

of actual receipt by bureaus and offices of the War Department, and before transmitting the same to the General Accounting Office;

H. R. 5708. An act to amend the District of Columbia Unemployment Compensation Act;

H. R. 5750. An act authorizing the procurement and issue of an Army of Occupation of Germany Medal for each person who served in Germany or Austria-Hungary during the period of occupation;

H. R. 5783. An act to authorize the construction or acquisition of certain naval local defense vessels, and for other purposes; and

H. J. Res. 237. Joint resolution to repeal sections 2, 3, and 6 of the Neutrality Act of 1939, and for other purposes.

#### ORDER FOR ADJOURNMENT TO WEDNESDAY

Mr. CONNALLY. Mr. President, I ask unanimous consent that when the Senate concludes its business today it stand in adjournment until Wednesday next at 12 o'clock noon.

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

#### FIFTH ANNUAL REPORT OF PRESIDENT OF THE PHILIPPINES (H. DOC. NO. 440)

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

##### *To the Congress of the United States:*

As required by paragraph (3) of section 7 of the act of Congress approved March 24, 1934, entitled "An act to provide for the complete independence of the Philippine Islands, to provide for the adoption of a constitution and a form of government for the Philippine Islands, and for other purposes," I transmit herewith, for the information of the Congress, the Fifth Annual Report of the President of the Philippines to the President and the Congress of the United States, covering the period July 1, 1939, to June 30, 1940.

FRANKLIN D. ROOSEVELT.

THE WHITE HOUSE,  
November 17, 1941.

(NOTE.—Report accompanied similar message to the House of Representatives.)

#### EXECUTIVE COMMUNICATIONS, ETC.

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

##### AWARDS OF CONTRACTS FOR THE NAVY

A letter from the Secretary of the Navy, reporting, pursuant to law, relative to divisions of awards of certain quantity contracts for aircraft, aircraft parts, and accessories therefor entered into with more than one bidder under authority of law; to the Committee on Naval Affairs.

##### LEAVES OF ABSENCE OF OFFICERS AND EMPLOYEES SERVING ABROAD

A letter from the Acting Secretary of the Treasury, transmitting a draft of proposed legislation to authorize the Secretary of the Treasury to order to the United States on their statutory leaves of absence officers and employees serving abroad, and to govern the payment of traveling expenses and duties while on leave, and for other purposes (with an accompanying paper); to the Committee on Finance.

##### ACCEPTANCE OF DECORATIONS BY SURGEON GENERAL OF THE UNITED STATES PUBLIC HEALTH SERVICE AND OTHER MEDICAL OFFICERS

A letter from the Administrator of the Federal Security Agency, transmitting a draft of proposed legislation granting permission to Thomas Parran, Surgeon General of the United States Public Health Service; Bolivar J. Lloyd, medical director (retired), United States Public Health Service; Howard F. Smith, medical director, United States Public Health Service; Herbert A. Spencer, medical director, United States Public Health Service; and Gilbert L. Dunnahoo, surgeon, United States Public Health Service, to accept and wear certain decorations bestowed upon them by the Governments of France, Cuba, Chile, Finland, and Luang-Prabang (with an accompanying paper); to the Committee on Foreign Relations.

##### REPORT OF DIRECTOR OF THE ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS

A letter from the Director of the Administrative Office of the United States Courts, transmitting, pursuant to law, his second annual report as director; to the Committee on the Judiciary.

##### PETITIONS AND MEMORIAL

Petitions, etc., were laid before the Senate, or presented, and referred as indicated:

##### By the VICE PRESIDENT:

A concurrent resolution of the Legislature of the State of Michigan; to the Committee on Finance:

##### Senate Concurrent Resolution 20

Concurrent resolution proposing an amendment to the Constitution of the United States relative to taxes on incomes, inheritance, and gifts

"Resolved by the Senate and House of Representatives of the State of Michigan, That application be, and it hereby is, made to the Congress of the United States of America to call a convention for the purpose of proposing the following article as an amendment to the Constitution of the United States:

##### "ARTICLE —

"SECTION 1. The sixteenth article of amendment to the Constitution of the United States is hereby repealed.

"SEC. 2. The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration: *Provided*, That in no case shall the maximum rate of tax exceed 25 percent.

"SEC. 3. The maximum rate of any tax, duty, or excise which Congress may lay and collect with respect to the devolution or transfer of property, or any interest therein, upon or in contemplation of or intended to take effect in possession or enjoyment at or after death, or by way of gift, shall in no case exceed 25 percent.

"SEC. 4. The limitations upon the rates of said taxes contained in sections 2 and 3 shall, however, be subject to the qualification that in the event of a war in which the United States is engaged creating a grave national emergency requiring such action to avoid national disaster, the Congress by a vote of three-fourths of each House may for a period not exceeding 1 year increase beyond the limits above prescribed the maximum rate of any such tax upon income subsequently accruing or received or with respect to subsequent devolutions or transfers of property, with like power, while the United States is actively engaged in such war, to repeat such action as often as such emergency may require.

"SEC. 5. Sections 1 and 2 shall take effect at midnight on the 31st day of December following the ratification of this article. Noth-

ing contained in this article shall affect the power of the United States after said date to collect any tax on incomes for any period ending on or prior to said 31st day of December laid in accordance with the terms of any law then in effect.

"Sec. 6. Section 3 shall take effect at midnight on the last day of the sixth month following the ratification of this article. Nothing contained in this article shall affect the power of the United States to collect any tax on any devolution or transfer occurring prior to the taking effect of section 3, laid in accordance with the terms of any law then in effect; and be it further

"Resolved, That the Congress of the United States be, and it hereby is, requested to provide as the mode of ratification that said amendment shall be valid to all intents and purposes, as part of the Constitution of the United States, when ratified by the legislatures of three-fourths of the several States; and be it further

"Resolved, That the secretary of state of Michigan be, and he hereby is, directed to send a duly certified copy of this resolution to the Senate of the United States and one to the House of Representatives in the Congress of the United States."

A petition of sundry members of the staff of the University of Southern California, Los Angeles, Calif., praying that Congress pass a resolution declaring its readiness to support all necessary measures for the defeat of Hitlerism; to the Committee on Foreign Relations.

A petition of sundry citizens of Onondaga County, N. Y., mostly members of the faculty of Syracuse University, praying for an immediate declaration of war against the Governments of Germany and Italy; to the Committee on Foreign Relations.

The memorial of Frank P. Mitten, of Redlands, Calif., remonstrating against modification of the Neutrality Act; to the table.

##### By Mr. CAPPER:

A resolution adopted by General Welfare Center No. 89, Crawford County, Girard, Kans., favoring the enactment of House bill 1410, the so-called General Welfare Act granting old-age assistance; to the Committee on Finance.

#### REPORTS OF A COMMITTEE

The following reports of the Committee on Military Affairs were submitted:

##### By Mr. THOMAS of Utah:

S. 2026. A bill to provide for the posthumous appointment to commissioned grade of certain enlisted men and the posthumous promotion of certain commissioner officers; with amendments (Rept. No. 839); and

S. 2032. A bill to amend section 7 (a) of the act of May 21, 1920 (41 Stat. 613), as amended by section 601 of the act of June 30, 1932 (47 Stat. 417), to authorize interdepartmental procurement by contract; without amendment (Rept. No. 840).

##### By Mr. DOWNEY:

S. Res. 194. Resolution providing for an investigation of matters relating to the national defense in the Pacific Coast and Rocky Mountain States and in Hawaii and Alaska; without amendment; and, under the rule, the resolution was referred to the Committee to Audit and Control the Contingent Expenses of the Senate.

#### MINERAL RESOURCES OF THE PUBLIC LANDS (REPT. NO. 838)

Mr. O'MAHONEY. Mr. President, from the Committee on Public Lands and Surveys, pursuant to Senate Resolution 53, providing for an investigation with respect to the development of the mineral resources of the public lands of the United States and laws relating thereto, I submit a report upon the