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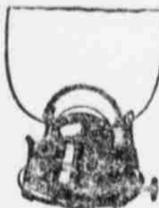
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**Free Sugar and a Tax on Incomes**

The democratic caucus of the house of representatives has approved the sugar bill and the income tax bill as presented by the ways and means committee. An Associated Press dispatch tells the story in this way:

Washington, March 1.—A bill to put sugar on the free list, eliminating \$53,000,000 in customs revenue, and another to extend the present corporation tax to include individuals and co-partnerships doing business of \$5,000 a year or over, were ratified tonight by the democratic caucus of the house. The excise tax, so called by the ways and means committee, is in effect an income tax. The bill is so drawn that it is expected to comply with the supreme court's decision against the constitutionality of an income tax. Its effect would be to tax every person who earns more than \$5,000 a year on the excess of \$5,000 at the rate of 1 per cent.

The estimate of Chairman Underwood and members of the ways and means committee is that the proposed excise tax would bring in a revenue of between \$50,000,000 and \$60,000,000 a year.

Placing sugar on the free list, the democratic leaders estimate will reduce the cost of sugar to the consumer about a cent and a half a pound. The secret that members of the ways and means committee had been so closely guarding for several days was the provision to extend the corporation tax.

In the caucus the bill was not seriously opposed. The free sugar bill, however, was bitterly assailed by representatives from Louisiana, the cane sugar state, and representatives from sugar beet-growing states, who were absolved from the bond of the caucus. No roll call on the ratification of the bills was demanded.

Majority Leader Underwood announced that the bills would be reported to the house in a few days.

"We simply took the corporation tax and rewrote it to include individuals and co-partnerships," said Mr. Underwood tonight. "The bill, to illustrate, simply means that I, whose business is that of a member of congress, will pay to the government 1 per cent of my salary income over \$5,000. The salary of a congressman is \$7,500; I would therefore pay an excise tax of \$25 a year. The president of the United States, should the proposed bill become a law, will pay 1 per cent of \$70,000, or \$700, his salary being \$75,000."

The statement further says that, in the opinion of the ways and means committee, the large profits made by manufacturers and refiners of sugar have been due to the customs tariff, and that placing sugar on the free list would reduce the profit, would not destroy the industry in the United States, but would result in a saving to the American people of \$107,000,000.

"The purpose of the excise bill presented to the caucus," Mr. Underwood said, "is to extend the tax on doing of business by individuals and co-partnerships. The special tax will accomplish the same result as would have been accomplished by an income tax if it were within the power of congress to enact an income tax law so far as raising revenue is concerned, but at the same time the bill keeps well within the principles laid down by the supreme court in its decision affirming the constitutionality of the corporation tax law.

"The bill does not in any way alter, amend or repeal the corporation tax law as it now stands on the statute books, but provides that every person, firm or copartnership shall be subject to pay annually a

special excise tax with respect to carrying on or doing business by such persons, equivalent to 1 per cent on the entire net income over and above \$5,000 received by such person from all sources during each year, and further provides that in computing the income of any person there shall not be included the amount received from any corporation, joint stock company or association, or insurance company if the special excise tax of 1 per centum net imposed by law has been paid by such corporations or stock company or insurance company or association.

"In other words, the income derived from dividends of a corporation on which the tax is now levied by law will not be subject to a further or additional tax, but incomes derived from other sources of business than those named in the corporation tax act will be subject to a tax of 1 per cent where the net income exceeds \$1,000 annually."

The statement further says: "That if these bills become laws they will have repealed a burden of taxation now borne by the American people on a food product that all must consume of \$107,000,000, and will have substituted in place thereof the taxes which will probably aggregate between \$50,000,000 and \$60,000,000 that will be collected from persons who have an income of more than \$5,000."

The sugar bill submitted to the caucus would eliminate the much discussed duties standard that test, and contains the following provisions: Sugars, tank bottoms, syrups of cane juice, melada, concentrated melada, concrete and concentrated molasses, maple sugar, maple syrup, refined syrup, glucose or grape sugar and sugar cane, shall be admitted free of duty.

Saccharine, 65 cents per pound duty.

Sugar candy and all confectionery not specially provided for in this act or in the first section of the act cited for amendment, valued at 15 cents per pound or less and sugars after being refined, when tintured, colored or in any way adulterated, 2 cents per pound; valued at more than 15 cents per pound, 25 per cent ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise."

Chairman Underwood's statement then continues:

"The removal of all taxes at the custom houses will of course reduce the revenue that the government needs by \$52,000,000, and it will be necessary for the committee on ways and means to provide other sources of revenue to take the place of the loss from the removal of the taxes on sugar. To accomplish this result, the ways and means committee determined to present to the caucus a bill extending the present excise tax on corporations to individuals and co-partnerships.

"The supreme court, notwithstanding its former decision holding that an income tax was unconstitutional, has maintained the constitutionality of an excise tax levied on all corporations doing business in the United States. The supreme court has decided that congress has the power to levy a special excise tax on the doing of a particular business, whether that business is conducted by an individual or a corporation, and in the case of Flint vs. the Stone-Tracy company, in which they held that the corporation tax was unconstitutional, they decided that the congress had the power to levy a special excise tax on the doing of all business by corporations. The purpose of the

bill presented to the caucus is to extend the tax on doing business by individuals and co-partnerships. The special excise tax will accomplish the same result as would have been accomplished by an income tax if it were within the power of congress to enact an income tax law so far as raising the revenue is concerned, but at the same time the bill keeps well within the principles laid down by the supreme court in its decisions affirming the constitutionality of the corporation tax law.

"Under the present law persons who have their money invested in corporations that are employing labor and developing the country are taxed 1 per cent on the net earnings of the corporation. Why is it not as equitable and just to impose a similar tax on individuals whose money is invested in lines of business not organized as corporations. Under the present law the stockholder in a corporation is compelled to pay a tax; the bondholder, who, as a rule, takes little or no risk in the business, is not taxed. If the bill becomes a law the bondholder can be taxed on the same basis as the stockholder. The levy of this tax is not excessive. A man having an income of ten thousand dollars would pay no tax on the first five thousand, and on the second five thousand dollars would pay only \$50 a year, and yet from the estimates made we feel assured the levying of this tax will produce a revenue for the government that will equal that lost by the repeal of the tax on sugar.

"The present corporation tax raised about thirty million dollars, and as the special excise tax on individuals raised sixty million dollars more it will only place a direct burden on the wealth of the country of about ninety million dollars, as compared with seven or eight hundred million dollars that we must raise to support the government. As the wealth of the country receives great benefits from the maintenance of the government it is not believed that the collection of this amount of taxes from this source will be regarded as unjust.

"There has been a universal and general demand coming from all parts of the United States for free sugar, that the high cost of living may be reduced to some extent.

"The removal of this tax will bring relief to all, no matter how humble no matter how poor, and the burden will be shifted to those who are possessed of more than comfortable fortunes and can bear the additional tax without serious inconvenience."

Some of the special provisions of the income tax, or excise bill, provides that in computing incomes expenses actually incurred in carrying on a business, not including personal living or family expenses, shall be deducted, as shall interest on indebtedness.

National, state, school and municipal taxes, not including those assessed against local benefits, shall be deducted from the profits on incomes of the person who actually paid them. Losses by fire, shipwreck, storm, etc., not compensated by insurance, and worthless debts are to be exempt.

The term business as applied in the act is held to embrace everything about which a person can be employed and all activities which occupy time, attention and labor of persons for livelihood or profit.

The word "person" is held to include natural persons or individuals or persons or copartnerships.

One provision is drawn to eliminate salaried men who contribute to the taxed income of firms or companies. Another provision would direct all paymasters and disbursing officers of the United States to deduct the tax from payments to government employees.