

WHEREAS, business enterprises are made up of several types of business organizations, including proprietorships, partnerships, corporations, and cooperatives all of which have contributed greatly to the tempo of economic activity within the State, and

WHEREAS, the largest volume of cooperative business is done in the State of Minnesota and the people of this state, particularly within the rural areas have been greatly benefited thereby and have received many services through the various cooperative organizations; and

WHEREAS, the tax position of cooperatives has been thoroughly investigated by the Congress of the United States over a long period of time and these investigations have revealed that under the present laws, the cooperatives which have faithfully abided by the principles and regulations under which they have been organized; and

WHEREAS, any alteration of the present tax status would seriously hamper and restrict the services which the farmers' cooperatives are performing within the state;

NOW, THEREFORE, BE IT RESOLVED, by the Legislature of the State of Minnesota, that the President and the Congress of the United States be requested to oppose any measures to alter the tax status of cooperatives,

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

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RESOLUTION No. 12—S. F. No. 1495

*A concurrent resolution memorializing the Congress of the United States with respect to federal taxes on gasoline and motor fuel.*

WHEREAS, the cost of constructing and maintaining our highway system in Minnesota is mounting at an alarming

rate and because revenues for said purpose are derived primarily from gasoline and license plate taxes, and

WHEREAS the tax on gasoline was originally a prerogative exercised by the States to the exclusion of the Federal government who later intruded into this field of taxation by a levy of a cent and one half, thus reducing by this amount what the State could levy, and

WHEREAS the Federal government now contemplates a levy of an additional cent and a half which would further jeopardize possible State levies on gasoline which would be a serious menace to Minnesota and her local subdivisions, and

WHEREAS our county system of highways except as supported by the gasoline tax must depend upon a tax on real and personal property now reaching extremely high rates;

WHEREFORE, BE IT RESOLVED that the Senate of the State of Minnesota, the House concurring, strongly urge upon the Congress of the United States to refrain from further taxation on gasoline and that the existing tax be forthwith repealed.

BE IT FURTHER RESOLVED that copies of this Resolution be transmitted to the Vice President of the United States, the Speaker of the National House of Representatives, and to each member of the Minnesota delegation in Congress.

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