WHEREAS, there survive 3,752,600 veterans of World War I ranging in age from 44 to 90 years, with an average age of 54 years; and

WHEREAS, the death rate of these veterans exceeds by 12 per cent the death rate of non veterans of corresponding age, resulting in 49,511 deaths among them in 1946, and the deaths of 1,011,469 since the end of World War I; and

WHEREAS, many of the survivors suffer from disabilities related to their war service which they have never been able to establish, and many others are acquiring disabilities relating to their age; and

WHEREAS, their service to their country in a time of peril should be recognized by their government;

Now, THEREFORE, BE IT RESOLVED by the House of Representatives of the State of Minnesota, that we hereby memorialize the Congress of the United States to enact legislation which will provide for veterans of World War I and World War II pensions in the sum of \$75 per month at age 60.

BE IT FURTHER RESOLVED that the Secretary of State of the State of Minnesota is 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.

## RESOLUTION No. 22—SENATE CONCURRENT

## RESOLUTION No. 1420

Memorializing the Congress of the United States of America that H. R. 1759, introduced by Representative Reeves of Missouri, or any other suitable and appropriate legislation be now enacted permitting equal division of income between husband and wife for income tax purposes by the citizens and residents of all of the states of the United States.

WHEREAS, an inequity exists between the citizens and residents of the several states of the United States in that residents of nine states having community property laws are privileged to divide incomes between husband and wife for income tax purposes, thereby reducing the income taxes required to be paid by said residents, which privilege is being

denied to the residents of the thirty-nine states not having community property laws; and

WHEREAS, by reason of the premises legal privileges are enjoyed by a minority of the citizens of the United States of America, solely determined by residence, which are not permitted to all the citizens of the United States, which fact gives rise to a discrimination in respect of income taxes which should be removed; and

WHEREAS, it is within the power of the Congress of the United States of America to correct such inequity by adopting suitable and appropriate legislation therefor;

Now, Therefore, Be It Resolved, By the Senate, the House of Representatives concurring, that the Congress of the United States of America be and it is hereby respectfully memorialized now to enact into law as a part of the Internal Revenue Code, H. R. 1759, introduced by Representative Reeves of Missouri, or any other suitable and appropriate legislation permitting equal division of income between husband and wife for income tax purposes by the citizens and residents of all the States of the United States; and

BE IT RESOLVED, that the attention of the Congress of the United States be invited to other bills now pending in the United States Senate and in the United States House of Representatives embodying the principle of the aforesaid Reeves Bill (H. R. 1759), among which bills are the following:

Amendment to H. R. 1 (Knutson Bill) introduced by Mr. Butler; S 626, introduced by Mr. Cordon; S 649, introduced by Mr. Tydings; S 550, introduced by Mr. Langer; H. R. 2219, introduced by Mr. Angell; H. R.

2002, introduced by Mr. Robertson; which principle is hereby approved and recommended for enactment by the Congress; and

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded to the President of the United States, the President pro tem of the Senate, the Speaker of the House of Representatives, the Chairman of the Finance Committee of the Senate, the Chairman of the Ways and Means Committee of the House of Representatives, and to each Senator and Congressman from the State of Minnesota.