

so as to permit all railroads to co-operate in the management, control and operation of reduction in freight rates and the progress of commercial traffic on the Great Lakes ;

*Further Resolved*, That the United States shipping board be and hereby is requested to place a line of package freight boats in service on the Great Lakes so as to give service from the city of Buffalo, New York, and the Wisconsin cities of Milwaukee, Superior, Ashland and Green Bay ; and be it further

*Resolved*, That suitable copies of this resolution, attested by the signatures of the presiding officers and chief clerks of both houses, be transmitted to the president of the United States senate and to the speaker of the house of representatives, to each United States senator and congressman from this state and to the president of said shipping board at Washington, D. C.

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[Jt. Res. No. 61, A.]

JOINT RESOLUTION NO. 44, A.

Memorializing the congress of the United States not to repeal the excess profits and surtax laws and not to pass the sales tax law.

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WHEREAS, A concentrated effort is now being made to induce the congress of the United States to repeal the excess profits tax as well as the surtax ; and

WHEREAS, The main reason given for such repeal is that such taxes tend to cause men of wealth to invest their money in tax free municipal bonds and securities instead of in business enterprises ; and

WHEREAS, It is a well known fact that public improvements of all kinds were postponed during the war and that municipal corporations are now anxious to secure needed money with which to construct many needed public improvements ; and

WHEREAS, It is highly desirable that municipalities in order to construct public improvements be enabled to borrow money at reasonable rates of interest, which can be done when municipal securities are tax free thereby helping to keep down the burden on the taxpayer and also give work to the thousands who would otherwise be idle because of industrial depression ; and

WHEREAS, Neither of the taxes attempted to be repealed will affect the business man who does not make excessive profits, while

they will affect the business man who is opposed to a return to normal business conditions and who desires to maintain high selling prices and excessive profits ; therefore, be it

*Resolved by the Assembly, the Senate concurring,* That the congress of the United States be and is hereby requested not to repeal either the excess profits tax law nor the surtax law ; and be it further

*Resolved,* That congress is hereby requested not to adopt the so-called sales tax law or any other law which will shift the burden of taxes from higher incomes and excess profits to the consumers ; and be it further

*Resolved,* That a copy of this resolution be transmitted to the two senators and the congressmen from this state.

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[Jt. Res. No. 78, A.]

JOINT RESOLUTION NO. 45, A.

Relating to commemoration of soldiers, sailors, marines and nurses of the late war.

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WHEREAS, The brave soldiers, sailors, marines and nurses of the late war so ably evidenced their loyalty, valor and courage in a manner unsurpassed in the history of the world ; and

WHEREAS, May thirtieth is decoration day but no such memorial day has yet been designated in memoration of the heroes of the late war, but the deeds which they did in so successfully and splendidly promulgating the late war to a successful conclusion can never be forgotten, and the heritage they left us will always be treasured and protected ; and

WHEREAS, The thoughts of all mankind are at this time concentrated in honor of the heroes of all our wars, and it is only fitting and proper that this sentiment should be expressed by this legislature ; now, therefore, be it

*Resolved by the Assembly, the Senate concurring,* That we take this opportunity of expressing our appreciation and admiration to the gallant and heroic soldiers, sailors, marines and nurses who so splendidly and courageously upheld the honor of our flag in the late war and left it unsullied, unstained and a heritage for future generations.