

tion be forwarded by the Secretary of the Senate to Mrs. Jules G. Fisher, widow of the late Senator.

BE IT FURTHER RESOLVED that when the Senate this day adjourns, it adjourns out of respect to our said departed member.

The above resolution was read in full.

Mr. Stumpf addressed the Senate memorializing the late Senator Jules G. Fisher.

Mr. Fredericks addressed the Senate memorializing the late Senator Jules G. Fisher.

Mr. Boucher addressed the Senate memorializing the late Senator Jules G. Fisher.

RULES SUSPENDED

Mr. Stumpf asked for and obtained a suspension of the rules for the purpose of taking up the above resolution at this time.

RULES SUSPENDED

On motion of Mr. Stumpf, and under a suspension of the rules, the above Senate Resolution was adopted.

REGULAR ORDER OF THE DAY SENATE AND CONCURRENT RESOLUTIONS

The following Senate and Concurrent Resolutions lying over were taken up and acted upon, as follows:

Senate Concurrent Resolution No. 2—
By Mr. Dolby:

A Resolution proposing an Amendment to the Constitution of the United States relative to Taxes on Incomes, Inheritances and Gifts.

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

That application be and it hereby is made to the Congress of the United States of America to call a convention for the purpose of proposing the following article as an amendment to the Constitution of the United States:

"ARTICLE —

"Section 1. The sixteenth article of amendment to the Constitution of the United States is hereby repealed.

"Section 2. The Congress shall have power to lay and collect taxes on incomes from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration. The maximum aggregate rate of all taxes,

duties and excises which the Congress may lay or collect on, with respect to, or measured by, income, however, shall not exceed 25 per centum, in the event that the United States shall be engaged in a war which creates a national emergency so grave as to necessitate such action to avoid national disaster, the Congress by a vote of three-fourths of each house may, while the United States is so engaged, suspend, for periods not exceeding one year each, such limitation with respect to income subsequently accruing or received.

"Section 3. The maximum aggregate rate of all taxes, duties and excises which the Congress may lay or collect with respect to the devolution or transfer of property, or any interest therein, upon or in contemplation of or intended to take effect in possession or enjoyment at or after death, or by way of gift, shall not exceed 25 per centum.

"Section 4. Sections 1 and 2 shall take effect at midnight on the 31st day of December following the ratification of this article. Nothing contained in this article shall affect the power of the United States after said date to collect any tax on, with respect to, or measured by, income for any period ending on or prior to said 31st day of December laid in accordance with the terms of any law then in effect.

"Section 5. Section 3 shall take effect at midnight on the last day of the sixth month following the ratification of this article. Nothing contained in this article shall affect the power of the United States after said date to collect any tax with respect to any devolution or transfer occurring prior to the taking of effect of Section 3, laid in accordance with the terms of any law then in effect."

And be it further

Resolved, that the Congress of the United States be, and it hereby is, requested to provide as the mode of ratification that said amendment shall be valid to all intents and purposes, as part of the Constitution of the United States, when ratified by the legislatures of three-fourths of the several states; and be it further

Resolved, that the Secretary of State be, and he hereby is directed to send a duly certified copy of this resolution to the Senate of the United States and one to the House of Representatives in the Congress of the United States.

The above resolution was read second time in full.

Tuesday, May 16, 1944.