No. 58.

In the Senate, April 25, 1921.

Whereas, During several sessions of the General Assembly merchants have petitioned for the repeal of the mercantile tax law; and

Whereas, Repeal of the said law has been sought for reasons including the following: That it is a class tax and thereby un-American; that its administration is inequitable; and that, in the case of corporations, it amounts to double taxation; and

Whereas, It is believed that merchants are willing to pay any honest taxation equitably laid and administered; and

Whereas, Repeal of the said law is not advisable during the present session of the General Assembly, owing to unusual requirements upon the State for revenue; therefore be it

Resolved (if the House of Representatives concur), That the Governor shall appoint a commission of nine, consisting of three members of the Senate, three members of the House of Representatives, and three citizens of the Commonwealth, to investigate the alleged inequalities of the mercantile tax law and its administration. The commission shall make a report with recommendations to the next general session of the General Assembly, including such drafts of legislation as it may deem necessary for the consideration of the General Assembly. The total expense of this commission shall not exceed five thousand dollars (\$5,000), which shall be provided for by an item in the general appropriation bill.

APPROVED—The 11th day of May, A. D. 1921, in the sum of \$1500. I withhold my approval from the remainder of said appropriation on account of insufficient State revenue.

WM. C. SPROUL.

RESOLUTIONS NOT REQUIRING ACTION BY THE GOVERNOR.

No. 1-B.

In the House of Representatives, February 14, 1921.

Whereas, There is at present pending before the Congress of the United States a measure, known as the Fordney Bonus Bill, providing for the payment by the

Federal Government of a bonus to the soldiers, sailors, and marines of the United States who served in the World War; and

Whereas, The Commonwealth of Pennsylvania ranks second among all the States of the Union in the number of men and women furnished for the national armed forces; and

Whereas, A total of three hundred seventy thousand nine hundred sixty-one residents and citizens of Pennsylvania would be entitled to benefit by the adoption of the Fordney Bonus Bill; and

Whereas, These men and women unselfishly gave their time and their energy to the service of their country, abandoning positions of profit or the pursuit of professions or business, and in many cases forfeiting their lives or health; and

Whereas, The compensation received by them in the service was inadequate from every standpoint, and in many cases was insufficient even to meet the legal obligations of the individual; now therefore

Resolved (if the Senate concur), That the General Assembly hereby urges upon the Senators and Congressmen representing the people of this Commonwealth in the Congress of the United States the necessity and the desirability of adopting said Fordney Bonus Bill and of enacting the same into law.

The General Assembly further requests said Senators and Representatives to vote for and use every influence at their command to bring about the final adoption of said measure; and be it further

Resolved, That a copy of this resolution be presented to, by the Secretary of the Commonwealth, Honorable Boies Penrose and Honorable Philander C. Knox, United States Senators from Pennsylvania, and to each Congressman representing this Commonwealth in the House of Representatives of the Congress of the United States.

THOMAS H. GARVIN,

Chief Clerk of the House of Representatives.

The foregoing resolution was concurred in by the Senate February 14, 1921.

W. P. GALLAGHER,

Chief Clerk of the Senate.

No. 2-B.

In the House of Representatives, February 14, 1921.

Whereas, Other nations allied with the United States have signally honored those who gave their lives in defense of their country; and

Whereas, It is most befitting that the United States should likewise pay high tribute to the soldiers who fought and died with our allies in defense of civilization and democracy; and

Whereas, There is no more sacred or hallowed spot in the United States for the interment of one of America's heroes than Independence Square; therefore be it

Resolved (if the Senate concur), That the President and Congress of the United States be requested to select Independence Square, Philadelphia, as the place of burial of one of America's unknown dead who made the supreme sacrifice during the late World War;

Resolved, That a copy of this resolution be forwarded by the Secretary of the Commonwealth to Hon. Woodrow Wilson, President of the United States, and to the Senate and House of Representatives of the United States.

THOMAS H. GARVIN.

Chief Clerk of the House of Representatives.

The foregoing resolution was concurred in by the Senate February 16, 1921.

W. P. GALLAGHER, Chief Clerk of the Senate.

No. 3-B.

In the House of Representatives, March 21, 1921.

Whereas, Large sums of money were loaned by the Government of the United States to the British Government and to the governments of other nations allied with her in the World War; and

Whereas, It has been proposed to forgive and cancel all such debts to the respective governments; and

Whereas, Such moneys should properly be applied to the payment of a bonus to the men and women whose loyalty and patriotism in the military and naval service of the United States brought about the splendid victory in the World War; and Whereas, If said debts are forgiven and cancelled, heavy burdens of taxation must be placed on the people of this Nation in order to pay such bonus; now therefore

Resolved (if the Senate concur), That it is the sense of the General Assembly of the Commonwealth of Pennsylvania that it is unalterably opposed to the forgiving and cancellation of such debts to the various governments, and that it urges upon the high officers of the Nation the necessity of insisting on the payment of such debts and the application of the proceeds thereof to the payment of a bonus to the soldiers, sailors, and marines of the World War.

THOMAS H. GARVIN,

Chief Clerk of the House of Representatives.

The foregoing resolution was concurred in by the Senate March 21, 1921.

W. P. GALLAGHER, Chief Clerk of the Senate.

No. 4-B.

In the House of Representatives, April 6, 1921.

Resolved (if the Senate concur), That the General Assembly of the Commonwealth of Pennsylvania does respectfully request Congress of the United States to adopt legislation which will provide for retirement privileges for disabled emergency officers of the army under the same conditions now provided by law for officers of the regular army, in so far as regards physical disability in line of duty.

Resolved, That the Secretary of the Commonwealth forward a copy of this resolution to the President Pro Tempore of the Senate and the Speaker of the House of Representatives of the United States, and a copy to each Member and Senator from Pennsylvania in Congress of the United States.

THOMAS H. GARVIN,

Chief Clerk of the House of Representatives.

The foregoing resolution was concurred in by the Senate April 7, 1921.

W. P. GALLAGHER, Chief Clerk of the Senate.

No. 5-B.

In the House of Representatives, April 28, 1921.

Whereas, Preliminary steps have been taken by the Mayor, the council, and a citizens' committee of the city of Philadelphia, to prepare for the holding in that city, in the year 1926, of an exposition to celebrate the sesqui-centennial of American independence; and

Whereas, It is expected that the various States of the Nation, the Federal Government, and all the nations of the world will be represented in this exposition; and

Whereas, It is fitting that such an exposition, international in character, following the great World War, should be held in the city of Philadelphia, where the Declaration of Independence was signed, and where the Constitution of the United States was framed, and where the nations of the world may appropriately come together on terms of amity and enduring progress and peace;

Resolved (if the Senate concur), That the Legislature of Pennsylvania heartily approves the holding in Philadelphia, in 1926, of an international exposition celebrating the sesqui-centennial of American independence.

Resolved, That it is the sense of the Legislature that the Commonwealth of Pennsylvania should prepare for and participate in the preparations for such sesquicentennial celebration by making a suitable exhibit therein on the part of the Commonwealth;

Resolved further, That the Federal Government be requested to approve the holding of the sesqui-centennial exposition in Philadelphia in 1926, and that appropriate steps be taken to invite the participation and cooperation of the nations of the world.

Resolved, That a copy of this resolution be forwarded to the Federal Government and to all the States of the Union, requesting cooperative action on their part.

The foregoing is a true and correct copy of a resolution passed in the House of Representatives and concurred in by the Senate April 28, 1921.

THOMAS H. GARVIN,

Chief Clerk of the House of Representatives.

W. P. GALLAGHER,

Chief Clerk of the Senate.