay will come from pearls, diamonds, precious and semi-precious stones—luxuries—and surely if the Government must have a revenue there is no better place to levy it than upon such luxuries. Those who purchase such ornaments are able to pay a small tax.

Mr. FAIRCHILD. Mr. Chairman, will the gentleman yield?

Mr. CRISP. Yes.

Mr. FAIRCHILD. Does not the gentleman know that in a large number of jewelry stores throughout the small towns and villages the proportionate part of their business relating to precious stones, diamonds, and so forth, would not exceed 10 per cent of the total business?

Mr. CRISP. I do not know what it would amount to, but I say that this provision, in my judgment, will relieve practically all of the small jewelry stores in the small towns throughout the United States from having to pay a tax and put the tax on these expensive diamonds and pearls and precious stones.

Mr. BACHARACH. Is not it a fact that the purchaser pays the tax?

Mr. CRISP. I think that is the fact.

Mr. BACHARACH. The 5 per cent is added, and the poor jeweler is not affected by this.

Mr. CRISP. That is true. In this instance I want to appeal to the House to stand by the Ways and Means Committee. This committee did the best that it could. It considered all of the testimony. It granted all the relief it could

commensurate with the needs of the Government for revenue. If we strike one article out after another, there will be no revenue left. I appeal to the House to stand by the bill in respect to the repeal of the excise taxes. [Applause.]

Mr. HAWLEY. Mr. Chairman, in addition to what the gentleman from Georgia [Mr. CRISP] has so well said, the committee thought the jewelry industry made a good case. Take the matter of musical instruments, for example. A small amount of silvering is used on the mouthpiece and to make the instruments sanitary, and that caused the tax of 5 per cent to be levied on the entire value of the instrument. The silvering might not be worth more than 10 cents and the instrument might cost $100. It would add a tax of $5 for the 10 cents worth of precious metal on the instrument. Small articles, like canes and umbrellas, with small bands of silver around them are taxed 5 per cent on the entire value of the article. In hardware stores they are compelled to carry a small quantity of silver-plated ware in order to furnish complete house furnishings at one place. The cost of keeping the accounts for the sales of these small items of silver-plated ware is greater than the amount of profit made upon the entire sale of the articles. Then the jewelry stores suffer from competition with traveling salesmen who do not pay any local taxes or rents, but who compete with the local jewelers in the sale of articles and also evade the tax. The average rate of profit for the entire industry was very small. We concluded that the jewelers had made a good case, that a great many people would be benefited by the relief from this tax on articles we never had intended to tax, such as musical instruments, but we were unable to relieve the industry to the extent of more than $13,000,000. We asked the representatives of the industry to appear before our subcommittee and we told them the fact that we could relieve them to the extent of $13,000,000, but that for the present $7,000,000 would need to be retained, although we greatly regretted the necessity that compelled us to take such action. Therefore we limited the tax in this way. Articles up to $40 do not pay a tax; that is, any single article costing $40 or less, no matter what it is, will pay no tax. Watches up to $60 will not pay a tax. Articles costing more than $40 or watches costing more than $60 will pay a tax of 5 per cent.

Eyeglasses, surgical instruments, spectacles, flat tableware, and silver-plated musical instruments at any price are entirely exempt. Now, if some one chooses to buy a $600,000 black-pearl necklace why not impose a tax on that? When any of these gifts run to $10,000 or $100,000 there is no reason in the world why this small tax should not be levied.

Mr. WATKINS. Mr. Chairman, the more you study this bill the madder you get. All my life I have insisted that everybody should be treated alike. It makes no difference to me if he is the richest man in the world or the poorest; and if anybody is to be given preference, then the latter. The same is true of business. This bill does not do that.

This bill eliminates all excise taxes on fans, pocketbooks, yachts, carpets and rugs, hand bags, purses, trunks, hunting garments, livery and livery boots, portable light fixtures, dirk knives, candy, telegraph and telephone messages, seating capacity of theaters, circuses, aggregation of entertainments, cereal beverages, unfermented fruit juices, still drink, mineral waters, fountain sirups, and carbonic-acid gas. Heretofore all such taxes were removed from chewing gum, hair dye, and many other similar items, hundreds of which were and are admitted by everybody as wholly nonessentials and in most cases luxuries.

But what treatment is meted out to the automobile and jewelry business? They are merely reduced, and then not commensurate with the need. Now, I have no quarrel with anybody because the excise taxes heretofore mentioned have been eliminated; not at all. I favor the abolition of all such taxes. Certainly they ought to be deducted proportionally instead of wiping out some entirely and only partially reducing others. Especially is this unwise and unjust when the favored classes in many instances are nonessentials, whereas the reverse is true of automobiles. Every railroad man must have a high-priced watch and every betrothed couple an engagement and wedding ring, and so I could go on and on enumerating instances ad infinitum. It is no excuse to say that it can not be done, for this Government has not yet reached the point where it can not treat everybody exactly the same. If you have $300,000,000 in revenue in excise taxes and only $200,000,000 can be taken off, then take two-thirds off everybody and not all off some and none off others. If, however, that is the rule, then for heaven's sake do not relieve luxury first.

I maintain, however, that all excise taxes can be eliminated. You will, too, if you are fair and unbiased when you recall that a stock-dividend tax has been written in this bill, likewise a gift tax; the inheritance tax has been increased, and all in all enough revenue from these will be forthcoming to remove these nuisance taxes from industries that are being driven into bankruptcy and despair.

This question ought to be treated as a business matter, but I am blunt enough to say that if you do not give more consideration to industries actually in need of relief the last one of you will be driven from power, for you just as well remember what Lincoln said about fooling all the people all the time; it can not be done in this country any more. The business man is wide-awake and he cares not a tinker's iota what your politics may be; he expects you to practice what you preach. I am willing to be defeated if I break my word, and I hope every man here who breaks a promise will receive the same verdict. These excise taxes ought to be removed and in the place of them get your taxes from these other sources already written in the bill. When you do that, and then economize in the operation of the Government, you will find that there is revenue sufficient and these nuisance taxes unnecessary.

Mr. GREEN of Iowa. Mr. Chairman, when an industry comes before the Committee on Ways and Means asking that a tax on a luxury be reduced and the committee takes half of the tax off with the understanding that there will not be any further trouble—and I am not referring now to the gentleman from New York—what we ought to do, when they do make trouble, is to put the tax back for the full amount. [Applause.]

Mr. FAIRCHILD. Mr. Chairman, will the gentleman yield?

Mr. GREEN of Iowa. What we are doing in this bill with reference to automobile accessories is to put a tax on the tire of the poor fellow who blows one out; but here is a proposal to take the tax off the $5,000 necklace or a $50,000 diamond. I hope the amendment will be voted down. [Applause.]

The CHAIRMAN (Mr. DOWELL). The question is on agreeing to the amendment offered by the gentleman from New York [Mr. FAIRCHILD].

The question was taken, and the amendment was rejected.

Mr. FAIRCHILD. Mr. Chairman, I move to strike out on line 2, page 170, the words "jewelry, whether real or imitation."

The CHAIRMAN. The gentleman from New York offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. FAIRCHILD: Page 170, beginning in line 2, strike out the words "jewelry, whether real or imitation."

Mr. GREEN of Iowa. There is no further debate, Mr. Chairman.

The CHAIRMAN. The question is on agreeing to the amendment offered by the gentleman from New York.

The question was taken, and the amendment was rejected.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

Title VII.—Special taxes.

Mr. MOORE of Virginia. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The Clerk will report the amendment offered by the gentleman from Virginia.

The Clerk read as follows:

Amendment offered by Mr. MOORE of Virginia: Insert under Title VII, Special taxes, after line 3, page 174, the following independent section:

"Gifts, advances, subscriptions, payments, contributions, and expenditures made in behalf of, or in opposition to, or for the purpose of influencing, directly or indirectly, the nomination or defeat, or the election or defeat of, any candidate or candidates for the office of President, Vice President, Senator, or Representative, or presidential or vice presidential elector, or for use in, or in respect to, any convention, primary, or election in which there is nominated or elected a candidate for any of the aforesaid offices, shall be subject to special taxes as follows: When the aggregate thereof made by any person during the year to which the return hereinafter mentioned applies exceeds the sum of $5,000, such person shall pay thereon a tax equal to 50 per cent of such excess. In order to minimize confusion and expense in administering this provision, it shall be the duty of every person who makes an income-tax return as hereinbefore provided in this act, to state the aggregate for the year to which the return applies of his gifts, advances, subscriptions, payments, contributions, and expenditures made as aforesaid, provided that when the aggregate does not exceed $1,000 no return thereof need be made. Any person willfully making a false return of such gifts, advances, contributions, and expenditures shall, upon conviction, be fined not less than $1,000, and, in addition, the individual, member, official, or employee of a partnership,

corporation, trust, or estate willfully making such false return shall, upon conviction, be imprisoned not less than 30 days nor more than one year."

Mr. GREEN of Iowa. Mr. Chairman, I make a point of order against the amendment, that it is not germane to the section or germane to the bill, and is in fact a sort of corrupt practice act, intended to regulate elections. The gentleman who is ordinarily in the chair has ruled out a very similar provision; a provision very similar, so far as the principle is concerned; an amendment to regulate rents, offered by the gentleman from Oklahoma [Mr. McKEOWN]. The Chair said it was the duty of the Chair to look into the real purpose of an amendment offered, and if it were not in fact a tax provision, to sustain the point of order. The Chair not only sustained the point of order but the committee sustained the Chair.

Mr. MOORE of Virginia. Mr. Chairman, I will only occupy a few minutes in stating the case.

This amendment is similar to but not the same as the amendments I heretofore offered. This amendment, like the others, has reference to those who contribute to campaign funds; but, unlike the others, imposes a tax not of 100 per cent on the excess over $5,000 but a tax of 50 per cent.

It was said with respect to the previous amendments that they were not germane, because they were in the nature of a subterfuge and did not really relate to the subject of taxation; and incidental to that it was said that they dealt with a matter covered by our corrupt-practice legislation.

On the latter point it will be admitted that there is no legislation in effect that fixes a limit upon or penalizes contributions, except those made by candidates themselves.

[At this point Mr. DOWELL retired from the chair and Mr. GRAHAM of Illinois resumed the chair.]

Mr. MOORE of Virginia. Mr. Chairman, to repeat what I have already said——

Mr. NEWTON of Minnesota. Mr. Chairman, will the gentleman yield there?

Mr. MOORE of Virginia. In a moment I will yield to the gentleman. I repeat, Mr. Chairman, the present amendment is not the same in substance as the amendments heretofore offered by me.

The objection to the other amendments was that they were in the nature of a subterfuge, because they did not deal with the subject of taxation; and it was further said, to repeat once more, that they were of that character because they covered a matter dealt with in existing corrupt-practice statutes. But this, as I have explained, is not the fact.

The existing legislation refers to candidates and to committees. It directs that campaign committees shall file statements of contributions, and shall file those statements within 30 days after a campaign closes; and, by the way, it may be noted that if there is a deficit of, say, $1,000,000 in the funds of a national committee there is no legislation whatever that requires any showing of the contributions to the deficit if made after the 30-day period expires. So we have practically no legislation on the subject to which the present amendment relates.

Another point, Mr. Chairman. There is now no legislation whatever applicable to the nomination of candidates for Federal offices by conventions or in primaries, the Supreme Court having condemned the statutory provisions respecting nominations. My proposition includes not only elections but the nomination processes.

Further, Mr. Chairman, we are enacting revenue legislation; we are considering a tax bill; this amendment provides that any "person"—that is to say, any individual, corporation, estate, or trust—contributing in excess of $5,000 shall be subjected to a tax of 50 per cent upon the excess. Such a provision may produce revenue. In the Newberry case, as I recall, there was complete evidence of the relatives and friends of the candidate having subscribed some $200,000 to his campaign expenses. If this provision had been in effect at that time, it might have yielded the Government $100,000.

Mr. NEWTON of Minnesota. Will the gentleman yield?

Mr. MOORE of Virginia. Yes.

Mr. NEWTON of Minnesota. If the proposed legislation had been in effect at the time Mr. Doheny contributed the sum of $200,000 to the Democrats, it would have yielded $100,000?

Mr. MOORE of Virginia. Perhaps so. And such contributions for political purposes are indefensible, whoever makes them.

Mr. SANDERS of Indiana. Mr. Chairman, I make the point of order against the gentleman's argument. The gentleman from Virginia is not confining his argument to the point of order.

The CHAIRMAN. The gentleman from Virginia will confine himself to the point of order.

Mr. MOORE of Virginia. The gentleman from Indiana is somewhat tempestuous in regard to this matter.

Mr. SANDERS of Indiana. Mr. Chairman, I renew the point of order.

The CHAIRMAN. The Chair will say to the gentleman from Virginia that he must confine himself to the point of order.

Mr. MOORE of Virginia. Mr. Chairman, I have simply used the Newberry case as illustrative of my view that the amendment is not subject to the point of order. By way of further illustration, I might refer to the effort to affect the nomination of candidates for the Presidency in 1920.

Mr. ROSENBLOOM. Mr. Chairman, I make the point of order that the gentleman from Virginia is not confining himself to the point of order.

Mr. MOORE of Virginia. Does not the gentleman wish to consider these pertinent illustrations?

Mr. ROSENBLOOM. I want to get through with this bill.

Mr. MOORE of Virginia. Ah, but is not the gentleman a little timid about this matter?

Mr. ROSENBLOOM. There will be plenty of time for the gentleman to make his speech after we get through with the tax bill.

Mr. MOORE of Virginia. I am not anxious to make a speech. I have never been anxious to make a speech since my advent in this body, but I am anxious for legislation which may serve to minimize one of the gravest evils, one of the greatest perils confronting the country.

Mr. GREEN of Iowa. Will the gentleman yield?

Mr. MOORE of Virginia. Yes.

Mr. GREEN of Iowa. Would it not be better for my friend, if he wants such legislation, to introduce a bill for that purpose and have it referred to the proper committee and considered by that committee at the proper place and proper time?

Mr. MOORE of Virginia. I have had my experience in attempting legislation which might affect the plans and purposes of the party of which my friend is one of the leaders.

Mr. CHINDBLOM. Will the gentleman yield?

Mr. MOORE of Virginia. Yes.

Mr. CHINDBLOM. Has the gentleman a bill on this subject pending in the House?

Mr. MOORE of Virginia. Bills have been introduced.

Mr. CHINDBLOM. But has the gentleman a bill pending?

Mr. MOORE of Virginia. I have upon my table a bill that is pending before one of the committees and also a bill introduced at a previous session of Congress, but those bills do not reach the particular matter embraced by this amendment.

Mr. CHINDBLOM. So the gentleman himself has not introduced a bill of the kind which he seeks to inject into this revenue measure?

Mr. MOORE of Virginia. There is no obligation on my part to do so, believing, as I do, that the necessary legislation is permissible here and now. But I shall not detain the committee longer.

The CHAIRMAN. The Chair is ready to rule. The Chair has heretofore on two different occasions ruled on this matter or similar matters, once when the gentleman from Virginia offered an amendment similar to this on a preceding occasion and the other when the gentleman from Oklahoma [Mr. McKEOWN] offered an amendment on excess rents. The Chair thinks his conclusion in those cases was right and believes that the same reasoning which was then applied applies to the amendment before the committee now, and the Chair sustains the point of order. The Clerk will read.

The Clerk read as follows:

CAPITAL STOCK TAX.

SEC. 700. (a) On and after July 1, 1924, in lieu of the tax imposed by section 1000 of the revenue act of 1921—

(1) Every domestic corporation shall pay annually a special excise tax with respect to carrying on or doing business, equivalent to $1 for each $1,000 of so much of the fair average value of its capital stock for the preceding year ending June 30 as is in excess of $5,000. In estimating the value of capital stock the surplus and undivided profits shall be included;

(2) Every foreign corporation shall pay annually a special excise tax with respect to carrying on or doing business in the United States, equivalent to $1 for each $1,000 of the average amount of capital employed in the transaction of its business in the United States during the preceding year ending June 30.

Mr. GARNER of Texas. Mr. Chairman, I move to strike out the last word in order to make a statement.

Mr. Chairman, if I had the information which the Treasury Department has at the present time I would offer an amendment to this section and undertake to get into the Treasury at least $250,000,000 or $300,000,000 additional revenue. I would do that for the purpose of trying to reach stock dividends which have been declared in the last four or five years, but being unable to get that information and being unable to describe the character of corporations on which I would levy an additional excise capital stock tax, I will not offer the amendment because I do not like to do something in the dark and not know the full force and effect of it. But this is one method by which we can reach stock dividends; the corporations which have been issuing their stock dividends can be reached in this way each year on their stock dividends and it would probably equal the tax they have avoided when they issued stock dividends under the decision of the Supreme Court. For instance, I could describe a domestic corporation as one which had issued a stock dividend within the last three years increasing its capital stock exceeding $100,000.

If I had all this information, as I say, I would offer an amendment here for the purpose of getting two or three hundred million dollars additional taxes from these corporations that in my judgment have avoided the tax by issuing stock dividends. I merely wanted to say this to the committee so that if I can secure the information some of these days I will undertake to reach these particular corporations.

Mr. DENISON. Will the gentleman yield?

Mr. GARNER of Texas. I yield to the gentleman.

Mr. DENISON. After this bill becomes a law, if it becomes a law, the gentleman will be able to get that information.

Mr. GARNER of Texas. Just as soon as the next election is over we can get it, but we can not get it now.

Mr. DENISON. Then, of course, the gentleman will introduce that kind of a measure in the next Congress, if he has control of it.

Mr. GARNER of Texas. I will give consideration to the matter of trying to reach corporations that are avoiding their taxes under the stock-dividends decision.

Mr. DENISON. We will await with interest to see what the gentleman does do when he gets control.

Mr. GARNER of Texas. I am glad the gentleman will wait with interest.

Mr. HOWARD of Nebraska. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The gentleman from Nebraska offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. HOWARD of Nebraska: Page 174, line 10, strike out the figure "1" and insert in lieu thereof the figure "2."

The CHAIRMAN. Does the gentleman care to be heard?

Mr. HOWARD of Nebraska. I do not care to be heard, Mr. Chairman. It is too patent; it is right. I do not care to be heard.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Nebraska.

The question was taken, and the amendment was rejected.

The Clerk read as follows:

MISCELLANEOUS OCCUPATIONAL TAXES.

SEC. 701. On and after July 1, 1924, there shall be levied, collected, and paid annually the following special taxes—

(1) Brokers shall pay $50. Every person whose business it is to negotiate purchases or sales of stock, bonds, exchange, bullion, coined money, bank notes, promissory notes, other securities, produce, or merchandise for others shall be regarded as a broker. If a broker is a member of a stock exchange, or if he is a member of any produce exchange, board of trade, or similar organization, where produce or merchandise is sold, he shall pay an additional amount as follows: If the average value, during the preceding year ending June 30, of a seat or membership in such exchange or organization was $2,000 or more but not more than $5,000, $100; if such value was more than $5,000, $150.

(2) Pawnbrokers shall pay $100. Every person whose business or occupation it is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise, or any kind of personal property whatever, as security for the repayment of money loaned thereon, shall be regarded as a pawnbroker.

(3) Ship brokers shall pay $50. Every person whose business it is as a broker to negotiate freights and other business for the owners of vessels or for the shippers or consignors or consignees of freight carried by vessels, shall be regarded as a ship broker.

(4) Customhouse brokers shall pay $50. Every person whose occupation it is, as the agent of others, to arrange entries and other customhouse papers, or transact business at any port of entry relating to the importation or exportation of goods, wares, or merchandise, shall be regarded as a customhouse broker.

(5) Proprietors of bowling alleys and billiard rooms shall pay $5 for each alley or table. Every building or place where bowls are thrown or where games of billiards or pool are played, shall be regarded as a bowling alley or a billiard room, respectively, unless no charge is made for the use of the alleys or tables.

(6) Proprietors of shooting galleries shall pay $20. Every building, space, tent, or area where a charge is made for the discharge of firearms at any form of target shall be regarded as a shooting gallery.

(7) Proprietors of riding academies shall pay $100. Every building, space, tent, or area where a charge is made for instruction in horsemanship or for facilities for the practice of horsemanship shall be regarded as a riding academy: *Provided*, That this tax shall not be collected from associations composed exclusively of members of units of the Federalized National Guard or the Organized Reserve and whose receipts are used exclusively for the benefits of such units.

(8) Persons carrying on the business of operating or renting passenger automobiles for hire shall pay $10 for each such automobile having a seating capacity of more than two and not more than seven, and $20 for each such automobile having a seating capacity of more than seven. The tax imposed by this subdivision shall not be collected in respect of automobiles used exclusively for conveying school children to and from school.

(9) Every person carrying on the business of a brewer, distiller, wholesale liquor dealer, retail liquor dealer, wholesale dealer in malt liquor, retail dealer in malt liquor, or manufacturer of stills, as defined in section 3244 as amended and section 3247 of the Revised Statutes, in any State, Territory, or District of the United States contrary to the laws of such State, Territory, or District, or in any place therein in which carrying on such business is prohibited by local or municipal law, shall pay, in addition to all other taxes, special or otherwise, imposed by existing law or by this act, $1,000. The payment of the tax imposed by this subdivision shall not be held to exempt any person from any penalty or punishment provided for by the laws of any State, Territory, or District for carrying on such business in such State, Territory, or District, or in any manner to authorize the commencement or continuance of such business contrary to the laws of such State, Territory, or District, or in places prohibited by local or municipal law.

If any person first become subject to the tax imposed by subdivision (1), (2), (3), or (4) after December 31, he shall pay for the fiscal year in which he first becomes subject to the tax only one-half the tax specified in such subdivision.

The taxes imposed by this section shall, in the case of persons upon whom a corresponding tax is imposed by section 1001 of the revenue act of 1921, be in lieu of such tax.

Mr. GREEN of Iowa. Mr. Chairman, I offer a perfecting committee amendment.

The CHAIRMAN. The gentleman from Iowa offers a committee amendment, which the Clerk will report.

The Clerk read as follows:

Committee amendment offered by Mr. GREEN of Iowa: Page 178, line 17, after the figures "31," insert "in any fiscal year," and in lines 18 and 19 strike out "for the fiscal year in which he first becomes subject to the tax" and insert "for such fiscal year."

Mr. GREEN of Iowa. This is merely a clarifying amendment, Mr. Chairman.

The CHAIRMAN. The question is on the adoption of the amendment.

The question was taken, and the amendment was agreed to.

The CHAIRMAN. The gentleman from Nebraska [Mr. HOWARD] offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. HOWARD of Nebraska: On page 175, line 12, after the word "pay," strike out the figures "50" and insert in lieu thereof the figures "100."

The CHAIRMAN. The question is on the adoption of the amendment of the gentleman from Nebraska.

The question was taken, and the amendment was rejected.

Mr. DENISON. Mr. Chairman, I move to strike out paragraph 8.

The CHAIRMAN. The gentleman from Illinois offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. DENISON: On page 177, beginning with line 13, strike out all of subparagraph (8).

Mr. DENISON. Mr. Chairman, I do not know how much revenue this paragraph yields the Government. I would be glad to have the chairman of the committee enlighten us on that, but

I do not think the Federal Government ought to collect a license fee from jitney drivers and others operating automobiles for hire. They have to pay very many different taxes. Some of them pay, in some parts of the country, 8 or 10 different kinds of taxes—Federal, State, and municipal—and it seems to me that Congress could very well afford to grant some little relief to jitney drivers. I do not think this paragraph yields the Government a very great amount of revenue, but it amounts to a whole lot to the men who are trying to make a living carrying passengers at 25 or 50 cents apiece. This is one form of transportation. We have taken off the tax on other forms of transportation, and it seems to me we might well take it off this one.

Mr. GARNER of Texas. The gentleman understands that this is the present law?

Mr. DENISON. I understand that.

Mr. GARNER of Texas. And it yields to the Treasury about $2,000,000?

Mr. DENISON. Well, that is a $2,000,000 tax on transportation, is it not?

Mr. GARNER of Texas. Well, probably it is.

Mr. DENISON. It is, of course, and we have taken it off of the railroads and other forms of transportation. Why not take it off of the jitneys? The United States Government does not have to collect this tax from the poor jitney men and others who earn their living hauling people in automobiles in order to keep functioning.

Mr. GARNER of Texas. I might answer the gentleman by asking why not take it off of everything?

Mr. DENISON. You have taken it off of all other forms of transportation. Why pick on the jitney drivers?

Mr. HAWLEY. Will the gentleman yield?

Mr. DENISON. I will be glad to yield.

Mr. HAWLEY. In the case of the street car or the railroad train, they have to buy their right of way, obtain their franchise, build their road, and maintain it, while the jitney driver has his road built and maintained for him.

Mr. DENISON. The jitney driver pays his part of the expense of building roads. The jitney driver has to pay a license tax to the city wherein he operates, a local personal property tax, and I think we ought to leave it to the municipalities to collect this form of taxes. He has to pay a tax to the city and he has to pay a license tax to the State; he has to pay local taxes, personal property taxes, and he has to pay the automobile tax when he buys his car; if he has a smash-up and knocks off a fender or breaks a spring, he has to pay Uncle Sam another tax when he replaces these parts; and we are now charging him a Federal license for operating his car. I think it is an outrage, and I do not think we ought to impose it any longer.

Mr. GREEN of Iowa. Mr. Chairman, I am opposed to this amendment. If the gentleman wants to have these matters corrected, he ought to go to the several States that are putting the large taxes on these men.

I move that all debate on this subsection and all amendments thereto do now close.

The CHAIRMAN. The question is on the motion of the gentleman from Iowa.

The question was taken, and the motion was agreed to.

The CHAIRMAN. The question is on the amendment of the gentleman from Illinois [Mr. DENISON].

The question was taken, and the amendment was rejected.

Mr. JEFFERS. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The gentleman from Alabama offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. JEFFERS: Page 175, line 15, after the word "securities" strike out "produce or merchandise."

Mr. JEFFERS. Mr. Chairman, the imposition of this occupational tax of $50 per year on persons who sell produce or merchandise, such as groceries, meats, grain, and so forth, for others on a commission basis ought not to be continued any longer.

The term "broker" is applied to these little fellows, while as a matter of fact they are really nothing more than salesmen. They sell produce and foodstuffs for others for a small commission and they carry no stock of goods themselves.

You all know the class of men that this affects. A man has a little cubby-hole of an office where he keeps his books and accounts and perhaps he has a telephone in there, but he carries no goods in stock. So, as I say, he is really nothing more than a salesman for others.

In fact, such a man is always in direct competition with salesmen who do not have to pay this Federal tax known as an occupational tax. But the resident salesmen who has the cubby-hole of an office and a telephone is called a broker and upon him is imposed this penalty of $50 per year in the form of a so-called occupational tax.

Now, this is clearly discriminatory, and it appears to me that it is undoubtedly unfair. It is a situation which ought to be corrected at this time.

I am informed that the average net earnings of these so-called brokers in my State is probably less than $2,000 per year. It appears to me that it is not a fair proposition that this class of salesmen are singled out and required to pay this Federal occupational tax, especially in view of the fact that other salesmen with whom these men are in competition are not required to pay it. Of course, I am not suggesting that this occupational tax be inflicted upon traveling salesmen at all; but I think it is time now to take it off of these resident salesmen. It seems to me that it would be fair to remove it now from them.

Here are two men, both selling the same lines on a commission basis in direct competition with each other, selling goods to the same trade in the same market, both selling food and produce at the price specified by the shipper, one called a salesman and the other called a broker, and a $50 annual penalty collected by the Government fror the latter class but not from the former.

In common fairness I believe this little discriminatory tax certainly ought to come off. Arbitrary taxes of this nature, like excise taxes, commonly termed "nuisance" taxes, constitute what we might properly call the obstructive and vexatious underbrush in the system of taxation, and in beginning the reform or revision of Federal taxation I believe that we ought to pay particular attention now to the clearing away, just as far as we consistently can, of this troublesome underbrush.

Besides the fact that this discriminatory tax is not capable of equitable administration, let me say that the total amount of revenue secured by the Government from the number of these salesmen, from whom the Government does collect this tax, is comparatively small. There are not over 3,000 of these small business people in the country who have to suffer this so-called occupational tax, so it does not affect many people and does not amount to a great amount of revenue after all.

I wish to read, in support of my contention, parts of two letters, which letters I shall insert in the RECORD with these few remarks.

One is from the National Food Brokers' Association, as follows:

NATIONAL FOOD BROKERS' ASSOCIATION,
OFFICE OF THE SECRETARY,
Indianapolis, Ind., February 27, 1924.

Hon. LAMAR JEFFERS,
Washington, D. C.

DEAR MR. JEFFERS: The members of the National Food Brokers' Association request and urge an amendment to section 701, paragraph 1, H. R. 6715, to strike out the occupational tax covering foodstuffs brokers.

The occupational tax of $50 which is assessed against food brokers is discriminatory, is not capable of equitable administration, yields a revenue of $185,000 as a maximum, is a war tax which has no place in a peace time bill.

The food broker, who sells produce and merchandise, is in reality the resident sales agent for a number of manufacturers, canners, packers, and other producers of merchandise and foodstuffs which are sold through the wholesale grocery trade. His compensation is a small percentage of the gross amount of the sale, ranging usually from 2 per cent to 3½ per cent. He does not buy or sell for his own account and renders the same service for many manufacturers that their own selling organization would be compelled to render at a much higher cost to the manufacturer, which would naturally be carried on to the consumer. The food broker, therefore, should not be taxed for being in business any more than it is proper to assess a license or tax against a doctor, lawyer, clothier, grocer, butcher, or any other merchant simply because he is a merchant of that class.

Many food brokers, since this tax was assessed, have set up successfully the claim that they are not brokers but manufacturers' sales agents, which, as a matter of fact, they are. Others making no such claim and yet operating in identically the same manner are compelled to pay this tax.

The official or recognized trade register lists 3,655 food, produce, and merchandise brokers in the United States. Not all of these, as explained in the foregoing, pay the tax, so that in the end the gross revenue to the Government is comparatively an inconsequential item.

This tax was first written into the revenue law to apply to food brokers in 1917 as a war-revenue producer, and since the country is

now at peace it is unfair to continue to assess this tax against one class of business men who render an essential service in a most economical manner and not assess all classes of business men as such.

Yours respectfully,

NATIONAL FOOD BROKERS' ASSOCIATION,
PAUL FISHBACK, *Secretary.*

You see that it is pointed out that this so-called occupational tax on these little fellows could not possibly yield more than $185,000 as a maximum, and very likely not that much, from these resident salesmen of foodstuffs, meats, grain, and such produce.

Then the following letter from a gentleman in Alabama, written in August, 1922, gives us the point of view of the citizens who are affected by this $50 occupational tax:

SELMA, ALA., *August 3, 1922.*

Hon. LAMAR JEFFERS,
House of Representatives, Washington, D. C.

FRIEND JEFFERS: Representing the merchandise brokers or manufacturers' agents of Alabama, I am instructed to take up with you the unjustness of the license tax being collected from brokers selling groceries, grain, etc., in this State, and ask you to take this matter up with the Internal Revenue Department and see if we can be relieved of this tax.

To begin with, this tax on merchandise brokers is a rank discrimination. There are hundreds of traveling men representing two or more firms on a commission basis, just as we brokers do, and selling in competition with us, who are not taxed as we are. Why?

* * * * * * *

Very few brokers are or have been able to make any money for several years because of the expense of doing business. The Government should not be a party to a discriminatory tax like this. Kindly take this matter up with the proper officials and oblige,

Sincerely yours,

RIVERS F. ROSS.

This may seem, gentlemen, to be but a minor matter, but to these citizens who are affected it is, of course, very important, both from the financial standpoint and as a matter of principle.

This tax is comparable with an excise or nuisance tax; it is clearly discriminatory; it is not equitable in itself and not capable of equitable administration; and I believe it would be nothing more than fair to strike it out.

Mr. GREEN of Iowa. Mr. Chairman, the committee gave this matter very careful consideration. The gentleman from Alabama speaks of it as a small matter. As far as the people he is concerned in it may be a small matter, but the effect of this amendment would be to eliminate a great portion of the tax, amounting to $1,000,000.

Mr. JEFFERS. Oh, no; it could not affect more than about 3,000 people, and they are comparatively small business men with modest incomes. It would not amount to more than $150,000 if they all paid.

Mr. GREEN of Iowa. The gentleman has not examined the figures. Mr. Chairman, I move that all debate on this paragraph be now closed.

The question was taken, and the motion was agreed to.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Alabama [Mr. JEFFERS].

The question was taken, and the amendment was rejected.

Mr. JEFFERS. Mr. Chairman, I offer another amendment.

The Clerk read as follows:

Amendment offered by Mr. JEFFERS: Page 175, line 16, after the word "broker," where that word first appears, strike out the period and insert a comma and the following words: "*Provided,* That this shall not apply to anyone selling foodstuffs, produce, and merchandise for others on commission basis and not carrying a stock of such goods."

The CHAIRMAN. The question is on the amendment offered by the gentleman from Alabama.

The question was taken, and the amendment was rejected.

Mr. WATKINS. Mr. Chairman, I offer the following amendment.

The Clerk read as follows:

Page 175, line 23, after the figures "150," insert: "For the purposes of this section a farmer or grower of produce or merchandise and their agents shall not be regarded as brokers under this section in respect to the produce or merchandise produced by him."

Mr. WATKINS. Mr. Chairman, I realize that the debate on this paragraph is closed, but I ask for two or three minutes to proceed out of order.

The CHAIRMAN. Is there objection to the request of the gentleman from Oregon?

Mr. GREEN of Iowa. I shall be obliged to object.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Oregon.

The question was taken, and the amendment was rejected.

Mr. LOZIER. Mr. Chairman, I offer the following amendment.

The Clerk read as follows:

Amendment offered by Mr. LOZIER: Page 175, line 23, after the comma following the words or figures "$5,000" strike out "$150" and the period and insert in lieu thereof the following: "but not more than $10,000, $200; if such value was more than $10,000, but not more than $20,000, $250; if such value was more than $20,000, but not more than $30,000, $300; if such value was more than $30,000, but not more than $40,000, $350; if such value was more than $40,000, but not more than $50,000, $450; if such value was more than $50,000, $500."

The CHAIRMAN. The question is on the adoption of the amendment offered by the gentleman from Missouri.

The question was taken, and the amendment was rejected.

Mr. CONNALLY of Texas. Mr. Chairman, I move to strike out the last word. I want to ask the chairman a question.

Mr. GREEN of Iowa. Debate has been closed on this section.

Mr. CONNALLY of Texas. I understood the Chair to say paragraph, and that would mean paragraph (1). The motion of the gentleman from Iowa was to close debate on this paragraph and that does not mean section.

The CHAIRMAN. The section was read as one paragraph and was so treated.

Mr. GREEN of Iowa. It has been so treated all through the consideration of the bill.

Mr. CONNALLY of Texas. Well, I simply want to ask the chairman a question for information, and under the rules of this House or any dictionary a paragraph is a paragraph and not a section. I do not care whether it was read all together or a line at a time, the motion was to close debate on a paragraph, and a paragraph is a paragraph and that means paragraph (1).

Mr. BEGG. Mr. Chairman, I suggest that the gentleman from Texas says he wants information, and as he needs it badly enough we ought to let him have it. [Laughter.]

Mr. CONNALLY of Texas. I am asking for information from the gentleman from Iowa. I never would approach the gentleman from Ohio if that was my purpose. [Laughter.]

Mr. GREEN of Iowa. Will not the gentleman postpone his inquiry until the next paragraph?

Mr. CONNALLY of Texas. But my inquiry applies to this paragraph.

Mr. GREEN of Iowa. I do not want to set a precedent, and if I yield to the gentleman now I will have to yield to others.

Mr. CONNALLY of Texas. I really am in need of information as I do not carry it all around with me as the gentleman from Ohio seemingly does. [Laughter.]

The Clerk read as follows:

PENALTY FOR NONPAYMENT OF SPECIAL TAXES.

SEC. 704. Any person who carries on any business or occupation for which a special tax is imposed by section 700, 701, or 702, without having paid the special tax therein provided, shall, besides being liable for the payment of such special tax, be subject to a penalty of not more than $1,000 or to imprisonment for not more than one year, or both.

Mr. ROSENBLOOM. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Mr. ROSENBLOOM offers the following amendment: On page 182, after the word "both," line 14, insert the following:

"SECTION 704–A.—TAX ON OIL.

"That on and after the day following the passage of this act there shall be levied, collected, and paid, upon the articles described in the following sections, when imported from any foreign country into the United States, or into any of its possessions (except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila), the rates of tax which are prescribed in said sections.

"SECTION 1. Petroleum, crude, 35 cents per barrel of 42 gallons; fuel oil, 25 cents per barrel of 42 gallons.

"SEC. 2. All acts or parts of acts inconsistent with said section 704–A are hereby repealed."

Mr. GREEN of Iowa. Mr. Chairman, I make the point of order that the amendment is not germane to the section or germane to the bill, but, in fact, is an amendment to the tariff law.

Mr. ROSENBLOOM. Mr. Chairman, of course I claim that this is not an amendment to the section. It creates a new section. It is a new item, and it covers no administrative features at all. It is a specific tax. The purpose of the bill before the House is to obtain revenue. It is a special tax under the

provisions of the revenue bill and does not seek to amend any particular item, but creates a new item.

Mr. HAWLEY. Mr. Chairman, the tax is not levied on the article as a commodity, but it is levied upon it because it comes in from other countries, and it is purely a tariff provision.

The CHAIRMAN (Mr. DOWELL). The Chair thinks that the amendment must be germane to the paragraph and to the bill and sustains the point of order.

The Clerk read as follows:

TITLE VIII.—STAMP TAXES.

SEC. 800. There shall be levied, collected, and paid, for and in respect of the several bonds, debentures, or certificates of stock and of indebtedness and other documents, instruments, matters, and things mentioned and described in Schedule A of this title, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, are written or printed, by any person who makes, signs, issues, sells, removes, consigns, or ships the same, or for whose use or benefit the same are made, signed, issued, sold, removed, consigned, or shipped, the several taxes specified in such schedule. The taxes imposed by this section shall, in the case of any article upon which a corresponding stamp tax is now imposed by law, be in lieu of such tax.

Mr. HAWLEY. Mr. Chairman, I offer the following committee amendment, which I send to the desk.

The Clerk read as follows:

Amendment offered by Mr. HAWLEY: Page 191, line 4, strike out the word "There" and in lieu thereof insert the following: "On and after the expiration of 30 days after the enactment of this act there."

The CHAIRMAN. The question is on agreeing to the amendment.

The amendment was agreed to.

The Clerk read as follows:

SEC. 807. Each collector shall furnish, without prepayment, to any assistant treasurer or designated depositary of the United States, located in the district of such collector, a suitable quantity of adhesive stamps to be kept on sale by such assistant treasurer or designated depositary.

Mr. HAWLEY. Mr. Chairman, I offer the following committee amendment, which I send to the desk.

The Clerk read as follows:

Amendment by Mr. HAWLEY: Page 195, line 20, before the word "each" insert "(a)".

Mr. HAWLEY. Mr. Chairman, this is to correct a typographical error.

The CHAIRMAN. The question is on agreeing to the amendment.

The amendment was agreed to.

The Clerk read as follows:

SCHEDULE A.—STAMP TAXES.

1. Bonds of indebtedness: On all bonds, debentures, or certificates of indebtedness issued by any person, and all instruments, however termed, issued by any corporation with interest coupons or in registered form, known generally as corporate securities, on each $100 of face value or fraction thereof, 5 cents: *Provided*, That every renewal of the foregoing shall be taxed as a new issue: *Provided further*, That when a bond conditioned for the repayment or payment of money is given in a penal sum greater than the debt secured, the tax shall be based upon the amount secured.

2. Capital stock, issued: On each original issue, whether on organization or reorganization, of certificates of stock, or of profits, or of interest in property or accumulations, by any corporation, on each $100 of face value or fraction thereof, 5 cents: *Provided*, That where a certificate is issued without face value, the tax shall be 5 cents per share, unless the actual value is in excess of $100 per share, in which case the tax shall be 5 cents on each $100 of actual value or fraction thereof, or unless the actual value is less than $100 per share, in which case the tax shall be 1 cent on each $20 of actual value or fraction thereof.

The stamps representing the tax imposed by this subdivision shall be attached to the stock books and not to the certificates issued.

3. Capital stock, sales or transfers: On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to shares or certificates of stock or of profits or of interest in property or accumulations in any corporation, or to rights to subscribe for or to receive such shares or certificates, whether made upon or shown by the books of the corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale, whether entitling the holder in any manner to the benefit of such stock, interest, or rights, or not, on each $100 of face value or fraction thereof, 2 cents, and where such shares are without par or face value, the tax shall be 2 cents on the transfer or sale or agreement to sell on each share: *Provided*, That it is not intended by this title to impose a tax upon an agreement evidencing a deposit of certificates as collateral security for money loaned thereon, which certificates are not actually sold, nor upon the delivery or transfer for such purpose of certificates so deposited, nor upon mere loans of stock nor upon the return of stock so loaned: *Provided further*, That the tax shall not be imposed upon deliveries or transfers to a broker for sale, nor upon deliveries or transfers by a broker to a customer for whom and upon whose order he has purchased same, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further*, That in case of sale where the evidence of transfer is shown only by the books of the corporation the stamp shall be placed upon such books; and where the change of ownership is by transfer of the certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers. Any person liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person, who makes any such sale, or who in pursuance of any such sale delivers any certificate or evidence of the sale of any stock, interest, or right, or bill or memorandum thereof, as herein required, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding $1,000, or be imprisoned not more than six months, or both.

4. Produce, sales of, on exchange: Upon each sale, agreement of sale, or agreement to sell (not including so-called transferred or scratch sales), any products or merchandise at, or under the rules or usages of, any exchange, or board of trade, or other similar place, for future delivery, for each $100 in value of the merchandise covered by said sale or agreement of sale or agreement to sell, 1 cent, and for each additional $100 or fractional part thereof in excess of $100, 1 cent: *Provided*, That on every sale or agreement of sale or agreement to sell as aforesaid there shall be made and delivered by the seller to the buyer a bill, memorandum, agreement, or other evidence of such sale, agreement of sale, or agreement to sell, to which there shall be affixed a lawful stamp or stamps in value equal to the amount of the tax on such sale: *Provided further*, That sellers of commodities described herein, having paid the tax provided by this subdivision, may transfer such contracts to a clearing-house corporation or association, and such transfer shall not be deemed to be a sale, or agreement of sale, or an agreement to sell within the provisions of this act, provided that such transfer shall not vest any beneficial interest in such clearing-house association but shall be made for the sole purpose of enabling such clearing-house association to adjust and balance the accounts of the members of such clearing-house association on their several contracts. Every such bill, memorandum, or other evidence of sale or agreement to sell shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers; and any person liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person, who makes any such sale or agreement of sale, or agreement to sell, or who, in pursuance of any such sale, agreement of sale, or agreement to sell, delivers any such products or merchandise without a bill, memorandum, or other evidence thereof as herein required, or who delivers such bill, memorandum, or other evidence of sale, or agreement to sell, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding $1,000 or be imprisoned not more than six months, or both.

No bill, memorandum, agreement, or other evidence of such sale, or agreement of sale, or agreement to sell, in case of cash sales of products of merchandise for immediate or prompt delivery which in good faith are actually intended to be delivered shall be subject to this tax.

This subdivision shall not affect but shall be in addition to the provision of the "United States cotton futures act," approved August 11, 1916, as amended, and "the future trading act," approved August 24, 1921.

5. Drafts or checks (payable otherwise than at sight or on demand) upon their acceptance or delivery within the United States whichever is prior, promisory notes, except bank notes issued for circulation, and for each renewal of the same, for a sum not exceeding $100, 2 cents; and for each additional $100, or fractional part thereof, 2 cents.

This subdivision shall not apply to a promissory note secured by the pledge of bonds or obligations of the United States issued after April 24, 1917, or secured by the pledge of a promissory note which

itself is secured by the pledge of such bonds or obligations: *Provided*, That in either case the par value of such bonds or obligations shall be not less than the amount of such note.

6. Conveyances: Deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds $100 and does not exceed $500, 50 cents; and for each additional $500 or fractional part thereof, 50 cents. This subdivision shall not apply to any instrument or writing given to secure a debt.

7. Entry of any goods, wares, or merchandise at any customhouse, either for consumption or warehousing, not exceeding $100 in value, 25 cents; exceeding $100 and not exceeding $500 in value, 50 cents; exceeding $500 in value, $1.

8. Entry for the withdrawal of any goods or merchandise from customs bonded warehouse, 50 cents.

9. Passage ticket, one way or round trip, for each passenger, sold or issued in the United States for passage by any vessel to a port or place not in the United States, Canada, or Mexico, if costing not exceeding $30, $1; costing more than $30 and not exceeding $60, $3; costing more than $60, $5. This subdivision shall not apply to passage tickets costing $10 or less.

10. Proxy for voting at any election for officers, or meeting for the transaction of business, of any corporation, except religious, educational, charitable, fraternal, or literary societies, or public cemeteries, 10 cents.

11. Power of attorney granting authority to do or perform some act for or in behalf of the grantor, which authority is not otherwise vested in the grantee, 25 cents. This subdivision shall not apply to any papers necessary to be used for the collection of claims from the United States or from any State for pensions, back pay, bounty, or for property lost in the military or naval service, nor to powers of attorney required in bankruptcy cases nor to powers of attorney contained in the application of those who become members of or policyholders in mutual insurance companies doing business on the interinsurance or reciprocal indemnity plan through an attorney in fact.

12. Playing cards: Upon every pack of playing cards containing not more than 54 cards, manufactured or imported, and sold, or removed for consumption or sale, a tax of 8 cents per pack.

13. On each policy of insurance, or certificate, binder, covering note, memorandum, cablegram, letter, or other instrument by whatever name called whereby insurance is made or renewed upon property within the United States (including rents and profits) against peril by sea or on inland waters or in transit on land (including transshipments and storage at termini or way points) or by fire, lightning, tornado, windstorm, bombardment, invasion, insurrection, or riot, issued to or for or in the name of a domestic corporation or partnership or an individual resident of the United States by any foreign corporation or partnership or any individual not a resident of the United States, when such policy or other instrument is not signed or countersigned by an officer or agent of the insurer in a State, Territory, or District of the United States within which such insurer is authorized to do business, a tax of 3 cents on each dollar, or fractional part thereof of the premium charged: *Provided*, That policies of reinsurance shall be exempt from the tax imposed by this subdivision.

Any person to or for whom or in whose name any such policy or other instrument is issued, or any solicitor or broker acting for or on behalf of such person in the procurement of any such policy or other instrument, shall affix the proper stamps to such policy or other instrument, and for failure to affix such stamps with intent to evade the tax shall, in addition to other penalties provided therefor, pay a fine of double the amount of the tax.

Mr. COLLIER. Mr. Chairman, I offer the following amendment.

The Clerk read as follows:

Amendment by Mr. COLLIER: Page 201, strike out paragraph (5) embraced in line 16 on page 201 to line 5 on page 202.

Mr. COLLIER. Mr. Chairman, I stated in general debate that if no one else offered the amendment I would offer an amendment to strike out the tax on promissory notes. It is very difficult to find out what this tax really amounts to. I tried to find out at the Treasury Department, and I find that the tax on stamps, exclusive of capital-stock transfers, sales of produce, and playing cards, is $44,000,000. The $44,000,000, however, is collected from the tax on bonds, from capital stock issues, from conveyances, from drafts, from checks, from notes, from entries of goods or merchandise for consumption either in a warehouse or for housing in a warehouse or for withdrawals, for certain classes of passenger tickets on vessels, for proxies, for powers of attorney, on all debentures and certificates of indebtedness, so that it is impossible to tell what it is, and if any Member says, as one said to me, that this tax would cause an immense amount of loss in the revenue, he does not know what he is talking about, because I asked Mr. McCoy, who is a very great actuary, in reference to the tax on promissory notes, and he told me that it was impossible to segregate that tax.

Mr. HUDSPETH. Mr. Chairman, will the gentleman yield?

Mr. COLLIER. Yes.

Mr. HUDSPETH. Does it make any difference what amount of revenue this would bring into the Government? Does the gentleman believe that the old farmer who goes to the bank and renews his note every 90 days, as all of we farmers have to do, should pay a tax of 2 cents every time he borrows $100, in addition to the 10 per cent discount he has to pay?

Mr. COLLIER. The gentleman from Texas with his usual clarity has explained the situation exactly.

Mr. OLDFIELD. I want to state that Mr. McCoy made the statement in the Ways and Means Committee two or three days before we reported the bill—remember I made the motion in the committee to strike it out—that the revenue loss could not be more than $10,000,000.

Mr. COLLIER. We have taken $13,000,000 off the jewelry tax. I supported that. We have taken $11,000,000 off the candy tax. I was glad to do that. We have taken about $10,000,000 off soft drinks, and I supported that proposition. In view of the fact that we have taken $1,185,000 off pool and billiard tables, we certainly ought not to quibble about a matter as important as taxing these promisory notes—taxing the misfortunes of men. I hope the amendment will be agreed to. We are anxious to get through with this bill, and I believe some other Members desire to talk, and I shall not take any more time.

Mr. HASTINGS. Every penny of this tax is paid by the borrower.

Mr. COLLIER. Yes.

Mr. HAWLEY. Mr. Chairman, I move that all debate upon this paragraph and all amendments thereto close in 30 minutes.

The motion was agreed to.

Mr. BURTNESS. Mr. Chairman, there is very little to add, I think, to what the gentleman from Mississippi [Mr. COLLIER] has already stated. I know that in my own case I appeared before the Committee on Ways and Means and urged specifically that the stamp taxes applicable to notes which the borrower must give should be removed. From my viewpoint at least, looking at the tax bills as they have come down to us from the war period, looking at all the methods of raising revenue, it seems to me that the most vicious of any tax that we have ever had upon the statute books is the tax upon the man, be he rich or poor, who has to go to a bank, or to his neighbor, or to some one else, to borrow money. Whether that borrowing be done for the purpose of paying for the necessaries of life or for the purpose of conducting a business, be it large or small, cuts no ice, for, as the colloquy has already shown, this tax is never paid by the banker or by the trust company or by the lender of the money, but is paid by the man who can least afford to do so. In the case of a man who deals with a bank, whether it is a State or national bank, he pays it, of course, not once a year, but three or four or five times a year; every time he renews his paper he has to pay it. Usually the paper can not be extended for more than 90 days at a time, and stamps must be attached to every renewal note. It is a substantial burden upon business as well as upon the borrower.

There are other features in connection with it that are absolutely ridiculous. Under the terms of this law you exempt, for instance, the borrower who gets money from the farm-loan bank from paying a tax on the notes he gives to the farm-loan bank. Under a decision of the Supreme Court, made just a few days ago, the Treasury Department has held that stamps need not be applied on notes given to the rural-credit organizations of the different States of the country. In continuing this tax you are maintaining a discrimination against the fellow who has not gilt-edged security that would be accepted by the Federal farm loan system or by the rural-credit banks of the State, but must go somewhere else to get the money. You are going to tax him and make him put up 2 cents for every $100 that may be secured by his mortgage, while some fellow who deals with an agency of the Federal Government or the State is exempt entirely from the provisions of the act. The amendment proposed ought to be passed unanimously without a dissenting vote. [Applause.]

Mr. HAWLEY. Mr. Chairman, the Government actuary states within the past half hour that the amount of revenue that would be lost to the Government if this amendment prevailed would be $20,000,000.

Mr. RUBEY. Mr. Chairman, will the gentleman yield?

Mr. HAWLEY. Yes.

Mr. RUBEY. I was talking with one of the actuaries this forenoon, and he told me the amount would not be more than $10,000,000.

Mr. HAWLEY. I have the estimate from Mr. McCoy within the past half hour that this amendment would lose $20,000,000 to the Treasury.

Mr. RUBEY. The amount that is paid out through the post offices of the country, as shown by the report, is only $11,000,000 on all these different objects, so that it must necessarily be less than $11,000,000 on the notes.

Mr. HAWLEY. But they get stamps from other sources than from the post office.

Mr. RUBEY. I know; but the banks and other people get most of their stamps from the post offices. And there is no doubt but that the amount of money that the Government gets from this source is considerably less than $10,000,000.

Mr. OLDFIELD. I would like to know where the gentleman from Oregon gets the information that it would be a $30,000,000 loss?

Mr. HAWLEY. I said that Mr. McCoy stated within the past half hour that the loss on this amendment, if carried out, would be $20,000,000.

Mr. RUBEY. Will the gentleman yield for one minute?

Mr. HAWLEY. Yes.

Mr. RUBEY. The actuary told me that it would be absolutely impossible to get this information without getting reports from the banks of the country, because this could not possibly be segregated.

Mr. BURTNESS. Mr. Chairman, will the gentleman yield for a question?

Mr. HAWLEY. Yes.

Mr. BURTNESS. The greater the amount of the tax, the greater the necessity for taking it off, does not the gentleman think, in view of the people who pay it?

Mr. HAWLEY. If the Government revenues were unlimited, if the streams of money pouring into the Treasury were inexhaustible, then we could reduce taxes ad libitum. But in addition to the reductions of excise taxes proposed by the committee, amounting to $108,000,000, we increased that by $23,600,000 in the reductions made in the automobile taxes; and here is a proposition to increase it by a further amount of $20,000,000, or $44,000,000 in all. The Treasury can not stand this drain. I would like to see all the stamp taxes taken away, but it is absolutely impossible. The Government must have the revenue.

Mr. CROWTHER. Mr. Chairman, will the gentleman yield?

Mr. HAWLEY. Yes.

Mr. CROWTHER. Is it not agreed that you have more than made up all that you have lost by other provisions in the bill?

Mr. HAWLEY. I do not agree to any such thing.

Mr. CROWTHER. Did not the Democratic leader announce that his plan would bring $100,000,000 more than the Mellon plan? Does not that give us considerable leeway on excise taxes?

Mr. HAWLEY. I must beg the gentleman's permission and differ with him on that.

Mr. CROWTHER. Nobody differs from him except my colleague and friend Mr. MILLS, and Mr. GARNER says that the Garner plan will raise $100,000,000 more than the Mellon plan.

Mr. HAWLEY. These observations as to what may happen are beside the mark. Here is a proposition to cause a further loss of revenue of $22,000,000 in excess of losses of revenue already made.

Mr. COLLIER. Mr. Chairman, will the gentleman yield?

Mr. HAWLEY. Yes.

Mr. COLLIER. Is it not known that the tax we put on cigarettes, the additional tax on cigarettes alone, will more than take care of the stamp tax on bonds and notes?

Mr. HAWLEY. If the gentleman had heard my able exposition yesterday of that subject, he would know I had come to no such conclusion.

Mr. COLLIER. That was my misfortune.

Mr. WINGO. Mr. Chairman——

The CHAIRMAN. The gentleman from Arkansas is recognized.

Mr. WINGO. Mr. Chairman, I would like to have the attention of the gentleman from Oregon. I would like to ask him what change this language makes in existing law with reference to drafts and checks.

Mr. HAWLEY. None.

Mr. WINGO. Have they ever taken up the question—and I understand from a gentleman that he is under the impression this is a new proposition—with reference to this phase of it: What the effect would be if you collected what this statute plainly authorizes, a tax on the deferred credits of every item that goes through the clearing system of the Federal reserve system.

Mr. HAWLEY. That question was not brought up in the committee.

Mr. WINGO. Because every check that goes through the Federal reserve system—millions of them—are not sight credits or demand credits; they are deferred credits of from one to four days. I think the maximum is four days; but, be that as it may, I want to call the attention of the committee to this: I do not care whether it is $20,000,000 or what it is that the Government gets. The great business of this country, the exchanges of commodities, and all exchanges of this country, are done on instruments on which would be imposed a great burden if you carried out the literal wording of that law; if you did that, you would impose a burden upon millions of transactions, impede the orderly transaction of business, and cost the banks and customers of banks in handling exchange transactions connected with the different commodities—manufacturing, wheat, and cotton—untold millions in trouble and expense.

Let us take the handling of wheat going through the process of milling; let us take transactions in connection with millions of feet of lumber which more often than otherwise is billed with the milling-in-transit provision. The Federal reserve banks have held that those are not demand obligations; that they are time obligations. That decision has been upheld not only as to every one of these instruments which are carried as bills of lading with milling in transit for lumber, but milling in transit for other commodities. Take the matter of cotton, where they gather the bills of lading, with compress in transit, at the compress points, and they take all the way from three days to six weeks.

If you agree that the decision of the Federal Reserve Board is right on that class of paper, and that the law officers of the Government are right, that that is time paper and not demand paper, then you are going to have a mare's nest raised by this that is full of possibilities and will harass and annoy those transactions to an extent 5 times your $20,000,000.

Why put this on here? There is not any distinction in principle between a tax on a draft payable at sight and one that is payable five days afterwards, is there? Not a bit. There is no difference in principle between a check that is payable on demand and a check that represents a deferred credit for five days, is there?

And everybody knows that when the proposal to place a tax on bank checks was threshed out you could not get anyone to defend it, and you have no man on this floor who will defend it now. But you have the same vicious principle in this law, and, as I say, it is not worth the $20,000,000 or $10,000,000, or whatever the actuary says you are going to get. As a matter of fact, if you would enforce the provisions of this law, you could get many times $20,000,000. If you enforce it on deferred credits, on checks running from one to four days, you can bring in millions.

Now, someone comes along and insists that be done. Do you suppose a Federal reserve bank wants to have any question about the paper it is handling because a stamp of 1 or 2 cents is not put on it? I just point that out as a question of principle, and the principle is bad, because it is a tax; it is a tax upon exchange instruments, and the theory of every economist is to try to make them as free from any burden as you possibly can and yet make them safe.

The CHAIRMAN. The time of the gentleman has expired.

Mr. McKEOWN. Mr. Chairman——

The CHAIRMAN. The gentleman from Oklahoma is recognized.

Mr. McKEOWN. I want to ask a question. I notice in this paragraph or subdivision that you have exempted all notes secured by bonds or obligations of the United States issued after April 24, 1917. Was that done on the theory that a stamp tax could not apply to such notes? I would like to ask that question of the gentleman from Oregon or of the chairman of the committee. What was the reason for exempting those notes?

Mr. CHINDBLOM. I will say to the gentleman that I understand it was originally done in order to facilitate the borrowing of money for the purpose of buying Government securities, and it has been retained for the purpose of renewing notes of that character.

Mr. McKEOWN. Does not the gentleman now concede that distinction ought not to exist?

Mr. GREEN of Iowa. I will say to the gentleman that I would have no objection to that being stricken out.

Mr. COLLIER. And I will say to the gentleman from Oklahoma that that section is embodied in my amendment.

Mr. McKEOWN. That is what I understood.

Mr. CHINDBLOM. I want to say that I have no interest in the provision and it is not a provision to which I have been giving my attention, but, as I understand, it was originally put in to facilitate the borrowing of money for the purchase of Federal securities.

Mr. YOUNG. I will say to the gentleman that that applies to every mortgage given to the Federal farm loan banks.

Mr. McKEOWN. I was just going to say that this is a distinction that ought not to exist. You permit the man with the large money, who has his money in tax-exempt securities, to escape absolutely through a provision for the benefit of the ultra rich, and as the committee says they are in favor of striking that out, the motion of the gentleman from Mississippi to strike the whole thing out ought to be sustained. If you are going to reduce taxes, why not give the fellow who is unfortunate a chance in life? He is the man who has to pay this tax. If you go down to the banks, they do not pay the stamp tax, but you pay it; the man who makes the note has to pay it. There ought not to be any objection to striking this out and making it up from some other provision, for instance, taxing mah jong and a few other things like that. In that way we might raise some money and raise it better than we could in this way. I do not want to take up any further time of the committee because the committee wants to get through, but I say that you can tax mah jong and a few of those things, as suggested by the gentleman from Indiana [Mr. GREENWOOD] and can make up whatever shortage you may have in the Treasury. I think the motion of the gentleman from Mississippi ought to be sustained, and before I take my seat, Mr. Chairman, I am going to ask that the motion to strike out be divided as between section 5 and the subdivision on page 202.

The CHAIRMAN. The Chair does not quite understand. The motion, as the Chair understands, applies to subsection (5).

Mr. McKEOWN. And also to the subdivision over on page 202. The motion to strike out applies to both of them.

Mr. HASTINGS. If my colleague will yield, he could reach that in a parliamentary way by offering that as an amendment to the amendment and then you would be certain to get a separate vote upon it.

Mr. McKEOWN. I was going to ask the Chairman if I could not have a separate vote on it.

The CHAIRMAN. The Chair thinks the proper way to do it would be to offer an amendment to the amendment.

Mr. McKEOWN. Then I offer a motion to strike out from line 23, on page 201, through line 4, on page 202.

The CHAIRMAN. The gentleman from Oklahoma offers a preferential motion to perfect the section, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. McKEOWN: Page 202, line 23, strike out all of lines 23 to 25, on page 201, and all of lines 1 to 4, on page 202.

The CHAIRMAN. The question is on the preferential motion offered by the gentleman from Oklahoma [Mr. McKEOWN].

The question was taken, and on a division [demanded by Mr. YOUNG], there were—ayes 76, nays 10.

So the amendment was agreed to.

Mr. HUDSPETH. Mr. Chairman, how much time has been exhausted, may I ask, on this amendment?

The CHAIRMAN. Sixteen minutes.

Mr. HUDSPETH. I do not wish to preclude my friend from Tennessee [Mr. DAVIS], who has an amendment to another subsection, but I simply want to state in the time allotted to me that an amendment to strike out the tax on promissory notes was prepared several days ago by my colleague from Texas [Mr. BLACK], who called the matter to the attention of the Members of the House through a letter giving a lucid explanation of the amendment.

It would be immaterial to me, gentlemen of the House, what amount of revenue this would raise. If it would raise twice the amount estimated by the gentleman from Oregon, about which I think he is incorrect, because I think the gentleman from Arkansas in stating the amount as $10,000,000 is correct, according to the information I have—but it would be immaterial to me as to the amount, because a penalty upon commercial transactions of this character should not remain in this bill. If you have to raise the revenue that this would lose, let us levy it in the way of luxury taxes, and not upon transactions of this character and upon the small business man and farmer, who are forced to borrow money and renew frequently. Place your tax upon those able to bear the burdens, and upon articles of luxury and not those of necessity.

Mr. RUBEY. Mr. Chairman, I want to ask the chairman of the committee this question: I understand that a time limit has been placed upon all amendments to this paragraph, and I want to take up for just a few moments paragraph 12, on page 203, on playing cards. The tax there is 8 cents for each package or for each deck, as I understand it. Does that mean each deck?

Mr. GREEN of Iowa. Yes.

Mr. RUBEY. Why was that made 8 cents? Why did you not make it 10 cents?

Mr. GREEN of Iowa. We thought we had put on as much as the traffic would bear.

Mr. RUBEY. How much does this raise?

Mr. GREEN of Iowa. I have not the figures before me. Nobody asked for any change, I will say to the gentleman.

Mr. RUBEY. I just wanted to know what it raised. It seems to me you could facilitate the collection of this money by making it 10 cents.

Mr. HAWLEY. The amount collected was $3,385,000.

Mr. RUBEY. You would raise pretty nearly another million dollars if you made it 10 cents, and I will move to make that 10 cents when the proper time comes, and I hope the gentleman will help us that much.

Mr. GREEN of Iowa. Let me call the attention of my friend to the fact that the farmers use these cards. [Laughter.] We have heard so much about taxing the farmer. Surely he is not going to put a tax on these playing cards so that when a poor farmer goes in to buy a pack of them he will pay a tax which would amount to as much as he would pay on promissory notes in a year.

Mr. NEWTON of Minnesota. Will the gentleman yield?

Mr. RUBEY. Yes.

Mr. NEWTON of Minnesota. Would not the gentleman also offer an amendment taxing mah-jong sets?

Mr. RUBEY. I do not know anything about that.

Mr. NEWTON of Minnesota. The gentleman will have to find out about them.

Mr. RUBEY. Yes; the gentleman will have to tell me about them.

Mr. Chairman, I am strongly in favor of the amendment offered to strike out section 5 and I hope it will carry. When we get through with that I am going to move to change the figure "8" to figure "10," in the paragraph relating to the tax on playing cards, and we will get a little bit more money back to take the place of what we may lose here. It will not be so very much, but something.

Mr. GREEN of Iowa. Mr. Chairman, I come from an agricultural district and nearly nine-tenths of the people who live in my district are farmers, but when you talk about the farmer paying any very great amount of tax under this provision it is entirely a mistake. A farmer goes in and borrows $100 for 90 days and pays a 2-cent tax, and then he goes out and buys a 5-cent cigar and pays twice as much as he paid on the note, and pays more than enough to last him six months on what he has borrowed.

Mr. RUBEY. Will the gentleman yield? I want to say to the gentleman that our farmers do not smoke cigars, but smoke the old-fashioned Missouri meerschaum—the corn-cob pipe.

Mr. GREEN of Iowa. That is probably better, but I can not say about that. Of course, when a farmer puts a good-sized loan on his farm he has some considerable tax to pay on that, but when it is distributed over a period of five years it does not amount to very much. This tax is the easiest collected of any tax that we have on our statute books. It costs the Government practically nothing to collect it. It gives the borrower, who has to put the stamp on a promisory note, a little trouble to lick the stamp and pay what it costs, but the expense to the small borrower is insignificant. He would not pay, on an average, more than 15 or 20 cents a year at the outside.

It is proposed seriously that we lose at least $10,000,000 revenue and probably more—some gentlemen estimated it at $20,000,000—by taking this tax off. The tax is so small that it does not really seriously affect anybody, and I do not see any good reason why it should be taken off.

Mr. CHINDBLOM. Will the gentleman yield?

Mr. GREEN of Iowa. Yes.

Mr. CHINDBLOM. I dare say that a large part of the tax is paid by corporations who borrow money by millions in the banks of the large cities. The packers and the grain people borrow large sums of money on 60 and 90 days' time, and I think they pay the most of this tax.

Mr. GREEN of Iowa. Yes, I have no doubt they pay the bulk of the tax, and the farmers pay an insignificant amount.

Mr. WINGO. The money borrowed by the great corporations is not payable on a specific date.

Mr. GREEN of Iowa. I do not know about that. I never held one of their notes and I don't know that I ever saw one.

Mr. WINGO. The gentleman from Illinois is talking about speculative loans. A note payable on demand is not taxable under this.

Mr. GREEN of Iowa. A check and draft is one thing and a note is a different thing.

Mr. WINGO. Take a draft payable on demand; you do not tax that.

Mr. GREEN of Iowa. That is true.

Mr. YOUNG. A mortgage note for $2,500 for five years, the farmer would pay 10 cents a year.

Mr. GREEN of Iowa. Yes; I think the amendment ought to be rejected.

The CHAIRMAN. The Chair is advised that the gentleman from Tennessee [Mr. DAVIS] has an amendment on another proposition, and the Chair will put the motion now pending on the amendment of the gentleman from Mississippi [Mr. COLLIER] to strike out the section.

The question was taken; and on a division (demanded by Mr. GREEN of Iowa) there were 82 ayes and 76 noes.

Mr. GREEN of Iowa. I ask for tellers.

Tellers were ordered, and the Chair appointed Mr. COLLIER and Mr. HAWLEY as tellers.

The committee again divided; and the tellers reported that there were 101 ayes and 89 noes.

So the amendment was agreed to.

Mr. DAVIS of Tennessee. Mr. Chairman, I offer the following amendment.

The Clerk read as follows:

Amendment by Mr. DAVIS of Tennessee: On page 202, line 12, after the word "exceeds," strike out the language "$100 and does not exceed $500" and insert "$5,000 and does not exceed $5,500."

Mr. DAVIS of Tennessee. Mr. Chairman——

Mr. GREEN of Iowa. I make the point of order that the debate is exhausted.

The CHAIRMAN. No; there are six minutes left.

Mr. DAVIS of Tennessee. Mr. Chairman, the present law and the bill as reported imposes a tax of 50 cents on every $500 or any part thereof in a land transfer. If the amendment proposed by me should be adopted, it would simply commence the tax at $5,000 instead of at $100, or, in other words, it would make exempt from this tax a transfer of land in any amount up to $5,000.

Criticisms have been directed during the consideration of the bill to different items in the bill upon the ground that such constituted an invasion of methods employed by the States to raise revenue. Of all methods employed by States to raise revenue all will agree that the most important and productive is the tax upon land. I presume it is true that in every State in the Union by far the largest portion of the State, county, and municipal taxes are raised by a tax upon land.

Mr. BURTNESS. Will the gentleman yield?

Mr. DAVIS of Tennessee. Yes.

Mr. BURTNESS. Does not the gentleman think that the fellow who is fortunate enough to be able to sell land should be willing to pay a little tax?

Mr. DAVIS of Tennessee. I believe we should encourage the man who wants to purchase the land for a home in this country. This will relieve the small farm owners and small home owners and the man who wants to purchase a farm or home. A land sale is very burdensome. To begin with, the seller of the land in any amount must procure the services of a lawyer or an abstractor to prepare an abstract. Then he must pay for having a deed drawn and for the acknowledgments of the vendors. Then the purchaser must have the deed recorded and pay for that. He must also pay the county or State transfer tax. So that by the time it is all completed it is an expensive proposition, and especially to the small transfer. All these expenses apply to small land sales as well as to large ones. I think it is an undue burden on land. It is an invasion of the method of all others that is chiefly employed by various local jurisdictions for the purpose of raising revenue.

Intangible property to a large extent escapes taxes, but the lands never escape. The tax assessor and the tax collector can always see the land, and it is always assessed. It is assessed for practically every character of tax imposed by any of the local jurisdictions. It was inserted in the tax law of the Federal Government purely and solely as a war measure, not having been previously there since it was imposed soon after the Civil War, and as it was repealed after the Civil War. I respectfully submit that we have now reached the time, some six years after the late war, when it should now be repealed or at least amended to the extent of exempting the first $5,000 on any land sale. I ask for the adoption of the amendment.

Mr. HASTINGS. Mr. Chairman, will the gentleman yield?

Mr. DAVIS of Tennessee. Yes.

Mr. HASTINGS. There has been no reduction whatever in this item, as the gentleman has stated inferentially.

Mr. DAVIS of Tennessee. I thank the gentleman for that contribution. They have made reductions upon various other matters, including luxuries of various kinds, and yet they have permitted the stamp tax upon land to continue just as it has been all of the time and as it was drafted in the original war revenue act. I respectfully insist on behalf of the great home-owning class, and upon behalf of the great farming class, that they are entitled to this modest relief. [Applause.]

The CHAIRMAN. The question is on the amendment offered by the gentleman from Tennessee.

The question was taken; and on a division (demanded by Mr. DAVIS of Tennessee) there were—ayes 66, noes 76.

Mr. DAVIS of Tennessee. Mr. Chairman, I demand tellers.

Tellers were ordered, and the Chair appointed Mr. DAVIS of Tennessee and Mr. CHINDBLOM to act as tellers.

The committee again divided; and the tellers reported—ayes 67, noes 90.

So the amendment was rejected.

Mr. RUBEY. Mr. Chairman, I offer the following amendment which I send to the desk.

The Clerk read as follows:

Page 203, line 23, strike out the figure "8" and insert in lieu thereof the figures "10."

Mr. RUBEY. Mr. Chairman, is there any time left for debate?

The CHAIRMAN. All time has been exhausted. The question is on the amendment offered by the gentleman from Missouri.

The question was taken; and on a division (demanded by Mr. RUBEY) there were—ayes 75, noes 58.

So the amendment was agreed to.

Mr. GREEN of Iowa. Mr. Chairman, I ask unanimous consent that the paragraphs be renumbered to correspond with the action of the committee.

The CHAIRMAN. The gentleman from Iowa asks unanimous consent that the paragraphs be renumbered to conform with the action of the committee. Is there objection?

There was no objection.

Mr. ALLGOOD. Mr. Chairman, I offer the following amendment which I send to the desk.

The CHAIRMAN. The gentleman from Alabama offers an amendment which the Clerk will report.

The Clerk read as follows:

Amendment by Mr. ALLGOOD: Page 202, line 24, strike out the words "Canada or," line 25, strike out the word "Mexico," and line 25, change "$30" to "$10."

Page 203, line 1, change, "$30" to "$10," change "$60" to "$30," change "$3" to "$9," change "$60" to "$30," change "$5" to "$15."

Strike out lines 2 and 3.

The CHAIRMAN. The question is on agreeing to the amendment offered by the gentleman from Alabama.

The question was taken, and the amendment was rejected.

Mr. YOUNG. Mr. Chairman, I ask unanimous consent that section 900, all of Title IX, be read through, until the end without prejudice to offering an amendment to any portion of the title.

The CHAIRMAN. The gentleman from North Dakota asks unanimous consent that section 900 and all of Title IX be read through to the end without prejudice to any amendment which may be offered to any paragraph contained within it. Is there objection?

Mr. STENGLE. Mr. Chairman, I object.

The CHAIRMAN. Objection is heard and the clerk will read.

The Clerk read as follows:

TITLE IX.—BOARD OF TAX APPEALS.

SEC. 900. (a) There is hereby established a board to be known as the Board of Tax Appeals (hereinafter referred to as the "board"), to be composed of such number of members, not less than 7 nor more than 28, as the President from time to time determines necessary. Each member shall be appointed by the President, without regard to the civil service laws but solely on the grounds of fitness to perform the duties of the office, for a term of 10 years, except

that in the case of original appointments the President, in order to secure rotation in office, may make appointments for 2, 4, 6, or 8 years and except that a member appointed to fill a vacancy shall be appointed only for the unexpired term of the member whom he succeeds. Any member of the board may be removed by the President for inefficiency, neglect of duty, or malfeasance in office, but for no other reason. Each member shall receive a salary at the rate of $10,000 per annum. A majority of the board shall constitute a quorum for the transaction of business. A vacancy shall not impair the powers nor affect the duties of the board nor of the remaining members. The board shall designate biennially a member to act as chairman. The board may have a judicial seal, which shall be judicially noticed.

Mr. SIMMONS. Mr. Chairman, I offer the following amendment, which I send to the desk and ask to have read.

The Clerk read as follows:

Amendment offered by Mr. SIMMONS: On page 205, line 18, strike out the figures "$10,000" and insert in lieu thereof the figures "$7,500."

Mr. SIMMONS. Mr. Chairman, during the time that we have been considering this bill with a view to raising revenue and reducing taxes, it occurred to me that there might be some points in the bill where we could reduce expenses. With that thought in mind I started out to compile a few figures relative to the salaries it is proposed to pay to members of this board of tax appeals. I have had in my own mind grave doubt about the wisdom of creating this board, but be that as it may, it is proposed here that the Government pay the members of this board of tax appeals, working, as I understand it under the Commissioner of Internal Revenue, a salary equivalent to that which the commissioner receives. The bill proposes to pay them a salary greater than that received by the judges of 42 of the supreme courts, the courts of last resort, of the various States, a salary equal to or more than that paid by 44 of the States of the Union to the judges of the courts of last resort of the several States. Only 4 States in the 48 pay a salary in excess of $10,000. We propose to pay this board a salary of $1,500 more than that received by a judge of the Circuit Court of Appeals, and $2,500 more per year than that received by a judge of the Federal district court. The bill proposes to pay them a salary greater than that received by 40 of the governors of the States of the Union. There are only eight States that pay their governors more than $10,000 per year. There are two that pay from $7,500 to $10,000 and three that pay $7,500. Thirty-five of the States pay less than this salary. We propose to pay them 33⅓ per cent more salary than is received by a Senator of the United States or a Member of the House of Representatives. It seems to me that it ill becomes us at a time when we propose to economize to so exceed the average salaries paid for positions of a kind and character of equivalent duties and responsibility.

The amendment which I have offered will reduce the salaries of members of this board down to that paid to a Member of this House or to a Senator of the United States. It will reduce it to a small fraction above that paid on the average to all of the judges of the courts of last resort in the 48 States, the average salary being $7,447, as of July 1, 1921. It will save, if seven members are appointed, $17,500 per year. If the full 28 members of this board are appointed, it would save annually $70,000. I submit, gentlemen, without further statement, that it is a saving that an administration pledged to economy, a Congress pledged to economy, can well make. [Applause.]

Mr. GREEN of Iowa. Mr. Chairman, I hope I may have the attention of the House for just a few moments.

The amendment which the gentleman from Nebraska [Mr. SIMMONS] has just proposed is an extremely important one, in my judgment. If you adopt it, the next thing to do is to wipe out all this provision with reference to the board of appeals.

The argument which the gentleman from Nebraska makes is plausible, and in some respects he shows that a comparison can not properly be made between these salaries and those of persons occupying certain other positions of importance and honor. But the gentleman will remember that the members of the Interstate Commerce Commission get $12,000. It is much easier to get a man that is fit for a position on the Interstate Commerce Commission than it is for this board.

Mr. McKEOWN. Mr. Chairman, will the gentleman yield?

Mr. GREEN of Iowa. In a moment. The members of the Federal Trade Commission get $10,000. That is not a difficult position to fill at all, and there would be no difficulty in selecting men for it. I know a number of men who have served on the Federal Trade Commission who were not worth more than $5,000 or $6,000. The members of the Federal Farm Loan Board get $10,000. There are hosts of people ready to fill positions on the Federal Farm Loan Board and hosts of persons perfectly capable of filling them. You could fill those positions at $5,000 or $6,000 a year. But you can not get proper men to serve on this board for $7,500.

Mr. McKEOWN. The argument the gentleman makes is that these other men get these large salaries. He must admit that they are overpaid.

Mr. GREEN of Iowa. Some of them are overpaid. I do not think the members of the Interstate Commerce Commission are overpaid.

Mr. SWING. Mr. Chairman, will the gentleman yield?

Mr. GREEN of Iowa. Yes.

Mr. SWING. While it is true that as compared with some outside positions salaries are paid where you have got to get men in competition with private corporations, is it not true that the technical work in this line will necessitate these members of this board being selected from the personnel now in the Treasury Department?

Mr. GREEN of Iowa. Oh, no. It is perfectly easy to get these men outside of the Treasury Department, and I presume they will be largely selected outside of the department. But they will not get them for $7,500 a year when they are now making anywhere from $10,000 to $20,000 outside of the department.

Mr. LAGUARDIA. Mr. Chairman, will the gentleman yield?

Mr. GREEN of Iowa. Yes.

Mr. LAGUARDIA. Is it not true that cases involving hundreds of thousands of dollars will come before this board, and attorneys who will appear before them will get thousands of dollars as fees?

Mr. GREEN of Iowa. Yes. Cases involving even millions of dollars will come before this board, and counsel in a single case may get as high as $50,000.

Mr. MONTAGUE. Mr. Chairman, will the gentleman yield?

Mr. GREEN of Iowa. Yes.

Mr. MONTAGUE. How did you arrive at the precise figure of 28?

Mr. GREEN of Iowa. It is not set precisely at 28.

Mr. MONTAGUE. From 7 to 28. You begin with 7, an odd number, and you finally have 28, an even number. On any board an even number is unfortunate.

Mr. YOUNG. There are nine working at this time, and the extra one would be chairman.

Mr. MONTAGUE. You should always have an odd number on an arbitration or board. If you have an even number or an even division, you will get nowhere.

Mr. SIMMONS. It is true that this board will pass upon tax claims involving millions of dollars, is it not?

Mr. GREEN of Iowa. Yes; they will pass upon tax claims involving millions of dollars.

Mr. SIMMONS. Is it not also true that the judges of our State courts pass upon claims involving a like amount of millions?

Mr. GREEN of Iowa. The judges in the State courts sometimes have cases before them involving such sums, but not often; but judges of Federal courts have many such cases. But those judges hold their positions for life, and they are absolutely independent.

Mr. LARSEN of Georgia. Mr. Chairman, will the gentleman yield?

Mr. GREEN of Iowa. Yes.

Mr. LARSEN of Georgia. I understood the gentleman to say that there are nine members, three on each committee, at present?

Mr. GREEN of Iowa. I believe that is right.

Mr. LARSEN of Georgia. What salaries are they paid at this time?

Mr. GREEN of Iowa. They are paid from $5,000 to $6,000, and they are going out all the time. They are not able to keep the best men down there. That is the trouble.

Mr. LARSEN of Georgia. How does the gentleman know that some of these identical men will not be appointed on this board?

Mr. GREEN of Iowa. I do not know.

Mr. HOWARD of Nebraska. Mr. Chairman, I would like to ask the gentleman one or two questions. Will the gentleman yield?

Mr. GREEN of Iowa. No; I regret I can not. I want to have order, and then I will complete my remarks.

Mr. HOWARD of Nebraska. I will get more time for the gentleman.

Mr. LARSEN of Georgia. If the gentleman will answer that question, that will be all I ask.

The CHAIRMAN. The time of the gentleman from Iowa has expired.

Mr. GREEN of Iowa. Mr. Chairman, may I have two minutes more?

The CHAIRMAN. The gentleman from Iowa asks for two minutes more. Is there objection?

There was no objection.

Mr. GREEN of Iowa. The reason why this board is being appointed is because we are unable to keep the proper class of men in the departments at this time on the salaries that are paid down there. That is one of the main reasons why this board is to be appointed, although not the most important reason, but one of the strong reasons. If the gentleman from Nebraska insists upon cutting this salary down to $7,500, then I would recommend that you wipe out this board entirely, to which, so far as I am concerned, I would have no serious objection. But if you are going to have a board of this kind to pass on claims involving millions of dollars, I hope, for heaven's sake, you will get attorneys who are qualified to try those cases.

Mr. NEWTON of Minnesota. What do they pay the men who sit in these conferences with reference to tax matters, where the taxpayer is asked to come here? What do they pay those men?

Mr. GREEN of Iowa. I could not say.

Mr. YOUNG. Some of them get $7,500, and they can not hold them at that.

Mr. GREEN of Iowa. I do not think anybody gets $7,500.

Mr. NEWTON of Minnesota. The men I have in mind do not get anywhere near that.

Mr. GREEN of Iowa. No; they do not get more than $3,000 or $4,000.

Mr. NEWTON of Minnesota. And those are the men who really do the real work, and it seems to me you ought to pay men like that something worth while instead of creating additional positions and paying them this sum.

Mr. GREEN of Iowa. Gentlemen can do away with the board entirely, and, as I have said, I have no serious objection, but if you create the board and want to have one that is worth while, you must have good men on it. The men to whom the gentleman from Minnesota refers do not do the real work; that is passed on further.

Mr. GARNER of Texas. Mr. Chairman——

The CHAIRMAN. The gentleman from Texas, a member of the committee, is recognized.

Mr. GARNER of Texas. Mr. Chairman and gentlemen of the committee, this provision in the bill, you will notice, is entirely new; it is a new departure in the method of collecting your internal-revenue taxes, estate taxes, and income taxes.

As originally drawn in the Treasury Department, it was merely, in my opinion, an increase in salaries of those who make up the present arrangement, because it gave the Secretary of the Treasury entire control over the employees. He had the right to fire them when he desired and move them about; if they did not decide cases to suit him he could kick them out and get somebody who would. So the committee, in discussing the matter, determined it would insert an independent board, appointed by the President.

Now, I do not like this board, although I realize something ought to be done to simplify the method by which taxpayers can ascertain how much tax they owe when there is a dispute between them and the Government. But all of that could be done if you had a proper administration under the present law. That is my opinion about it. I expressed that opinion to the committee at the time and I reiterate it here.

However, this amendment should be adopted if you are to continue this board. I want to call your attention to the original proposition and show you the extravagance of the Treasury Department in making up this board. It provided that the members of the board should have $10 a day for expense money and that each employee should have $8 a day expense money.

Mr. LARSEN of Georgia. It is $7 in the bill.

Mr. GARNER of Texas. I understand; but I was referring to the original bill, and I merely mentioned that to illustrate how much consideration the Treasury Department had for the expenses of this Government in making up this bill. Wherever its employees are involved they say they shall be given $10 and $8 expense money, but wherever other employees are involved, employees of the Post Office Department and other departments, they give them $4 a day. That merely illustrates what Mr. Mellon thought was the proper method of conducting the business of this country.

Mr. MADDEN. If the gentleman will permit, we do not give the Treasury Department any more than we give other departments.

Mr. GARNER of Texas. I know you do not, and very wisely so, but I merely cite this as an illustration showing the extravagance of Mr. Mellon and his associates in making up this bill, wherein they provided $10 for expense money for their employees. Is the gentleman from Illinois in favor of that?

Mr. MADDEN. No; I am not in favor of paying anybody anything we ought not to pay him.

Mr. GARNER of Texas. But do not try to get around the problem in that way. Does the gentleman from Illinois, the chairman of the Appropriations Committee, believe that in this bill we ought to authorize a larger expense account for the traveling clerks of this board than we do for ordinary clerks who travel on business of other departments?

Mr. MADDEN. Not at all.

Mr. GARNER of Texas. You have provided $7 a day, but you do not do that for other departments.

Mr. MADDEN. We are not going to vote for that, are we? [Applause.]

Mr. GARNER of Texas. I wanted to illustrate the extravagance with which they undertook to make up this bill.

Now, $10,000 a year sounds mighty little, but, gentlemen, remember that these men are appointed for 10 years. Just remember that. These gentlemen are appointed for 10 years. You appoint the first one for 2 years, the next for 4, and the next for 6, but this is going on forever, we might say, an indefinite time, and each time a man is appointed he is appointed for 10 years and you can not remove him except for cause. The President can remove him for the causes set out in the bill; so virtually it is a 10-year tenure of office.

Now, I do not know whether anybody in Congress wants to resign and take this job because it pays $2,500 more. I do not presume there is such a man here, because men do not come to this place for the money they get out of it—that is, the right kind of a Congressman, in my opinion.

Mr. LAGUARDIA. They could not under the law.

Mr. GARNER of Texas. But, gentlemen, if you are going to pay the members of this board $10,000 a year you certainly ought to pay the members of the court to which you appeal from that board as much as you pay these members, but the fact is you only pay the members of that appeal court $7,500. In other words, if you are not satisfied with a decision made by this board you take it to the appeal court and you appeal from a $10,000 man to a $7,500 man. I think that is perfectly ridiculous, and I think the sum ought to be not exceeding $7,500 if you are going to create the board at all. [Applause.] It is a very debatable question whether such a board should be created at all, because, I repeat, if you had somebody in the Treasury Department who desired to administer the law as provided in this provision that could be done now. There would be only one other question involved and that would be the question of the Internal Revenue Commissioner himself.

The commissioner would have to decide all questions coming up to him, but he could create this board now. He has unlimited money and has unlimited power and the only provision of the law applicable would be that you would have to go back to the commissioner to decide certain questions, but the commissioner could issue a rule or regulation in which he would tell the country that he was going to approve the decision of the board, no matter how it decided, and that would be the decision of the commissioner, and all he would have to do would be to sign. That is what should be done, in my opinion, but if this board is created they ought to have some respect for the Treasury and the salary ought to be made $7,500 and you ought to limit the expenditure of the people referred to here in their traveling to $4 or $5 a day.

Mr. BLANTON. Mr. Chairman, I offer a substitute: On page 205, strike out lines 1 to 24, inclusive.

The CHAIRMAN. The gentleman from Texas offers a substitute, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. BLANTON as a substitute for the amendment offered by Mr. SIMMONS: Page 205, beginning with line 1, strike out all of section 900 (a).

Mr. BLANTON. Mr. Chairman——

The CHAIRMAN. The gentleman from Texas is recognized.

Mr. GREEN of Iowa. Will the gentleman from Texas allow me to submit a unanimous-consent request?

Mr. BLANTON. If it is not taken out of my time, gladly.

Mr. GREEN of Iowa. Mr. Chairman, I ask unanimous consent that all debate on this title or paragraph——

Mr. BLANTON. Mr. Chairman, this is an important matter and the gentleman ought not to limit it. This is one of the most important matters in the bill, and the membership ought to be heard on it.

Mr. GREEN of Iowa. I ask unanimous consent that all debate on this paragraph and all amendments thereto close in 30 minutes.

The CHAIRMAN. The gentleman from Iowa asks unanimous consent that all debate on this paragraph and all amendments thereto close in 30 minutes. Is there objection?

Mr. LARSEN of Georgia. Mr. Chairman, reserving the right to object, there are other amendments to be offered to this paragraph. I purpose to offer one on line 7——

Mr. GREEN of Iowa. The adoption of this request will not prevent that.

The CHAIRMAN. Any amendment can be offered; it simply closes debate.

Mr. LARSEN of Georgia. But I want to be heard on my amendment. If I can have five minutes to argue the amendment it will be satisfactory.

Mr. CHINDBLOM. May I suggest to the gentleman that having an amendment, of course he would have preference, except there are probably two or three members of the committee who would want to be heard.

Mr. LARSEN of Georgia. I want to know that I will have five minutes.

The CHAIRMAN. The Chair will state that, so far as the amendment is concerned, the Chair understands it to be the right thing to recognize the gentlemen having bona fide amendments, giving preference, of course, to the members of the committee. The Chair will bear the gentleman in mind; and if he can recognize him within those limitations during the 30 minutes, he will do so.

Mr. LARSEN of Georgia. If it pleases the Chair, just a moment on that. The suggestion sounds entirely fair, but I do not know what will be the attitude of the members of the committee. I purpose to offer an amendment which will make members of the appeal board subject to the advice and consent of the Senate. I think this matter is of sufficient importance that I ought to be permitted to have five minutes in which to explain it. If I can have five minutes for that purpose, it will be satisfactory, but I do not want to admit myself out of court.

Mr. DEAL. Mr. Chairman, I object.

Mr. DENISON. Mr. Chairman——

The CHAIRMAN. For what purpose does the gentleman from Illinois rise?

Mr. DENISON. A parliamentary inquiry, Mr. Chairman.

The CHAIRMAN. The gentleman from Texas has the floor. Does the gentleman from Texas yield to the gentleman from Illinois?

Mr. BLANTON. If it is not taken out of my time.

The CHAIRMAN. If the gentleman cares to yield, he can do so, but he can not be taken off the floor for that purpose.

Mr. BLANTON. If it is not taken out of my time, I have no objection.

The CHAIRMAN. The gentleman will state his parliamentary inquiry.

Mr. DENISON. Mr. Chairman, the amendment offered by the gentleman from Nebraska is a perfecting amendment, and the amendment offered by the gentleman from Texas is to strike out the entire paragraph.

Mr. BLANTON. I can not yield for that purpose. I already have the floor.

Mr. DENISON. Then I make the point of order, Mr. Chairman——

Mr. BLANTON. It is too late. I make the point of order that the gentleman's point of order comes too late.

Mr. DENISON. I think the perfecting amendment ought to be disposed of before the amendment to strike out.

Mr. BLANTON. I have been recognized, and I will not yield further.

The CHAIRMAN. The gentleman from Texas has the floor.

Mr. BLANTON. Mr. Chairman, I want to appeal to those of my colleagues here who are in favor of stopping the establishment of these new, expensive boards and bureaus that are becoming so prevalent in Washington. Here is a chance to stop one of them. This is a provision to create a board of 28 members, to draw $10,000 per year for a term of 10 years. You may say that it provides for only from 7 to 28, but it will be 28, and you know it as well as I do. Just as sure as I am standing here there will be 28 members of this board appointed by the President for a term of 10 years, drawing a salary of $10,000 a year each, or $2,500 a year more than a Congressman or a Senator, and drawing $2,500 a year more than a Federal judge who tries these cases in their finality. Now is the time to stop this. You have the opportunity here to stop it. This is the time and the place and the occasion to stop it if you want to stop it. It is just a question of what you want to do. I am not going to vote to establish another new board or bureau. [Applause.] I am going to vote, so far as my one vote is concerned, against every new board and every new bureau proposed. The time has come to stop it.

Your President—even a Republican President—here the other day called the attention of the country to the fact that this wasteful appropriation of public money must stop; that these added expenses of the Government must stop. Was he talking merely for political effect? Government expenses are accumulating fast year after year, and something must be done to stop it. It won't stop unless we stop it here. These unnecessary bureaus are brought about and constituted and created in just such bills as the one you have before you now and under just such provocation. Some administration secretary demands it, and Congress passes it. We are given a few minutes only to consider it before we must vote on it. And of course, it always passes. The committee is in favor of it and there are not enough of us organized to beat it. The committee summons its cohorts and out-votes us. Such new creations are put in bills of this kind by the committee. In one fell swoop, it provides 28 new $10,000 jobs, better than our own, because they are appointed for 10 years. The committee fights for it and fights against every man who opposes it. The committee passes it, it becomes law, and the money to pay the bill is then taken out of the people's Treasury and it has to be made up in taxes taken from your constituents and mine, and I appeal to my colleagues to stop it now. This is to be another extravagant, expensive board. It means a lot of extra taxes to be taken out of the people's pockets. It means a lot of extra waste and expense. We can handle this proposition without creating these 28 new $10,000 job holders. I will tell you what will happen in connection with it. You will note from the provisions of the bill that this board of twenty-eight $10,000 per year members may sit all over the United States, and rent quarters, and in addition to having their transportation paid, shall receive $10 per day extra for their subsistence, and that all of their employees are to receive their transportation, and in addition to their salaries are to receive $7 per day extra for their subsistence. These are to be 28 unusually swell jobs that this committee is creating. And it is going to be a greater scandal to the Nation than the expensive Shipping Board, which at one time was paying out for rented buildings alone $558,000 per year, until we forced it to occupy vacant space existing in Government-owned buildings more than sufficient to house it. Note subparagraph (g):

(g) The Secretary shall furnish the board with such clerical assistance, quarters, stationery, furniture, office equipment, and other supplies as may be necessary for the efficient execution of the functions vested in it by this section.

Why does the committee give this unlimited, unrestricted power to the Secretary of the Treasury? He could appoint a whole army of employees, and like the Shipping Board does, pay them salaries ranging up to $20,000 per year, under the terms of this Mellon bill reported by the committee to us for passage. And you, colleagues, are doing it with your eyes open. It is by your vote that this unlimited power is to be given. Can you properly explain your action to your constituents? I can not, if I vote for such ridiculous propositions, and I will not vote for it. When you create this board of 28 men drawing $10,000 a year apiece for 10-year terms, the Secretary of the Treasury is going to furnish every one of them with a high-priced secretary. You know that as well as I do. He is going to furnish every one of them with a high-priced stenographer. You know that as well as I do. And he will furnish each one of them with a special janitor, and a special messenger, and a fellow to sit out in front of the door to tell people that they will have to wait their turn. You are going to have a whole army of extra employees on the Federal pay roll as a natural sequence to this piece of legislation. I appeal to you, colleagues, to stand up and stop it, and let us strike out this unneeded board. I appeal to the gentleman from Iowa [Mr. GREEN] not to allow this thing to go through. I appeal to the gentleman from Illinois [Mr. MADDEN], who, in some instances has made a fight for retrenchment. I say now, Mr. MADDEN, come on and help defeat this proposition and save the people's money. What are you going to do about it, I ask the gentlemen from Pennsylvania [Mr. DARROW]. What are you going to do about the petition of 350,000 farmers that you brought in here the other day and which occupied so much floor space, demanding that we retrench expenses? What are you going to do concerning their demand that your administration stop this unnecessary expense and stop raising salaries? Are you going to ignore them? Are you going to let these 28 men go on the pay roll by establishing by this bill 28 new offices at $10,000 each,

appointed for 10-year terms? I appeal to the gentleman from Ohio [Mr. LONGWORTH], the leader of the House, to stop it. He ought to do it in behalf of the taxpayers of the country.

If this new board were needed it would be another matter; but it is not needed. Look at the great army of special high-salaried employees you have permitted the Attorney General to keep on the pay roll down in the Department of Justice, and nothing has been accomplished by it. Whenever you want a criminal prosecuted you have to pass a special resolution appropriating an additional $100,000 to employ special attorneys to do it.

The people will not get any better service or any quicker adjudication of their tax matters after you create this board. It has to do only with appeals. And appeals are now handled in a most efficient manner when we push them to action. And they would have to be pushed to action before this board. Its creation will not expedite the final decision in a single case.

Why, only a few days ago one of my constituents was over-assessed nearly $20,000, and they were threatening to levy upon his property to collect it, having decided his appeal against him. He came up here, obtained a hearing immediately, placed his case and his books before the department, and his claim was allowed without his having to get an attorney, and he saved nearly $20,000.

The press states that President Coolidge is demanding retrenchment, while Secretary Mellon is demanding this extravagant expansion. I imagine that our constituents at home are going to hold each one of us responsible for just what each one of us does with our vote, and we can not excuse ourselves by saying that Secretary Mellon demanded it. We are responsible not to Mr. Secretary Mellon but to our people. And I am going to vote as I know the people of my district and of the United States demand—for retrenchment.

Mr. GREEN of Iowa. Mr. Chairman, I move that all debate on this paragraph and all amendments thereto close in 30 minutes.

The motion was agreed to.

Mr. YOUNG. Mr. Chairman, of course if this tribunal is not needed I do not want the section adopted at all. I think if you will study it you will see that it is needed. This section is put into this bill entirely from the standpoint of the taxpayer. We all know what it means when you go up against one who is judge and jury and sheriff. When you present an appeal in the Treasury Department you go to these men, who are splendid men, but it happens to be their duty not only to be judge but to be attorney for the Government. There is no authorization in law now whereby the Government can be represented by the Attorney General's Department. So when you go there now the man whom you appear before is not only acting as judge but acting as prosecutor for the Government of the United States. When a taxpayer gets an adverse decision he is not satisfied with it, and if he is dissatisfied he must go into the district court of the United States or the Court of Claims; that is to say, bring action against the Government of the United States in either of those courts.

Now, you are not by this bill creating a new board, as some one said. We have appeal boards down at the Treasury now. What we are proposing is to make a better board, make better procedure, protect the taxpayer, and give him a chance to have his rights passed upon inexpensively, quickly, and properly. You will find another section following this where provision is made for these members to be divided up into boards of three to visit all the States, and it will be possible for the small taxpayer to present his matters in his own State, inexpensively to a board made up of real judges, independent of the Treasury Department, and not attorneys for the United States Government.

Mr. CROSSER. Will the gentleman yield?

Mr. YOUNG. Yes.

Mr. CROSSER. Will you have the assurance that you will get rid of this temporary board that you have now?

Mr. YOUNG. I think the present members are all right. It is not that I want to get rid of them. It is rather that their duties shall be changed in such a way that they shall not be required to act in a dual capacity—that is, both as judge and attorney for the Government. They should only function as judges.

Mr. CROSSER. But you do not want both boards.

Mr. YOUNG. No; they will not continue the two sets of boards. It is said that we are creating too many members of the board. It happens that there are now 27 men doing this kind of work, and when cases come before them they are largely informal, largely ex parte. The Government is not represented by attorneys, but when you get this new provision with the Attorney General's Department represented, both sides represented, it will take more time. The proceedings will necessarily be more formal, and the position of the taxpayers will be immensely improved. The board will be independent, free from influence by Treasury officials, thus making possible a thoroughly impartial trial. There will be speedy justice, and the cost of litigation will be greatly reduced.

The decision we should first reach is, Is it really necessary and proper on the part of the taxpayers? My correspondence shows me that the small tradesman can not afford to come to Washington. He can not afford high-priced attorneys and go so far away from home to have his rights determined, and even if he does, when he gets here, if the decision is adverse he naturally feels as though he had not had his day in court, which every American has a right to.

Mr. LARSEN of Georgia. Will the gentleman yield?

Mr. YOUNG. Yes.

Mr. LARSEN of Georgia. Under the present law would the Secretary have the right to hold hearings in Ohio or Indiana?

Mr. YOUNG. It is their duty to hold hearings in all the States and give an opportunity to each man to be heard.

Mr. LARSEN of Georgia. I am speaking about the present law. Would he have the right to hold hearings in Ohio and Indiana?

Mr. YOUNG. He might.

Mr. HUDSPETH. The gentleman says the small taxpayer could not come to Washington. Can not he get his Congressman to handle it? I handle one every week. We have this board of appeals down there in this department to-day.

Mr. YOUNG. Is the gentleman entirely satisfied with it?

Mr. HUDSPETH. I have been satisfied with the treatment received in every instance at the hands of those boards which they have in the departments now.

Mr. YOUNG. If every man in the gentleman's district understood that he was willing to do that, he would not be able to do anything else. He may be able to take care of a few cases that we have now, but the ordinary taxpayer now is in a position where he can not have his day in court without its costing him altogether too much. Besides, many Congressmen are not lawyers, and those who are not lawyers are not able to render a service of much value before a board of law review.

Mr. WURZBACH. Mr. Chairman, will the gentleman yield?

Mr. YOUNG. Yes.

Mr. WURZBACH. If the new board should be created, what would become of the existing board which is now functioning?

Mr. YOUNG. That would be displaced. It is simply an unofficial organization set up by the Secretary of the Treasury, and it can and will be superseded by the provisions of this bill if it is enacted into law.

The CHAIRMAN. The time of the gentleman from North Dakota has expired.

Several Members rose.

The CHAIRMAN. Let the Chair state the parliamentary situation. The gentleman from Nebraska [Mr. SIMMONS] has offered an amendment which is really a perfecting amendment. The gentleman from Texas [Mr. BLANTON] offered an amendment, and while no point of order was raised to it at the time, it is not really a substitute, but is a separate amendment to strike out the section. In view of the parliamentary situation which is now arising, knowing as he does that other perfecting amendments are to be offered, the Chair thinks that the Simmons amendment ought to be now passed upon by the committee. It seems to the Chair that the amendment to strike out the section would have to wait until the perfecting amendments are passed upon.

Mr. CHINDBLOM. Mr. Chairman, I want to be heard in opposition to the amendment of the gentleman from Nebraska.

The CHAIRMAN. The Chair will recognize the gentleman from Illinois.

Mr. CHINDBLOM. Mr. Chairman, I think that the action of the committee on this question of salary will depend very largely upon our conception and understanding of the duties and labors to be performed by this board of tax appeals. This board is to take the place of the present committee on appeals and review in the Treasury Department. That consists of 24 members, who are appointed by the Commissioner of Internal Revenue, and it has really no legal status. They are merely advisers to the Commissioner of Internal Revenue. They report their action to him. Their action becomes the action of the Commissioner of Internal Revenue because under the law he is the only one who can take any action and decide questions arising in the bureau. There are at present 24 members of this committee on appeals and review. There is a chairman who gets a salary of $7,500 a year. About 10 of the other members get $6,000 each, but the remaining 12 or 13

members get between $4,500 and $6,000 annually. The turnover in the membership of this committee on appeals and review is about 100 per cent per annum. That is to say, there is a complete change in the membership once a year. The members are taken out of the department by business interests who desire their services and who offer them very large rewards if they enter their employment.

What is the present situation when you get a hearing before this committee on appeals and review? You appear before a body of three men. I might say that the present committee is divided into divisions of three men each. It is proposed that the new board shall consist of 28 members, with one chairman, who shall have general supervisory administrative authority over the entire board, and nine divisions of three each, who shall sit in the various parts of the country and listen to the cases brought to them for review. They will sit on the Pacific coast, on the Gulf coast, in the Northwest, in the Southwest, and so on, as well as in the District of Columbia.

When you appear now before one of these divisions of the committee on appeals and review you find yourself in the presence of a set of gentlemen who are, first, as representing the Treasury Department, selected for the purpose of collecting taxes, for the purpose of getting all the taxes they can possibly lay against the taxpayer. They are the party in interest; they are the plaintiff and the prosecutor; they are the court and the jury. When they have rendered their decision, they are the beneficiaries, the judgment or decree creditor, and they are the sheriff and the marshal making the execution and enforcing the collection; and what show has the taxpayer? You might say that the members of the committee ought to be independent of their relations with the department. I am sure they are as fair to the taxpayer as they can be, but they know that their action will determine how much revenue the Government will get. They also know, beyond that, that if the taxpayer wins, the Government has lost forever; that there is no judicial review that can be taken in favor of the Government; but that a judicial review may be had against the Government and in favor of the taxpayer. It seems to me that the machinery as now set up by the law which we have enacted actually gives the taxpayer the worst of it at every turn of the road.

There has, of course, been a great deal of complaint. For instance, it was said to us—it was told us in the hearings—that the men upon these divisions very naturally are ambitious in their success in collecting taxes for the Government, and their efficiency in the department is more or less determined by their success in deciding against the taxpayer and in favor of the Government. Therefore we have here an organization which in no sense stands independent of the department which assesses and collects the taxes. It is proposed now that this Board of Tax Appeals shall sit in various parts of the country, that they shall be entirely independent of the Treasury Department, and be appointed by President.

They will not seek to curry favor with any department in the amount of taxes which they assess against the taxpayer. They will be there representing both sides. They will render impartial decisions, and both the Government and the taxpayer can seek judicial review from the decisions of this board of tax appeals. I have a statement in the remarks which I made on the 18th of this month with reference to the present system in the department and the proposed new system. It is on page 2684 of the RECORD.

Gentlemen have referred to the salaries that are being paid various officers in the Government at the present time. I am of opinion that all of our Federal officers are underpaid. You tell me that a judge in the Federal court gets $7,500 a year, and I tell you that a judge in the circuit court in Chicago gets $15,000 a year. Our mayor gets $18,000. The Federal Government underpays all of its employees, from the Members of both Houses of Congress up or down, as you may have it. But that is no reason why we should not pay every man adequately when we are establishing a new department. That is no reason why we should continue any unfair treatment of officers of the Government. [Applause.]

Mr. McKEOWN. Mr. Chairman, I wish to offer an amendment.

Mr. SIMMONS rose.

The CHAIRMAN. For what purpose does the gentleman from Nebraska rise?

Mr. SIMMONS. Is it in order for me to request at this time a vote on my amendment?

The CHAIRMAN. The question now is on the perfecting amendment offered by the gentleman from Nebraska. The Chair was just going to put it.

The question was taken, and the Chairman announced that the noes seemed to have it.

Mr. SIMMONS. Mr. Chairman, I call for a division.

The CHAIRMAN. A division is called for.

The committee divided; and there were—ayes 101, noes 64.

So the amendment was agreed to.

Mr. LARSEN of Georgia. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The gentleman from Georgia offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. LARSEN of Georgia: Page 205, line 7, after the word "President," insert the words "with the advice and consent of the Senate."

Mr. LARSEN of Georgia. Mr. Chairman and gentlemen of the committee, we are establishing, or about to establish, a very important division of this Government. This board will be composed of men who will pass upon matters very important to citizens of the country. They should not be subject to the criticism that they have been selected on account of political favoritism or on account of their being for or against either party.

Mr. GREEN of Iowa. Will my friend yield?

Mr. LARSEN of Georgia. Yes.

Mr. GREEN of Iowa. That matter was discussed very carefully by the committee. I think the committee spent nearly a day all together on that point, and the committee with almost complete unanimity agreed that if we permitted this matter to go over to the Senate and have nominations of these appointments confirmed there, we would make of this board a political football, and we had better not have it at all, and I would prefer to have that done.

Mr. LARSEN of Georgia. I am sorry the gentleman takes that position. The Senate is certainly closer to the people than the President is and can be depended upon, in my judgment, to see that those selected on the board will represent the people fairly. They can do so better than the President of the United States can, not because Senators are more honorable but because they know the conditions in the various sections of the country better. The President of the United States might, in good faith, select a man from Ohio, from New York, or any other section upon information which he believes reliable and yet make a fearful mistake. No one knows who the President will appoint until he has made the selection. The President only hears good things of him, but when the public learns of the appointment and the Senate has the opportunity to confirm, both sides can be heard and a bad appointment may be averted.

It is customary for all of our important appointees under the Government to be confirmed by the Senate. Our judges are confirmed by the Senate. Who would say, that by reason of this fact, they had been put into the political arena or they were thrown into the politics of the country? No one would charge that, not even the gentleman from Iowa.

Mr. GREEN of Iowa. Mr. Chairman, will the gentleman yield?

Mr. LARSEN of Georgia. Yes.

Mr. GREEN of Iowa. I would charge that in a good many cases if the rules of the House would permit, but unfortunately I am not permitted.

Mr. LARSEN of Georgia. I will ask the gentleman this question: Do you know of a single, solitary judge on the United States district court bench or on the bench of any court of the United States that you think has rendered a political opinion? If you do, it is your duty as a Member of this Congress to impeach him.

Mr. GREEN of Iowa. No; I do not refer to that. It is the pulling and hauling over there for the support of a certain Senator here or there of some one from a particular district, instead of a consideration of the merits of the appointment.

Mr. LARSEN of Georgia. The important thing that I want to impress upon the gentleman from Iowa and this House is that if a man, subject to the confirmation of the Senate, be appointed from a State, any improper influence causing the appointment can be exposed and an undesirable appointment perhaps defeated. Confirmation simply gives an opportunity for the public to be heard.

Mr. McSWAIN. Mr. Chairman, will the gentleman yield?

Mr. LARSEN of Georgia. Yes.

Mr. McSWAIN. In other words, your amendment does not propose to give the Senate the power of selection, but merely the right of rejection?

Mr. LARSEN of Georgia. Yes; merely the right to prevent any improper selection, and to see that no one is selected simply

because he is favored by the President or by some special interest desiring representation on the board for impure motives.

Mr. STENGLE. Mr. Chairman, will the gentleman yield?

Mr. LARSEN of Georgia. Yes.

Mr. STENGLE. The provision requires that these men shall be selected solely on account of fitness for the duties of the office. I will ask you if you think the Senate would play politics with that kind of a requirement?

Mr. LARSEN of Georgia. I think not. I think the Senate is an honorable body and will respect the language of the law as far as possible. I also think the President of the United States or any President we are likely to have would do the same thing. The point I make is not that the President would be dishonest in the matter, but that he is not in a position to get such information as the Senate can get. If appointments are confirmed by the Senate, most likely men will be appointed to these important positions who are not subject to ulterior influences. In view of recent exposures of men in high places we can not be too careful.

Mr. CHINDBLOM. I do not take the position of opposition to the gentleman's amendment myself. I think it would be just as well without it, but I do not think that would destroy its usefulness.

The CHAIRMAN. The question is on agreeing to the amendment offered by the gentleman from Georgia.

The question was taken, and the Chairman announced that the ayes seemed to have it.

Mr. YOUNG. Mr. Chairman, a division.

The CHAIRMAN. A division is called for.

The committee divided; and there were—ayes 82, noes 84.

Mr. LARSEN of Georgia. Mr. Chairman, I ask for tellers.

Tellers were ordered; and the Chairman appointed as tellers Mr. CHINDBLOM and Mr. LARSEN of Georgia.

The committee again divided; and the tellers reported—ayes 99, noes 95.

So the amendment was agreed to.

Mr. LAGUARDIA. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The gentleman from New York offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. LAGUARDIA: Page 205, line 18, after the word "annum," insert: "No member of the board shall be permitted to practice before said board or any official of the Treasury Department, or be connected, directly or indirectly, with any person or any firm of lawyers, solicitors, accountants, or agents practicing before said board or any official of the Treasury Department on behalf of taxpayers for a period of two years after his term of office terminates or from the time such member resigns or otherwise leaves the service of the Government."

Mr. BLANTON. Mr. Chairman, I offer an amendment to that amendment.

Mr. GREEN of Iowa. Mr. Chairman, if a member of the board did anything of that kind he would be subject to removal by the President.

Mr. LAGUARDIA. But he is out of the service. This is two years after he leaves the service.

Mr. GREEN of Iowa. I did not understand the amendment.

Mr. LOZIER. Will the gentleman from New York yield?

Mr. LAGUARDIA. Certainly.

Mr. LOZIER. By what means would the gentleman enforce that provision? There is no penalty prescribed, and how would the gentleman enforce it?

Mr. LAGUARDIA. He simply can not practice before the board. Now, gentlemen, I believe every Member here knows that since the enactment of an income-tax law we have created a new profession, that of tax experts, and unless you safeguard the Government against former employees of the Department of the Treasury you are going to continue a condition, which has already started, where employees of the Treasury Department, a short time after getting a knowledge of pending matters before the department, resign, turn around, and take retainers—or accept cases on contingent fees, if you please—in connection with the very claims they have had before them and before their own department. [Applause.]

Mr. MACLAFFERTY. Will the gentleman yield?

Mr. LAGUARDIA. Yes.

Mr. MACLAFFERTY. I want to ask the gentleman what he would do in the case of young men who are hired to check over income-tax statements in different parts of the country and before whom taxpayers are summoned as representing the Treasury Department, and then after a little while they are let out by the Treasury Department because they do not need them?

Mr. LAGUARDIA. But this amendment only applies to members of this board.

Mr. MACLAFFERTY. Then I misunderstood the gentleman.

Mr. WINGO. Will the gentleman yield?

Mr. LAGUARDIA. Yes.

Mr. WINGO. There was so much confusion that I did not catch the gentleman's amendment. Does the gentleman's amendment go far enough to bar from appointment to this board Members of the House and Senate for two years after the terms for which they are elected, so as to prevent lame ducks from practicing before this board or the Treasury Department?

Mr. LAGUARDIA. No; I have not covered it that far. I had consideration for the gentleman from Arkansas and other gentlemen here; I did not want to bar them.

Mr. WINGO. Does the gentleman think it would injure the chances of the passage of the amendment if it were to provide that lame ducks could not get on the board, some of whom are now very expectant?

Mr. LAGUARDIA. Well, I believe this is so important that we should not burden the amendment with anything not germane and risk the amendment on a point of order. The institution of lame ducks has existed in this country a long time and, in all likelihood, will exist for a long time to come.

Mr. SANDERS of Indiana. Will the gentleman yield?

Mr. LAGUARDIA. Yes.

Mr. SANDERS of Indiana. Would it be proper to add an amendment which would preclude the Secretary of the Treasuary from appearing before this board of the Treasury Department?

Mr. LAGUARDIA. I am working on a bill which will cover all such cases, and I would ask the gentleman to help me get something of that kind through the House.

Mr. SANDERS of Indiana. But the gentleman thinks that would be the same proposition?

Mr. LAGUARDIA. Yes; we will eventually come to that. Now, gentlemen, I do not desire to take any more of your time but will ask for a vote and hope you will approve of my amendment.

Mr. NEWTON of Minnesota. Will the gentleman yield?

Mr. LAGUARDIA. Yes.

Mr. NEWTON of Minnesota. Does not the gentleman think that as long as he is dealing with Treasury Department officials, and in view of the recent disclosures as to the former Secretary of the Treasury, Mr. McAdoo, admitting a retainer of something like $150,000 or $200,000, growing out of a Treasury Department transaction which was pending when he held the office, that the gentleman's amendment should include the head of that department?

Mr. LAGUARDIA. But if I attempted to do that someone would make a point of order against it.

Mr. NEWTON of Minnesota. No; they would not.

Mr. LAGUARDIA. I do not want to take that chance.

Mr. BLANTON. Mr. Chairman, I offer an amendment to the amendment. After the words "member of the board," insert "or any Government employee in the Treasury Department." That will cover those whom the gentleman from Minnesota seems so anxious to reach.

Mr. NEWTON of Minnesota. No; the term "Government employee" does not take in the head of the department.

Mr. BLANTON. Oh, I thought he was an employee of the Government. Then I will modify it—"or any official or Government employee in the Treasury Department." That will surely cover the case.

Mr. NEWTON of Minnesota. That will take in the head of the department.

Mr. BLANTON. Now, will the gentleman vote for it?

Mr. NEWTON of Minnesota. Yes; and I should like to make it retroactive.

The CHAIRMAN. The gentleman from Texas offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment to the amendment offered by Mr. BLANTON: After the word "board," in the first line of the LaGuardia amendment, insert the words "or any official or Government employee in the Treasury Department."

Mr. GREEN of Iowa. Mr. Chairman, I make the point of order that the amendment is not germane, and also it attempts the regulation of proceedings in the Department of the Treasury already covered by special statute. I am not making the point of order against the LaGuardia amendment, but against the amendment offered by the gentleman from Texas.

Mr. BLANTON. Mr. Chairman, when the gentleman from Iowa gets through I want to make a point of order against his point of order.

Mr. GREEN of Iowa. The amendment offered by the gentleman from Texas is clearly not in order and is not germane to the bill at all.

Mr. BLANTON. Mr. Chairman, I make a point of order against the gentleman's point of order.

Mr. NEWTON of Minnesota. Does not the gentleman from Iowa admit that if we are going into this matter at all we should apply it to the head of the department?

The CHAIRMAN. There is a point of order pending.

Mr. BLANTON. Mr. Chairman, I am trying to make a point of order against the gentleman's point of order. I make the point of order against the point of order made by the gentleman from Iowa that it comes too late. The LaGuardia amendment, being one out of order, having been offered, this is in order to the LaGuardia amendment.

The CHAIRMAN. That was not a point of order against the original amendment.

Mr. BLANTON. No; because a point of order against the LaGuardia amendment would have been in order if it had been made; hence no point of order will lie against an amendment to it. Further, debate had ensued between the gentleman from Minnesota [Mr. NEWTON] and myself before the point of order was made.

The CHAIRMAN. The Chair will dispose of the matter unless some gentleman cares to be heard.

Mr. CHINDBLOM. Mr. Chairman, I want to suggest that the point of order was made immediately after the amendment had been reported, and the gentleman from Texas was out of order in his colloquy with the gentleman from Minnesota.

Mr. BLANTON. Mr. Chairman, I want to be heard on the point of order itself.

The CHAIRMAN. The Chair will hear the gentleman from Texas briefly on the point of order.

Mr. BLANTON. Mr. Chairman, I want to be heard only on the point of order of the gentleman from Iowa. The point of order is not well taken, Mr. Chairman, for the reason that the amendment to the amendment is germane to every feature of the proposition, and to the bill. This whole board is a part and parcel of the Treasury Department. If the Chair will look at the subsequent subparagraphs and especially if he will look at subparagraph (g) on the next page, the Chair will see that the Secretary of the Treasury or the Treasury Department is to furnish this board with all employees, all the supplies, all of the equipment they want and everything else they want out of the Public Treasury. This shows this board is a part and parcel of the Treasury Department of the United States. The Bureau of Internal Revenue, if the Chair pleases, is a part of the Treasury Department. It is under the Treasury Department and many of the employees of the Treasury Department will serve this board. The collection of income taxes is made through the Treasury Department, through one of its bureaus, and this applies in perfect order to any of the officials or employees of the Treasury Department, and I submit that the amendment is in order and germane to the purposes of the bill.

Mr. GREEN of Iowa. Mr. Chairman——

The CHAIRMAN. The Chair does not care to hear the gentleman unless he desires to be heard. The Chair is ready to rule. Heretofore the gentleman from Texas has offered an amendment, which at that time was discussed, and which the Chair held would be germane when we arrived at the proper part of the bill, which the Chair thought at that time would be Title X. The gentleman now offers an amendment to an amendment. In order to ascertain whether or not it is germane to the amendment to which it is offered, one must look to the amendment and not to the bill. Now, what is the amendment? The amendment is that no member of the board shall be permitted to practice, and so forth. To that the gentleman from Texas seeks to add "or any official or Government employee of the Treasury Department," thereby interjecting an entirely different class of people from those mentioned in the amendment, namely, the board. Therefore it is not germane to the amendment, although it might be germane to the bill if offered as a separate proposition. The point of order is sustained.

The question is on the amendment offered by the gentleman from New York [Mr. LAGUARDIA].

The question was taken, and the amendment was agreed to.

Mr. BLANTON. Mr. Chairman, I offer a perfecting amendment.

Mr. GARNER of Texas. Mr. Chairman, may I be indulged for a moment, in order to ask the gentleman from Iowa [Mr. GREEN] a question? The committee is evidently in no humor to legislate this evening——

Mr. GREEN of Iowa. The committee is not legislating, in my judgment, and I doubt whether there would be any difference in the morning.

Mr. GARNER of Texas. And if the gentleman from Iowa undertakes to hold them here, the gentleman will not accomplish anything, and may have some very undesirable situations arise, and I would suggest to him that the better policy would be to adjourn until to-morrow.

Mr. LONGWORTH. Will the gentleman yield?

Mr. BLANTON. I want to ask for a vote on my amendment, Mr. Chairman.

Mr. LONGWORTH. In the gentleman's opinion, how long, so far as he can tell from amendments proposed to be offered from his side, will it take to come to a final vote on this bill?

Mr. GARNER of Texas. I will simply call the attention of the gentleman and the House to the fact that when you pass Title IX, which goes down to page 208 of the bill, the balance of the bill, down to page 238, is entirely administrative matter, and I do not suppose there will be more than one or two amendments, probably, offered. It is purely administrative. There will, in all probability, be very few amendments offered.

Mr. CHINDBLOM. Will the gentleman yield?

Mr. GARNER of Texas. In just a moment.

Mr. CHINDBLOM. I want to suggest that it is the same as the existing law.

Mr. GARNER of Texas. Yes; it is reenacting the present law. When you get down to page 238, then you have the provision for the 25 per cent matter, and we ought to dispose of that in an hour or in 30 minutes. I understand it is the gentleman's desire that we meet at 11 o'clock; and while I think you are overworking us a little if we are to get through to-morrow, I would suggest to the gentleman that we adjourn now and meet at 11 o'clock to-morrow and undertake to dispose of these things to-morrow, and dispose of the entire bill.

Mr. LONGWORTH. Would it be possible to agree now as to how much time would be consumed upon this entire question of the board?

Mr. GARNER of Texas. I do not think so, because there are some provisions here which I think ought to have consideration. For instance, in section 8 you have the matter of an allowance of $7 a day, and I do not think the gentleman from Illinois [Mr. MADDEN] wants it to go through in that shape.

Mr. GREEN of Iowa. That will not take very much time. We could dispose of that in five minutes.

Mr. LONGWORTH. I will say to the gentleman that I am only speaking of the length of the debate. Could we, for instance, now agree that there shall not be to exceed 30 minutes more debate on this question relating to the board? Of course, amendments may be offered.

Mr. GARNER of Texas. As I understand, the gentleman is referring now to Title IX.

Mr. LONGWORTH. Yes; and then could we agree to read all the administrative provisions as one paragraph and then thereafter could we agree as to the length of time for debate on the question of the relief of taxes for 1923?

Mr. GARNER of Texas. While I have no objection, I can not make an agreement, I will say to the gentleman from Ohio, because I do not know what the gentlemen have in their minds. So far as I am concerned, I have no amendment to offer until we get to the last section.

Mr. McKEOWN. I have only one amendment and it is on the desk now.

Mr. CROSSER. I want about five minutes.

Mr. CRISP. I would like to say to my friend that I have one amendment which I desire to offer to the administrative features which might take five of ten minutes, possibly.

Mr. SEARS of Florida. Mr. Chairman, I think we ought to have the regular order——

Mr. CRISP. And then I have an amendment to the last provision of the bill. So far as I am concerned, those are the only two amendments I desire to offer. I desire to offer an amendment, I will be frank with the gentleman, to strike out the last section.

Mr. LONGWORTH. I think we will save a great deal of time if we can come to some agreement.

Mr. TILSON. Would it not be better to dispose of the pending matter now?

Mr. GARNER of Texas. I have no objection to disposing of the pending amendment, but you can not legislate effectively at 6 o'clock on important matters in the frame of mind that the committee is now in. And I do not care what bill it is.

Mr. TILSON. Does not the gentleman think that we ought to decide this matter pending now? If the committee votes in

the affirmative to strike the whole provision out that will end it.

The CHAIRMAN. There are six minutes remaining.

Mr. McKEOWN. Mr. Chairman, I have a perfecting amendment on the desk that I would like to have reported.

The CHAIRMAN. The Clerk will report the amendment offered by the gentleman from Oklahoma.

The Clerk read as follows:

Amendment by Mr. McKEOWN: Page 205, line 4, after the word "of," strike out "such number," and all of line 5, and insert "nine members"; in line 9, after the word "of," strike out "ten" and insert "six"; and in line 12, after the word "six," strike out "or eight," and before the word "six" insert "or."

Mr. McKEOWN. Mr. Chairman, this proposition would create a board of nine members instead of leaving it from 7 to 27. The judges of the Supreme Court number nine. The members of the Interstate Commerce Commission, I believe, are 12 in number, and they are one of the hardest-worked bodies in the country. Why not make this a board of nine members and fix the term of years at 6 years instead of 10, and then have them appointed in series—2, 4, and 6 years? There is no use for us to say that we will strike it all out, because we know there is a necessity for a board somewhere to give the taxpayers of this country some relief. Why not fix it at nine; that is large enough. It will consist of three divisions of three members each, making their terms of office 6 years instead of 10. There is no necessity for 10 years. Then you have a number that, if Congress finds later it is necessary to increase the number, they can increase it. I think that would be a fair solution of the question. Nine judges of the Supreme Court conduct the great business of this country in the courts, and nine members of this board ought to be appointed; and that is enough.

Mr. YOUNG. There are now 24 men down there working in this department and we now have the estate tax added.

Mr. McKEOWN. This is appeal work, and they ought to put these appeals through by preparing a procedure so it will not be necessary to have 28 men. Try 9 men and see if they can not take care of it.

Mr. CHINDBLOM. Will the gentleman yield?

Mr. McKEOWN. Yes.

Mr. CHINDBLOM. Does the gentleman want to deprive the people of the country of a board so that they can travel throughout the country and hear these appeals?

Mr. McKEOWN. I want the board created so it can function and give relief to the people, but I do not believe in giving a board of 27 and send them out all over the United States. Then you would not have any precedents, for you would have one case in Chicago decided one way, one in San Francisco another, one in New York another.

Mr. CHINDBLOM. The purpose of the chairman is to coordinate so that there will be a uniformity in the decisions.

Mr. McKEOWN. There ought to be nine members, and that would represent the nine circuits of the United States which are now represented by nine judges of the Supreme Court.

Mr. CHINDBLOM. That would take 27 men.

Mr. McKEOWN. No; one man to each circuit like there is to the Supreme Court of the United States.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Oklahoma.

The question was taken; and on a division (demanded by Mr. McKEOWN) there were 68 ayes and 102 noes.

So the amendment was rejected.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Texas [Mr. BLANTON].

Mr. BLANTON. Can we have the amendment again reported?

The CHAIRMAN. Without objection, the amendment will be again reported.

The Clerk read as follows:

Page 205, line 2, strike out section 900 (a).

The CHAIRMAN. The question is on the amendment offered by the gentleman from Texas.

The question was taken; and the Chair being in doubt, the committee divided, and there were 70 ayes and 109 noes.

Mr. BLANTON. Mr. Chairman, I ask for tellers.

The CHAIRMAN. Tellers are demanded. [After counting.] Fifteen Members have risen; not a sufficient number, and tellers are refused.

So the amendment was rejected.

The Clerk read as follows:

(c) The chairman may from time to time divide the board into divisions and assign the members thereto and designate a chief thereof. If a division, as a result of a vacancy or the absence or inability of a member assigned thereto to serve thereon, is composed of less than three members, the chairman may assign other members thereto, or he may direct the division to proceed with the transaction of business. A division shall hear and determine appeals filed with the board and assigned to such division by the chairman. Upon the expiration of 30 days after a decision by a division, such decision, and the findings of fact made in connection therewith, shall become the final decision and findings of the board, unless within such period the chairman has directed that such decision shall be reviewed by the board.

Mr. HUDSON. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Amendment by Mr. HUDSON: Page 206, line 8, strike out all of paragraph (b).

Mr. HUDSON. Mr. Chairman, the day before yesterday in this committee I sought recognition of the Chair to address the Committee of the Whole upon the amendment then pending, known as the automobile tax amendment. Owing to the lateness of the hour, I was willing to forego my remarks before the committee on that matter, as did my colleague from Michigan [Mr. McLEOD]. I wanted to support the amendment offered by my colleague, Mr. McLAUGHLIN, at that time. I wanted to do so because of the careful thought and time that he has devoted to the matter in the Committee on Ways and Means. I was not possessed of an inordinate desire to have my name appear in the headlines of the newspapers, and neither was my distinguished colleague, Mr. McLAUGHLIN, who, having presented his reasons for the amendment to the Committee of the Whole in a logical, concise manner, was willing to yield the floor in order that a vote might be taken. I was in favor of the reduction of the automobile tax because it has no legitimate place in an excise measure, though I realize, of course, the need of revenue. I rise now to bring to the attention of the committee the fact that my colleague, Mr. McLAUGHLIN, has spent much time and great care in the Committee on Ways and Means in order to bring before the committee and the country an amendment which will produce revenue and yet adequately protect those who are vitally interested.

The theory of the excise tax has been that it was a tax upon luxuries. Everyone to-day conversant with the use of the automobile and the automobile truck well know that a tax placed upon them on that theory is false and without foundation. The automobile has become a business necessity to practically every commercial industry and to every farmer and every home owner. It has proven a great blessing to humanity in making possible the residence outside of our congested cities of the workmen in our places of industry.

Through the ownership of an automobile men can live 5, 10, 15 miles from their places of employment, where their families can be reared in the open countryside and where with an acre of ground the laborer can enjoy the free and open life of rural surroundings. This removal from the congested centers has meant a blessing to thousands upon thousands of our population, who are now living in a degree of freedom that was impossible before the advent of the automobile.

In addition to its blessing as a means of transportation it has become a blessing in the fact that it enables entire families to take their outings together and thus again increase the health and welfare of our people.

While we believe most heartily that the entire excise tax provided in this section of the bill should be removed, not simply removed upon a class of trucks and a reduction of the tax on parts, but the entire tax upon the automobile, of whatever kind, and from the accessories of all kinds. But we realize the necessities of the Government for revenue and that such legislation would mean the loss of one hundred and forty to one hundred and sixty millions of dollars of revenue, perhaps a reduction greater than the needs of government can stand at this time, if we reduce the percentage on the income taxes. Therefore, at this time I am glad to support the amendment of the gentleman from Michigan, which exempts from taxation trucks and automobile wagons and chassis whose price does not exceed $1,000. This will relieve the average farmer and small business man of the imposition of a Federal tax upon the necessity of his business, but does not relieve, at this time, the large commercial truck. The gentleman's amendment further reduces the tax on parts and accessories one-half, which in its turn will be a great relief, especially to the great

mass of automobile owners, in the upkeep of their cars and trucks.

I think the time will soon come when we can see our way clear to remove the tax upon the entire automobile industry. There is no just reason why the automobile industry should be selected as above all other lines of industry upon which to place a Federal tax. The imposition of the tax was due to war conditions and possibly was justified at that time. In times of peace there is no real justification for it, and I only vote for this amendment, which still leaves a tax upon a large part of the industry, because of the necessity for revenue at this time.

I trust the amendment offered by my colleague will receive unanimous support at this time.

The Clerk read as follows:

(h) The members and employees assigned to the board, in addition to their compensation, shall receive their necessary traveling expenses and actual expenses incurred for subsistence while traveling on duty and away from their designated stations, in an amount not to exceed $10 per day in the case of members and $7 per day in the case of employees. The expenditures of the board, including the expenditures for salaries, expenses of transportation and for maintenance, witness fees, rent (where suitable quarters are not available), printing and binding, and contingent and miscellaneous expenses shall be allowed and paid upon the presentation of itemized vouchers therefor, approved by the board and signed by the chairman, out of any appropriation available for the collection of internal-revenue taxes.

Mr. GARNER of Texas. Mr. Chairman, I am wondering if some gentleman is not going to offer an amendment in respect to this expenditure of $7 a day.

Mr. SIMMONS. Mr. Chairman, I offer the following amendment which I send to the desk.

The Clerk read as follows:

Amendment offered by Mr. SIMMONS: Page 208, line 3, strike out "$10" and insert in lieu thereof "$7."

Mr. McKEOWN. Mr. Chairman, I have an amendment which I desire to offer.

Mr. GREEN of Iowa. Mr. Chairman, I move that the committee do now rise.

The motion was agreed to.

Accordingly the committee rose; and the Speaker having resumed the chair, Mr. GRAHAM of Illinois, Chairman of the Committee of the Whole House on the state of the Union, reported that that committee had had under consideration the bill H. R. 6715 and had come to no resolution thereon.

ENROLLED JOINT RESOLUTION PRESENTED TO THE PRESIDENT FOR HIS APPROVAL.

Mr. ROSENBLOOM, from the Committee on Enrolled Bills, reported that this day they had presented to the President of the United States, for his approval, the following joint resolution:

H. J. Res. 160. Joint resolution to provide an appropriation for the prosecution of suits to cancel certain leases, and for other purposes.

TAX ON CIGARETTES.

Mr. THATCHER. Mr. Speaker, under leave granted to extend my remarks I insert the following telegram from the Burley Tobacco Growers' Association:

LEXINGTON, KY., *February 28, 1924.*

MAURICE H. THATCHER,
House of Representatives, Washington, D. C.:

Increase tax of $1 per thousand on cigarettes voted into revenue bill House of Representatives yesterday will seriously injure the interests of all farmers growing tobacco in your State. Government now collecting tax $1 per pound on tobacco farmer gets 40 cents for. Tax on tobacco has increased 200 per cent since 1914, and over 100,000 farmer members of this association urge you to vote against any further tax increase on tobacco, which is their biggest money crop, believing it will materially curtail consumption and be ruinous to farmers who produce it.

BURLEY TOBACCO GROWERS' COOPERATIVE ASSOCIATION,
By JAMES C. STONE, *President and General Manager.*

GRANTING OF FRANKING PRIVILEGE TO EDITH BOLLING WILSON.

Mr. GRIEST. Mr. Speaker, I ask unanimous consent to take from the Speaker's table the bill (S. 2583) granting a franking privilege to Edith Bolling Wilson and to consider the same at this time.

The SPEAKER. The gentleman from Pennsylvania asks unanimous consent to take from the Speaker's table the bill (S. 2583) granting a franking privilege to Edith Bolling Wilson and consider the same at this time. Is there objection?

Mr. BLANTON. Mr. Speaker, reserving the right to object, I will state to the gentleman from Pennsylvania that my position on this matter was misquoted in the press, and I would like to have two minutes in which to explain my attitude. Will the gentleman grant me that time?

Mr. GRIEST. Certainly.

The SPEAKER. Is there objection?

There was no objection.

The SPEAKER. The Clerk will report the bill.

The Clerk read the bill, as follows:

Be it enacted, etc., That all mail matter sent by the post by Edith Bolling Wilson, widow of the late Woodrow Wilson, under her written autograph signature, be conveyed free of postage during her natural life.

Mr. GRIEST. Mr. Speaker, this bill is identical in language and purport with a bill considered by the Post Office Committee of the House and favorably reported. It is in accordance with all of the precedents since the beginning of our Government, from the time of Mrs. Washington to the case of Mrs. Harding. The only manner in which it is not a precedent is the sad circumstance that two cases of this kind should come before one Congress. I hope the measure will pass without further delay.

Mr. BLANTON. Mr. Speaker, will the gentleman yield?

Mr. GRIEST. Yes.

The SPEAKER. The gentleman from Texas is recognized for two minutes.

Mr. BLANTON. Mr. Speaker, I have no objection whatever to this particular resolution granting merely the franking privilege. It is a proper one and ought to pass, and it will cost a very nominal amount. What I do object to is the attempt that will be made a little later on to establish as a permanent practice of our Government the payment of a pension of $5,000 per year for life to the widows of Presidents. I think it is a bad practice. It should not be established as a permanent right. It is against the spirit of the Constitution of the United States, which puts on an equality every widow of our land, and presumes that they shall be granted equal rights. If we pay a rich widow of a President $5,000 a year as long as she lives, just because she is the widow of a President, when we do not pay it to the widow of any other American citizen, it is making a very unfair distinction not warranted by the Constitution in favor of one and against the other that should never exist in this Republic.

That is my position with respect to these special privilege resolutions.

There is now pending a bill, already passed by another body, to pay the widow of a President $5,000 a year for life. If she needed it, it might present a different question, but she is well off financially; she has much of this world's goods that will permit her to continue to live in luxury for the rest of her life. I shall object to that bill, and I shall object, so long as I am a Member of this House, to every similar bill that seeks to pay a pension of $5,000 a year for life to a widow who is worth at least a half million of dollars. I have consistently opposed every such measure since I have been in Congress.

Mr. GRIEST. There is no pension involved in this.

Mr. BLANTON. I understand, but there will be another bill later on proposing a pension of $5,000 per year for life.

When this franking resolution was called up late the other evening I objected to it being considered then, as the late hour did not permit of my making this statement, and I thought that it should be made by some one when such resolution was passed.

The SPEAKER. The question is on the third reading of the Senate bill.

The bill was ordered to be read a third time, was read the third time, and passed.

The SPEAKER. Without objection, a similar House bill will be laid on the table.

There was no objection.

INTERIOR DEPARTMENT APPROPRIATION BILL.

Mr. CRAMTON. Mr. Speaker, I ask unanimous consent to take from the Speaker's table the bill H. R. 5078, the Interior Department appropriation bill, disagree to the Senate amendments, and agree to the conference asked for by the Senate.

The SPEAKER. The gentleman from Michigan asks unanimous consent to take from the Speaker's table the Interior Department appropriation bill, disagree to the Senate amendments, and agree to the conference asked for by the Senate. The Clerk will report the bill by title.

The Clerk read as follows:

A bill (H. R. 5078) making appropriations for the Department of the Interior for the fiscal year ending June 30, 1925, and for other purposes.

The SPEAKER. Is there objection?

Mr. McKEOWN. I shall object for the present.

The SPEAKER. The gentleman from Oklahoma objects.

PRESIDENT'S MESSAGE—STEAMSHIP "BARON BERWICK."

The SPEAKER laid before the House the following message from the President of the United States, which was read and, with the accompanying papers, referred to the Committee on Foreign Affairs:

To the Congress of the United States:

I transmit herewith a report concerning a claim against the United States presented by the British Government for damages sustained by the British steamship *Baron Berwick* as a result of a collision in Quiberon Bay, France, on August 22, 1918, between that vessel and the United States steamship *Iroquois* (now *Freedom*) and a further collision in Roscanvel Bay, France, on October 5, 1918, of the United States destroyer *Truxton* with the *Baron Berwick*. The report requests that the recommendation of the Secretary of War and of the Secretary of the Navy as indicated therein be adopted and that the Congress authorize the appropriation of the sum necessary to pay the indemnity offered by the representative of the American Expeditionary Forces.

I recommend that, in order to effect a settlement of this claim in accordance with the recommendation of the Secretary of State, the Congress, as an act of grace and without reference to the legal liability of the United States in the premises, authorize an appropriation of an amount which will be equivalent to £6,200.

CALVIN COOLIDGE.

THE WHITE HOUSE, *February 28, 1924.*

AMENDMENT TO THE REVENUE BILL.

Mr. LONGWORTH. Mr. Speaker, I ask unanimous consent to print in the RECORD an amendment which I expect to offer to the revenue bill.

The SPEAKER. The gentleman from Ohio asks unanimous consent to print in the RECORD an amendment which he expects to offer to the revenue bill. Is there objection?

There was no objection.

Following is the amendment referred to:

Mr. LONGWORTH offers the following substitute for the Garner amendment to sections 210 and 211 and subdivision (c) of section 216:

"On page 29 strike out lines 20 to 25, inclusive, and lines 1 to 18, inclusive, on page 30, and insert in lieu thereof the following:

"SEC. 210. (a) In lieu of the tax imposed by section 210 of the revenue act of 1921, there shall be levied, collected, and paid for each taxable year upon the net income of every individual (except as provided in subdivision (b) of this section) a normal tax of 6 per cent of the amount of the net income in excess of the credits provided in section 216, except that in the case of a citizen or resident of the United States the rate upon the first $4,000 of such excess amount shall be 2 per cent and upon the next $4,000 of such excess amount shall be 5 per cent;

"(b) In lieu of the tax imposed by subdivision (a), there shall be levied, collected, and paid for each taxable year upon the net income of every nonresident alien individual, a resident of a contiguous country, a normal tax equal to the sum of the following:

"(1) Two per cent of the amount by which the part of the net income attributable to wages, salaries, professional fees, or other amounts received as compensation for personal services actually performed in the United States exceeds the credits provided in subdivisions (d) and (e) of section 216; but the amount taxable at such 2 per cent rate shall not exceed $4,000;

"(2) Five per cent of the amount by which such part of the net income exceeds the sum of (A) the credits provided in subdivisions (d) and (e) of section 216, plus (B) $4,000; but the amount taxable at such 5 per cent rate shall not exceed $4,000; and

"(3) Six per cent of the amount of the net income in excess of the sum of (A) the amount taxed under paragraphs (1) and (2), plus (B) the credits provided in section 216."

Also strike out lines 20 to 25, inclusive, on page 30; lines 1 to 24, inclusive, page 31; and lines 1 to 26, inclusive, page 32, and insert in lieu thereof the following:

"SEC. 211. (a) In lieu of the tax imposed by section 211 of the revenue act of 1921, but in addition to the normal tax imposed by section 210 of this act, there shall be levied, collected, and paid for each taxable year upon the net income of every individual a surtax equal to three-fourths of the sum of the following:

"Two per cent of the amount by which the net income exceeds $10,000 and does not exceed $12,000;

"Three per cent of the amount by which the net income exceeds $12,000 and does not exceed $14,000;

"Four per cent of the amount by which the net income exceeds $14,000 and does not exceed $16,000;

"Five per cent of the amount by which the net income exceeds $16,000 and does not exceed $18,000;

"Six per cent of the amount by which the net income exceeds $18,000 and does not exceed $20,000;

"Eight per cent of the amount by which the net income exceeds $20,000 and does not exceed $22,000;

"Nine per cent of the amount by which the net income exceeds $22,000 and does not exceed $24,000;

"Ten per cent of the amount by which the net income exceeds $24,000 and does not exceed $26,000;

"Eleven per cent of the amount by which the net income exceeds $26,000 and does not exceed $28,000;

"Twelve per cent of the amount by which the net income exceeds $28,000 and does not exceed $30,000;

"Thirteen per cent of the amount by which the net income exceeds $30,000 and does not exceed $32,000;

"Fifteen per cent of the amount by which the net income exceeds $32,000 and does not exceed $36,000;

"Sixteen per cent of the amount by which the net income exceeds $36,000 and does not exceed $38,000;

"Seventeen per cent of the amount by which the net income exceeds $38,000 and does not exceed $40,000;

"Eighteen per cent of the amount by which the net income exceeds $40,000 and does not exceed $42,000;

"Nineteen per cent of the amount by which the net income exceeds $42,000 and does not exceed $44,000;

"Twenty per cent of the amount by which the net income exceeds $44,000 and does not exceed $46,000;

"Twenty-one per cent of the amount by which the net income exceeds $46,000 and does not exceed $48,000;

"Twenty-two per cent of the amount by which the net inceme exceeds $48,000 and does not exceed $50,000;

"Twenty-three per cent of the amount by which the net income exceeds $50,000 and does not exceed $52,000;

"Twenty-four per cent of the amount by which the net income exceeds $52,000 and does not exceed $54,000;

"Twenty-five per cent of the amount by which the net income exceeds $54,000 and does not exceed $56,000;

"Twenty-six per cent of the amount by which the net income exceeds $56,000 and does not exceed $58,000;

"Twenty-seven per cent of the amount by which the net income exceeds $58,000 and does not exceed $60,000;

"Twenty-eight per cent of the amount by which the net income exceeds $60,000 and does not exceed $62,000;

"Twenty-nine per cent of the amount by which the net income exceeds $62,000 and does not exceed $64,000;

"Thirty per cent of the amount by which the net income exceeds $64,000 and does not exceed $66,000;

"Thirty-one per cent of the amount by which the net income exceeds $66,000 and does not exceed $68,000;

"Thirty-two per cent of the amount by which the net income exceeds $68,000 and does not exceed $70,000;

"Thirty-three per cent of the amount by which the net income exceeds $70,000 and does not exceed $72,000;

"Thirty-four per cent of the amount by which the net income exceeds $72,000 and does not exceed $74,000;

"Thirty-five per cent of the amount by which the net income exceeds $74,000 and does not exceed $76,000;

"Thirty-six per cent of the amount by which the net income exceeds $76,000 and does not exceed $78,000;

"Thirty-seven per cent of the amount by which the net income exceeds $78,000 and does not exceed $80,000;

"Thirty-eight per cent of the amount by which the net income exceeds $80,000 and does not exceed $82,000;

"Thirty-nine per cent of the amount by which the net income exceeds $82,000 and does not exceed $84,000;

"Forty per cent of the amount by which the net income exceeds $84,000 and does not exceed $86,000;

"Forty-one per cent of the amount by which the net income exceeds $86,000 and does not exceed $88,000;

"Forty-two per cent of the amount by which the net income exceeds $88,000 and does not exceed $90,000;

"Forty-three per cent of the amount by which the net income exceeds $90,000 and does not exceed $92,000;

"Forty-four per cent of the amount by which the net income exceeds $92,000 and does not exceed $94,000;

"Forty-five per cent of the amount by which the net income exceeds $94,000 and does not exceed $96,000;

"Forty-six per cent of the amount by which the net income exceeds $96,000 and does not exceed $98,000;

"Forty-seven per cent of the amount by which the net income exceeds $98,000 and does not exceed $100,000;

"Forty-eight per cent of the amount by which the net income exceeds $100,000 and does not exceed $150,000;

"Forty-nine per cent of the amount by which the net income exceeds $150,000 and does not exceed $200,000;

"Fifty per cent of the amount by which the net income exceeds $200,000."

Mr. GARRETT of Tennessee. Mr. Speaker, I did not catch the request of the gentleman from Ohio.

Mr. LONGWORTH. It was to print for information an amendment to the revenue bill.

Mr. GARRETT of Tennessee. On a motion to recommit, or how?

Mr. LONGWORTH. It will be offered in a proper parliamentary way.

AMENDMENT TO THE FEDERAL RESERVE ACT.

Mr. FULMER. Mr. Speaker, I ask unanimous consent to extend by remarks in the RECORD in connection with the bill H. R. 3206 to amend the Federal reserve act.

The SPEAKER. The gentleman from South Carolina asks unanimous consent to extend his remarks in the RECORD in connection with a bill to amend the Federal reserve act. Is there objection?

There was no objection.

Mr. FULMER. Mr. Speaker, in reply to a letter of Hon. D. R. Crissinger, governor Federal Reserve Board, inserted in the RECORD of February 26 by Mr. WINGO, I beg to say that you will note in this letter and accompanying statement that Mr. Crissinger speaks only in terms of net earnings. Members of Congress are entitled to know about gross earnings and how they are spent.

During 1918, 1919, 1920, and 1921 Mr. Crissinger states that 2 per cent could have been paid member banks, but according to his statement it would have been impossible during 1922 and 1923.

In the first week of May, 1922, the loans and discounts of the New York Federal Reserve Bank amounted to $89,956,248, while the building occupied by it cost about $25,000,000. On the same date the loans and discounts of the National City Bank of New York amounted to $506,840,494 and its bank building $6,060,000. On the same date the loans and discounts of the National Bank of Commerce of New York amounted to $259,165,930 and its bank building $4,000,000.

It makes some difference how money is spent in expensive buildings, does it not? National banks have to pay from 4 to 5 per cent on savings accounts to their customers, and reserve city banks pay 2 per cent on all balances carried by their customer banks, therefore they have to so spend and expend to meet their expenses and pay a dividend to their stockholders; while the system, managed absolutely by a board over which there is no check at all as to how much it will spend and expend, but with a capital and surplus of $330,000,000, costing it about 2 per cent, and with an additional $2,000,000,000 furnished by member banks as reserve balances free of charge—not costing the system a penny—says it can not pay 2 per cent on balances.

While banks are daily going bankrupt and while agriculture is dragging on its belly with nowhere to go, let us see what this high-handed, unrestricted bunch is doing with profits made out of member banks. They have spent to date $150,000,000 for buildings and fixtures and have paid into the Federal Government $140,000,000 as franchise tax to date. In 1917 the entire salary and wages account of the New York Federal Reserve Bank was $970,580, and its total loans and discounts were $399,078,000, which shows $1 of expense to every $413 of loans and discounts. On January 25, 1922, the salary and wages account of the same New York Federal Reserve Bank was $4,988,703, with loans and discounts of $146,526,938, or $1 of expense to every $29 of loans and discounts. In 1917 the loans and discounts as above stated, in amount $399,078,000, were administered by 12 officers only, while in 1921 40 officers administered loans of $146,526,938. In other words, 28 more officers are employed to administer loans and discounts that had shrunken more than 60 per cent, or an increase of more than 200 per cent in officers to look after a business showing a 60 per cent decrease in loans and discounts.

The salaries of these 40 officers amounted to more than that of the President and Vice President of the United States, half of the Senators, and the governors of 12 States. Why should you worry when these salaries are coming out of the profits of hard-earned money furnished by member banks that have to "come across" under the law without any say-so as to how it should be spent?

The manager of the foreign department of the New York Federal Reserve Bank entered the service at an annual salary of $1,080, while in 1922 he received $7,500.

The manager at large—whatever that might be—entered the service at an annual salary of $1,500, while in 1922 he received $10,000.

The manager of the supply department entered the service at a salary of $1,000 annually, and in 1922 he received an increase of 500 per cent, viz, a salary of $6,000.

The deputy governor entered the service at an annual salary of $4,200, while in 1922 he received an increase to $22,000—423 per cent.

The controller of administration entered the service at a salary of $2,400, while in 1922 he received a salary of $12,500—an increase of 420 per cent.

The manager of the check department entered the service at a salary of $1,500 annually, while in 1922 he received a salary of $7,200—an increase of 380 per cent.

A Mr. Matterson entered the service at a salary of $2,400 annually, while in 1922 he received a salary of $10,000—an increase of 316 per cent.

The controller of cash entered the service at a salary of $3,000, while in 1922 he received one of $12,000—an increase of 300 per cent.

The manager of discount department entered the service at a salary of $1,500, while in 1922 he received a salary of $5,000.

The controller at large (whatever that is) entered the service at a salary of $4,000, while in 1922 he received a salary of $15,000.

The manager of personal service department entered the service at a salary of $2,250, while in 1922 he received a salary of $7,200.

The manager of Government-bond department entered the service at a salary of $1,800, and in 1922 he received a salary of $5,500.

A Mr. Hendricks entered the service at a salary of $6,000, and in 1922 he received a salary of $18,000.

The governor of New York Federal Reserve Bank has had his salary increased from $30,000 to $50,000.

I shall not take the space or time to give an account of other Federal reserve banks, but you will find that they are all lined up in like fashion.

Let us take a look at the expense account of the 12 Federal reserve banks in 1921. This account amounted to $36,066,065. New York, with an expense account of $8,167,780, headed the list, while Minneapolis, with an expense account of $1,325,867, tailed the list. Federal reserve officers were paid salaries of $2,385,994 at the expense of member banks, while clerk hire amounted to $15,201,393, and "special officers and watchmen" were paid $789,879, also at the expense of member banks. All other expenses, whatever they may have been, amounted to $1,102,984.

It cost member banks $7,500 for Federal reserve governers to "confer"; $4,443 for Federal reserve agents to "confer"—some conferences. This should bring to your memory the conference of the advisory countil of May 18, 1920, when it, behind closed doors, advised the deflation policy.

It cost member banks $168,556 to hold director's meetings while 173 out of 254 lived in the same town where the bank or its branch is located. Traveling expenses cost member banks $357,962—some travelers.

All of these items are subject to the approval of the Federal Reserve Board located at Washington, over which there is no check whatsoever.

Gentlemen, you may not be bankers, but with the following figures, or if you were personally responsible to the stockholders, do not you think that you could pay member banks something for the use of this gigantic sum?

In round numbers, capital furnished by members amount to	$110,000,000
Surplus made out of members' capital and balances	220,000,000
Reserve balances and other balances carried by members and the Government without cost to the system	1,900,000,000
Total	2,230,000,000

(On which the system pays members 6 per cent on the $110,000,000 only. In the meantime it charges 4½ per cent for loans made to member banks.)

The Government furnished $83,000,000 in setting up the system, while the Government has received from the system an amount, in round numbers, amounting to $140,000,000 in franchise taxes to date. In the meantime, Mr. Crissinger states, that in acting as fiscal agent for the Government, an expense equal to 26 per cent of its total operating expenses is incurred to the system. While the system operates for the Government at a cost of 26 per cent of its total expense, yet it does not receive one penny from the Government, but instead continues

to pay into the Federal Treasury millions of dollars made of member banks' money. You should also bear in mind that the surpluses created from time to time, and the buildings, sites, and fixtures, while made out of the profits of the funds furnished by member banks, belong to the Government, and thus can not be divided with members in case of liquidation. Another reason why the system can not pay 2 per cent is that, not being satisfied with placing millions of dollars in buildings, sites, and fixtures which belong to the Government, it has further agreed that all of these items can be liquidated from year to year out of profits which are now being made and which should go to member banks. How many country banks are making enough money these days to enable them to charge off any part of the items carried as buildings, real estate, and fixtures? These banks serving as best they can, under the absolute control of the system, would be very glad indeed to make some profits, so as to charge off bad debts which accumulated during 1920 and 1921, when the system put on its pet scheme of deflation.

The Federal reserve act is all right as originally passed and as originally planned to function. The great trouble is with the regulations formulated by the system in administering the act, which regulations created new departments, additional functions, and so forth, which are throttling country banks. What are they? One is the taking away from member banks their incomes from exchange, which is but a reasonable wage for service. The system even tried to force State banks into membership by requiring them to collect on a par basis, which they refused to do, and were sustained in the courts. The system further refuses to give member banks immediate credit for their remittances. In the meantime, if the requisite reserve of any member bank falls just one day below the required amount under the law, it penalizes them from 6 to 12 per cent, while at the same time it takes from two to eight days to give that same member bank credit for its remittance. Country banks have to give immediate credit to their customers for all deposits, and all such deposits are therefore subject to immediate check on the part of customers, while with the treatment handed country banks by the system it is sometimes hard for them to make ends meet and keep their doors open. Oh, yes, this is all right for the large banks, which get their collections free through the system on every nook and corner of the earth, and it is all right with them to have their credits held up from two to eight days, for they are well able to stand for it. If it is the intention, as stated by some, that country banks should be weeded out, and if this is a part of the program, why such a hard and slow process?

What are some of the things that country banks are asking for? Give them back their exchange, their living wage for serving large city banks in collecting for them. Give them immediate credit for their remittances, subject to their check, in order that they may be able to carry on in a satisfactory manner in serving their customers and the system also.

Again, if the system, as well as the large city banks—that is, those located in reserve and central reserve cities, who by the way get all of the accommodations that are supposed to be rendered to all members, does not want to cut out all extravagance and thereby pay members 2 per cent, let the Congress pass an amendment that I am now offering to reduce reserve balances carried by country banks from 7 per cent on demand deposits to 5 per cent, and from 3 per cent on time deposits to 2 per cent. In effect this would be thus: A country member bank with $50,000 demand deposits and $50,000 time deposits would have to carry under the present law a balance of $5,000 with the system, while under the above-proposed amendment it would have to carry only $3,500, thus releasing $1,500 to be used for loans which, at 7 per cent, would bring in $105. To pass my amendment (H. R. 3206) this same member bank would receive 2 per cent on its balance of $5,000, which would bring in $100. This, you see, would answer the same purpose, while at the same time the system would not be forced to do things which it claims my amendment would force it to do.

Now, you say, can Federal reserve banks do this? During the war and panic they operated on smaller balances than they now have, and with all their demands, both from members and the Government, they got through in fine shape. Now, with around two billions of balances furnished by members the demand for loans from members is so slack that they do not have to wait on my amendment to force them into the open market in competition with members. They now have about $800,000,000 invested in the open market out of balances carried by member banks which they have to use because the cash is in their coffers and they have nowhere else to turn.

LEAVE OF ABSENCE.

Mr. KOPP, by unanimous consent, was granted leave of absence for the balance of the week, on account of illness.

HOUR OF MEETING TO-MORROW 11 O'CLOCK A. M.

Mr. GREEN of Iowa. Mr. Speaker, I ask unanimous consent that when the House adjourns to-day it adjourn to meet at 11 o'clock to-morrow morning.

The SPEAKER. The gentleman from Iowa asks unanimous consent that when the House adjourns it adjourn to meet at 11 o'clock to-morrow morning. Is there objection?

Mr. RANKIN. Mr. Speaker, reserving the right to object, I want to ask the chairman of the Committee on Ways and Means if we are likely to get through this bill this week?

Mr. GREEN of Iowa. I see no reason why we should not get through to-morrow. When we have disposed of this pending motion, which will not take more than five minutes, I think we should not be long in getting through with the bill.

Mr. RANKIN. Under the circumstances, it seems to me, when we are very desirous to continue hearings on an important matter until 12 o'clock, we ought to have that opportunity.

Mr. GREEN of Iowa. I hope, Mr. Chairman, the gentleman will not object.

The SPEAKER. Is there objection?

Mr. GARRETT of Tennessee. Is the motion to print something in the RECORD by the gentleman from Ohio [Mr. LONGWORTH] carrying the parliamentary situation under which he is going to offer it?

Mr. LONGWORTH. No; that is carried here.

Mr. GARRETT of Tennessee. Would not the gentleman be willing to put that in the RECORD?

Mr. GARNER of Texas. Mr. Speaker, may I ask the gentleman from Iowa [Mr. GREEN] and the gentleman from Ohio [Mr. LONGWORTH] is it the purpose of the committee to get through with this bill to-morrow?

Mr. GREEN of Iowa. Yes; that is the purpose if we can meet to-morrow at 11.

The SPEAKER. Is there objection to the request of the gentleman from Iowa?

There was no objection.

LAW ENFORCEMENT.

Mr. HUDSON. Mr. Speaker, I ask unanimous consent to extend my remarks in the RECORD by inserting a letter which I wrote to the editor of the Washington Post on February 7, and an editorial from the Evening Star of the same date.

The SPEAKER. The gentleman from Michigan asks unanimous consent to extend his remarks by inserting in the RECORD a letter addressed by him to the editor of the Washington Post and an editorial from the Evening Star. Is there objection?

Mr. RANKIN. Reserving the right to object, Mr. Speaker, I could not hear what the gentleman was trying to insert in the RECORD.

The SPEAKER. A letter which he wrote to the editor of the Washington Post and an editorial from the Washington Evening Star.

Mr. RANKIN. On what subject?

Mr. HUDSON. On law enforcement.

The SPEAKER. Is there objection?

There was no objection.

Mr. HUDSON. Mr. Speaker, under leave granted, I insert a letter addressed by me to the editor of the Washington Post, and an editorial from the Evening Star, as follows:

FEBRUARY 27, 1924.

Mr. EDWARD B. MCLEAN,
Editor the Washington Post,
Washington, D. C.

DEAR SIR: The editorials of the Washington Post, usually so fair and clean and sound in their findings, and because of that I am greatly disturbed by the tone and inferences of your editorial of this morning entitled "Investigate prohibition enforcement." Possibly the mania exhibited by Congress to investigate everything and everybody under the sun has some way invaded your editorial sanctum.

The most unfortunate incident of the serious injury to Senator GREENE is indeed deeply regrettable. Indeed it is, and should be most thoroughly investigated, and anyone found guilty of any carelessness or wantonness should be adequately punished. But why the cry about prohibition enforcement as a source of unlawful endeavor and unholy zeal on the part of legally appointed enforcement officers? In the present case it is the testimony, I understand, of the police officers with the prohibition enforcement officers that the fleeing crooks were those who fired the first shots. What about the free use of firearms by crooks of all descriptions. Has no innocent bystander or

pedestrian been injured by the reckless shots of burglars, thieves, robbers, etc.? Now, as a fact, does not the prohibition enforcement department make a pretty good record when you consider the fact that in the life of the department 8,000 different men at different times have been employed, and the charge of dereliction of any kind brought against them has been less than 1 per cent, or 80 out of 8,000? Is not this a record that shows discretion and cool judgment when you consider the obstacles that they are constantly meeting in the proper enforcement of law? Much of their dealings have to do with the vicious and depraved class of criminals to whom life is very cheap, as evidenced by the 35 that have given their lives while on duty for the enforcement of law.

"Corruption charged and proven" has tended to weaken the people in their support of enforcement and the cause of prohibition. My dear editor, the fact that enforcement officers have been guilty of corruption is not unique to the presence of national prohibition with the prohibition enforcement department. Members of police commissions, chiefs of police, and other police officers all down the line have been found guilty of corruption and betrayal of trust from time to time in every city of the land. You speak of the right to use the highways without imperilment, and I most heartily agree with you. But what about the intoxicated motorist that drives down our streets and highways, imperiling the lives of hundreds of pedestrians and equally hundreds of motorists?

Yours sincerely,

[From the Evening Star, Wednesday, February 27, 1924.]

INQUIRY INTO THE GREENE SHOOTING.

Two resolutions are pending before the Senate relating to the shooting of Senator GREENE in a bootleg pursuit in this city. One, introduced by the Senator from New Jersey, Mr. EDWARDS, who is an avowed and enthusiastic "wet," is in its preamble and specific text a general criticism of the whole prohibition enforcement service, and, in effect, an argument against prohibition in practice. The other, introduced by Senator GREENE'S colleague, Mr. DALE, has direct bearing simply upon the deplorable affair in point, and directs an investigation of this case and of such practices of the enforcement forces that may endanger innocent lives.

It is to be hoped that the Senate will, of these two resolutions, adopt that of Senator DALE, which is aimed at the clearing of the facts in this particular case, and has no purpose to belittle or check the proper enforcement of the prohibition act.

The lamentable tragedy which has so nearly cost Senator GREENE'S life has no bearing upon the merits of prohibition. It is one of the incidents of enforcement, an accident due, it may be, to overzealousness on the part of an enforcement agent. Yet it has been seized upon by the foes of prohibition as an argument for a slackening of enforcement procedure, indeed for the modification of the enforcement act, and even for the repeal of the eighteenth amendment.

The fact that a citizen was shot by a stray bullet in the pursuit of a fleeing lawbreaker has nothing to do with the merits of the law which has been broken. If a burglar is pursued as he leaves the house which he has entered with felonious purpose, is fired upon by the householder or by the policeman, and an innocent bystander is wounded, perhaps killed, there is no warrant whatever for a demand for a repeal of the law against burglary. Should a man eminent in public life be such a victim, as in this case, no one would ever propose that the pursuit of burglars should be prohibited as too dangerous for the public safety. No one would demand an investigation of the whole practice of burglar pursuit.

Unquestionably the enforcement of the prohibition act is difficult. It has been attended with many scandals, with some betrayals of their trust by enforcement officers. The law has been flagrantly violated by people in high places as in lower stations of life. A deliberate attempt has been made to bring it into ridicule and to break down the processes of enforcement. The seizure of this unhappy affair is now sought by avowed enemies of prohibition to bring about an investigation which can serve no end save to permit the marshaling of all the faults and failures of the law without a showing of its overwhelming successes and beneficial effects.

No supporter of prohibition can or will object to an inquiry into the shooting of Senator GREENE and the dangers attendant upon vigorous law enforcement with a view to finding a safer and even more effective means of carrying the law fully into effect.

Mr. SEARS of Florida. Mr. Speaker, I make the point of order that there is no quorum present.

ADJOURNMENT.

Mr. GREEN of Iowa. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 6 o'clock and 5 minutes p. m.) the House adjourned, in accordance with the order previously made, until to-morrow, Friday, February 29, 1924, at 11 o'clock a. m.

REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS.

Under clause 2 of Rule XIII,

Mr. KEISS: Committee on Printing. H. R. 695. A bill to amend section 6 of an act entitled "An act making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes," approved June 5, 1920; without amendment (Rept. No. 239). Referred to the Committee of the Whole House on the state of the Union.

Mr. HOWARD of Oklahoma: Committee on Indian Affairs. H. R. 6483. A bill amending an act entitled "An act for the division of the lands and funds of the Osage Indians in Oklahoma, and for other purposes," approved June 28, 1906, and acts amendatory thereof and supplemental thereto; with amendments (Rept. No. 243). Referred to the Committee of the Whole House on the state of the Union.

Mr. MERRITT: Committee on Interstate and Foreign Commerce. H. R. 6943. A bill granting the consent of Congress to the village of Port Chester, N. Y., and the town of Greenwich, Conn., or either of them, to construct, maintain, and operate a dam across the Byram River; without amendment (Rept. No. 240). Referred to the House Calendar.

Mr. SNELL: Committee on Rules. H. Res. 192. A resolution for the appointment of a special committee, composed of seven Members of the House, appointed by the Speaker, to inquire into the operations of the United States Army Air Service, United States Naval Bureau of Aeronautics, the United States Mail Air Service, and for other purposes; without amendment (Rept. No. 241). Referred to the House Calendar.

Mr. JOST: Committee on the District of Columbia. H. R. 1869. A bill for the incorporation of the Grand Army of the Republic; with amendments (Rept. No. 242). Referred to the House Calendar.

Mr. LANGLEY: Committee on Public Buildings and Grounds. H. R. 4200. A bill to provide for the cleaning of the exterior of the post-office building at Cincinnati, Ohio; without amendment (Rept. No. 247). Referred to the House Calendar.

Mr. PORTER: Committee on Foreign Affairs. H. J. Res. 195. A joint resolution authorizing an appropriation for the participation of the United States in two international conferences for the control of the traffic in habit-forming narcotic drugs; without amendment (Rept. No. 244). Referred to the Committee of the Whole House on the state of the Union.

Mr. LANGLEY: Committee on Public Buildings and Grounds. H. R. 6059. A bill authorizing the conveyance to the city of Washington, Mo., of 10 feet of the Federal building site in said city for the extension of the existing public alley through the entire block from Oak to Lafayette Streets; without amendment (Rept. No. 245). Referred to the Committee of the Whole House on the state of the Union.

Mr. LANGLEY: Committee on Public Buildings and Grounds. H. R. 6895. A bill to correct and perfect title to certain lands and portions of lots in Centerville, Iowa, in the United States of America, and authorizing the conveyance of title in certain other lands and portions of lots adjacent to the United States post-office site in Centerville, Iowa, to the record owners thereof, by the Secretary of the Treasury; without amendment (Rept. No. 246). Referred to the Committee of the Whole House on the state of the Union.

Mr. WILLIAMS of Texas: Committee on Elections No. 3. Contested-election case of Walter M. Chandler *v.* Sol Bloom, nineteenth congressional district of New York; minority views (Rept. No. 224, pt. 2). Referred to the House Calendar.

REPORTS OF COMMITTEES ON PRIVATE BILLS AND RESOLUTIONS.

Under clause 2 of Rule XIII,

Mr. McSWAIN: Committee on Military Affairs. H. R. 490. A bill authorizing the Secretary of War to transfer to trustees to be named by the Chamber of Commerce of Columbia, S. C., certain lands at Camp Jackson, S. C.; without amendment (Rept. No. 238). Referred to the Committee of the Whole House.

CHANGE OF REFERENCE.

Under clause 2 of Rule XXII, committees were discharged from the consideration of the following bills, which were referred as follows:

A bill (H. R. 6269) granting a pension to Tenny A. Littlejohn; Committee on Pensions discharged, and referred to the Committee on Invalid Pensions.

A bill (H. R. 6285) granting an increase of pension to John J. Spencer; Committee on Pensions discharged, and referred to the Committee on Invalid Pensions.

A bill (H. R. 7085) granting a pension to Rosa Boone; Committee on Pensions discharged, and referred to the Committee on Invalid Pensions.

PUBLIC BILLS, RESOLUTIONS, AND MEMORIALS.

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

By Mr. HUDDLESTON: A bill (H. R. 7352) to provide employment for returned soldiers, to open up the unused lands and natural resources of the United States for the use of the returned soldiers and other citizens who may desire access to them, and to promote the general welfare of all the people of the United States, and to establish an executive department of the United States to be known as the department of land and natural resources; to the Committee on the Public Lands.

By Mr. JOHNSON of Texas: A bill (H. R. 7353) to provide for the erection of a post-office building at Mexia, Tex.; to the Committee on Public Buildings and Grounds.

By Mr. KURTZ: A bill (H. R. 7354) to establish a national park in the State of Pennsylvania; to the Committee on the Public Lands.

By Mr. KELLER: A bill (H. R. 7355) amending section 1 of the interstate commerce act; to the Committee on Interstate and Foreign Commerce.

By Mr. MOORE of Virginia: A bill (H. R. 7356) to repeal a part of section 5, chapter 127, Thirty-ninth United States Statutes at Large; to the Committee on the Judiciary.

By Mr. WHITE of Maine: A bill (H. R. 7357) to regulate radio communication, and for other purposes; to the Committee on the Merchant Marine and Fisheries.

By Mr. BARKLEY: A bill (H. R. 7358) to provide for the expeditious and prompt settlement, mediation, conciliation, and arbitration of disputes between carriers and their employees and subordinate officials, and for other purposes; to the Committee on Interstate and Foreign Commerce.

By Mr. O'CONNOR of Louisiana: A bill (H. R. 7359) to give the consent of Congress to the construction of a bridge across the Mississippi River near and above the city of New Orleans, La.; to the Committee on Interstate and Foreign Commerce.

By Mr. SUTHERLAND: A bill (H. R. 7360) to amend sections 1605 and 1606 of the Compiled Laws of Alaska, to permit corporations authorized by law to administer estates of deceased persons to be appointed executors or administrators thereof; to the Committee on the Territories.

Also, a bill (H. R. 7361) to authorize a departure from the rectangular system of surveys of homestead claims in Alaska, and for other purposes; to the Committee on the Public Lands.

By Mr. SNYDER: A bill (H. R. 7362) to extend the civil and criminal laws of the United States to Indians, and for other purposes; to the Committee on Indian Affairs.

By Mr. KINCHELOE: A bill (H. R. 7363) for the purchase of a site and the erection of a post-office building at Morganfield, Ky.; to the Committee on Public Buildings and Grounds.

By Mr. DALLINGER: A bill (H. R. 7364) for the purchase of a site and the erection of a public building at Melrose, Mass.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 7365) to increase the limit of cost of the erection of a post-office building at Winchester, Mass.; to the Committee on Public Buildings and Grounds.

By Mr. RATHBONE: A bill (H. R. 7366) to amend sections 1, 2, and 5 of an act entitled "An act to regulate the sale of viruses, serums, toxins, and analogous products in the District of Columbia, to regulate interstate traffic in said articles, and for other purposes," approved July 1, 1902; to the Committee on the District of Columbia.

By Mr. JACOBSTEIN: A bill (H. R. 7367) providing for the use of the name Port of Rochester and Rochester Harbor; to the Committee on Rivers and Harbors.

By Mr. ACKERMAN: Joint resolution (H. J. Res. 200) to facilitate the payment of personal income taxes and to relieve the Treasury Department of unnecessary time, expense, and labor in connection with the collection of 1923 personal income taxes in 1924; to the Committee on Ways and Means.

By Mr. PORTER: Joint resolution (H. J. Res. 201) to provide for the remission of further payments of the annual installments of the Chinese indemnity; to the Committee on Foreign Affairs.

By Mr. McCLINTIC: Resolution (H. Res. 197) for the appointment of a special committee of three Members of the House, appointed by the Speaker, to inquire into the activities of District No. 14, United States Veterans' Bureau, and for other purposes; to the Committee on Rules.

By Mr. KIESS: Resolution (H. Res. 198) to print as a House document the prayers offered at the opening of the sessions of the House of Representatives in the Sixty-seventh Congress; to the Committee on Printing.

By Mr. MACGREGOR: Resolution (H. Res. 199) providing for the services of an enrolling clerk to act during the illness of the present incumbent; to the Committee on Accounts.

By Mr. THOMAS of Oklahoma: Memorial of the Legislature of the State of Oklahoma, favoring the enactment into law of the adjusted compensation bill; to the Committee on Ways and Means.

PRIVATE BILLS AND RESOLUTIONS.

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

By Mr. CANFIELD: A bill (H. R. 7368) for the relief of the legal representatives of Cobb Blasdell & Co.; to the Committee on War Claims.

Also, a bill (H. R. 7369) granting a pension to Edgar B. Halfaker; to the Committee on Pensions.

By Mr. COLE of Ohio: A bill (H. R. 7370) granting an increase of pension to Frank Rawson; to the Committee on Pensions.

By Mr. DAVIS of Tennessee: A bill (H. R. 7371) granting a pension to Mary A. Huckaba; to the Committee on Invalid Pensions.

By Mr. FROTHINGHAM: A bill (H. R. 7372) granting a pension to Elsie M. Hayes; to the Committee on Pensions.

By Mr. GARDNER of Indiana: A bill (H. R. 7373) granting an increase of pension to Adaline Wiseman; to the Committee on Invalid Pensions.

By Mr. GIFFORD: A bill (H. R. 7374) granting a pension to Abbie D. Washburn; to the Committee on Invalid Pensions.

By Mr. HUDDLESTON: A bill (H. R. 7375) granting a pension to Addie Penrod; to the Committee on Pensions.

By Mr. KAHN: A bill (H. R. 7376) to allow and credit the accounts of First Lieut. W. W. Jenna, Infantry, assistant United States military attaché, acting quartermaster at Athens, Greece, and Belgrade, Yugoslavia, with $11,296.13 disbursed as refundment of expenses incurred through loss of exchange in the payment of salaries and bills of officers and employees of the United States; to the Committee on Military Affairs.

By Mr. LINEBERGER: A bill (H. R. 7377) granting a pension to Catherine A. Long; to the Committee on Pensions.

By Mr. LONGWORTH: A bill (H. R. 7378) granting an increase of pension to May K. Grisard; to the Committee on Pensions.

By Mr. McSWAIN: A bill (H. R. 7379) granting a pension to William P. Runion; to the Committee on Pensions.

Also, a bill (H. R. 7380) to renew and extend certain letters patent; to the Committee on Patents.

By Mr. MACGREGOR: A bill (H. R. 7381) granting an increase of pension to Frank Mueller; to the Committee on Pensions.

By Mr. MILLER of Washington: A bill (H. R. 7382) for the relief of George D. Root; to the Committee on Claims.

By Mr. MILLIGAN: A bill (H. R. 7383) granting an increase of pension to Andrew J. Lee; to the Committee on Pensions.

By Mr. MORROW: A bill (H. R. 7384) to make a preliminary survey of the Cimarron River of New Mexico and Oklahoma with a view to the control of floods; to the Committee on Flood Control.

Also, a bill (H. R. 7385) to make a preliminary survey of the Red or Canadian River of New Mexico, Texas, and Oklahoma, with a view to the control of floods; to the Committee on Flood Control.

By Mr. NELSON of Maine: A bill (H. R. 7386) granting an increase of pension to Dorcas A. Reed; to the Committee on Invalid Pensions.

By Mr. OLDFIELD: A bill (H. R. 7387) granting an increase of pension to Amanda J. Smith; to the Committee on Invalid Pensions.

By Mr. ROBSION of Kentucky: A bill (H. R. 7388) granting a pension to Alvirda Cox; to the Committee on Invalid Pensions.

By Mr. SUTHERLAND: A bill (H. R. 7389) for the relief of John Solen; to the Committee on Military Affairs.

By Mr. SWEET: A bill (H. R. 7390) granting a pension to Minnie Jeffers; to the Committee on Pensions.

By Mr. SWOOPE: A bill (H. R. 7391) granting an increase of pension to Julia A. Thornton; to the Committee on Invalid Pensions.

By Mr. TAYLOR of Tennessee: A bill (H. R. 7392) granting an increase of pension to Rutha Roach; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7393) granting an increase of pension to Pheby E. Sliger; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7394) granting a pension to James K. White; to the Committee on Pensions.

Also, a bill (H. R. 7395) granting a pension to Tempie Ballard; to the Committee on Invalid Pensions.

By Mr. TYDINGS: A bill (H. R. 7396) granting an increase of pension to John Cantwell; to the Committee on Pensions.

By Mr. WYANT: A bill (H. R. 7397) granting an increase of pension to Frances L. Row; to the Committee on Invalid Pensions.

By Mr. MacGREGOR: Resolution (H. Res. 200) to pay to William H. Fulham $203.33 and Belle Dupré $103.33 as clerk hire to the late H. Garland Dupré; to the Committee on Accounts.

PETITIONS, ETC.

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

1391. By the SPEAKER (by request): Petition of the Lester Harris Post, No. 156, of the American Legion, National Sanatorium, Tenn., favoring the principles of an adjusted compensation bill; to the Committee on Ways and Means.

1392. By Mr. ALDRICH: Petition of Workingmen's Independent Political Club, of Providence, R. I., protesting against the passage of the Johnson immigration bill; to the Committee on Immigration and Naturalization.

1393. Also, petition of American Hebrew Beneficial Association, of Providence, R. I., protesting against the passage of the Johnson immigration bill; to the Committee on Immigration and Naturalization.

1394. By Mr. ANDREW: Petition of the Board of Aldermen of the city of Beverly, Mass., expressing their disapproval and recording their opposition to the so-called Johnson immigration bill; to the Committee on Immigration and Naturalization.

1395. By Mr. BLOOM: Petition of Peter Korn & Sons (Inc.), Fifth Avenue and Fourteenth Street, New York, N. Y., protesting against the nuisance tax; to the Committeee on Ways and Means.

1396. By Mr. BURTNESS: Petition of 139 residents of Wahpeton, N. Dak., petitioning for the repeal of all unfair war excise taxes, including those on motor vehicles; to the Committee on Ways and Means.

1397. By Mr. CROWTHER: Petition of certain residents of Schenectady, N. Y., indorsing the Mellon plan of tax revision and protesting against the enactment of legislation providing adjusted compensation for former service men; to the Committee on Ways and Means.

1398. Also, petition of certain residents of New York State, urging the enactment of House bill 184; to the Committee on Ways and Means.

1399. By Mr. CURRY: Petition of members of Sacramento Lodge, No. 33, International Association of Machinists, Sacramento, Calif., favoring enactment of the Hull bill (H. R. 2702) providing for use of Government-owned establishments in the manufacture and repair of certain governmental supplies; to the Committee on Naval Affairs.

1400. By Mr. FENN: Petition of the Court of Common Council of Hartford, Conn., forwarding statistics gathered by the Hartford Council of Women's Clubs of Hartford showing the registration of "divided families" in Hartford, Conn., and recommending that this phase of the immigration problem be borne in mind in framing immigration legislation; to the Committee on Immigration and Naturalization.

1401. By Mr. GALLIVAN: Petition of Roxbury Post, No. 44, the American Legion, Roxbury, Mass., Edward F. O'Dowd, commander, urging early and favorable consideration of the adjusted compensation for veterans of the World War; to the Committee on Ways and Means.

1402. By Mr. GARBER: Petition of citizens of Lahoma, Okla., requesting in the interest of education that the Federal educational bill be defeated; to the Committee on Education.

1403. Also, petition of citizens of Grant County, Okla., for child labor amendment (H. R. 458 and S. R. 258); to the Committee on the Judiciary.

1404. By Mr. JOHNSON of Kentucky: Petition of H. K. James, of Cromwell, Ky., asking for a congressional investigation of the activities of the American Tobacco Growers' Association; to the Committee on the Judiciary.

1405. By Mr. KELLER: Petition of a number of citizens of Minnesota, urging the enactment of House bill 2702 and Senate bill 742; to the Committee on Naval Affairs.

1406. By Mr. KIESS: Petition of members of the George W. Pepperman Post, Unit No. 36, American Legion Auxiliary, of Jersey Shore, Pa., favoring the adjusted compensation bill; to the Committee on Ways and Means.

1407. By Mr. MADDEN: Petition of 5,500 citizens of Chicago, Ill., and surrounding cities, requesting the repeal of the war-time excise taxes on automobiles, motor trucks, parts, tires, and accessories; to the Committee on Ways and Means.

1408. By Mr. MAGEE of Pennsylvania: Petitions of Philharmonic Club; George Westinghouse Commandery, No. 567; South Side Circle, P. H. C., No. 112; Smoky City Lodge, No. 29, Knights of Pythias; Keystone District Loyal Orange Lodge, No. 6; International Union, Pavers and Rammermen, No. 40; Wall Paper Dealers' Association; B. of P., D. and P. of A., Local Union No. 6; the Franz Abt Liederkranz; Golden Rod Council, No. 56; and Teamsters and Chauffeurs, No. 572, of Pittsburgh, Pa., favoring increased compensation to postal employees; to the Committee on the Post Office and Post Roads.

1409. By Mr. NEWTON of Minnesota: Petition of certain residents of Minneapolis, submitted by Mr. G. Roy Hill, secretary of the Minnesota Automobile Association, petitioning Congress to repeal all war-excise taxes on motor vehicles and parts; to the Committee on Ways and Means.

1410. By Mr. O'CONNELL of Rhode Island: Petition of members of the Workingmen's Independent Political Club, of Providence, R. I., opposing the Johnson immigration bill; to the Committee on Immigration and Naturalization.

1411. Also, petition of the Citizens' Progressive Society of Newport, R. I., opposing the Johnson immigration bill; to the Committee on Immigration and Naturalization.

1412. Also, petition of members of the American Hebrew Beneficial Association, of Providence, R. I., opposing the Johnson immigration bill; to the Committee on Immigration and Naturalization.

1413. By Mr. PATTERSON: Petition of Washington Camp, No. 2, Patriotic Order Sons of America, of Camden, N. J., indorsing legislation to increase salaries of employees of the Postal Service; to the Committee on the Post Office and Post Roads.

1414. Also, petition of the First Italian Republican League, Camden, N. J., protesting against the Johnson immigration bill in so far as it discriminates against immigration of Italian people; to the Committee on Immigration and Naturalization.

1415. By Mr. ROBINSON of Iowa: Petition of citizens of Spencer, Iowa, and vicinity, desiring removal of tax on industrial alcohol; to the Committee on Ways and Means.

1416. Also, petition of citizens of Eagle Grove, Iowa, favoring Brookhart-Hull bill (S. 742 and H. R. 2702), requiring all strictly military supplies to be manufactured in Government-owned navy yards and arsenals, etc.; to the Committee on Naval Affairs.

1417. By Mr. ROGERS of New Hampshire: Petition of the Earl B. Clark Post, No. 42, American Legion, and the Earl B. Clark Unit, No. 42, American Legion, of Barnstead, N. H., favoring the enactment of the adjusted compensation bill; to the Committee on Ways and Means.

1418. By Mr. SINCLAIR: Petition of 23 residents of Rawson, N. Dak., in favor of the Norris-Sinclair marketing bill; to the Committee on Agriculture.

1419. Also, petition of 18 residents of Rawson, N. Dak., protesting against the Mellon tax plan; to the Committee on Ways and Means.

1420. By Mr. SPEAKS: Papers to accompany House bill 7228, for the relief of George W. Allison; to the Committee on Claims.

1421. By Mr. STRONG of Pennsylvania: Petition of citizens of Kittanning, Pa., and vicinity, favoring a reduction or removal of nuisance and war taxes; to the Committee on Ways and Means.

1422. By Mr. TINKHAM: Petition of Central Labor Union of Boston and vicinity, approving the results reached by the special commission on narcotics; to the Committee on Foreign Affairs.

1423. Also, petition of members of the Roslindale Community Club, Roslindale, Mass., opposing the enactment into law of Senate bill 726; to the Committee on Indian Affairs.

1424. By Mr. TREADWAY: Petition of conference of delegates representing all the Jewish organizations of Holyoke, Mass., held on January 30, 1924, in opposition to the so-called Johnson immigration bill; to the Committee on Immigration and Naturalization.

1425. Also, petition of the Association for Protest Against Restricted Immigration Bills, of Pittsfield, Mass., by Charles R. Alberti, chairman, in opposition to the so-called Johnson

Immigration bill; to the Committee on Immigration and Naturalization.

1426. By Mr. WELSH: Memorial of Philadelphia Board of Trade, favoring the enactment of House bill 4517, establishing in the Bureau of Foreign and Domestic Commerce a foreign commerce service of the United States; to the Committee on Interstate and Foreign Commerce.

SENATE.

FRIDAY, *February 29, 1924.*

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

Our Father, we bless Thee for the continuance of Thy grace unto us and for all the mercies with which Thou dost crown our days. We humbly beseech of Thee to direct our ways this day. May we find ourselves glad to do Thy will, always seeking not only the welfare of others but the glory of Thy great name, and may the example of Him who went about doing good be to us an inspiration and guidance continually. We ask in the name of Jesus. Amen.

NAMING A PRESIDING OFFICER.

The Secretary (George A. Sanderson) read the following communication:

UNITED STATES SENATE,
PRESIDENT PRO TEMPORE,
Washington, D. C., February 29, 1924.

To the Senate:

Being temporarily absent from the Senate, I appoint Hon. GEORGE H. MOSES, a Senator from the State of New Hampshire, to perform the duties of the Chair this legislative day.

ALBERT B. CUMMINS,
President pro tempore.

Mr. MOSES thereupon took the chair as Presiding Officer.

THE JOURNAL.

The reading clerk proceeded to read the Journal of yesterday's proceedings when, on request of Mr. LODGE and by unanimous consent, the further reading was dispensed with and the Journal was approved.

CALL OF THE ROLL.

Mr. LODGE. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The Secretary will call the roll.

The principal legislative clerk called the roll, and the following Senators answered to their names:

Adams	Ernst	King	Robinson
Ashurst	Ferris	Ladd	Sheppard
Ball	Fess	La Follette	Shipstead
Bayard	Fletcher	Lenroot	Shortridge
Borah	Frazier	Lodge	Simmons
Brandegee	George	McKellar	Smith
Brookhart	Gerry	McKinley	Smoot
Broussard	Glass	McLean	Stanfield
Bruce	Gooding	McNary	Stanley
Bursum	Hale	Mayfield	Stephens
Cameron	Harris	Moses	Swanson
Capper	Harrison	Neely	Trammell
Caraway	Heflin	Norbeck	Underwood
Copeland	Howell	Norris	Wadsworth
Couzens	Johnson, Calif.	Oddie	Walsh, Mont.
Curtis	Johnson, Minn.	Pepper	Warren
Dale	Jones, N. Mex.	Pittman	Watson
Dial	Jones, Wash.	Ralston	Weller
Dill	Kendrick	Ransdell	Wheeler
Elkins	Keyes	Reed, Pa.	Willis

The PRESIDING OFFICER. Eighty Senators having 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 clerks, announced that the House had passed without amendment the bill (S. 2583) granting a franking privilege to Edith Bolling Wilson.

LEASES OF NAVAL OIL LANDS.

The PRESIDING OFFICER laid before the Senate a communication from the Secretary of the Interior, in further response to Senate Resolution 147, which was read, and, with the accompanying papers, referred to the Committee on Public Lands and Surveys, as follows:

DEPARTMENT OF THE INTERIOR,
THE SECRETARY OF THE INTERIOR,
Washington, February 29, 1924.

The PRESIDENT OF THE SENATE.

SIR: In further response to Senate Resolution 147, dated February 7, 1924, I have the honor to transmit herewith photostat copies, in triplicate, of papers in the Bureau of Mines covering the period from April 21, 1922, to February 7, 1924, inclusive.

Each copy comprises two parts; the first comprises three folders relating, respectively, to leases in naval petroleum reserve No. 2, numbered N. R. 21, N. R. 22, and N. R. 23. In each folder is a copy of the lease and the correspondence relating thereto. The second division of this information comprises 36 folders from our general correspondence files. Each folder covers a particular subject or phase, described on the first sheet of the folder.

Referring to the letter from the Secretary of the Senate, dated February 8, 1924, paragraph (d), which reads as follows: "* * * and all contracts for drilling wells on naval oil reserves, date and terms of same, reasons therefor, and the number and date of the drilling of wells on private lands adjacent to oil reserves"; it is believed that the information requested in the first part of the above paragraph will be found in the accompanying papers and those previously submitted to the committee.

The Bureau of Mines does not have information as to the dates of the drilling of wells on private lands adjacent to oil reserves.

Very truly yours,

HUBERT WORK.

PETITIONS AND MEMORIALS.

Mr. KEYES presented a resolution unanimously adopted by members of the congregations of the Congregational and Baptist Churches of New Ipswich, N. H., favoring an amendment to the Constitution regulating child labor, which was referred to the Committee on the Judiciary.

Mr. ERNST presented a petition of the committee on immigration of the National Society, Sons of the American Revolution, in the State of Kentucky, favoring the passage of legislation restricting immigration, which was referred to the Committee on Immigration.

Mr. LADD presented a resolution adopted by members of Missouri Valley Local, No. 387, Brotherhood of Railway and Steamship Clerks, Freight Handlers, Express and Station Employees, in the State of North Dakota, favoring the enactment of legislation granting adjusted compensation to veterans of the World War, which was referred to the Committee on Finance.

He also presented the petitions of W. N. Burington and 61 other citizens of Wheelock, of E. Bylin and 60 other citizens of Tioga, of J. M. Vorachet and 26 other citizens of Conway, and of F. A. Foley and 17 other citizens of Rolla, all in the State of North Dakota, praying for an increased tariff duty on wheat and the repeal of the drawback provision and the milling-in-bond privilege of the Fordney-McCumber Tariff Act of 1922, which were referred to the Committee on Finance.

He also presented the petitions of Andrew Tinglestad and 84 other citizens of St. John, of H. E. Rutter and 57 other citizens of Michigan, and of E. S. Stone and 61 other citizens of Leeds, all in the State of North Dakota, praying for the repeal or reduction of the so-called nuisance and war taxes, especially the tax on industrial alcohol, which were referred to the Committee on Finance.

He also presented the petitions of E. Stubson and 43 other citizens of Warwick, of Charles Johnson and 12 other citizens of Reynolds, of W. P. Hetter and 18 other citizens of Esmond, and of H. A. Lansrud and 38 other citizens of Heimdahl, all in the State of North Dakota, praying for the passage of the so-called Norris-Sinclair bill, providing aid to agriculture, which were referred to the Committee on Agriculture and Forestry.

Mr. WALSH of Montana presented the following joint memorials of the Legislature of Montana, which were referred to the Committee on Indian Affairs:

UNITED STATES OF AMERICA,
State of Montana, ss:

I, C. T. Stewart, secretary of state of the State of Montana, do hereby certify that the following is a true and correct copy of senate joint memorial 1, enacted by the extraordinary session of the Eighteenth Legislative Assembly of the State of Montana, and approved by Joseph M. Dixon, governor of said State, on the 2d day of February, 1924.