

State of Iowa  
1947

**52nd**  
**GENERAL ASSEMBLY**  
**in**  
**Extraordinary Session**

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**House of Representatives**

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Convened December 16, 1947  
Adjourned December 19, 1947

ROBERT D. BLUE, Governor  
KENNETH A. EVANS, President of the Senate  
GUSTAV T. KUESTER, Speaker of the House

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# FIFTY-SECOND GENERAL ASSEMBLY

in

## Extraordinary Session

### OFFICERS OF THE HOUSE

GUSTAV T. KUESTER, Speaker.....	Griswold
EDW. J. MORRISSEY, Speaker Pro Tempore.....	Valeria
A. C. GUSTAFSON, Chief Clerk.....	Des Moines
WILLIAM R. KENDRICK, Assistant Chief Clerk.....	Des Moines
TOM MOORE KING, Reading Clerk.....	Lineville
VIOLA TOWLE, Journal Clerk.....	Hampton
EVELYN PAYNE, Journal Clerk.....	Des Moines
GRETCHEN STOCKHAM, Engrossing Clerk.....	Des Moines
LILLIAN KANEALY, Engrossing Clerk.....	Ames
MADLINE BURROWS, Enrolling Clerk.....	Des Moines
THELMA CRITTENDEN, General Clerk.....	Des Moines
IOLA WEST, General Clerk.....	Des Moines
VERA BRADSHAW, Special Clerk.....	Des Moines
LILLIAN LEFFERT, Special Clerk.....	Des Moines
MADGE CLARK, Pay Roll Clerk.....	Des Moines
WALTER COOK, Sergeant-at-Arms.....	Wanda
B. B. DOUGLAS, Sergeant-at-Arms.....	Polk City
C. A. GARDNER, Chief Doorkeeper.....	Murray
GLADYS BLACK, Postmaster.....	Des Moines
DELMAR BALDRIDGE, Postmaster.....	Des Moines
CLAUDE SMITH, Bill Clerk.....	Des Moines
SHIRLEY KUESTER, Speaker's Clerk.....	Griswold

# JOURNAL OF THE HOUSE

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HALL OF THE HOUSE OF REPRESENTATIVES  
DES MOINES, IOWA, DECEMBER 16, 1947

Pursuant to the proclamation of the Governor, convening the Fifty-second General Assembly in Extraordinary Session, the House was called to order at 10:00 o'clock a.m. by Honorable Gustav T. Kuester, Speaker of the House.

Prayer was offered by Reverend Quentin C. Lansman, pastor of the Noble Center Evangelical United Brethren Church, Griswold, Iowa.

O God, Almighty Father, King of Kings and Lord of all our rulers; be gracious unto us and bless us this day as in this chamber the legislature of a great state convenes for special duties. Stretch forth thy hand of protection to guide and to guard our state and our country.

As thou hast blessed our state with the richness of the land, and as our people have prospered above all that we could ask or think, so make our state a source of wisdom and truth, of order and sanctity, to all who come under its influence. Bless our land with honorable industry and sound learning. Let thy truth be our truth. Break down all the barriers of selfishness and ignorance which divide men, one from the other.

Enlighten our understandings with knowledge of right, and govern our wills by thy laws, that no deceit may mislead us, no temptation corrupt us, that we may always endeavor to do good and hinder evil. Save us from violence, discord, and confusion; deliver us from excessive pride, and arrogance, and from every evil way.

Show us a vision of a world made new. May thy spirit of peace and truth so enlighten our minds that all life shall glow with new meaning and new purpose.

Guide, O Lord, all those who share in the ordering of our community life. Give strength, honor, and charity to all our fellow citizens, that they may do their work, seeking not the good of any party or faction, but the welfare of all our people. Sustain them by a vision of freedom and a peaceful and happy citizenry.

O thou who rulest in equity and declarest righteous judgment; send down upon the legislature of this state, the spirit of concord, purity, and justice that all false counsels and evil influences may be absent from the assembly, and that the servants of the people may be directed in wisdom and integrity, according to thy laws. Endow all members of this body with a right understanding, a pure purpose, and sound speech. Enable them to rise above all self-seeking and party zeal into the larger sentiments of public good and human brotherhood. Cleanse our public life of every evil; subdue in our land all that is contrary to thy truth.

Endue with the spirit of wisdom those to whom we entrust the authority of government, that there may be liberty and justice for all.

Thou has showed us, O Lord, what is good; therefore, enable us, we beseech thee, to perform what thou dost require, even to do justly, to love mercy, and to walk humbly with thee, our God. Amen.

### PETITIONS AND RESOLUTIONS

Sloane of Polk and Burkman of Polk presented a resolution adopted by the Casady P.T.A. of Des Moines urging 100% collection of the state income tax and state aid to schools.

### ELECTION OF CHIEF CLERK

On motion by Bryson of Hardin, A. C. Gustafson was elected Chief Clerk.

Mr. Gustafson presented himself to the Speaker and subscribed to the following oath:

I do solemnly swear that I will support the Constitution of the United States and of the State of Iowa, and that I will faithfully perform the duties of my office to the best of my ability, so help me God.

A. C. GUSTAFSON.

### COMMUNICATION FROM THE GOVERNOR

The following communication addressed to the Chief Clerk was delivered and read to the House of Representatives:

MR. A. C. GUSTAFSON

*Chief Clerk of the House*

State House, Des Moines, Iowa

DEAR MR. GUSTAFSON:

Enclosed is my proclamation issued the 26th of November, 1947, calling into Extraordinary Session the Fifty-second General Assembly, to convene at 10:00 a.m., on the 16th day of December, 1947.

Very truly yours,

ROBERT D. BLUE, *Governor.*

### PROCLAMATION

During the last few months the trend of the post-war inflation in the State and the Nation has been increasing. The increased cost of living resulting from this inflationary trend has been a burden upon all citizens, but is especially a burden upon those who are within the small wage group. Their income has not risen as rapidly as that of persons engaged in business or in agricultural or industrial pursuits. This small wage group finds itself squeezed between the continuing high rates of Federal taxation, and the growing inflation in the cost of living.

The present balances in the hands of the State Treasurer, the steadily

increasing income to the State from its various tax sources, and the general economic outlook, indicate clearly that all appropriations for this biennium can be met without the full collection of the present State income tax.

As a result of this condition there has arisen throughout the State a request from a large portion of the citizenry that a special session of the legislature be convened for the purpose of affording relief to the citizens from this tax burden.

In view of this situation and demand, an extraordinary occasion has arisen. Therefore, I feel that it is my duty to convene a special session of the legislature, and thus afford the representatives of the people an opportunity to consider and act upon this question.

*Now, Therefore, I, Robert D. Blue, Governor of the State of Iowa,* do hereby proclaim that the Fifty-second General Assembly shall convene in Extraordinary Session at the State House in the City of Des Moines, Iowa, at ten o'clock A. M. on the 16th day of December, 1947, and to that end, I do call upon and direct the members of the House of Representatives and the members of the Senate of the Fifty-second General Assembly to convene in their respective chambers in the State House at Des Moines, Iowa, at 10:00 o'clock A. M. on the 16th day of December, 1947, for the purpose of receiving from the Governor his message relating to the purpose for which such special session of the legislature is convened, and to transact such legislative business in keeping therewith as may properly come before the Houses of the Fifty-second General Assembly convened in Special Session.

*In Witness Whereof,* I have hereunto set my hand and caused to be affixed hereto the Great Seal of the State of Iowa, at the State House in Des Moines, Iowa, the 26th day of November, A. D. 1947.

(Great Seal of State of Iowa)

ROBERT D. BLUE, *Governor.*

#### ELECTION OF SPEAKER PRO TEMPORE

On motion by Nicholas of Cerro Gordo, Morrissey of Jasper was unanimously elected Speaker pro tempore for the Extraordinary Session.

Butler of Pocahontas moved that a committee of two be appointed to escort Mr. Morrissey to the Speaker's station. Motion prevailed and the Speaker appointed the following committee: Butler of Pocahontas and Ingalls of Jackson. The committee escorted Mr. Morrissey to the Speaker's station and the oath of office was administered to him by Chief Clerk Gustafson.

#### STANDING COMMITTEES

The chair announced the reappointment of all standing and special committees of the House of Representatives of the Fifty-second General Assembly, so far as they are essential to the needs

and requirements of the Extraordinary Session; also the appointment of Beman of Keokuk as ranking member of the committee on police regulation.

#### MEMBERS OF HOUSE OF REPRESENTATIVES FIFTY-SECOND GENERAL ASSEMBLY

The following is a list of the membership of the House of Representatives of the Fifty-second General Assembly as certified by the Secretary of State and approved by the committee on credentials on the thirteenth day of January, 1947:

Ainsworth, David G.—Dickinson	Ingalls, Willard—Jackson
Anderson, Carl A.—Henry	Kerr, Francis—Shelby
Avery, A. H.—Clay	Kester, George B.—Ringgold
Baker, Oliver M.—Calhoun	Kilpatrick, W. J.—Fremont
Bass, Elmer A.—Montgomery	King, Arthur P.—Taylor
Beardsley, William S.—Warren	Krall, Frank J.—Johnson
Beman, G. A.—Keokuk	Klemesrud, Theo.—Winnebago
Bents, W. A.—Howard	Knickerbocker, C. J.—Linn
Bloom, Amy M.—Webster	Koch, Frank—Palo Alto
Bockwoldt, M. F.—Ida	Kosek, Ernest—Linn
Boothby, Laurence M.—Cherokee	Kruse, William—Floyd
Brown, Carroll L.—Mahaska	Kuester, G. T.—Cass
Brown, Geo. L.—Monona	Landsness, J. Oliver—Buena Vista
Bryson, C. A.—Hardin	Langland, C. M.—Winnesiek
Burkman, Carl A.—Polk	Lawrence, Edna C.—Wapello
Butler, Guy G.—Pocahontas	Long, Harvey J.—Clinton
Datisman, B. L.—Lyon	Loss, Casey—Kossuth
Davis, J. C.—Fayette	Lucken, J. Henry—Plymouth
De Groote, Oliver H.—Humboldt	Lundy, Hugh W.—Monroe
Donohue, D. A.—Cedar	Lynes, William S.—Bremer
Duffield, R. E.—Guthrie	McEleney, Leo P.—Clinton
Duffy, John L.—Dubuque	McFarlane, Arch W.—Black Hawk
Eckels, Penn.—Hancock	Mills, Ivan R.—Adair
Edwards, E. L.—Union	Moore, H. A.—Butler
Fiene, George—Chickasaw	Morrissey, Edw. J.—Jasper
Fimmen, W. R.—Davis	Neal, M. M.—Dallas
Fletcher, Clint L.—Osceola	Nelson, Harold F.—Woodbury
Frei, H. R., Jr.—Grundy	Nelson, R. A.—Buchanan
Fulk, Ed. W.—Page	Nicholas, W. H.—Cerro Gordo
Gannaway, John W.—Poweshiek	Nielsen, Andrew J.—Pottawat-
Good, C. G.—Boone	tamie
Graham, Mel M.—Audubon	Noble, Walter F.—Harrison
Hansen, J. E.—Carroll	Norland, Norman—Worth
Hedin, Philip T.—Scott	Olson, Allert G.—Mitchell
Hendrix, W. C.—Muscatine	Patrick, Russell A.—Sioux
Hicklin, M. F.—Louisia	Pieper, Elmer—Allamakee
Hinrichs, Chris F.—Iowa	Poston, Gene—Wayne
Humbert, Ernest—Adams	Prange, Claire G.—Marion
Huston, T. H.—Washington	

Putney, Lawrence—Tama  
 Rankin, A. E.—Franklin  
 Redman, A. G.—Sac  
 Reed, Wilson—Jefferson  
 Robb, George H.—Emmet  
 Robinson, Glenn E.—Delaware  
 Saylor, E. B.—Decatur  
 Schwengel, Fred—Scott  
 Scott, Leonard E.—Appanoose  
 Shepard, Ray E.—Lucas  
 Siefkas, Henry—Clarke  
 Sloane, Ted—Polk  
 Smith, Ernest T.—Clayton  
 Smith, Virgil E.—Madison  
 Smith, Walden T.—Des Moines  
 Steinberg, Albert—Story

Stevens, Henry H.—Greene  
 Strawman, Clifford M.—Jones  
 Tesmer, Fred W.—Black Hawk  
 Troeger, Paul—Wapello  
 Turner, Ira L.—Mills  
 Utzig, Arnold—Dubuque  
 Van Eaton, Charles S.—Woodbury  
 Walker, John A.—Hamilton  
 Walter, H. W.—Pottawattamie  
 Walter, W. Eldon—Marshall  
 Watson, Harry E.—O'Brien  
 Weichman, Harry E.—Benton  
 Weiss, Albert—Crawford  
 Wellington, Thomas W.—Lee  
 William, O. C.—Van Buren  
 Wilson, L. E.—Wright

By reason of the death of Representative Gannaway of Poweshiek county, a vacancy existed which was filled by a special election held on Tuesday, December 9, 1947, in accordance with the Governor's proclamation.

#### CREDENTIALS OF NEW MEMBER

The following communication was received from the office of the Secretary of State:

I, ROLLO H. BERGESON, Secretary of State of the State of Iowa, Custodian of the files and records pertaining to election in the state,

*Do Hereby Certify*, That the following is a true and correct list of State Representatives (to fill vacancy), declared by the State Canvassing Board to have been elected in the Special Election of December 9, 1947.  
 Poweshiek County, George L. Paul.

*In Testimony Whereof*, I have hereunto set my hand and affixed the official seal of the Secretary of State at the Capitol, in Des Moines, this 11th day of December A. D. Nineteen Hundred and Forty-seven.  
 (SEAL)

ROLLO H. BERGESON, *Secretary of State*.

#### REPORT OF THE COMMITTEE ON CREDENTIALS

Hicklin of Louisa, chairman of the committee on credentials, submitted the following report and moved its adoption:

MR. SPEAKER: We, your committee on credentials, respectfully report that we find George L. Paul of Poweshiek County to be duly elected to and entitled to a seat in the House of Representatives of the Extraordinary Session of the Fifty-second General Assembly as shown by the duplicate copy of the certificate of election on file in the office of the

Secretary of State, as certified to the House of Representatives by the Honorable Rollo H. Bergeson, Secretary of State.

Respectfully submitted,

M. F. HICKLIN, *Chairman.*

LAWRENCE PUTNEY.

CLAIRE G. PRANGE.

FRED W. TESMER.

JOHN L. DUFFY, *Committee.*

Report adopted.

The newly elected member was escorted to the desk of the Chief Clerk by Schwengel of Scott and took and subscribed to the following oath of office:

I do solemnly swear that I will support the Constitution of the United States and of the State of Iowa, and that I will faithfully and impartially perform the duties of the office of representative in the General Assembly of Iowa according to law and to the best of my ability, so help me God.

GEORGE L. PAUL.

The Speaker announced the appointment of the newly elected member from Poweshiek county to the several standing committees of which his predecessor was a member except that of Judiciary 1. in place of which he will be a member of Agriculture 1.

The Speaker announced the presence of a quorum.

#### COMMITTEE TO NOTIFY THE GOVERNOR

Wilson of Wright moved that a committee of three be appointed to notify the Governor that the House is duly organized and ready to receive any communication he may desire to transmit. Motion prevailed and the Speaker appointed Wilson of Wright, Kosek of Linn and Saylor of Decatur.

#### COMMITTEE TO NOTIFY THE SENATE

Redman of Sac moved that a committee of three be appointed to notify the Senate that the House is duly organized and ready to receive any communication it may desire to transmit. Motion prevailed and the Speaker appointed Redman of Sac, Brown of Mahaska, and Graham of Audubon.

#### SEATING OF MEMBERS

Noble of Harrison moved that the members of the House be permitted to occupy the same seats held by them during the last regular session and that the newly elected member occupy the seat held by his predecessor. Motion prevailed.



## PERMANENT OFFICERS OF THE HOUSE

Long of Clinton moved the following named persons be elected permanent officers of the House:

Assistant Chief Clerk—William Kendrick, Lee county.

Reading Clerk—Tom Moore King, Wayne county.

Journal Clerk—Viola Towle, Franklin county.

Journal Clerk—Evelyn Payne, Polk county.

Engrossing Clerk—Gretchen Stockham, Polk county.

Enrolling Clerk—Lillian Kanealy, Story county.

Enrolling Clerk—Madeline Burrows, Polk county.

General Clerk—Thelma Crittenden, Polk county.

General Clerk—Iola West, Polk county.

Special Clerk—Vera Bradshaw, Polk county.

Special Clerk—Lillian Leffert, Polk county.

Pay Roll Clerk—Madge Clark, Polk county.

## SERGEANT-AT-ARMS

Wm. Cree, Bloomfield

## ASST. SERGEANT-AT-ARMS

Walter Cook, Wadena

B. B. Douglas, Polk City

## CHIEF DOORKEEPER

C. A. Gardner, Murray

## DOORKEEPER

Fred Watkins, Des Moines

John Spitler, Des Moines

Wm. F. Bueck, Eagle Grove

Laurence Gustafson, Des Moines

John Lidman, Spencer

Paul Scott, Mason City

J. A. Armstrong, Ames

David Carson, Sioux City

## BILL AND FILE CLERKS

Claude Smith, Des Moines

Karl Ringland, West Des Moines

George Clow, Des Moines

## ELECTRICIAN

D. E. Wilkerson, Searsboro

## ASST. ELECTRICIAN

Carl Garver, Des Moines

## PAGES

Louis Stafford, Des Moines

Dick Pieper, Waukon

Raymond Stiner, Des Moines

Henry Grazieno, Des Moines

Wallace Adamson, Des Moines

Bob Shirer, West Des Moines

Andrew Spagnalo, Des Moines

Don Mauro, Des Moines

## TELEPHONE PAGES

Sylvia Monroe, Des Moines

Delmar Baldridge, Des Moines

## POSTMASTERS

Gladys Black, Des Moines

Mrs. Mills Aldridge, Des Moines

## MATRONS

Ora Brown, Des Moines

Mabel Mason, Des Moines

Eva Maton, Des Moines

## SUPPLY CLERK

Jessie E. Walker

## PORTERS

E. F. Butler, Des Moines

Horace Coles, Colfax

Motion prevailed and the report was adopted.

## OFFICERS' OATH OF OFFICE

The officers elected assembled at the Chief Clerk's desk and took the following oath of office:

"I do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Iowa, and that I will faithfully discharge the duties of my office to the best of my ability, so help me God."

Tom Moore King  
William R. Kendrick  
Walter R. Cook  
Ben B. Douglas  
Charles A. Gardner

Lillian Leffert  
L. Viola Towle  
Evelyn Payne  
Gretchen Stockham  
Vera Bradshaw

Fimmen of Davis offered the following concurrent resolution and moved its adoption:

#### HOUSE CONCURRENT RESOLUTION 1

*Whereas*, Section two point nineteen (2.19), Code 1946, provides that the compensation of the chaplains, officers and employees of the General Assembly shall be fixed by joint action of the House and Senate by resolution at the opening of the session; and

*Whereas*, said compensation was so fixed at the opening of the Fifty-second General Assembly;

*Now, Therefore, Be It Resolved by the House, the Senate Concurring:* That the compensation of the said chaplains, officers and employees of the Extraordinary Session of the Fifty-second General Assembly shall be the same as that fixed for the regular session of the Fifty-second General Assembly.

*Be It Further Resolved:* That the same compensation shall be paid to such officers and employees as were engaged in the preliminary work of the Extraordinary Session.

Unanimous consent having been granted for the immediate consideration of the resolution, Mr. Fimmen moved its adoption. Motion prevailed and the resolution was adopted.

Paul of Poweshiek offered the following resolution and moved its adoption:

#### RESOLUTION

*Whereas*, the Honorable John W. Gannaway, a member of the House of Representatives of the Fifty-second General Assembly, passed away at his home in Grinnell, Iowa, on the twentieth day of August, 1947; and,

*Whereas*, he served with distinction and honor in the regular session of this General Assembly;

*Now, Therefore, Be It Resolved:* That the House stand in silent tribute to the memory of this departed member.

Unanimous consent having been granted for the immediate consideration of the resolution, Mr. Paul moved its adoption. Motion prevailed and the resolution was adopted.

The House stood in silent tribute to the memory of the late member from Poweshiek county, Hon. John W. Gannaway.

Wilson of Wright, from the committee to notify the Governor that the House was duly organized and ready to receive any communication he might desire to transmit, reported that the committee had performed its duty. Report accepted and the committee discharged.

Redman of Sac, from the committee to notify the Senate that the House was duly organized and ready to receive any communications that it might desire to transmit, reported that the committee had performed its duty. Report accepted and the committee discharged.

#### COMMITTEE FROM THE SENATE

A committee from the Senate appeared and notified the House that the Senate was duly organized and ready to receive any communications that the House might desire to transmit.

#### MESSAGES FROM THE SENATE

The following messages were received from the Senate:

**MR. SPEAKER:** I am directed to inform your honorable body that the Senate has adopted the following concurrent resolution in which the concurrence of the Senate was asked:

House Concurrent Resolution 1, providing that the compensation of the chaplains, officers and employees of the Extraordinary Session of the Fifty-second General Assembly shall be the same as that fixed for the regular session of the Fifty-second General Assembly.

Also: That the Senate has adopted the following concurrent resolution in which the concurrence of the House is asked:

Senate Concurrent Resolution 1, providing for a joint convention of the two Houses of the Fifty-second General Assembly in Extraordinary Session to be held on December 16, 1947, at 1:30 o'clock p.m. for the purpose of receiving the Governor's message.

W. J. SCARBOROUGH, *Secretary.*

#### SENATE MESSAGES CONSIDERED

Morrissey of Jasper asked and obtained unanimous consent for the immediate consideration of Senate Concurrent Resolution 1, and moved its adoption.

## SENATE CONCURRENT RESOLUTION 1

*Be It Resolved by the Senate, the House Concurring:* That a joint convention of the two houses of the Fifty-second General Assembly in Extraordinary Session be held on December 16, 1947, at 1:30 o'clock p.m.

*Be It Further Resolved:* That Governor Robert D. Blue be invited to read his message at this joint meeting of the two houses of the Fifty-second General Assembly in Extraordinary Session, convened by him by proclamation, and that the Speaker of the House and the President of the Senate be designated to deliver the invitation to him.

Motion prevailed and the resolution was adopted.

## REPORT OF COMMITTEE ON MILEAGE

McEleney of Clinton, from the committee on mileage, submitted the following report:

MR. SPEAKER: Your committee appointed to fix the mileage due each member begs leave to submit the following report:

Ainsworth, David G. ....	181	Hedin, Philip H. ....	184
Anderson, Carl A. ....	140	Hendrix, W. C. ....	158
Avery, A. H. ....	190	Hicklin, M. F. ....	158
Baker, Oliver N. ....	129	Hinrichs, Chris F. ....	89
Bass, Elmer A. ....	135	Humbert, Ernest. ....	110
Beardsley, William S. ....	42	Huston, T. H. ....	135
Beman, G. A. ....	80	Ingalls, Willard. ....	180
Bents, W. A. ....	198	Kerr, Francis. ....	115
Bloom, Amy M. ....	72	Kester, George B. ....	90
Bockwoldt, M. F. ....	153	Kilpatrick, W. J. ....	160
Boothby, Laurence M. ....	186	King, Arthur P. ....	116
Brown, Carroll L. ....	75	Klemesrud, Theo. ....	135
Brown, George L. ....	178	Knickerbocker, C. J. ....	118
Bryson, C. A. ....	75	Koch, Frank. ....	149
Burkman, Carl A. ....	0	Kosek, Ernest. ....	118
Butler, Guy G. ....	126	Krall, Frank J. ....	121
Datisman, B. L. ....	262	Kruse, William. ....	160
Davis, J. C. ....	152	Kuester, G. T. ....	98
DeGroote, Oliver H. ....	107	Landsness, J. Oliver. ....	166
Donohue, D. A. ....	160	Langland, C. M. ....	244
Duffield, R. E. ....	52	Lawrence, Edna C. ....	92
Duffy, John L. ....	225	Long, Harvey J. ....	225
Eckels, Penn. ....	150	Loss, Casey. ....	145
Edwards, E. L. ....	76	Lucken, J. Henry. ....	244
Fiene, George. ....	145	Lundy, Hugh W. ....	68
Fimmen, W. R. ....	110	Lynes, William S. ....	142
Fletcher, Clint L. ....	235	McEleney, Leo P. ....	225
Frei, H. R. Jr. ....	91	McFarlane, Arch W. ....	122
Fulk, Ed W. ....	140	Mills, Ivan R. ....	65
Good, C. G. ....	50	Moore, H. A. ....	135
Graham, Mel M. ....	100	Morrissey, Edw. J. ....	25
Hansen, J. E. ....	90	Neal, M. M. ....	35

Nelson, Harold F.....	204	Siefkas, Henry.....	58
Nelson, R. A.....	145	Sloane, Ted.....	0
Nicholas, W. H.....	121	Smith, Ernest T.....	183
Nielsen, Andrew J.....	140	Smith, Virgil E.....	36
Noble, Walter F.....	178	Smith, Walden T.....	181
Norland, Norman.....	145	Steinberg, Albert.....	30
Olson, Allert G.....	161	Stevens, Henry H.....	74
Patrick, Russell A.....	243	Strawman, Clifford M.....	155
Paul, George L.....	72	Tesmer, Fred W.....	122
Pieper, Elmer.....	204	Troeger, Paul.....	90
Poston, E. E.....	72	Turner, Ira L.....	142
Prange, Claire G.....	22	Utzig, Arnold.....	225
Putney, Lawrence.....	80	Van Eaton, Charles S.....	204
Rankin, A. E.....	99	Walker, John A.....	75
Redman, A. G.....	131	Walter, H. W.....	140
Reed, Wilson.....	117	Walter, W. Eldon.....	70
Robb, George H.....	200	Watson, Harry E.....	225
Robinson, Glenn E.....	200	Weichman, Harry E.....	110
Saylor, E. B.....	60	Weiss, Albert.....	129
Schwengel, Fred.....	184	Wellington, Thomas W.....	185
Scott, Leonard E.....	85	Williams, O. C.....	146
Shepard, Ray E.....	60	Wilson, L. E.....	90

Respectfully submitted,

LEO P. McELENNEY.

ERNEST KOSEK.

J. E. HANSEN.

### ASSIGNMENTS OF DESKS IN THE PRESS GALLERY

The Chief Clerk announced the following assignments of desks in the press gallery:

6. John Henderson, I.D.P.A.
7. Soren H. Munkhof, W.O.W.; Omaha.
8. Dwight McCormack, Associated Press.
9. Fred Lazell, Des Moines Tribune.
10. George Mills, Des Moines Register.
11. Vincent Thillen, United Press.
12. Martin Miller, International News Service.
13. John R. Irwin, K. S. O.
14. James Cooney, K. R. N. T.

On motion by Sloane of Polk the House recessed until 1:15 p.m.

### AFTERNOON SESSION

The House reconvened, Speaker Kuester in the chair.

### LEAVE OF ABSENCE

Leave of absence was granted as follows: Wellington of Lee on request of Reed of Jefferson.

## COMMITTEE TO NOTIFY THE SENATE

Walker of Hamilton moved that a committee of three be appointed to notify the Senate that the House was ready to receive it in joint convention. Motion prevailed, and the Speaker appointed as such committee Walker of Hamilton, Boothby of Cherokee and Koch of Palo Alto.

The committee appointed to notify the Senate that the House was ready to receive it in joint convention reported that it had performed its duty. The report was accepted and the committee discharged.

The sergeant-at-arms announced the arrival of the President of the Senate and the honorable body of the Senate.

The President was escorted to the Speaker's station; the Secretary to the Chief Clerk's desk; and the members of the Senate took seats in the west side of the chamber.

## JOINT CONVENTION

In accordance with concurrent resolution duly adopted, the joint convention was called to order; Lieutenant-Governor Kenneth M. Evans presiding.

Senator Elthon of Worth moved that the joint convention dispense with roll call. Motion prevailed.

Senator Clem of Woodbury moved that a committee of two, consisting of one member from the Senate and one member from the House, be appointed to notify the Governor that the joint convention was ready to receive him. Motion prevailed. The President appointed Senator Clem of Woodbury on the part of the Senate and Representative Ainsworth of Dickinson on the part of the House.

The committee waited upon the Governor and escorted him to the Speaker's station.

President Evans then presented Governor Robert D. Blue who delivered the following message:

MR. PRESIDENT, MR. SPEAKER, AND MEMBERS OF THE 52ND GENERAL ASSEMBLY—LADIES AND GENTLEMEN:

You are met in special session. You have been called to meet for the purpose of considering the reduction of the current personal income tax burden. Numerous polls of sentiment of the citizens of the state

clearly indicate that a majority of the citizenry favor such a reduction. Petitions, letters, and resolutions received by me from many sources indicate the desire of a majority of the people you here represent for a special session devoted to the revision of the present income tax law.

Many of you, by letter, by petition, and by personal visits have conveyed to me your desire that such session be called. Ours is a representative form of government. With what I believed to be clear evidence of the desire of a majority of our citizens, I felt it to be my duty bound to call a special session of the legislature, and thus afford an opportunity to the people's representatives to consider the problem.

Public finance is a matter in which few people are interested, and which few people understand. To some extent it is the old story of everybody's business is nobody's business. During the last fifteen years substantial changes have been made in the financial structure of governmental units. Most people have been aware of some of the benefits which have been received. Too few have been aware of the problems which have been created.

During the depression of the '30's, grants were made by the federal government to the states and to local units of government. The states, likewise made grants to aid local government. To match these grants has taxed the resources of many states and local communities. The federal government has been operating on an unbalanced budget. That is, it has been spending more than it has collected in tax revenue.

Part of what it has spent, part of what it has sent back to the states and local governments has been obtained by borrowing money from the banks and from the thrifty citizens of your communities. This process of borrowing from banks and citizens and spending more than the federal government took in, is inflationary. This process of borrowing, along with the war, unsound economic policies and a shortage of goods, has produced high prices. Since the war there has been little real effort to check inflation. Just as this inflation has increased the cost of living for the individual family, so it has increased the cost of state and local government. It has likewise had the effect of increasing the revenue received from nearly all taxes.

At the time you were in session last January, government experts were predicting a recession in business. It is now clear that such a prediction was an error. No one foresaw \$2.50 corn or \$38.00 cattle. It now appears that our revenues will be increased from 18 to 20 million dollars more than any sound estimate of a year ago.

Under the state laws formerly in effect, a substantial part of funds was set apart in special trusts for particular purposes and could not be used for any other purpose.

This system made it difficult to get a clear or an understandable picture of state finances. You wisely changed that condition by enacting legislation placing all state monies in the general fund and making appropriations from that fund.

The financial statement of the Treasurer and Comptroller of September 30 this year is the first statement made since this change in the law. It clearly demonstrates the value of the change. You are now in a better position to consider the income tax problem.

In order to be of assistance to you, I have asked the Treasurer, the Comptroller, and the Tax Commission to prepare financial tables and summaries setting forth the obligations of the state based upon the appropriations made by the 52nd and previous General Assemblies, and the estimated receipts for the biennium. This report discloses that the total appropriations of the 52nd General Assembly for this biennium amounted to \$157,714,160.68.

A conservative estimate of the receipts for the same period of time, which includes the income tax figured at the 50 per cent rate, is \$160,520,000.00. These estimated receipts added to the gross expendable balance at the beginning of the biennium, will make a sum sufficient to pay all of the appropriations of the 52nd General Assembly, the capital improvements provided for by the 49th and 51st General Assemblies, and leave an estimated unencumbered balance on July 1, 1949, of \$64,594,548.35.

If the full rate for the income tax should be collected, the unencumbered balance on July 1, 1949, is estimated at \$87,094,548.35.

In order to determine the size of anything, it is necessary to have some standard of measurement. Let us measure the extent of these estimated surpluses in state funds against the taxes collected in 1947 for the operation of the local units government. The total taxes collectible for the operation of all 99 county governments, is \$38,302,212.11. The total municipal taxes for the operation of every city and town in Iowa is \$18,797,030.96. The total amount of school taxes collectible for the operation of all public grade and high schools is \$66,867,449.42.

The history of Iowa has been one of steady progress. During the last two sessions of the legislature you have adopted much progressive legislation. I think you have done a better job than the public knows, perhaps better than you realize. Substantial revision of our school laws has been accomplished. You have wisely provided for sharing state revenues with cities, counties, and school districts. I think it worthwhile to briefly review some of these new laws.

You have relieved local government from the payment of sales or use tax. You appropriated money to help meet the burden of soldiers exemptions. The new one-cent gas tax was given wholly to cities and counties. You have provided funds for supplementary school aid, general school aid, transportation aid, aid for handicapped children, and a school lunch program. You have given cities and towns a share of the income from the sale of spiritous liquors. You appropriated money for an agricultural land credit.

Today, the total aid which the state is extending annually to local governments amounts to \$66,855,000.00.

The total taxes for schools, cities, and counties in 1947 was \$123,966,692.49. This record is proof positive of your willingness to extend a helping hand to local government.

But more than that, you extended to these local units of government the indirect aid of retiring from the property tax field as a method of raising revenue for the support of the state. The state ought never again to enter the field of property tax.



We have embarked upon a program of state aid to schools and other units of local government. From this program there should be no retreat.

Upon entering the field of state aid to local governments, however, you discovered certain inefficiencies. The wide variance in the administration of the assessing laws and of assessed valuations led you to pass the county assessor law. Its successful administration will make more money available by causing those who have been underassessed to pay their fair share of the cost of government. You discovered that per pupil costs varied greatly. Some districts were too small, others were trying to support too many schools, in many the per pupil cost was too high. So you passed the school reorganization bill and county board of education bill. On a conservative estimate, five million dollars a year can be saved by the reorganization of Iowa school districts.

Thus you have provided the machinery by which local governments through their own efforts may improve their financial condition. When these new laws have had a chance to become effective, they should lighten the load on local government.

In my judgment, none of these progressive steps should be tied to the income tax or any other tax. Their cost should be met from the general fund. Neither should there be any fear for their continuance.

What is the Iowa philosophy of taxation? What is our basic economic philosophy? Stated briefly and in layman's language, our philosophy is to avoid debt, avoid excessive taxation, avoid waste and extravagance.

By toil and sweat we have learned the value of a dollar. By thrift and hard work we have builded our farms, our homes, and our industrial institutions. By our collective effort, we have builded this great state of which we are so proud, which enjoys the respect of the Nation and of the world. Time and again in our constitution, in our statutory law, and by our actions we have repeated this philosophy. Both in our constitution and our statutory law, we have repeatedly placed limitations upon the legislature and upon the officers of state and local governments respecting levying of taxes and spending public funds.

Our fundamental law with reference to debt is found in Article 7 of the constitution. We ought to read it again and consider its intent and purpose. Our people there express their fear of loose financial policies on the part of the state. It provides among other things: That the state shall never loan its credit or become liable for the debts of any individual or corporation. That the state can incur no debt except by law submitted to the people at a general election and that such debt must be paid in 20 years.

Within recent years by constitutional amendment we provided that gasoline taxes must be expended only for road purposes. Why did we do this? Because in many states there was an epidemic of diversion of these funds from roads to all manner of purposes.

Throughout this article of the constitution we have expressed our fear of debts and the desire of the people to have a direct voice in fiscal policies is plainly evident.

The legislature in turn has placed numerous limitations on local government. It has limited the amount of indebtedness which they can incur and has provided for the submission of the question of taxes for special improvements to the voters. These statutes are too numerous to permit citation.

By the budget law we have placed limitations on departments of state government as well as local governments. We require that citizens be given notice of proposed expenditures and provide for the right of appeal from the action of local governments.

By action of a recent legislature, permission was denied to local governments to accumulate surpluses during the war period to meet post war needs. Should the state assume for itself the right of accumulating surpluses while at the same time denying the same right to others? Shall we disregard the spirit and intent of our constitution? Shall we adopt a course contrary to the purpose and intent of much of our statutory law? Are men in state government more wise, more immune from pressure, or more free from human frailties than men in local government? We ought to be consistent.

It is a good economic doctrine that in time of plenty we should accumulate a reserve for the time of need. But the place for that reserve is in pockets of the taxpayers and not in the public treasury, where it will be the object of many schemes and pressures. Money in a public treasury is sterile money. It is unproductive. Money in the hands of the public is live, active, productive. Money is the fruit of man's toil and effort. It should belong to him to enjoy. Government should take from him only what it currently needs. It has no right to set itself up as the guardian of the individual. Government has no right to deny any man or woman, boy or girl, any necessity or pleasure of life by taking more of the fruits of their labor than are needed for current expenses. Today the average man, the small wage earner, is being ground between the mill stones of a growing inflation and continued high taxes. His family has need and use for every available dollar to meet this inflation. Government is his servant. Let it heed his petition for relief.

He has been burdened by a growing load of federal taxation. He is taxed to pay the costs of two world wars; taxed by a growing inflation, taxed to feed the hungry of Europe, taxed to provide the industrial machinery to rehabilitate a continent. Surely the State of Iowa does not want to unnecessarily add to his burden.

Every government rests upon an economic foundation. That foundation is composed of the individual wage earners of the nation. The strength of that foundation depends upon the ability, the productiveness and the thrift of its citizenry. Ours is a capitalistic society. The only way that capital is acquired is by producing and saving. A government cannot make real money, it cannot make capital. The government can acquire money in only two ways. It can take a part of men's productivity, part of their wages by taxation. It can borrow money from men who have saved it, or borrow it from the banks where these thrifty citizens have deposited it, and give bonds in return. The green-

backs which it prints and we accept in payment are merely evidence of the goods or services which we have given. Only the productive citizen can create real money or create capital. Only the productive citizen can support his government by the payment of taxes. The only way this nation can meet the challenge of today's world is by expanding our production. The capital which is not currently needed for governmental expenses must be in the hands of our citizens. It must be put to work. It must be productive. This is the best defense and the only real defense which we have to the dangers of inflation at home and the crisis abroad which threaten to deprive us of our liberties. This is the only way that the hungry of the world can be fed, the war torn nations rehabilitated, and the disasters of inflation avoided.

I am convinced that if the question, you are called here to act upon, were submitted to the voters, the decision against piling up idle money in the public treasury would be overwhelming. Because such a course is contrary to the basic philosophy of governmental economics in Iowa.

During the last few years the terms 50 per cent and 100 per cent income tax have crept into the conversation and into the thinking of large numbers of people. I believe this is unfortunate. There is no particular virtue in either a 50 per cent or a 100 per cent income tax rate. Neither is sacred. We do not talk about a 50 per cent property tax, or a 100 per cent property tax. Why? Because the millage rate can be raised or lowered to meet existing conditions. Taxes should be based upon need. Need should be determined by agreeing on what public services are essential, what services are desirable, and what the citizenry is able and willing to pay for these services.

In every tax structure there should be some degree of flexibility which will permit the raising or the lowering of rates of some tax in order to adjust the income to the general economic conditions, without overhauling the tax structure. The dangers of either surpluses or deficits are thereby avoided. When the state was dependent upon a property tax to provide revenues for its support, flexibility was achieved by raising or lowering the millage rates.

I am inclined to feel that a substantial part of the controversy over the income tax has arisen because the rates have been rigid and because there has been no flexibility in any of the other revenues collected by the state except the fluctuation caused by general economic conditions. This lack of flexibility has given rise to two fears, both of which grow out of human experience.

The first is a fear of the accumulation of a large balance in the state treasury. The second is that there will not be sufficient funds to aid local units of government.

Let us examine this first fear. The greed of individuals or groups of individuals is the basic human trait which has produced a large portion of the world's problems and troubles. Thousands of years of experience has demonstrated the human urge to find ways and means of diverting tax funds to the benefit of individuals or groups of individuals without regard to the welfare of the public as a whole. It has led to legislative log-rolling and pork-barrel appropriations in countless parliamentary

bodies. It has led to governmental featherbedding. It has led to wasteful and extravagant public improvements. It has ruined parties and destroyed nations.

The desirability of public improvements or the expansion of governmental services ought to be first determined by the people and their representatives. Then, after this decision has been made funds should be provided. The accumulation of funds by any government without a particular need or purpose in view will inevitably subject it to the pressure of scores of groups for appropriations for pet departments or pet projects, which will benefit a comparatively small portion of the whole population.

Now let us take a look at the second fear. It arises from the tendency of some legislative bodies not to realize and provide for the real needs of government. Sometimes actual needs have not been met. Where the tax rates are too inflexible these needs sometimes cannot be met without the levying of new taxes. Legislative bodies are often hesitant to levy new taxes. Where there is some reasonable degree of flexibility in the tax system, the increased needs of government can often be met by the simple expedient of increasing appropriations without the necessity of overhauling and rewriting the basic tax structure.

The people of Iowa are not unwilling to pay taxes for any necessary or worthwhile projects or services of government. They are, however, definitely opposed to paying more taxes than are currently needed to meet the reasonable and necessary expenses of government. I believe they have clearly demonstrated their desire that this Legislature achieve a reduction in the present income tax.

As I have already indicated, I believe such a reduction can be made, all expenses of the biennium met, and still have a very large reserve on July 1, 1949.

The people are not particularly concerned with how this reduction is achieved. Neither am I concerned about the exact formula or method by which this result may be accomplished. Several different methods have been suggested. All have their own particular merits. Your problem is to determine which method will achieve the best result for the greatest number of people.

The method most commonly discussed is by reducing the present rate to 50 per cent upon income earned in 1947 on which the tax is payable in 1948, and then leave to the next General Assembly the question of any change in deductions and rates. In some respects this is the simplest approach to the problem. It will provide relief for the present and allow ample time for an intensive study of this problem by members of the Legislature and the public and the formulation of a program for the next General Assembly.

The second suggested solution of the problem is to increase deductions and decrease rates. It is urged that the small wage earner has suffered most because of inflation. There is merit in this contention. I feel duty bound to point out, however, that if such a course were to be adopted two problems must be considered. If the increase in deductions is not carefully worked out, it might afford a disproportionate amount of tax relief to the man in the high income tax bracket and very little

relief to the man in the low income group. A second problem to be considered and avoided is raising the deductions so high that in the event of a sharp decline in wages and earnings, the revenue to the state would be dangerously reduced.

The third method suggested is to provide flexible rates which can be raised or lowered, based on need. Such a bill would provide for the basic rate of 100 per cent now contained in our present statute, together with a sliding scale varying from 50 per cent to 100 per cent. Under the terms of such a bill, the rate of income tax to be collected would be determined annually, based upon the working balance in the state treasury on September 30th of each year, as shown by the joint statement of the treasurer and comptroller. Under its terms the change in the rate would become automatic and would not involve the decision or discretion of any board or commission. In practice, two things would determine the rate to be collected—the amount of the appropriations made by the General Assembly and the general economic condition of the State and the Nation. Such a bill properly drafted would avoid the dangers arising from surpluses. It would likewise avoid the danger of a shortage of funds in event of a recession. Under its provisions appropriations to meet the needs of the various departments of government, aid to our schools and other local units of government, could be met by any subsequent legislative body without the necessity of considering a change in the income tax law. Any of these methods or a combination of them will, I believe, meet with the approval of a majority of the citizenry.

At the suggestion of your Lieutenant Governor, the Speaker of the House and the floor leaders of the House and the Senate, I have asked the Attorney General's office to prepare bills embodying these suggestions for your consideration. Copies of these bills have been laid upon your desk together with the joint financial statement and estimate of revenues prepared by the treasurer, the comptroller, and the research departments of the tax commission.

The people of Iowa want to be fair. I am confident they do not want to be parsimonious with any department of state government or in the sharing of our tax resources with local units of government. I am likewise confident that the people of Iowa do not want a large surplus of idle money accumulated in the treasury to create the frequently irresistible temptation for waste and extravagance. They are firmly opposed to the vices of pork-barrel appropriations and log-rolling legislative sessions.

The people of Iowa expect their ship of state to avoid the dangerous rock of excessive surpluses and the treacherous shoals of debts and deficits. Let us take counsel from the experience of those who have sailed this sea before us. Let us heed their warnings. Surely there is a course which we can safely take.

I have confidence in your ability and in your determination to chart such a course and embark upon it. The various departments of state government stand ready to assist you.

The people of the state, the people you here represent await your decision.

Governor Blue was escorted from the House chamber by the committee previously appointed.

Senator Hart of Lee moved that the Joint Convention be now dissolved. The motion prevailed.

The House reconvened, Speaker Kuester in the chair.

#### REPORT OF COMMITTEE ON RULES

Morrissey of Jasper, from the committee on rules, presented the following report:

MR. SPEAKER: Your committee on rules begs leave to submit the following report:

That the rules of the regular session of the House of Representatives of the Fifty-second General Assembly shall apply to and be in full force and effect for the Extraordinary Session of the Fifty-second General Assembly with the following exceptions:

Rules 27, 29, 43, 46, 55, 56, 59, 64, 74 are to be omitted entirely.

The first paragraph of rule 44 is to be omitted.

From rule 23 omit from lines five and six the following words: "a standing committee; a select committee."

The following special rules are to be adopted:

"Special Rule 1. No bill shall be filed in or received by the House except a bill or bills originated and filed by a committee of the whole House and/or both bills or resolutions passed by the Senate."

"Special Rule 2. The only bills that shall be considered by the House shall be a bill or bills originated and filed by a committee of the whole or passed by the Senate and the subject matter of which is confined to legislation relating to a change in the basis of rates, exemptions or deductions on personal income, or to a reducing of the tax imposed under the Iowa Income Tax Law, or any revision thereof, and such other necessary bills and resolutions as may be necessary to provide for the convening, organization, conduct, expense and adjournment of this Extraordinary Session, and such bills and joint resolutions shall likewise be introduced only by a committee of the whole, or messaged from the Senate or any bill providing necessary appropriations to the Retrenchment and Reform Committee."

EDW. J. MORRISSEY, *Chairman.*

Avery of Clay moved to amend special Rule 2 to permit the House to consider the allocation of State surplus funds in excess of thirty million dollars to the property owners of the state based on the assessed value of property, said allocation to be made on January 1, 1948, and on January 1, 1949, and on January 1, 1950, such excess surplus funds shall be applied to the payment of the soldier's bonus.

Roll call was demanded by Poston of Wayne and Brown of Monona.

On the question, "Shall the amendment be adopted?"

The ayes were, 23:

Avery	Hinrichs	Lundy	Pieper
Dataman	Kester	Lynes	Poston
De Groote	Koch	Mills	Siefkas
Duffield	Landsness	Neal	Smith of Clayton
Fulk	Langland	Norland	Mr. Speaker
Graham	Lawrence	Patrick	

The nays were, 81:

Ainsworth	Fimmen	McEleney	Shepard
Anderson	Fletcher	McFarlane	Sloane
Baker	Frei	Moore	Smith of
Bass	Good	Morrissey	Des Moines
Beardsley	Hansen	Nelson of	Smith of Madison
Beman	Hedin	Buchanan	Steinberg
Bents	Hendrix	Nelson of	Strawman
Bloom	Hicklin	Woodbury	Tesmer
Bockwoldt	Humbert	Nicholas	Troeger
Boothby	Huston	Nielsen	Turner
Brown of	Ingalls	Noble	Utzig
Mahaska	Kerr	Olson	Van Eaton
Brown of Monona	Kilpatrick	Paul	Walker
Bryson	King	Prange	Walter of
Burkman	Klemesrud	Putney	Marshall
Butler	Knickerbocker	Rankin	Walter of
Davis	Kosek	Redman	Pottawattamie
Donohue	Krall	Reed	Watson
Duffy	Kruse	Robb	Weichman
Eckels	Long	Robinson	Weiss
Edwards	Loss	Schwengel	Williams
Eiene	Lucken	Scott	Wilson

Absent or not voting, 3:

Saylor	Stevens	Wellington
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Amendment lost.

On motion of Morrissey of Jasper, the report of the committee on rules was adopted.

#### COMMITTEE OF THE WHOLE

McFarlane of Black Hawk moved that the House resolve itself into a committee of the whole to consider such bills as may, under the rules, properly come before it, and that the Hon. G. T. Kuester act as chairman and the Chief Clerk act as secretary with such clerical assistance as he may desire. Motion prevailed.

## EXPLANATION OF VOTE

MR. SPEAKER: I vote no and desire to say in connection therewith that there would be no objection on my part to the committee of the whole House, in this or any other session, operating under the ordinary rules. Under such rules, a free and unrestricted debate could be had on income tax bills or any other bills that might be offered by individual representatives. Under the rules just now adopted, no question can be considered or discussed but those contemplated in Rule 2. Any other rule or question would be eliminated unless approved by 2/3 or 72 votes. In other words, a 1/3 minority or 36 votes can keep from the floor any of the many other problems confronting the people and groups in this state.

I believe that the people of Iowa are entitled to the benefit of unrestricted discussion of any and all bills desired by the individual members of this House, whether in conformity with the wishes of a minority or not. Majority rule is still the fairest plan of conducting the business of legislative bodies in America.

GENE POSTON.

The House resolved itself into a committee of the whole.

The House resumed regular session, Speaker Kuester in the chair.

The Speaker as chairman of the committee of the whole submitted the report of that committee to the House which recommended the introduction of five bills covering the general subject matter of reduction of personal income tax reduction.

## INTRODUCTION OF BILLS

House File 1, by committee of the whole, a bill for an act to amend section four hundred twenty-two point twelve (422.12), Code 1946, relating to deductions from computed personal net income tax.

Read first time and passed on file.

House File 2, by committee of the whole, a bill for an act to amend Chapter four hundred twenty-two (422), Code 1946, relating to decreasing the rate of tax imposed on income; increasing the deductions from the computed tax, and relating to returns by individuals.

Read first time and passed on file.

House File 3, by committee of the whole, a bill for an act to amend section four hundred twenty-two point five (422.5), Code 1946, so as to provide for a fifty per cent (50%) credit to the



taxpayer on the income tax imposed under the provisions of said section.

Read first time and passed on file.

House File 4, by committee of the whole, a bill for an act to amend section four hundred twenty-two point five (422.5), Code 1946, providing for a flexible basis for rates to be collected on personal income under the provisions of Chapter four hundred twenty-two (422), Code 1946, the rate to be collected to be based upon the working balance available in the State General Fund.

Read first time and passed on file.

House File 5, by committee of the whole, a bill for an act providing for a flexible basis for rates to be collected on personal income under the provisions of Chapter four hundred twenty-two (422), Code 1946, the rate to be collected to be based upon the working balance available in the State General Fund, and amending section four hundred twenty-two point five (422.5), Code 1946, so as to provide for a fifty per cent (50%) credit to the taxpayer on the income imposed under the provisions of said section, and amending section four hundred twenty-two point twenty-four (422.24), Code 1946, so as to provide that the tax to be paid may be made in the same installments as provided by said section. Further providing for including returns on a fiscal year basis where any portion of the taxable year 1947 is included therein, and to provide for an increase in the deductions of the computed tax as provided in section four hundred twenty-two point twelve (422.12), Code 1946.

Read first time and passed on file.

On motion by McFarlane of Black Hawk, the House adjourned until 10:00 a.m., Wednesday, December 17, 1947.

# JOURNAL OF THE HOUSE

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HALL OF THE HOUSE OF REPRESENTATIVES,  
DES MOINES, IOWA, DECEMBER 17, 1947

The House met pursuant to adjournment, Speaker Kuester in the chair.

Prayer was offered by Rev. Arthur V. Long, pastor of the Methodist Church, Jefferson, Iowa.

Journal of December 16 corrected and approved.

## PRESENTATION OF VISITORS

Morrissey of Jasper presented to the House twenty-one (21) children from grades 4 and 5, Prairie City schools, accompanied by their teacher, Muriel Underbakke.

Tesmer of Black Hawk presented to the House the Honorable Dewey Butterfield, former member of the House from Black Hawk county.

Edwards of Union presented to the House the Honorable Elmer E. Cooper, former member of the House from Adams county.

Kerr of Shelby presented to the House the class in American Government from the Irwin High School accompanied by their instructor, L. L. Thompson.

## COMMITTEE OF THE WHOLE

McFarlane of Black Hawk moved that the House resolve itself into a committee of the whole to consider the tax bills, House Files 1 to 5, inclusive, and that the committee invite Mr. Henry Wormley, assistant attorney general, and Mr. Louis Cook, research director for the state tax commission, to appear before the committee to explain the provisions of these bills, and that the Honorable G. T. Kuester act as chairman and the Chief Clerk act as secretary with such clerical assistance as he may desire. Motion prevailed.

On motion by McFarlane of Black Hawk the committee of the whole recessed until 1:30 p.m.

## AFTERNOON SESSION

The committee of the whole reconvened, Speaker Kuester in the chair.

The House resumed regular session, Speaker Kuester in the chair.

The Speaker as chairman of the committee of the whole submitted the report of that committee to the House which recommended that, under the consideration of the tax bills, House File 1 be considered first.

## MESSAGE FROM THE SENATE

The following message was received from the Senate:

MR. SPEAKER: I am directed to inform your honorable body that the Senate has adopted the following concurrent resolution in which the concurrence of the House is asked:

Senate Concurrent Resolution 2, providing for the joint rules of the House and Senate of the Fifty-second General Assembly in Extraordinary Session.

W. J. SCARBOROUGH, *Secretary*.

## REPORT OF JOINT COMMITTEE ON RULES

*To the President of the Senate and the Speaker of the House:*

Gentlemen:

The committee on rules of the Senate and House of the Fifty-second General Assembly, in Extraordinary Session, having met jointly, beg leave to report that they have had the joint rules of the Senate and House under consideration and recommend that the joint rules of the Senate and House of the Fifty-second General Assembly be adopted as the joint rules of the Senate and House of the Fifty-second General Assembly, in Extraordinary Session.

Respectfully submitted,

RICHARD V. LEO, *Chairman*

On the part of the Senate.

EDWARD J. MORRISSEY, *Chairman*

On the part of the House.

## SENATE MESSAGE CONSIDERED

Morrissey of Jasper asked and obtained unanimous consent for the immediate consideration of Senate Concurrent Resolution 2, and moved its adoption.

## SENATE CONCURRENT RESOLUTION 2

*Be It Resolved by the Senate, the House Concurring:* That the joint rules of the Senate and House of the Fifty-second General Assembly of

Iowa, be and the same are hereby adopted as the joint rules of the House and Senate of the Fifty-second General Assembly in Extraordinary Session.

Motion prevailed and the resolution was adopted.

Olson of Mitchell, Reed of Jefferson and Poston of Wayne offered the following resolution:

#### HOUSE RESOLUTION 1

*Whereas*, the House of Representatives of the Fifty-second General Assembly authorized the purchase and installation of a loud speaker and a miniature voting machine board system; and

*Whereas*, all the equipment for said installations has been delivered by the General Electric Company and the American Signal Corporation; and

*Whereas*, Section 7 of Chapter 23, Acts of the Fifty-second General Assembly, appropriated to the executive council an amount necessary to cover the cost of this installation; and

*Whereas*, said section provided that the committee on retrenchment and reform shall approve all expenditures made thereunder and has so approved same; and

*Whereas*, no payment has thus far been made to the General Electric Company and the American Signal Corporation;

*Now, Therefore, Be It Resolved by the House of Representatives:* That the executive council is hereby authorized and directed to make immediate payment out of the funds appropriated by Section 7 of said Chapter 23, as follows:

1. To the General Electric Company, \$7,500; the remaining amount due to be paid after the installation of a loud speaker system in the House has been completed and approved by the Special Committee heretofore appointed.
2. To the American Signal Corporation for a miniature voting machine board, the sum of \$987.00.

Laid over under Rule 34.

Olson of Mitchell, Reed of Jefferson and Poston of Wayne offered the following resolution:

#### HOUSE RESOLUTION 2

*Whereas*, Section seven (7) of Chapter twenty-three (23), Acts of the Fifty-second General Assembly, appropriated funds to cover the cost of a permanent lighting system in the House Chamber, the carpeting of the floor of the House Chamber, and the reconstruction of the windows in the House Chamber; and

*Whereas*, thus far no steps have been taken in connection with these improvements;

*Now, Therefore, Be It Resolved by the House:* That the executive

council is hereby authorized and directed to investigate various types of improved lighting systems, secure bids on the carpeting for the House, and plans for the reconstruction of the windows in the House Chamber and submit its findings, together with bids on same, to the committee on retrenchment and reform for its approval in accordance with the provisions of said Section 7, not later than January 20, 1948.

*Be It Further Resolved:* That the executive council is hereby requested to make no assignment for the use of the House Chamber during the first quarter period of 1948 in order that the loud speaker system may be installed.

Laid over under Rule 34.

### CONSIDERATION OF BILLS

House File 1, a bill for an act to amend section four hundred twenty-two point twelve (422.12), Code 1946, relating to deductions from computed personal net income tax, was taken up for consideration.

Walter of Pottawattamie and Steinberg of Story offered the following amendment:

(1). Amend Section 1 as follows:

1. Strike from line 4 of Section 1 the word "fifteen" and substitute therefor the word "twenty."
2. Strike from line 6 of Section 1 the word "thirty" and substitute therefor the word "forty."
3. Strike from lines 8 and 10 of Section 1 the words "seven and one half" and substitute therefor the word "ten."
4. Strike from lines 12 and 13 of Section 1 the words "four hundred fifty" and substitute therefor the words "six hundred."

(2) Add the following as Section 2:

"Sec 2. Section four hundred twenty-two point thirteen (422.13), Code, 1946, is amended as follows:

1. Strike from line three (3), subsection one (1), the words "one thousand" and substitute therefor the words "fifteen hundred."
2. Strike from line six (6), subsection one (1), the words "fifteen hundred" and substitute therefor the words "twenty-three hundred."
3. Strike from line two (2), subsection two (2), the words "fifteen hundred" and substitute therefor the words "twenty-three hundred."

(3) Renumber the following sections.

Nelson of Woodbury offered the following amendment to the amendment and moved its adoption:

Amend the amendment by Walter of Pottawattamie and Steinberg of Story by adding thereto the following:

"Amend House File number 1 by adding the following thereto as a new section:

"The provisions and benefits of this act shall apply only upon deductions for the taxpayer making returns in 1948 upon 1947 income and returns in 1949 upon 1948 income.'"

Roll call was demanded by Nielsen of Pottawattamie and Stevens of Greene.

On the question "Shall the amendment to the amendment be adopted?"

The ayes were, 95:

Ainsworth	Frei	Lynes	Schwengel
Anderson	Good	McEleney	Shepard
Avery	Graham	McFarlane	Siefkas
Baker	Hansen	Moore	Sloane
Beardsley	Hedin	Morrissey	Smith of Clayton
Beman	Hendrix	Neal	Smith of
Bents	Hicklin	Nelson of	Des Moines
Bloom	Hinrichs	Buchanan	Smith of Madison
Bockwoldt	Humbert	Nelson of	Steinberg
Boothby	Huston	Woodbury	Strawman
Brown of	Ingalls	Nicholas	Tesmer
Mahaska	Kester	Noble	Turner
Brown of Monona	Kilpatrick	Norland	Utzig
Burkman	King	Olson	Van Eaton
Butler	Klemesrud	Patrick	Walker
Datisman	Koch	Paul	Walter of
Davis	Krall	Pieper	Marshall
De Groot	Kruse	Prange	Walter of
Donohue	Landsness	Putney	Pottawattamie
Duffield	Langland	Rankin	Watson
Duffy	Lawrence	Redman	Weichman
Eckels	Long	Reed	Weiss
Edwards	Loss	Robb	Wellington
Fiene	Lucken	Robinson	Williams
Fimmen	Lundy	Saylor	Wilson
Fletcher			

The nays were, 11:

Bass	Kerr	Nielsen	Stevens
Bryson	Kosek	Poston	Mr. Speaker
Fulk	Mills	Scott	

Absent or not voting, 2:

Knickerbocker Troeger

Amendment to the amendment adopted:

Walter of Pottawattamie moved that the amendment by him and Steinberg of Story be adopted.

Roll call was demanded by Stevens of Greene and Nielsen of Pottawattamie.

On the question "Shall the amendment be adopted?"

The ayes were, 97:

Anderson	Good	McFarlane	Shepard
Avery	Graham	Mills	Sloane
Baker	Hansen	Moore	Smith of Clayton
Bass	Hedin	Morrissey	Smith of
Beardsley	Hendrix	Neal	Des Moines
Beman	Hicklin	Nelson of	Smith of Madison
Bents	Hinrichs	Buchanan	Steinberg
Bockwoldt	Humbert	Nelson of	Strawman
Boothby	Huston	Woodbury	Tesmer
Brown of	Ingalls	Nicholas	Troeger
Mahaska	Kester	Nielsen	Turner
Brown of Monona	Kilpatrick	Norland	Utzig
Burkman	King	Olson	Van Eaton
Butler	Klemesrud	Patrick	Walker
Datisman	Knickerbocker	Paul	Walter of
Davis	Koch	Pieper	Marshall
De Groote	Krall	Poston	Walter of
Donohue	Kruse	Prange	Pottawattamie
Duffy	Landsness	Putney	Watson
Eckels	Langland	Rankin	Weichman
Edwards	Lawrence	Redman	Weiss
Fiene	Long	Reed	Wellington
Fimmen	Loss	Robb	Williams
Fletcher	Lucken	Saylor	Wilson
Frei	Lundy	Schwengel	Mr. Speaker
Fulk	McEleney	Scott	

The nays were, 11:

Ainsworth	Duffield	Lynes	Siefkas
Bloom	Kerr	Noble	Stevens
Bryson	Kosek	Robinson	

Absent or not voting: none.

Amendment as amended adopted.

Reed of Jefferson offered the following amendment and moved its adoption:

Amend the amendment by Walter of Pottawattamie and Steinberg of Story to House File 1 by adding the following to Section two (2) thereof:

4. Strike from line two (2), subsection four (4) the words "three thousand" and substitute therefor the words "five thousand."

Amendment adopted.

Beardsley of Warren moved that the bill be read a last time now and placed upon its passage, which motion prevailed and the bill was read a last time.

On the question "Shall the bill pass?"

The ayes were, 101:

Anderson	Graham	Mills	Siefkas
Avery	Hansen	Moore	Sloane
Baker	Hedin	Morrissey	Smith of Clayton
Bass	Hendrix	Neal	Smith of
Beardsley	Hicklin	Nelson of	Des Moines
Beman	Hinrichs	Buchanan	Smith of Madison
Bents	Humbert	Nelson of	Steinberg
Bloom	Huston	Woodbury	Stevens
Bockwoldt	Ingalls	Nicholas	Strawman
Boothby	Kerr	Noble	Tesmer
Brown of	Kester	Norland	Troeger
Mahaska	Kilpatrick	Olson	Turner
Bryson	King	Patrick	Utzig
Burkman	Klemesrud	Paul	Van Eaton
Datisman	Knickerbocker	Pieper	Walker
Davis	Koch	Poston	Walter of
De Groote	Krall	Prange	Marshall
Donohue	Kruse	Putney	Walter of
Duffy	Landsness	Rankin	Pottawattamie
Eckels	Langland	Redman	Watson
Edwards	Lawrence	Reed	Weichman
Fiene	Long	Robb	Weiss
Fimmen	Loss	Robinson	Wellington
Fletcher	Lucken	Saylor	Williams
Frei	Lundy	Schwengel	Wilson
Fulk	Lynes	Scott	Mr. Speaker
Good	McFarlane	Shepard	

The neys were, 7:

Ainsworth	Butler	Kosek	Nielsen
Brown of Monona	Duffield	McEleney	

Absent or not voting: none.

The bill having received a constitutional majority was declared to have passed the House.

Beardsley of Warren offered the following amendment to the title and moved its adoption:

Amend the title to House File 1 by striking all after the word "act" in line 2 and inserting in lieu thereof the following:

"to amend Division II of Chapter four hundred twenty-two (422), Code 1946, relating to individual income tax, the deductions from the computed tax, and the filing of returns by the individual."

Amendment adopted and the title as amended was agreed to.

Beardsley of Warren moved to reconsider the vote by which the bill passed the House and that the motion to reconsider be laid on the table. Motion prevailed.

#### COMMITTEE OF THE WHOLE

McFarlane of Black Hawk moved that the House resolve itself into a committee of the whole to consider the matter of introduction of an appropriation bill. Motion prevailed.



The House resolved itself into a committee of the whole.

The House resumed regular session, Speaker Kuester in the chair.

The Speaker as chairman of the committee of the whole submitted the report of that committee to the House which recommended the introduction of House File 6, providing for an appropriation to the general contingent fund of the state for the current biennium.

#### INTRODUCTION OF BILLS

House File 6, by committee on retrenchment and reform, a bill for an act making an additional appropriation to the general contingent fund of the state for the current biennium, amendatory of Chapter forty-one (41), Acts of the Fifty-second General Assembly.

Read first time and passed on file.

Lawrence of Wapello moved that the rules of the Extraordinary Session be suspended in order to permit the introduction of a joint resolution on flood control.

Motion prevailed and the rules were suspended.

#### INTRODUCTION OF JOINT RESOLUTION

House Joint Resolution 1, by committee of the whole, a joint resolution creating a special committee to study the problems of flood control, drainage, erosion and related matters, and to recommend a state policy and program of legislation relating thereto, defining the powers and duties of said committee, fixing compensation and providing an appropriation therefor.

Read first time and passed on file.

On motion by McFarlane of Black Hawk, the House adjourned until 10:00 a.m., Thursday, December 18, 1947.

# JOURNAL OF THE HOUSE

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HALL OF THE HOUSE OF REPRESENTATIVES,  
DES MOINES, IOWA, DECEMBER 18, 1947.

The House met pursuant to adjournment, Speaker Kuester in the chair.

Prayer was offered by Rev. J. A. Kettle, retired pastor of the Methodist church, Des Moines, Iowa.

Journal of December 17th corrected and approved.

## PRESENTATION OF VISITORS

Morrissey of Jasper presented to the House twenty students from the Sully school with their teacher, Mrs. Wisgerhof.

Beardsley of Warren presented to the House students from the senior class, Indianola high school, with their teacher, Harry Grange.

Redman of Sac presented to the House the economics class from the Gowrie high school with their superintendent, Mr. Grimes, and teacher, Miss Swenson.

## EXPRESSION OF APPRECIATION

McFarlane of Black Hawk rose to a point of personal privilege and addressed the House as follows:

MR. SPEAKER: It is my pleasant duty this morning to have the privilege of saying a few words out of respect and love for a member of this body who came a long way to be a member in attendance at this special session.

He has made a considerable sacrifice in order to be here as he had almost had his residence changed to the state of California, but when the special session was called he had not, up to that time, changed his residence and he decided that in order to save the taxpayers of his community the necessary expense of a special election that he would sacrifice himself, personally, in order that he might be here as a member of this organization.

He is one of our lovable members. He is one that we all respect,

and I think it would be only right and proper that we show to the gentleman from Appanoose and his good wife by a rising vote of thanks our appreciation of his sacrifice in order to be present at this session and I so move, Mr. Speaker.

The members of the House, by a rising vote, showed to Mr. Scott their appreciation of the effort put forth to attend this Extraordinary Session.

Olson of Mitchell called up the following resolution and moved its adoption:

#### HOUSE RESOLUTION 1

*Whereas*, the House of Representatives of the Fifty-second General Assembly authorized the purchase and installation of a loud speaker and a miniature voting machine board system; and

*Whereas*, all the equipment for said installations has been delivered by the General Electric Company and the American Signal Corporation; and

*Whereas*, Section 7 of Chapter 23, Acts of the Fifty-second General Assembly, appropriated to the executive council an amount necessary to cover the cost of this installation; and

*Whereas*, said section provided that the committee on retrenchment and reform shall approve all expenditures made thereunder and has so approved same; and

*Whereas*, no payment has thus far been made to the General Electric Company and the American Signal Corporation;

*Now, Therefore, Be It Resolved by the House of Representatives:* That the executive council is hereby authorized and directed to make immediate payment out of the funds appropriated by Section 7 of said Chapter 23, as follows:

1. To the General Electric Company \$7,500; the remaining amount due to be paid after the installation of a loud speaker system in the House has been completed and approved by the Special Committee heretofore appointed.
2. To the American Signal Corporation for a miniature voting machine board, the sum of \$987.00.

Motion prevailed, and the resolution was adopted.

Olson of Mitchell called up the following resolution and moved its adoption:

#### HOUSE RESOLUTION 2

*Whereas*, Section seven (7) of Chapter twenty-three (23), Acts of the Fifty-second General Assembly, appropriated funds to cover the cost of a permanent lighting system in the House Chamber, the carpeting of the floor of the House Chamber, and the reconstruction of the windows in the House Chamber; and

Whereas, thus far no steps have been taken in connection with these improvements;

*Now, Therefore, Be It Resolved by the House:* That the executive council is hereby authorized and directed to investigate various types of improved lighting systems, secure bids on the carpeting for the House, and plans for the reconstruction of the windows in the House Chamber and submit its findings, together with bids on same, to the committee on retrenchment and reform for its approval in accordance with the provisions of said Section 7, not later than January 20, 1948.

*Be It Further Resolved:* That the executive council is hereby requested to make no assignment for the use of the House Chamber during the first quarter period of 1948 in order that the loud speaker system may be installed.

Motion prevailed, and the resolution was adopted.

### CONSIDERATION OF BILLS

House File 6, a bill for an act making an additional appropriation to the general contingent fund of the state for the current biennium, amendatory of Chapter forty-one (41), Acts of the Fifty-second General Assembly, was taken up for consideration.

Bryson of Hardin moved that the bill be read a last time now and placed upon its passage, which motion prevailed, and the bill was read a last time.

On the question "Shall the bill pass?"

The ayes were, 98:

Ainsworth	Fimmen	Lundy	Siefkas
Anderson	Fletcher	Lynes	Sloane
Avery	Frei	McFarlane	Smith of Clayton
Baker	Good	Mills	Smith of
Bass	Graham	Moore	Des Moines
Beardsley	Hedin	Morrissey	Smith of Madison
Beman	Hendrix	Nelson of	Steinberg
Bents	Hicklin	Buchanan	Stevens
Bloom	Hinrichs	Nicholas	Strawman
Bockwoldt	Humbert	Nielsen	Tesmer
Boothby	Huston	Noble	Troeger
Brown of	Ingalls	Norland	Turner
Mahaska	Kerr	Olson	Utzig
Brown of Monona	Kester	Paul	Walker
Bryson	Kilpatrick	Pieper	Walter of
Burkman	King	Poston	Marshall
Butler	Klemesrud	Putney	Walter of
Datisman	Knickerbocker	Rankin	Pottawattamie
Davis	Kosek	Redman	Watson
De Groote	Krall	Reed	Weichman
Donohue	Kruse	Robb	Weiss
Duffield	Landsness	Robinson	Wellington
Duffy	Langland	Saylor	Williams
Eckels	Lawrence	Schwengel	Wilson
Edwards	Loss	Scott	Mr. Speaker
Fiene	Lucken	Shepard	

The nays were: none.

Absent or not voting, 10:

Fulk	Long	Nelson of	Prange
Hansen	McEleney	Woodbury	Van Eaton
Koch	Neal	Patrick	

The bill having received a constitutional majority was declared to have passed the House and the title was agreed to.

### CONSIDERATION OF JOINT RESOLUTION

House Joint Resolution 1, a joint resolution creating a special committee to study the problems of flood control, drainage, erosion and related matters, and to recommend a state policy and program of legislation relating thereto, defining the powers and duties of said committee, fixing compensation and providing an appropriation therefor, was taken up for consideration.

Lawrence of Wapello moved that the joint resolution be read a last time now and placed upon its passage, which motion prevailed, and the joint resolution was read a last time.

On the question "Shall the joint resolution pass?"

The ayes were, 108:

Ainsworth	Fulk	McEleney	Scott
Anderson	Good	McFarlane	Shepard
Avery	Graham	Mills	Siefkas
Baker	Hansen	Moore	Sloane
Bass	Hedin	Morrissey	Smith of Clayton
Beardsley	Hendrix	Neal	Smith of
Beman	Hicklin	Nelson of	Des Moines
Bents	Hinrichs	Buchanan	Smith of Madison
Bloom	Humbert	Nelson of	Steinberg
Bockwoldt	Huston	Woodbury	Stevens
Boothby	Ingalls	Nicholas	Strawman
Brown of	Kerr	Nielsen	Tesmer
Mahaska	Kester	Noble	Troeger
Brown of Monona	Kilpatrick	Norland	Turner
Bryson	King	Olson	Utzig
Burkman	Klemesrud	Patrick	Van Eaton
Butler	Knickerbocker	Paul	Walker
Datisman	Koch	Pieper	Walter of
Davis	Kosek	Poston	Marshall
De Groote	Krall	Prange	Walter of
Donohue	Kruse	Putney	Pottawattamie
Duffield	Landsness	Rankin	Watson
Duffy	Langland	Redman	Weichman
Eckels	Lawrence	Reed	Weiss
Edwards	Long	Robb	Wellington
Fiene	Loss	Robinson	Williams
Fimmen	Lucken	Saylor	Wilson
Fletcher	Lundy	Schwengel	Mr. Speaker
Frei	Lynes		

The nays were: none.

Absent or not voting: none.

The joint resolution having received a constitutional majority was declared to have passed the House and the title was agreed to.

McFarlane of Black Hawk offered the following concurrent resolution:

#### HOUSE CONCURRENT RESOLUTION 2

*Be It Resolved by the House, the Senate Concurring:* That the Chief Clerk of the House and the Secretary of the Senate be required to remain at the capitol and perform their respective duties for so long a time as may be necessary following the adjournment of the Extraordinary Session of the Fifty-second General Assembly and that they be authorized to select such of their respective assistants as may be necessary for such time as may be required for the purpose of correcting and certifying the records of the session and otherwise closing up the business of their respective offices.

The Chief Clerk of the House and the Secretary of the Senate are hereby authorized to correct the Journals of the House and Senate respectively for the last day of the session.

Each of said officers and employees shall receive the same compensation per day for such extra service performed as they now receive, to be paid by the comptroller of state upon certification by the Speaker and Chief Clerk of the House and the President and Secretary of the Senate.

Laid over under Rule 34.

Weichman of Benton offered the following concurrent resolution:

#### HOUSE CONCURRENT RESOLUTION 3

*Be It Resolved by the House, the Senate Concurring:* That the following bills, authorized by legislative action, are hereby approved and ordered paid as provided by section two point twenty (2.20), Code 1946, as amended by Chapter 49 of the Fifty-second General Assembly:

##### HOUSE EXPENSE

A. C. Gustafson,

Chief Clerk of the

House .....	Postage .....	\$ 30.00
Koch Bros. ....	Supplies .....	54.00
Allert G. Olson.....	Expense as Member of the Committee to purchase Governor's home.....	60.60
Carroll L. Brown.....	Expense as Member of the Committee to purchase Governor's home.....	45.82
D. A. Donohue.....	Expense as Member of the Committee to purchase Governor's home.....	81.50
Davidson Company ....	Stenographer's desk for Speaker's Room	100.00

## SENATE EXPENSE

Wm. Scarborough,  
Secretary of the

Senate .....	Postage .....	15.00
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Edwin C. Schluter.....	Expense as Member of the Committee to purchase Governor's home.....	83.00
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Storey-Kenworthy

Co. ....	Supplies .....	22.15
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Frank Sacco,

Supply Clerk .....	Gasoline .....	5.00
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The State Comptroller is hereby authorized and directed to issue warrants for amounts listed above and to persons and firms to whom such amounts are due.

Laid over under Rule 34.

Steinberg of Story offered the following resolution:

## HOUSE RESOLUTION 3

*Whereas*, certain supplies and equipment are necessary in the discharge of the duties of the Chief Clerk and his staff, which supplies are not available through the regular state supply department and are not available except through orders placed far in advance of the date of delivery;

*Now, Therefore, Be It Resolved by the House of Representatives:* That the Chief Clerk be authorized to make such purchases of equipment and supplies as may be required after having received the approval of the committee on retrenchment and reform.

Laid over under Rule 34.

On motion by McFarlane of Black Hawk, the House recessed until 1:30 p.m.

## AFTERNOON SESSION

The House reconvened, Speaker Kuester in the chair.

## PRESENTATION OF VISITORS

Edwards of Union presented to the House the American Government class of Lorimor high school and their instructor, Miss Edith Whipple.

Steinberg of Story presented to the House the a cappella chorus from the Nevada high school. They presented several numbers under the direction of Mr. Kort Kamp.

## MESSAGES FROM THE SENATE

The following messages were received from the Senate:

MR. SPEAKER: I am directed to inform your honorable body that the Senate has amended and passed the following bill in which the concurrence of the Senate was asked:

House File 1, a bill for an act to amend Division II of Chapter four hundred twenty-two (422), Code 1946, relating to individual income tax, the deductions from the computed tax, and the filing of returns by the individual.

Also: That the Senate has amended and passed the following bill in which the concurrence of the Senate was asked:

House File 6, a bill for an act making an additional appropriation to the general contingent fund of the state for the current biennium, amendatory of Chapter forty-one (41), Acts of the Fifty-second General Assembly.

Also: That the Senate has amended and passed the following joint resolution in which the concurrence of the Senate was asked:

House Joint Resolution 1, creating an interim committee on flood control and making an appropriation therefor.

W. J. SCARBOROUGH, *Secretary*.

## CONSIDERATION OF SENATE AMENDMENTS

House File 1, a bill for an act to amend Division II of Chapter four hundred twenty-two (422), Code 1946, relating to individual income tax, the deductions from the computed tax, and the filing of returns by the individual, with Senate amendment, was taken up for consideration and the amendment read and considered.

## SENATE AMENDMENT TO HOUSE FILE 1

1. Amend House File 1 by striking all after the enacting clause and by inserting in lieu thereof the following:

"Section 1. Section four hundred twenty-two point five (422.5), Code 1946, is amended by inserting a paragraph after line twenty-four (24) as follows:

"The rates herein provided are hereby reduced twenty-five per cent (25%) on all income earned in 1947 and 1948, and this provision shall apply to returns made on a fiscal year basis for any fiscal year beginning after January 1, 1947."

"Sec. 2. Section four hundred twenty-two point twelve (422.12), Code 1946, is hereby amended by adding the following paragraph:

"For the years 1947 and 1948, the deductions from the computed tax shall be as follows:

1. For a single individual, fifteen dollars.
2. For husband and wife or head of a family, thirty dollars.
3. For each child under the age of twenty-one years who is actually



supported by and dependent upon the taxpayer for his support, an additional seven dollars fifty cents.

4. For each actual dependent other than as specified in subsection 3 of this section, the taxpayer may deduct the sum of seven dollars fifty cents; or in lieu thereof in the case of a father, mother, or grandparent dependent upon the taxpayer, the taxpayer in computing the net income may make deduction therefrom of four hundred fifty dollars for such dependent.'

"Sec. 3. Amend section four hundred twenty-two point thirteen (422.13), Code 1946, by adding the following:

'For the years 1947 and 1948, a return shall be made by an individual as follows:

1. Every individual having a net income for the tax year from sources taxable under this division, of \$1250.00 or over, if single, or if married and not living with husband or wife; or having a net income for the tax year of \$2000.00 or over, if married and living with husband or wife, shall make and sign a return, stating specifically the items of gross income and the deductions and exemptions allowed by this division.

2. If husband and wife living together have an aggregate net income of \$2000.00 or over, each shall make such a return, unless the income of each is included in a single joint return.'

"Sec. 4. In all cases where payments are, or have been made, of an amount in excess of the provisions of this act for income tax due and payable for the years nineteen hundred forty-seven (1947) and nineteen hundred forty-eight (1948), the state tax commission shall make refunds to such taxpayers, and no application for such refunds shall be necessary by the taxpayer and said commission shall certify the amount of the refund to the state comptroller who shall issue a warrant therefor.

"Sec. 5. This act being deemed of immediate importance shall become effective upon its publication in The Evening Sentinel, a newspaper published at Shenandoah, Iowa, and in the LeMars Sentinel, a newspaper published at LeMars, Iowa."

2. Further amend House File 1 by amending the title by striking all after the word "Act" in line 2 and inserting in lieu thereof the following: "to amend sections four hundred twenty-two point five (422.5), four hundred twenty-two point twelve (422.12), and four hundred twenty-two point thirteen (422.13), Code 1946, relating to decreasing the rate of tax imposed on income; increasing the deductions from the computed tax and relating to returns by individuals for the filing of individual income tax for the years nineteen hundred forty-seven (1947) and nineteen hundred forty-eight (1948); and also providing for refunds and making such credit applicable to returns on a fiscal year basis."

McFarlane of Black Hawk offered the following amendment to the Senate amendment to House File 1 and moved its adoption:

Amend line five (5) of section 1 by inserting after the word "all" the word "taxable".

Amendment to amendment adopted.

Bockwoldt of Ida moved the previous question.

Motion prevailed.

McFarlane of Black Hawk moved that the House concur in the Senate amendment to House File 1 as amended.

Rule 18 was invoked.

On the question "Shall the House concur in the Senate amendment to House File 1 as amended?"

The ayes were, 57:

Ainsworth	Duffy	Lawrence	Schwengel
Anderson	Edwards	Loss	Smith of
Baker	Fimmen	Lucken	Des Moines
Bass	Frei	McEleney	Tesmer
Beman	Good	McFarlane	Troeger
Bents	Hedin	Moore	Van Eaton
Bockwoldt	Hendrix	Morrissey	Walker
Boothby	Hicklin	Nicholas	Walter of
Brown of	Humbert	Nielsen	Marshall
Mahaska	Huston	Prange	Walter of
Brown of Monona	Ingalls	Putney	Pottawattamie
Burkman	Kilpatrick	Rankin	Weichman
Butler	King	Redman	Wellington
Davis	Knickerbocker	Reed	Williams
De Groote	Kosek	Robinson	Wilson
Donohue			

The nays were, 51:

Avery	Kerr	Nelson of	Scott
Beardsley	Kester	Buchanan	Shepard
Bloom	Klemesrud	Nelson of	Siefkas
Bryson	Koch	Woodbury	Sloane
Datisman	Krall	Noble	Smith of Clayton
Duffield	Kruse	Norland	Smith of Madison
Eckels	Landsness	Olson	Steinberg
Fiene	Langland	Patrick	Stevens
Fletcher	Long	Paul	Strawman
Fulk	Lundy	Pieper	Turner
Graham	Lynes	Poston	Utzig
Hansen	Mills	Robb	Watson
Hinrichs	Neal	Saylor	Weiss
			Mr. Speaker

Absent or not voting: none.

The House concurred in the Senate amendment to House File 1 as amended.

McFarlane of Black Hawk moved that the bill be read a last time now and placed upon its passage, which motion prevailed, and the bill was read a last time.

On the question "Shall the bill pass?"

## The ayes were, 96:

Ainsworth	Good	McEleney	Shepard
Anderson	Hansen	McFarlane	Siefkas
Baker	Hedin	Moore	Sloane
Bass	Hendrix	Morrissey	Smith of
Beardsley	Hicklin	Neal	Des Moines
Beman	Hinrichs	Nelson of	Smith of Madison
Bents	Humbert	Buchanan	Steinberg
Bloom	Huston	Nelson of	Stevens
Bockwoldt	Ingalls	Woodbury	Strawman
Boothby	Kerr	Nicholas	Tesmer
Brown of	Kester	Nielsen	Turner
Mahaska	Kilpatrick	Noble	Utzig
Brown of Monona	King	Norland	Van Eaton
Bryson	Klemesrud	Olson	Walker
Burkman	Knickerbocker	Paul	Walter of
Butler	Koch	Prange	Marshall
Davis	Kosek	Putney	Walter of
De Groote	Krall	Rankin	Pottawattamie
Donohue	Kruse	Redman	Watson
Duffy	Landsness	Reed	Weichman
Eckels	Langland	Robb	Weiss
Edwards	Lawrence	Robinson	Wellington
Fimmen	Long	Saylor	Williams
Fletcher	Loss	Schwengel	Wilson
Frei	Lucken	Scott	Mr. Speaker
Fulk	Lundy		

## The nays were, 10:

Fiene	Avery	Mills	Poston
Graham	Datisman	Pieper	Smith of Clayton
Lynes	Duffield		

## Absent or not voting, 2:

Patrick	Troeger
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The bill having received a constitutional majority was declared to have passed the House and the title as amended was agreed to.

Weichman of Benton moved that the vote by which the bill passed the House be reconsidered and that the motion to reconsider be laid on the table, which motion prevailed.

House File 6, a bill for an act making an additional appropriation to the general contingent fund of the state for the current biennium, amendatory of Chapter forty-one (41), Acts of the Fifty-second General Assembly, with Senate amendment, was taken up and the amendment read and considered.

## SENATE AMENDMENT

Amend House File 6 by striking from lines 6 and 7 of section 1 the words and figures, "one million five hundred thousand dollars (\$1,500,000)" and inserting in lieu thereof the words and figures, "two million dollars (\$2,000,000)".

Bryson of Hardin moved that the House concur in the Senate amendment.

On the question, "Shall the House concur?"

The ayes were, 92:

Ainsworth	Good	Lucken	Saylor
Anderson	Graham	Lundy	Schwengel
Avery	Hansen	Lynes	Scott
Baker	Hedin	McEleney	Sloane
Bass	Hendrix	McFarlane	Smith of Clayton
Beardsley	Hicklin	Mills	Smith of Madison
Beman	Hinrichs	Moore	Steinberg
Bents	Humbert	Morrissey	Stevens
Bloom	Huston	Neal	Strawman
Bockwoldt	Kerr	Nelson of	Tesmer
Boothby	Kester	Woodbury	Troeger
Brown of	Kilpatrick	Nicholas	Turner
Mahaska	King	Noble	Van Eaton
Brown of Monona	Klemesrud	Olson	Walker
Bryson	Knickerbocker	Paul	Walter of
Burkman	Koch	Pieper	Marshall
Butler	Kosek	Poston	Walter of
Datisman	Krall	Prange	Pottawattamie
De Groote	Kruse	Putney	Watson
Eckels	Landsness	Rankin	Weichman
Edwards	Langland	Redman	Weiss
Fimmen	Lawrence	Reed	Wellington
Frei	Long	Robb	Williams
Fulk	Loss	Robinson	Mr. Speaker

The nays were, 4:

Donohue	Fiene	Ingalls	Nelson of
			Buchanan

Absent or not voting, 12:

Davis	Fletcher	Patrick	Smith of
Duffield	Nielsen	Shepard	Des Moines
Duffy	Norland	Siefkas	Utzig
			Wilson

The House concurred in the Senate amendment to House File 6.

Bryson of Hardin moved that the bill be read a last time now and placed upon its passage, which motion prevailed, and the bill was read a last time.

On the question "Shall the bill pass?"

The ayes were, 92:

Ainsworth	Bockwoldt	Davis	Graham
Anderson	Boothby	De Groote	Hansen
Avery	Brown of	Eckels	Hedin
Baker	Mahaska	Edwards	Hicklin
Bass	Brown of Monona	Fiene	Hinrichs
Beardsley	Bryson	Fimmen	Humbert
Beman	Burkman	Frei	Huston
Bents	Butler	Fulk	Kerr
Bloom	Datisman	Good	Kester

Kilpatrick	Mills	Putney	Strawman
King	Moore	Rankin	Tesmer
Klemesrud	Morrissey	Redman	Troeger
Knickerbocker	Neal	Reed	Turner
Koch	Nelson of	Robb	Van Eaton
Kosek	Buchanan	Robinson	Walter of
Krall	Nelson of		Marshall
Kruse	Woodbury	Saylor	Walter of
Landsness	Nicholas	Schwengel	Pottawattamie
Langland	Nielsen	Scott	Watson
Lawrence	Noble	Sloane	Weichman
Loss	Olson	Smith of Clayton	Weiss
Lucken	Paul	Smith of	Williams
Lundy	Pieper	Des Moines	Wilson
Lynes	Poston	Steinberg	Mr. Speaker
McFarlane	Prange	Stevens	

The nays were, 2:

Donohue            Ingalls

Absent or not voting, 14:

Duffield	Long	Shepard	Utzig
Duffy	McEleney	Siefkas	Walker
Fletcher	Norland	Smith of Madison	Wellington
Hendrix	Patrick		

The bill having received a constitutional majority was declared to have passed the House and the title was agreed to.

House Joint Resolution 1, a joint resolution creating a special committee to study the problems of flood control, drainage, erosion and related matters, and to recommend a state policy and program of legislation relating thereto, defining the powers and duties of said committee, fixing compensation and providing an appropriation therefor, with Senate amendment, was taken up and the amendment read and considered.

#### SENATE AMENDMENT

1. Amend House Joint Resolution 1 by striking all after the enacting clause and insert in lieu thereof the following:

"Section 1. That a committee of twelve members, to be known as the "Interim Flood Control Committee", be and is hereby established. Said committee shall consist of three members of the Senate to be appointed by the President thereof; three members of the House of Representatives to be appointed by the Spaker, and six citizens, three of whom shall be registered engineers, to be designated by the Governor. Not more than two out of the three selectees to be designated by the Speaker of the House and the President of the Senate shall be from the same political party. Any vacancy in the membership shall be filled by the official who made the original appointment. The committee shall select its own chairman and such other officers as it shall deem necessary.

"Sec. 2. It shall be the duty of said committee to study and ascertain the needs of the State of Iowa for laws, creating policies and programs relating to the use and control of the streams and underground waters

of the State, erosion, floods, drainage, as well as the conservation of waters and watercourses and related subjects, and to prepare and submit a printed report, together with recommendations to the next General Assembly, accompanied with drafts of recommended legislation. Such report shall be filed by December 15, 1948, in the office of the Governor, and thereupon the Committee shall be discharged.

"Sec. 3. The Committee shall particularly study the flood control, and water use laws of other states. The facilities, advice and services of the State Geological Department, the College of Engineering of the State schools, the Highway Department, the Conservation Commission, the Public Health Department, the Extension Division, and any agency of the State having an interest in, or information about such subjects, shall be made available to the Committee. Said Committee is authorized to hold hearings within the State, fix the time and place thereof, and subpoena witnesses thereto with the same power and effect as a standing committee of the Legislature. It is authorized to employ clerical help, and to fix the compensation thereof. The services of the Attorney General shall be available to the Committee. It shall have the power to establish its own rules governing its own conduct and meetings.

"Sec. 4. The members of the Committee designated by the Governor shall receive the sum of Ten Dollars (\$10.00) per diem for each day of actual attendance upon meetings of said Committee, and all members thereof shall receive their actual expenses of subsistence and travel while away from home upon the attendance of the duties of said Committee. The members of said Committee who are members of the Legislature shall receive for their services such sum as may be authorized at the next session of the Legislature.

"Sec. 5. For the purpose of defraying the expenses of said Committee, including compensation and expenses of its members, also including the cost of printing the report of the Committee, there is hereby appropriated out of the general fund not otherwise appropriated, the sum of Fifteen thousand dollars (\$15,000.00), or so much thereof as may be necessary. The Chairman of the Committee is authorized to draw vouchers upon the State Comptroller for the expenditures herein provided for, and the Comptroller is authorized to draw warrants for the same upon the State Treasurer.

"Sec. 6. This Resolution being deemed of immediate importance, shall become effective from and after its publication in Marshalltown Times-Republican, a newspaper published at Marshalltown, Iowa, and in the Ottumwa Daily Courier, a newspaper published at Ottumwa, Iowa."

2. Further amend by striking all of the preamble and substituting therefor the following:

*"Whereas, the floods and resulting devastation of homes, farms, industries and places of business of recent years have created an emergency requiring early legislative enactment of a permanent flood control program in the State of Iowa, but such permanent program cannot be established and enacted into law without full and thorough study by competent authorities, and*

*"Whereas, the Federal Congress has established a comprehensive program designed to check and control floods and soil erosion in the entire Mississippi and Missouri River basins, but the State of Iowa has estab-*

lished no plan or program, nor created any agency to aid or advise with the Federal Government in the prosecution of this work to the end that the greatest good and benefit may be assured therefrom, and

"Whereas, it is necessary to establish a sound policy in this state relating to use, control, navigation, transportation and pollution of public waters, including the use, pollution and depletion of underground waters, and by a careful study of the drainage laws, and the adoption of a long-range program of works and improvements, and correlation of this program with that of the Federal Government, so that the annual loss of life and property by floods and improper uses may be reduced, the erosion control program may be enhanced, and the natural resources of the State conserved.

"Now, therefore,"

3. Further amend by striking all of the title and substituting in lieu thereof the following:

"Creating a special committee to study the problems of flood control, drainage, erosion, use and depletion of underground water, pollution of rivers and underground waters, and to recommend the state policy and program of legislation relating thereto, and defining the powers and duties of said committee, and fixing and providing for an appropriation therefor."

Lawrence of Wapello, moved that the House concur in the Senate amendment to House Joint Resolution 1.

Motion prevailed, and the House concurred in the Senate amendment to House Joint Resolution 1.

Lawrence of Wapello moved that the joint resolution be read a last time now and placed upon its passage, which motion prevailed and the joint resolution was read a last time.

On the question "Shall the joint resolution pass?"

The ayes were, 101:

Ainsworth	Davis	Humbert	Lundy
Anderson	De Groote	Huston	Lynes
Avery	Donohue	Ingalls	McEleney
Baker	Duffield	Kerr	McFarlane
Bass	Duffy	Kester	Mills
Beardsley	Eckels	Kilpatrick	Moore
Beman	Edwards	King	Morrissey
Bents	Fiene	Klemesrud	Neal
Bloom	Fimmen	Knickerbocker	Nelson of
Bockwoldt	Frei	Koch	Buchanan
Boothby	Fulk	Kosek	Nelson of
Brown of	Good	Krall	Woodbury
Mahaska	Graham	Kruse	Nicholas
Brown of Monona	Hansen	Landsness	Noble
Bryson	Hedin	Langland	Norland
Burkman	Hendrix	Lawrence	Olson
Butler	Hicklin	Long	Paul
Datisman	Hinrichs	Lucken	Patrick

Pieper	Schwengel	Stevens	Walter of
Poston	Scott	Strawman	Pottawattamie
Prange	Siefkas	Tesmer	Watson
Rankin	Sloane	Troeger	Weichman
Redman	Smith of Clayton	Turner	Weiss
Reed	Smith of	Van Eaton	Williams
Robb	Des Moines	Walker	Wilson
Robinson	Smith of Madison	Walter of	Mr. Speaker
Saylor	Steinberg	Marshall	

The nays were: none.

Absent or not voting, 7:

Fletcher	Nielsen	Shepard	Wellington
Loss	Putney	Utzig	

The joint resolution having received a constitutional majority was declared to have passed the House and the title as amended was agreed to.

On motion by McFarlane of Black Hawk, the House adjourned until 10:30 a.m. Friday, December 19, 1947.



# JOURNAL OF THE HOUSE

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HALL OF THE HOUSE OF REPRESENTATIVES,  
DES MOINES, IOWA, DECEMBER 19, 1947.

The House met pursuant to adjournment, Speaker Kuester in the chair.

Prayer was offered by Rev. Ivan R. Mills, pastor of the Methodist church, Adair, Iowa.

## PRESENTATION OF VISITORS

Beardsley of Warren presented to the House the class in American government from Springhill, Iowa, accompanied by their teacher, Mrs. McMullin.

Neal of Dallas introduced to the House the class in business law from Dexter high school.

Scott of Appanoose rose to a point of personal privilege and briefly addressed the House as follows:

*Mr. Speaker and Members of the House:* This is the first occasion during the hundred and some odd days I have sat at this desk that I have asked a point of personal privilege. I do so at this time for the purpose of expressing my sincere thanks to each and all of you for the many kindnesses and considerations which you have so generously accorded to both me and my wife. There is always a touch of sadness in farewell, but that sadness today is tempered by pleasant memories of wonderful associations with you both at work and at play. I have enjoyed every minute of it and shall never forget nor cease to be thankful for the opportunity of serving with you.

I wish to take this opportunity too of wishing each of you and yours a Very Merry Christmas and a Gloriously Happy and Prosperous New Year.

## PRESENTATION OF SOIL EROSION FILM

Mr. Soren H. Munkhof, manager of WOW, Omaha, Nebraska, and Mr. Harold Storm of WOW, presented to the members of the House a sound-color movie dealing with soil erosion and conservation problems in the farm areas of the United States.

## MESSAGES FROM THE SENATE

The following messages were received from the Senate:

MR. SPEAKER: I am directed to inform your honorable body that the Senate has concurred in the House amendment to the Senate amendment to and passed House File 1, a bill for an act to amend Division II of Chapter four hundred twenty-two (422), Code 1946, relating to individual income tax, the deductions from the computed tax, and the filing of returns by the individual.

Also: That the Senate has adopted the following concurrent resolution in which the concurrence of the House is asked:

Senate Concurrent Resolution 3, providing for the Fifty-second General Assembly in Extraordinary Session to adjourn sine die at 2:00 o'clock p.m., on Friday, December 19, 1947.

W. J. SCARBOROUGH, *Secretary.*

## SENATE MESSAGE CONSIDERED

McFarlane of Black Hawk called up Senate Concurrent Resolution 3 and asked and obtained unanimous consent for its immediate consideration.

## SENATE CONCURRENT RESOLUTION 3

*Be It Resolved by the Senate, the House Concurring:* That the Fifty-second General Assembly in Extraordinary Sessions adjourn sine die at 2:00 o'clock p.m., on Friday, December 19, 1947.

McFarlane of Black Hawk moved its adoption.

Motion prevailed and Senate Concurrent Resolution 3 was adopted.

Weichman of Benton called up for consideration House Concurrent Resolution 3.

## HOUSE CONCURRENT RESOLUTION 3

*Be It Resolved by the House, the Senate Concurring:* That the following bills, authorized by legislative action, are hereby approved and ordered paid as provided by section two point twenty (2.20), Code 1946, as amended by Chapter 49 of the Fifty-second General Assembly:

## HOUSE EXPENSE

A. C. Gustafson,

Chief Clerk of the

House .....	Postage .....	\$ 30.00
Koch Bros. ....	Supplies .....	54.00
Allert G. Olson.....	Expense as Member of the Committee	
	to purchase Governor's home.....	60.60
Carroll L. Brown.....	Expense as Member of the Committee	

	to purchase Governor's home.....	45.82
D. A. Donohue.....	Expense as Member of the Committee to purchase Governor's home.....	81.50
Davidson Company.....	Stenographer's desk for Speaker's Room	100.00
<b>SENATE EXPENSE</b>		
Wm. Scarborough, Secretary of the Senate .....	Postage .....	15.00
Edwin C. Schluter.....	Expense as Member of the Committee to purchase Governor's home.....	83.00
Storey-Kenworthy Co.....	Supplies .....	22.15
Frank Sacco, Supply Clerk .....	Gasoline .....	5.00

The State Comptroller is hereby authorized and directed to issue warrants for amounts listed above and to persons and firms to whom such amounts are due.

Schwengel of Scott offered the following amendment to the resolution and moved its adoption:

Amend House Concurrent Resolution 3 by adding under "House Expense" the following:

"Allert G. Olson, expense in attendance of the meeting of state governments .....	\$ 88.00
Walter F. Noble, expense in attendance of the meeting of state governments .....	198.98
J. E. Hansen, expense in attendance of the meeting of state governments .....	169.85."

Amendment adopted.

Weichman of Benton moved the adoption of the resolution as amended.

Motion prevailed and House Concurrent Resolution 3 as amended was adopted.

Steinberg of Story called up for consideration House Resolution 3 and moved its adoption.

### HOUSE RESOLUTION 3

*Whereas*, certain supplies and equipment are necessary in the discharge of the duties of the Chief Clerk and his staff, which supplies are not available through the regular state supply department and are not available except through orders placed far in advance of the date of delivery;

*Now, Therefore, Be It Resolved by the House of Representatives:* That the Chief Clerk be authorized to make such purchases of equipment and supplies as may be required after having received the approval of the committee on retrenchment and reform.

Motion prevailed and House Resolution 3 was adopted.

McFarlane of Black Hawk called up for consideration House Concurrent Resolution 2 and moved its adoption:

#### HOUSE CONCURRENT RESOLUTION 2

*Be It Resolved by the House, the Senate Concurring:* That the Chief Clerk of the House and the Secretary of the Senate be required to remain at the capitol and perform their respective duties for so long a time as may be necessary following the adjournment of the Extraordinary Session of the Fifty-second General Assembly and that they be authorized to select such of their respective assistants as may be necessary for such time as may be required for the purpose of correcting and certifying the records of the session and otherwise closing up the business of their respective offices.

The Chief Clerk of the House and the Secretary of the Senate are hereby authorized to correct the Journals of the House and Senate respectively for the last day of the session.

Each of said officers and employees shall receive the same compensation per day for such extra service performed as they now receive, to be paid by the comptroller of state upon certification by the Speaker and Chief Clerk of the House and the President and Secretary of the Senate.

Motion prevailed and House Concurrent Resolution 2 was adopted.

#### MESSAGE FROM THE SENATE

The following message was received from the Senate:

MR. SPEAKER: I am directed to inform your honorable body that the Senate has passed the following bill in which the concurrence of the House is asked:

Senate File 1, a bill for an act making appropriations for payment of miscellaneous expenses of the Fifty-second General Assembly in Extraordinary Session.

W. J. SCARBOROUGH, *Secretary.*

#### SENATE MESSAGE CONSIDERED

Senate File 1, a bill for an act making appropriations for payment of miscellaneous expenses of the Fifty-second General Assembly in Extraordinary Session.

Unanimous consent having been granted for the suspension of the rule prohibiting the first and last readings of a bill on the same day, McFarlane of Black Hawk moved that the bill be taken up for consideration.

Motion prevailed.

McFarlane of Black Hawk moved that the bill be read a last time now and placed upon its passage, which motion prevailed, and the bill was read a last time.

On the question "Shall the bill pass?"

The ayes were, 91:

Ainsworth	Fulk	Lundy	Schwengel
Anderson	Good	Lynes	Scott
Baker	Graham	McEleney	Shepard
Bass	Hansen	McFarlane	Siefkas
Beardsley	Hedin	Mills	Sloane
Beman	Hendrix	Morrissey	Smith of Clayton
Bloom	Hicklin	Neal	Smith of
Boothby	Hinrichs	Nelson of	Des Moines
Brown of	Humbert	Buchanan	Smith of Madison
Mahaska	Huston	Nelson of	Steinberg
Brown of Monona	Ingalls	Woodbury	Stevens
Bryson	Kerr	Noble	Strawman
Burkman	Kester	Norland	Tesmer
Butler	Kilpatrick	Olson	Turner
Davis	King	Patrick	Van Eaton
De Groote	Knickerbocker	Paul	Walter of
Donohue	Koch	Pieper	Marshall
Duffield	Kosek	Poston	Walter of
Duffy	Kruse	Prange	Pottawamie
Eckels	Landsness	Rankin	Watson
Edwards	Langland	Redman	Weichman
Fiene	Lawrence	Reed	Weiss
Fimmen	Loss	Robb	Wilson
Fletcher	Lucken	Robinson	Mr. Speaker
Frei			

The nays were: none.

Absent or not voting, 17:

Avery	Krall	Nielsen	Utzig
Bents	Long	Putney	Walker
Bockwoldt	Moore	Saylor	Wellington
Datiman	Nicholas	Troeger	Williams
Klemesrud			

The bill having received a constitutional majority was declared to have passed the House and the title was agreed to.

#### APPOINTMENT OF INTERIM FLOOD CONTROL COMMITTEE

In accordance with the provisions of House Joint Resolution 1, the Speaker appointed on the part of the House the following as members of the interim flood control committee: Lynes of Bremer, Hansen of Carroll, and Hicklin of Louisa.

Noble of Harrison offered the following resolution:

## HOUSE RESOLUTION

*Be It Resolved*, That the members of the House of Representatives of the State of Iowa highly commend Radio Station WOW for their endeavors in the interest of soil conservation and flood control as indicated by the presentation of the highly educational film "Regimented Raindrops" in the Hall of the House of Representatives at this special session, and also the showing of the film "Operation Big Muddy" during the last regular session.

Unanimous consent having been obtained for its immediate consideration, Mr. Noble moved its adoption.

Motion prevailed and the House resolution was adopted.

## MESSAGES FROM THE SENATE

The following messages were received from the Senate:

MR. SPEAKER: I am directed to inform your honorable body that the Senate has adopted the following concurrent resolution in which the concurrence of the Senate was asked:

House Concurrent Resolution 2, requiring that the Chief Clerk of the House and the Secretary of the Senate remain at the capitol after adjournment of the Extraordinary Session of the Fifty-second General Assembly for the purpose of correcting and certifying the records of the session and otherwise closing up the business of their respective offices.

Also: I am directed to inform your honorable body that the Senate has adopted the following concurrent resolution in which the concurrence of the Senate was asked:

House Concurrent Resolution 3, authorizing the state comptroller to issue warrants for various bills of the Fifty-second General Assembly in Extraordinary Session.

W. J. SCARBOROUGH, *Secretary*.

On motion by McFarlane of Black Hawk, the House recessed until 1:00 p.m. today.

## AFTERNOON SESSION

The House reconvened, Speaker Kuester in the chair.

## REPORT OF JOINT COMMITTEE ON ENROLLED BILLS

Putney of Tama, from the joint committee on enrolled bills, submitted the following report, and moved its adoption:

MR. SPEAKER: Your joint committee on enrolled bills respectfully reports that it has examined and finds correctly enrolled:

House Joint Resolution 1, House Files 1 and 6, and Senate File 1.

LAWRENCE PUTNEY, *Chairman House Committee*.

ROBERT C. REILLY, *Chairman Senate Committee*.

Report adopted.

#### BILLS SIGNED BY THE SPEAKER

The Speaker of the House announced that, as Speaker of the House, he had signed in the presence of the House, the following bills:

House Joint Resolution 1, House Files 1 and 6, and Senate File 1.

#### BILLS SENT TO THE GOVERNOR

Putney of Tama, from the committee on enrolled bills, submitted the following report:

MR. SPEAKER: Your committee on enrolled bills respectfully reports that it has, on this 19th day of December, 1947, sent to the Governor for his approval:

House Joint Resolution 1, House Files 1 and 6.

LAWRENCE PUTNEY, *Chairman.*

Report adopted.

#### COMMITTEE TO NOTIFY THE SENATE

Brown of Mahaska moved that a committee be appointed to notify the Senate that the House was ready to adjourn sine die.

Motion prevailed and the Speaker appointed as members of such committee the following: Brown of Mahaska, Hinrichs of Iowa, and Weiss of Crawford.

#### COMMITTEE TO NOTIFY THE GOVERNOR

Rankin of Franklin moved that a committee be appointed to notify the Governor that the House was ready to adjourn sine die.

Motion prevailed and the Speaker appointed as members of such committee the following: Rankin of Franklin, Eckels of Hancock, and Kerr of Shelby.

The committee from the Senate appeared and notified the House that the Senate was ready to adjourn sine die.

The committee appointed to notify the Senate that the House was ready to adjourn sine die returned and reported it had performed its duties. The report was received and the committee was discharged.

The committee appointed to notify the Governor that the House was ready to adjourn sine die reported that it had performed its duty and that the Governor requested the committee to deliver the following communication to the House:

## COMMUNICATION FROM THE GOVERNOR

December 19, 1947.

HONORABLE G. T. KUESTER

*Speaker of the House of Representatives*

HONORABLE MEMBERS OF THE HOUSE OF REPRESENTATIVES:

For myself and on behalf of the people of Iowa I express to you our thanks for the expeditious manner in which you have completed the work of the Special Session.

The problem confronting you was filled with controversy. You exhibited willingness to compromise and a determination to seek a middle ground on which agreement could be reached. It was a fine example of self-government in action. If the people sitting around the conference table discussing international affairs will exhibit the spirit shown by you, many of the problems of the world might be speedily settled.

I extend to you and yours my very best wishes for a Merry Christmas and a Happy New Year.

Sincerely yours,

ROBERT D. BLUE, *Governor.*

The report was received and the committee was discharged.

## BILLS SIGNED BY THE GOVERNOR

A communication was received from the Governor announcing that he had approved the following bills: House Files 1 and 6, and House Joint Resolution 1.

By virtue of concurrent resolution duly adopted, and the hour of 2:00 o'clock p.m. having arrived, the Speaker of the House declared the House of Representatives of the Fifty-second General Assembly in Extraordinary Session adjourned sine die.



# HISTORY OF HOUSE JOINT RESOLUTIONS AND BILLS IN HOUSE

## RECORD OF EACH HOUSE BILL

H. J. R.	Page	H. F.	Page
1 By Committee of the Whole. Creating a special committee to study flood control, drain- age, erosion, related matters, to recommend state policy and legislation therefor; pro- viding appropriations, defin- ing powers, duties.		3 By Committee of the Whole. Providing for 50% credit to the taxpayer on income tax imposed under section 422.5, Code, 1946.	
Introduced, passed on file.....	31	Introduced, passed on file.....	22
Passed; ayes 108, nays none....	35	4 By Committee of the Whole. Providing for flexible basis for rates to be collected on personal income, such rates to be based upon working bal- ance available in State Gen- eral Fund.	
Concurred .....	45	Introduced, passed on file.....	23
Passed; ayes 101, nays none....	45		
Reported enrolled .....	52		
Signed by Speaker .....	53		
Sent to Governor .....	53		
Signed by Governor .....	54		
		5 By Committee of the Whole. Providing for adoption of a flexible basis for rates col- lected upon personal income earned during year 1948 and thereafter; providing for 50% credit on tax to be collected on 1947 income.	
H. F.	Page	Introduced, passed on file.....	23
1 By Committee of the Whole. Providing 25% increase in deductions from computed personal net income tax; 25% decrease in existing rates.			
Introduced, passed on file.....	22	6 By Retrenchment and Re- form. Relating to an addi- tional appropriation to the general contingent fund of the State, for the current bi- ennium.	
Amendments adopted .....	29, 30	Introduced, passed on file.....	31
Passed; ayes 101, nays 7.....	30	Passed; ayes 98, nays none.....	34
Concurred .....	40	Concurred .....	42
Passed; ayes 96, nays 10.....	41	Passed; ayes 92, nays 2.....	42
Reported enrolled .....	52	Reported enrolled .....	52
Signed by Speaker .....	53	Signed by Speaker .....	53
Sent to Governor .....	53	Sent to Governor .....	53
Signed by Governor .....	54	Signed by Governor .....	54
2 By Committee of the Whole. Relating to 25% decrease in rate of tax imposed on in- come; to increase in deduc- tions and to returns by indi- viduals.			
Introduced, passed on file.....	22		

# HISTORY OF SENATE BILLS IN HOUSE

## HISTORY OF EACH SENATE BILL

S. F.	Page
1 By Committee of the Whole. Relating to appropriations for payment of miscellaneous expenses of the 52nd G. A. in Extraordinary Session.	
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### **FUNDS—**

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### **INCOME TAX—**

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Decrease in rate imposed thereon, relating to; increasing deductions, relating to returns by individuals. 2, committee of the whole.

50% credit to taxpayer on income tax, providing for. 3, committee of the whole.

Flexible basis for rates to be collected on personal income, providing for; rates to be collected to be based upon working balance. 4, committee of the whole.

Adoption of flexible basis for rates collected upon personal income earned during 1948 and thereafter, providing for; for 50% credit on tax collected on 1947 income. 5, committee of the whole.

### **STATE OF IOWA—**

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### in

### Extraordinary Session

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