

BILL IS DENIED Democrats Declare "Excise" Is Constitutional in Form.

TAXATION METHOD NEW

Philosophy, However, Is Old, Report of Majority of Committee Declares - Minority Denies Revenue Is Sufficient.

WASHINGTON, March 14.—Maintaining the constitutionality of the proposed excise tax bill, extending provisions of the corporation tax law to individuals and partnerships, submitted as a revenue measure to replace customs duty on sugar, Representative Underwood, chairman of the Ways and Means committee, made a report to the House today, urging the passage of the bill.

"While the bill," says the report, "embodies a new application of the tax law, it carries all the modern philosophy of taxation. It proposes to abrogate the citizen's contribution annually a fair and just portion of his net gains to the maintenance of the Government. As already stated, this bill, if enacted into law, will accomplish in the main all the purposes of a general income tax law and at the same time escape the disapproval of the Supreme Court, as it keeps well within the principles laid down by that court in sustaining the constitutionality of the corporation tax law.

"Combination of Ideas Presented." Continuing the report asserts that the burden of "our present indirect taxation" falls upon people having incomes of less than \$2000. "The report of the proposed bill is a combination of the excise tax of 1898 and the corporation tax law of 1909, both of which have been held valid in all respects by the Supreme Court. The report then continues: "Under a system of National taxation based wholly on consumption, wealth necessarily increases in direct ratio to the burden of supporting the Government, which gives wealth the necessary protection under which it increases its gains.

"The proposed tax is uniform throughout the United States. If it be true that the tax is an excise, its indirect character is not a matter of concern to the States. The proposed tax is an excise because: "The tax is legislatively intended as an excise upon the plain language of the bill. "The subject of the tax is the conduct or transaction of business which, according to a uniform line of decisions by the Supreme Court of the United States, is a proper subject of excise tax.

"The fact that the tax is to be measured by the net income of the taxable person or firm does not change its real character." Representative Longworth, a member of the committee, presented a report giving the dissenting views of the minority on the bill. He declared the bill unconstitutional because it levies a tax on the income derived from real estate, and added that, even if held constitutional, the measure would raise not more than a small fraction of the revenue proposed.

WASHINGTON, March 14.—Maximum temperature 52 degrees, minimum 49 degrees, clear, light breeze, total rainfall 0.0 inch. BUREAU OF WEATHER, WASHINGTON, D. C. MARCH 15, 1912. WASHINGTON, D. C. MARCH 15, 1912. WASHINGTON, D. C. MARCH 15, 1912.

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