

necessary for him to pay, the overpayment is refunded to the taxpayer, plus interest thereon at six per cent per annum; and,

WHEREAS, as a result of this provision of the income tax law, many taxpayers take advantage thereof by overpaying the amount of their taxes in order to procure interest thereon at the rate of six per cent per annum during the time such overpayment is in the hands of the government; and,

WHEREAS, this practice is resulting in an undue and unjust burden upon the federal treasury; NOW, THEREFORE,

BE IT RESOLVED by the Senate, the House of Representatives concurring, that the Legislature of the State of Minnesota memorialize the Congress of the United States to amend the income tax law so as to provide that an interest rate of two per cent be paid on the amount of income tax overpaid by a taxpayer during the period such overpayment is in the hands of the government.

BE IT FURTHER RESOLVED that the Secretary of State be instructed to transmit a copy of this resolution to the President of the Senate, the Speaker of the House of Representatives, and to each member of Congress from the State of Minnesota.

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RESOLUTION No. 10—S. F. No. 1376

*A concurrent resolution memorializing the President and Congress of the United States to repeal Section 1650 of the Internal Revenue Code relating to excise taxes on furs, and to amend House Roll No. 1211 to provide suitable import quotas on furs to protect the domestic producer.*

WHEREAS, the fur farming business in the United States is in critical condition due to abolishing of import quotas on foreign furs by executive order of the President of the United States; and,

WHEREAS, the 20 per cent luxury tax now imposed by Congress on domestic furs is prohibitive, and has seriously curtailed the consumer demand for furs in the United States; and,

WHEREAS, existing legislation enacted by the Congress intended to subsidize fur farming has failed in its purpose in that the requirements for loans to fur farmers by the federal government are such that almost all of those engaged in the fur farming business within the United States have been unable to meet the requirements to secure a loan; and,

WHEREAS, fur farmers throughout the nation have investments of millions of dollars in animals and equipment and Minnesota is particularly affected in that it is the second largest fur producing state in the union;

NOW, THEREFORE, BE IT RESOLVED BY THE House of Representatives of the State of Minnesota, the Senate concurring herein, as follows: (1) that the President of the United States is hereby memorialized to vacate his executive order abolishing import quotas on foreign furs; (2) that the Congress of the United States is hereby memorialized to repeal Section 1650 of the Internal Revenue Code relating to excise taxes on furs; and (3) that Congress amend House Roll No. 1211 now pending to provide import quotas on furs to protect the domestic producer, and that the foregoing action be taken by the President and Congress of the United States during the present session of Congress.

BE IT FURTHER RESOLVED, that the Secretary of State of the State of Minnesota, be directed to forward a duly authenticated copy of this resolution to the President of the United States, to the presiding officers of the Senate and House of Representatives of the Congress of the United States, and to each of the Senators and Representatives from the State of Minnesota in the Congress of the United States.

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RESOLUTION No. 11—S. F. No. 286

*A concurrent resolution memorializing the President of the United States and Congress to immediately provide for the continued operation of the Pipestone Indian School at Pipestone, Minnesota, and the reopening of the hospital at said school.*

WHEREAS, the number of persons of Indian blood has been increasing in the State of Minnesota at a relatively rapid rate; and,