

NUMBER 2.

JOINT RESOLUTION REQUESTING OUR SENATORS AND REPRESENTATIVES IN CONGRESS TO GIVE THEIR SUPPORT TO CERTAIN MEASURES NOW PENDING IN CONGRESS, OR SUCH AS MAY HEREAFTER BE PRESENTED THERETO, DESIGNED TO EFFECT THE PROPER ADJUSTMENT OF THE ACCOUNTS OF THE DIFFERENT STATES, TERRITORIES, AND THE DISTRICT OF COLUMBIA, WITH THE UNITED STATES, ARISING OUT OF THE PROCEEDINGS UNDER THE "DIRECT TAX" LAW OF AUGUST FIFTH (5TH). ONE THOUSAND EIGHT HUNDRED AND SIXTY-ONE (1861).

WHEREAS, Under the provisions of the law of August fifth (5th), one thousand eight hundred and sixty-one (1861,) a "direct tax" of twenty millions (20,000,000) of dollars was levied for war purposes by the United States, and apportioned to the various states and territories of the union, and the District of Columbia, according to their respective populations; and

WHEREAS, The amount of said tax so apportioned to the state of Minnesota was one hundred and eight thousand four hundred and twenty-four dollars (\$108,424), which was paid by the state in conformity with the provisions of said law; and

WHEREAS, While part of the other states and territories, and the District of Columbia, have, like Minnesota, paid in full the tax thus apportioned to them respectively, many of those remaining have only paid in part, and some have paid nothing at all; and

WHEREAS, By reason of such partial collection of said taxes (as shown by the official letter of the secretary of the treasury, dated June 14, 1884), over five million dollars (\$5,000,000) of the same remains unpaid, and now stands charged on the books of the treasury against the states and territories delinquent, according to the measure of their respective delinquencies; and

WHEREAS, While by act of congress the operation of said law as to the collection of said tax has long been suspended, still the interest and penalties thereby required to be collected have been permitted to accumulate, until now the amount of the original levy, where delinquent, has almost *quadrupled*; and

WHEREAS, To enforce collection of such unpaid tax, penalties and costs would, in the language of the secretary of the treasury, "put a grievous burden upon the people of the states which are in default of payment," and therefore, in the words of the comptroller of the treasury, "it is believed that there is no desire now on the part of any class of citizens that the payment of this tax should be enforced;" and

WHEREAS, It is contemplated by the constitution of the United States, and is required by principles of common justice, that "taxes shall be uniform throughout the United States," and it would be violative of *both* to compel the payment of such levy by part of the United States and territories while others were exempt from such burden; and

Whereas, Measures are now pending in both branches of the present congress, (being house bill number one hundred and ten, and senate bill number seven hundred and ninety-five), which provide for the adjustment of this whole question by authorizing the refunding to the states and territories which have paid any or all of said tax, the amount so paid; and the cancellation of all charges, on account of delinquency, against such states and territories as have not paid the same; and

WHEREAS, The method of adjustment proposed by said bills has the hearty approval and indorsement of the secretary and comptroller of the treasury, to whom said bills were referred by the committees of congress considering the same, for their official examination and report; and

WHEREAS, Approving said plan of adjustment as being in its nature a measure of relief to the states in default, and one of simple justice to those which have paid, and in view of the important interests therein involved to the state of Minnesota; therefore,

Be it resolved by the Legislature of the State of Minnesota:

That our senators and representatives in congress be requested to urge the passage of the bills hereinbefore referred to, or other measures having the same objects in view, and to use their best endeavors, in co-operation with the agent of this state, and in support of his efforts, to thus secure to the state the amount paid by her on account of said tax; Be it further

Resolved, That a copy of the above preamble and resolution be sent by the governor of this state to our senators and representatives in congress, and to our state agent.

Approved February 26, 1885.

NUMBER 3.

JOINT RESOLUTION RELATING TO THE DEATH OF THE HON. SCHUYLER COLFAX.

Resolved, by the Senate and House of Representatives of the State of Minnesota,

That we have heard of the sudden death of Hon. Schuyler Colfax with feelings of unfeigned sorrow; that we mourn in common with the entire American people the loss of a Christian patriot, a once brilliant leader; at all times a staunch and able defender of American institutions and laws, withal a judicious and conscientious statesman, adviser and friend of the nation in the darkest hours of its adversity and peril.