

the net result of 40 years of organized industrial research in this country has been the enrichment of life to an incalculable degree.

I commend a careful reading of this report to the Members of the Congress.

FRANKLIN D. ROOSEVELT.

THE WHITE HOUSE, May 29, 1941.

EXECUTIVE COMMUNICATIONS

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

LAND AT COAST GUARD LIGHT STATION RESERVATION, AU SABLE, MICH.

A letter from the Acting Secretary of the Treasury, transmitting a draft of proposed legislation to authorize the Secretary of the Treasury to exchange certain lands owned by the United States for a site for a road right-of-way needed for access to the Coast Guard Light Station Reservation, Au Sable, Mich. (with an accompanying paper); to the Committee on Commerce.

AMENDMENT OF PERISHABLE AGRICULTURAL COMMODITIES ACT

A letter from the Acting Secretary of Agriculture, transmitting a draft of proposed legislation to amend the act known as the Perishable Agricultural Commodities Act, 1930 (46 Stat. 531), approved June 10, 1930, as amended (with an accompanying paper); to the Committee on Agriculture and Forestry.

MARCH 1941 REPORT OF THE R. F. C.

A letter from the Chairman of the Reconstruction Finance Corporation, transmitting, pursuant to law, a report of the activities and expenditures of the Corporation for the month of March 1941, including statement of loan and other authorizations made during the month, etc. (with accompanying papers); to the Committee on Banking and Currency.

PETITIONS AND MEMORIALS

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

By the VICE PRESIDENT:

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

"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 (the house of representatives concurring), 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 The sixteenth article of amendment to the Constitution of the United States is hereby repealed.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 qualifica-

tion 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. Nothing 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.

"Adopted by the senate on April 29, 1941.

"Adopted by the house of representatives on May 16, 1941."

A resolution of the Senate of the State of Michigan; to the Committee on Military Affairs:

"Senate Resolution 47

"Resolution memorializing the Congress of the United States to make an investigation into safeguarding the copper mines in Michigan in case of invasion, and providing for a training camp in the Upper Peninsula

"Whereas the possibility of planes flying from Greenland to Fort Wilkins, at Keweenaw Point, in the Upper Peninsula, should be carefully investigated and studied, especially in view of the fact that there is at the present time but one road leading to Fort Wilkins, and Portage Canal between Hancock and Houghton is vulnerable, thus leaving the copper mines in the Upper Peninsula without protection in case of possible invasion; and

"Whereas steps should be taken to strengthen defense facilities, and in accomplishing this result it may be considered advisable to establish a training camp for called men in the Upper Peninsula: Now, therefore, be it

"Resolved by the senate, That the Congress of the United States is respectfully requested to thoroughly investigate the necessary safeguarding of the copper mines and the desirability of establishing a training camp in the Upper Peninsula; and be it further

"Resolved, That copies of this resolution be transmitted to the President of the United States, the President of the Senate and Speaker of the House of Representatives of Congress, and to the Michigan Members in the Senate and House of Congress.

"Adopted by the senate on May 19, 1941."

A joint resolution of the Legislature of the State of California, memorializing Congress

to investigate the feasibility of the growing of guayule rubber in California, and, if found feasible, to subsidize the same, which was referred to the Committee on Agriculture and Forestry. (See joint resolution printed in full when presented by Mr. JOHNSON of California on the 26th instant, p. 4390, CONGRESSIONAL RECORD.)

Papers and a letter in the nature of petitions from several citizens of the United States, praying that the United States keep out of war; to the Committee on Foreign Relations.

A letter from Earl Miller, of Rochester, N. Y., favoring the use of the United States Navy to convoy war material to Great Britain and other allied nations; to the Committee on Foreign Relations.

By Mr. ELLENDER:

A petition of sundry citizens, members of the Foster-Gatewood Sunday School Class of the First Methodist Church, Shreveport, La., praying that the national-defense program be expedited and be not delayed by strife between capital and labor; to the Committee on Education and Labor.

By Mr. WILEY:

A joint resolution of the Legislature of the State of Wisconsin, memorializing Congress to reject proposed legislation designed to repeal the tax on retail outlets handling oleomargarine; to the Committee on Finance. (See joint resolution printed in full when presented by Mr. LA FOLLETTE on the 26th instant, p. 4390, CONGRESSIONAL RECORD.)

By Mr. TYDINGS:

A memorial of sundry citizens of the State of Maryland, remonstrating against the enactment of the bill (S. 983) to amend the act to regulate barbers in the District of Columbia, and for other purposes; to the Committee on the District of Columbia.

A petition of sundry citizens of Baltimore, Md., praying that strong and effective action be taken by the Government to prevent further strikes in the coal industry; to the Committee on Education and Labor.

By Mr. CAPPER:

Memorials of sundry citizens of Oswego, Altamont, Chetopa, Mound Valley, Parsons, and Greenwood County, all in the State of Kansas, remonstrating against the enactment of the bill (S. 983) to amend the act to regulate barbers in the District of Columbia, and for other purposes; to the Committee on the District of Columbia.

A letter in the nature of a memorial from Berryton Grange, No. 1430, Patrons of Husbandry, of Berryton, Kans., remonstrating against lowering of the draft-age limits under the Selective Training and Service Act; to the Committee on Military Affairs.

A petition of sundry citizens of Minneola, Kans., praying for the enactment of the bill (S. 860) to provide for the common defense in relation to the sale of alcoholic liquors to the members of the land and naval forces of the United States and to provide for the suppression of vice in the vicinity of military camps and naval establishments; to the table.

By Mr. MEAD (for Mr. WAGNER):

Letters and telegrams, etc., in the nature of memorials from John Cashmore, borough president of Brooklyn; the Sugar Committee of the Port of New York; the International Longshoremen's Association, Joseph P. Ryan, president, New York City; the Business and Professional Women's Club, of Brooklyn; John J. Brady, of New York City; Sugar Refinery Workers Local No. 1476, of Brooklyn; the Merchants' Association of New York, New York City; the Business and Professional Women's Clubs of New York State in convention assembled at Elmira; the Common Council of the City of Yonkers; the Chamber of Commerce of the Borough of Queens, New York City; the Woman's Press Club of New York City; and the Maritime Association of the Port of New York, all in the State of New York, remonstrating against the enactment