

people of Minnesota to observe the day with appropriate ceremonies.

Approved April 12, 1957.

RESOLUTION NO. 12—H. F. No. 835

A joint resolution memorializing the Congress of the United States to repeal excise taxes levied on the transportation of persons and property by common and contract carriers.

WHEREAS, certain excise taxes imposed during World War II are still in effect, and

WHEREAS, the reason given for imposing said taxes was to discourage use by civilians of common and contract carriers of persons and property when an extraordinary demand was placed on transportation by the large increase in traffic due to World War II, and

WHEREAS, these taxes have caused, and continue to cause, substantial diversion of traffic to private carriers, thus causing higher rates to be charged especially on the transportation of property which places a heavy burden on the farmer, the small business man, and the small manufacturer because they do not have sufficient value to engage in the transportation of their own property and must depend on common and contract carriers for their transportation needs, and

WHEREAS, these excise taxes are discriminatory to Minnesota products as illustrated by the fact that a shipment of Minnesota products from Minneapolis, Minnesota, to Northfield, Minnesota, wherein the cost of transportation was \$10 would pay a tax of 30 cents and whereas the transportation of the same product to Chicago, Illinois, for example, might have a transportation charge of \$50 and the tax would be \$1.50, and

WHEREAS, the repeal of these excise taxes will result in a direct reduction in transportation costs and eliminate the tax discrimination against shippers who live a long distance from the market for commodities produced and sold, or supplies and equipment manufactured at distant locations, and

WHEREAS, the same discriminatory situation exists where persons use common carrier passenger service, and

WHEREAS, repeal of these excise taxes will not result in any substantial or effective diminution of tax revenue to the Federal Government since these taxes are now paid by shippers for a business purpose and are deductible as ordinary

and necessary expenses and elimination of these taxes would in effect produce a greater net income taxable to the benefit of the Federal Government from said shippers and businesses who now deduct these excise taxes from their taxable revenue.

NOW, THEREFORE, BE IT RESOLVED by the Legislature of the State of Minnesota that we respectfully memorialize the members of the United States Senate and House of Representatives from the State of Minnesota to introduce and support legislation to repeal the excise tax of 10 percent on the transportation of persons and 3 percent on the transportation of property by rail, motor and water common carriers.

BE IT FURTHER RESOLVED, that the Secretary of State transmit copies of this resolution to United States Senator Edward J. Thye, United States Senator Hubert H. Humphrey, Representative August A. Andresen, Representative Joseph P. O'Hara, Representative Roy W. Wier, Representative Eugene J. McCarthy, Representative Walter H. Judd, Representative Fred Marshall, Representative H. Carl Andersen, Representative John A. Blatnik, Representative Coya Knutson, Vice President Richard Nixon and Speaker Samuel Rayburn.

Approved April 13, 1957.

RESOLUTION NO. 13—H. F. No. 1785

A concurrent resolution memorializing the President and the Congress of the United States to support measures for a fair and equitable return in lieu of taxes to three counties in the Superior National Forest.

WHEREAS, the Superior National Forest includes over 2,000,000 acres of federal land in St. Louis, Lake and Cook Counties which reduces the taxable property and employment opportunities in these counties, and

WHEREAS, the payments in lieu of taxes made by the Superior National Forest to the counties is very inadequate and because of the small shrunken tax base requires that the counties get special aid from the State, and

WHEREAS, the Superior National Forest contains the last important area of wilderness, lake and canoe country; contains the land of the voyageurs; is a heritage as precious as the finest National Parks; offers an opportunity for wild and primitive experience; preserves a canoe country, not only for this generation but for generations to come; is a great rare