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the State of Minnesota in 1919 when it led the other states of the union in establishing a Division for the Re-Education and Placement of Disabled Persons, and

WHEREAS, in recent years the tendency to discriminate against the employment of physically handicapped persons has been increasing as a result of certain general industrial policies rather than diminishing as the social good requires, and

WHEREAS, a greater recognition of the physically handicapped in public employment would be beneficial both as an equitable course in itself and as setting an example for private industry and business,

Now, THEREFORE BE IT RESOLVED, by the House of Representatives of the State of Minnesota, the Senate concurring, that the appointing authorities in every state department, and in every county, city and town, be urged to give consideration to the suitable employment of crippled and other physically handicapped persons, to the end that a fair proportion shall be represented in public employment, and that all rules and policies in conflict therewith be revised.

Approved April 10, 1933.

RESOLUTION No. 17-H. F. No. 1765

A concurrent resolution to investigate tax dodgers, individuals. and corporations who have failed and neglected to pay their proper share of taxes.and who have failed to make proper return of their properties, moneys and credits for the purpose of taxation.

WHEREAS, It has been generally charged over the State of Minnesota that certain rich, influential and powerful individuals have, for a long number of years, illegally and corruptly made improper and dishonest returns of their property, including moneys and credits, to the assessors of this State, and

WHEREAS, A large amount of property, including moneys and credits, have by such methods escaped taxation, and

WHEREAS, Such taxes should be paid, are due and owing the State of Minnesota, and

WHEREAS, As a result of certain investigations, many individuals and corporations have voluntarily increased the amount of property and moneys subject to taxation, and

WHEREAS, It is commonly reported that when said matter of tax dodging in this State is honestly investigated, that it will result in the disclosure of large amounts of property, and moneys and credits subject to taxation, and

WHEREAS, If said property, which is now escaping taxation, is properly taxed, it is reported that it will bring into the Treasury of the State of Minnesota over a million dollars, and

WHEREAS, There are thousands of people in the State of Minnesota suffering from want of food and clothing, and

WHEREAS, It is commonly reported that if said tax dodgers had paid their taxes, there would be ample funds in the State of Minnesota to carry on the functions of the government, and to care for and protect the starving and needy, and

WHEREAS, If such tax dodgers had paid their fair share of the taxes, there would be ample funds in the Treasury of Minnesota to pay its employees, and

WHEREAS, It is commonly reported that said tax dodgers are back of a drive to reduce the wages of public employees, as well as men and women in industry generally, and

WHEREAS, The investigation hereinafter provided for is necessary to obtain information as a basis for legislative action and to prevent a recurrence of such conduct:

THEREFORE BE IT RESOLVED, by the House of Representatives, the Senate concurring, that a Joint Committee consisting of Three Members appointed by the House and Three Members appointed by the Senate, be appointed for the purpose of making an investigation of the foregoing matters. For the purposes of this resolution such committee is authorized to hold hearings, and to sit at such times and places as it may deem advisable; to require by subpoena or otherwise the attendance of such witnesses and the production of such books, papers and documents as it deems advisable; to administer oaths and take testimony and to make expenditures not exceeding the amount hereinafter specified; to employ counsel if it deem such employment necessary, stenographic assistance to report the testimony taken at the hearings to be held by the committee, and such other assistance as it deems advisable; and to report to the Legislature its findings and recommendations.

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EVERY person who, having been summoned as a witness by authority of said committee, shall refuse or neglect, without lawful excuse, to attend pursuant to such summons, or who, having appeared, wilfully refuses to be sworn or to affirm, or to answer any material and proper question, or to produce, upon reasonable notice, any material and proper books, papers or documents in his possession or under his control, shall be liable to the penalties prescribed by Sections 38 and 10003, Mason's Minnesota Statutes 1927.

BE IT FURTHER RESOLVED, that the committee be, and it hereby is authorized to spend a sum not to exceed (\$1000.00) dollars, or so much thereof as may be necessary to carry on the work contemplated by this resolution.

Approved April 15, 1933.

RESOLUTION No. 18-H. F. No. 1874

A joint resolution memorializing Congress to enact legislation for the refinancing of outstanding drainage bond indebtedness.

WHEREAS, many of the counties of the State of Minnesota, in common with a large number of drainage districts and communities of other states of the nation have large issues of drainage improvement bonds due and outstanding which were issued for drainage works planned and constructed during times of normal prosperous conditions, and

WHEREAS, under the distressing economic conditions which have for the past several years affected agriculture, the payment of such bonds and other obligations and interest thereon has become impossible in many sections affected thereby by reason of the inability of farmers to meet installments on their drainage and other taxes and assessments, and

WHEREAS, legislation is pending before the Congress of the United States aiming to extend federal aid for the refinancing of outstanding drainage bond indebtedness by extending the time in which drainage costs are to be paid and reducing the rate of interest;

THEREFORE, BE IT RESOLVED, by the House of Representatives of the State of Minnesota, the Senate concurrent, that we must

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