

State of Iowa

1947

52nd
GENERAL ASSEMBLY
in
Extraordinary Session

SENATE

December 16, 17, 18, 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 SENATE

LIEUT. GOV. KENNETH A. EVANS, President.....	Emerson
RICHARD V. LEO, President Pro Tempore.....	Dysart
W. J. SCARBOROUGH, Secretary.....	Des Moines
EDNA GILLESPIE, General Clerk.....	Des Moines
SCOTT PHELPS, Reading Clerk.....	Sioux City
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FRANK SACCO, Supply Clerk.....	Des Moines
FRANK BUCK, Sergeant-at-Arms.....	Ames
CHARLES DICKSON, Chief Doorkeeper.....	Des Moines
MARY PETERSON, Postmistress.....	Des Moines
ROBERT SHAW, File Clerk.....	Sigourney

JOURNAL OF THE SENATE

SENATE CHAMBER
DES MOINES, IOWA, DECEMBER 16, 1947

Pursuant to the proclamation of the Governor, the Honorable Robert D. Blue, the Fifty-second General Assembly of Iowa convened in Extraordinary Session at 10:00 a.m. The Senate was called to order by Lieutenant Governor Kenneth A. Evans, President of the Senate.

COMMUNICATION FROM THE GOVERNOR

The following communication was received from the Governor:

December 16, 1947

MR. W. J. SCARBOROUGH
Secretary of the Senate,
State House,
Des Moines, Iowa

DEAR MR. Scarborough:

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 52nd General Assembly shall convene in Extraordinary Session at the State House in the City of Des Moines, Iowa, at 10:00 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 52nd 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 52nd 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.

ROBERT D. BLUE, *Governor.*

(Seal)

Prayer was offered by Rev. Carl W. Hempstead, retired minister, Stuart, Iowa.

LEAVE OF ABSENCE

Leave of absence was granted as follows: Senator Findlay for the day on request of Senator Ai Miller; Senator Lucas for the day on request of Senator Dewel.

TEMPORARY OFFICERS

Senator Henningsen moved that the following be elected as temporary officers of the Senate:

W. J. Scarborough of Polk county, Secretary.

Edna Gillespie of Polk county, General Clerk.

Frank E. Buck of Story county, Sergeant-at-arms.

The motion prevailed and the foregoing temporary officers appeared before the bar of the Senate and were duly sworn.

PRELIMINARY PROCEDURE

Senator Leo moved that no bills, resolutions, petitions, motions or any other such documents or papers except those relating to the organization of the Senate and Joint Convention of the Fifty-second General Assembly of Iowa in Extraordinary Session be

received from or filed by any member or members of the Senate prior to the adoption of the rules of the Senate of the Fifty-second General Assembly of Iowa in Extraordinary Session.

Senator Jacobson offered the following amendment to the motion and moved its adoption:

Amend the motion by inserting "excepting a motion to adjourn *sine die*."

The amendment to the motion was lost.

The motion prevailed.

COMMITTEE ON CREDENTIALS

Senator Benson moved that a committee of five be appointed as a committee on credentials.

The motion prevailed and the President appointed as such committee Senators Benson, Doud, Linnevold, Augustine and Miller, Ai.

REPORT OF THE COMMITTEE ON CREDENTIALS

Senator Benson, from the committee on credentials submitted the following report and moved its adoption:

MR. PRESIDENT: Your committee on credentials finds the following named duly elected Senators, as shown by the files and certified by the Secretary of State, entitled to seats in the Senate of the Fifty-second General Assembly in Extraordinary Session:

First District—Stanley L. Hart.

Second District—Alden L. Doud.

Third District—J. R. Barkley.

Fourth District—J. A. Newsome.

Fifth District—R. B. Hawkins.

Sixth District—Kathlyn M. Kirketeg.

Seventh District—Earl C. Fishbaugh, Jr.

Eighth District—O. N. Hultman.

Ninth District—W. N. Skourup.

Tenth District—Harlan C. Foster.

Eleventh District—Floyd Jones.

Twelfth District—Luke Vittetoe.

Thirteenth District—E. K. Bekman.

Fourteenth District—A. E. Augustine.

Fifteenth District—Tunis H. Klein.

Sixteenth District—J. Lyle Musmaker.

Seventeenth District—Ai Miller.

Eighteenth District—Jay C. Colburn.

Nineteenth District—DeVere Watson.
 Twentieth District—Herman B. Lord.
 Twenty-first District—Frank D. Martin.
 Twenty-second District—O. H. Henningsen.
 Twenty-third District—Edwin C. Schluter.
 Twenty-fourth District—J. T. Dykhouse.
 Twenty-fifth District—Leroy S. Mercer.
 Twenty-sixth District—Frank C. Byers.
 Twenty-seventh District—C. V. Findlay.
 Twenty-eighth District—Robert A. Rockhill.
 Twenty-ninth District—Fred Maytag.
 Thirtieth District—George Faul.
 Thirty-first District—J. G. Lucas.
 Thirty-second District—A. D. Clem.
 Thirty-third District—Irving D. Long.
 Thirty-fourth District—E. C. Myrland.
 Thirty-fifth District—Robert C. Reilly.
 Thirty-sixth District—F. E. Sharp.
 Thirty-seventh District—R. R. Bateson.
 Thirty-eighth District—John P. Berg.
 Thirty-ninth District—J. Kendall Lynes.
 Fortieth District—Arthur H. Jacobson.
 Forty-first District—Leo Elthon.
 Forty-second District—William Linnevold.
 Forty-third District—Herman M. Knudson.
 Forty-fourth District—Ralph W. Zastrow.
 Forty-fifth District—Richard V. Leo.
 Forty-sixth District—Fred J. Ritchie.
 Forty-seventh District—Robert Keir.
 Forty-eighth District—Ralph E. Benson.
 Forty-ninth District—Duane E. Dewel.
 Fiftieth District—J. F. Miller.

RALPH E. BENSON.
 ALDEN L. DOUD.
 WILLIAM LINNEVOLD.
 A. E. AUGUSTINE.
 AI MILLER.

Committee on Credentials.

The motion prevailed and the report was adopted.

Roll call showed all members present except Senators Findlay and Lucas who were granted leaves of absence for the day.

ASSIGNMENT OF SEATS

Senator Klein moved that the senators be granted the privilege of retaining the seats occupied by them during the Fifty-second General Assembly, which motion prevailed.

COMMITTEE TO NOTIFY THE GOVERNOR

Senator Newsome moved that a committee of three be appointed to notify the Governor that the Senate was organized and ready to receive any communications that he might be ready to transmit.

The motion prevailed and the President appointed as such committee Senators Newsome, Vittetoe and Mercer.

COMMITTEE TO NOTIFY THE HOUSE

Senator Colburn moved that a committee of three be appointed to notify the House that the Senate was organized and ready for business.

The motion prevailed and the President appointed as such committee Senators Colburn, Fishbaugh and Ritchie.

ASSIGNMENT OF SEATS IN PRESS GALLERY

Senator Dewel moved that the Secretary be authorized to assign seats to representatives of the press.

The motion prevailed and the secretary assigned the following seats:

51. C. C. Clifton, Des Moines Register.
52. Cliff Millen, Des Moines Tribune.
53. Kenneth Hopping, Associated Press.
54. Virginia Simpson, United Press.
55. Otto Weber, International News Service.
56. Don Reid, Iowa Press Association.
57. John Henderson, Iowa Daily Press Association.
58. Robert Klauer, Republican News.
59. Frank G. Moorhead, Democratic News.
60. Frank Nye, Cedar Rapids Gazette.
61. John R. Irwin, KSO Radio Station.
62. George Bradbury, Old Age Pension Advocate.
63. Wallace M. Short, Iowa Unionist.
64. Russ Van Dyke, KRNT Radio Station.
65. Frank Miles, Iowa Voice of V.F.W., Des Moines.
66. Soren H. Munkhof, WOW Radio Station, Omaha, Nebr.

COMMITTEE FROM THE HOUSE

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

ELECTION OF PERMANENT OFFICERS

Senator Henningsen asked and received unanimous consent to take up the election of permanent officers and employees of the Senate, and placed in nomination the following persons and moved their election:

Secretary—W. J. Scarborough, Polk county.

General Clerk—Edna Gillespie, Polk county.

Reading Clerk—Scott Phelps, Woodbury county.

Secretary's Stenographer—Irene Jacobs, Polk county.

Secretary's Clerk—Marie Martin, Polk county.

Special Clerks—Norma Mathis, Polk county; Maretta Blanchard, Polk county; Marie Spencer, Polk county; Eleanor Lundberg, Polk county; Leona Story, Polk county.

Supply Clerk—Frank Sacco, Polk county.

Sergeant-at-Arms—Frank Buck, Story county.

Chief Doorkeeper—Charles Dickson, Polk county.

Doorkeepers—Henry Dooley, Polk county; Rev. E. J. Laird, Polk county; Emil Schnabel, Polk county; Victor E. Lindquist, Lucas county; W. R. Williams, Polk county; Frank Goodale, Story county; O. H. Raleigh, Emmet county, Cyrus Loudon, Polk county; Carl W. Hempstead, Adair county; Jim Hamilton, Keokuk county; Ira Gripp, Union county.

File Clerk—Bob Shaw, Keokuk county.

Cloak Room Attendants—R. D. Claybrook, Polk county; Robert Brown, Polk county; Katherine Shelton, Polk county; Ella Dillion, Polk county.

Porter—Wm. Hubbard, Polk county.

Postmistress—Mary Peterson, Polk county.

Telephone Messenger—Mrs. Gilbert Randel, Polk county.

The motion prevailed and the foregoing officers were declared elected and appeared before the bar of the Senate and were duly sworn and subscribed to their respective oaths of office.

REPORT OF COMMITTEE ON CLERKS

Senator Faul submitted the following report and moved its adoption:

MR. PRESIDENT: Your committee appointed to determine the standing and qualifications of the candidates for committee clerks begs leave to report that it has made investigations and examinations and finds the following persons competent for the positions to which they have been appointed. Assignments have been made as follows:

General Committee Clerks—Jane Brewbaker, Polk county; Sue Reed, Polk county; Betty McDaniel, Polk county; Mary Anne Lampman, Polk county; Angela Collins, Webster county; Mary Ann Lyden, Page county; Margaret Howell, Appanoose county.

The motion prevailed and the foregoing committee clerks were

declared elected and appeared before the bar of the Senate and were duly sworn and subscribed to their oaths of office.

APPOINTMENT OF PAGES

President Evans announced the appointment of the following as pages of the Senate:

Tommy Faul, Polk county.
Jimmy Scarborough, Polk county.
Jack Wilde, Polk county.
Bill Stone, Polk county.
David Abram, Polk county.
Donald Abram, Polk county.
Don Brater, Polk county.
Vernon Jayne, Polk county.

The foregoing pages appeared before the bar of the Senate and were duly sworn and subscribed to their oaths of office.

SENATE CONCURRENT RESOLUTION 1.

Senator Elthon asked and received unanimous consent to take up the following concurrent resolution and moved its adoption:

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.

The motion prevailed and the resolution was adopted.

COMMITTEE ON RULES

Senator Leo moved that a committee of five be appointed as a committee on rules for the Fifty-second General Assembly in Extraordinary Session, which motion prevailed and the President appointed as such committee Senators Leo, Byers, Hart, Long and Zastrow.

COMMITTEE ON ENROLLED BILLS

Senator Reilly moved that a committee of three be appointed as a committee on enrolled bills for the Fifty-second General Assembly in Extraordinary Session, which motion prevailed and

the President appointed as such committee Senators Reilly, Skourup and Hawkins.

COMMITTEE ON MILEAGE

Senator Barkley moved that a committee of three be appointed to determine the mileage for the Lieutenant Governor and the members of the Senate of the Fifty-second General Assembly in Extraordinary Session, which motion prevailed and the President appointed as such committee Senators Barkley, Myrland and Rockhill.

REPORT OF THE COMMITTEE ON MILEAGE

MR. PRESIDENT: Your committee appointed to determine the mileage for the Lieutenant Governor and the members of the Senate of the Fifty-second General Assembly in Extraordinary Session, submits the following report:

Name	Miles	Amount
Lieutenant Governor Kenneth A. Evans.....	139	\$18.90
Augustine, A. E.....	60	6.00
Barkley, J. R.....	104	10.40
Bateson, R. R.....	75	7.50
Bekman, E. K.....	91	9.10
Benson, Ralph E.....	70	7.00
Berg, John P.....	104	10.40
Byers, Frank C.....	118	11.80
Clem, A. D.....	199	19.90
Colburn, Jay C.....	100	10.00
Dewel, Duane E.....	135	13.50
Doud, Alden.....	117	11.70
Dykhouse, J. T.....	259	25.90
Elthon, Leo.....	135	13.50
Faul, George.....	No claim for mileage	
Findlay, C. V.....	92	9.20
Fishbaugh, Jr., Earl C.....	145	14.50
Foster, Harlan C.....	135	13.50
Hart, Stanley L.....	186	18.60
Hawkins, R. B.....	65	6.50
Henningsen, O. H.....	225	22.50
Hultman, O. N.....	132	13.20
Jacobson, Arthur H.....	209	20.90
Jones, Floyd.....	45	4.50
Keir, Robert.....	190	19.00
Kirketeg, Kathlyn M.....	125	12.50
Klein, Tunis H.....	45	4.50
Knudson, Herman M.....	125	12.50
Leo, Richard V.....	98	9.80

Name	Miles	Amount
Linnevold, William.....	200	20.00
Long, Irving D.....	163	16.30
Lord, Herman B.....	165	16.50
Lucas, J. G.....	25	2.50
Lynes, J. Kendall.....	142	14.20
Martin, Frank D.....	182	18.20
Maytag, Fred.....	35	3.50
Mercer, Leroy S.....	120	12.00
Miller, Ai.....	90	9.00
Miller, J. F.....	110	11.00
Musmaker, J. Lyle.....	60	6.00
Myrland, E. C.....	165	16.50
Newsome, J. A.....	60	6.00
Reilly, Robert C.....	225	22.50
Ritchie, Fred J.....	192	19.20
Rockhill, Robert A.....	50	5.00
Schluter, Edwin C.....	155	15.50
Sharp, F. E.....	190	19.00
Skourup, W. N.....	180	18.00
Vittetoe, Luke.....	85	8.50
Watson, DeVere.....	140	14.00
Zastrow, Ralph W.....	145	14.50

J. R. BARKLEY, *Chairman*
 E. C. MYRLAND
 ROBERT A. ROCKHILL

REPORT OF COMMITTEE TO NOTIFY THE GOVERNOR

Senator Newsome reported that the committee assigned to notify the Governor that the Senate was organized and ready for business had performed its duty and that the Governor had received the message and reported that he would be glad to receive any communications.

The report was accepted and the committee discharged.

REPORT OF COMMITTEE TO NOTIFY THE HOUSE

Senator Colburn reported that the committee assigned to notify the House that the Senate was organized and ready for business had performed its duty.

The report was accepted and the committee discharged.

MESSAGES FROM THE HOUSE

The following messages were received from the House:

MR. PRESIDENT: I am directed to inform your honorable body that the

House has adopted the following concurrent resolution in which the concurrence of the House was asked:

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

Also:

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

House Concurrent Resolution 1, fixing compensation of chaplains, officers and employees.

A. C. GUSTAFSON, *Chief Clerk.*

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.

Senator Henningsen asked and received unanimous consent to take up House Concurrent Resolution 1 and moved its adoption, which motion prevailed and the resolution was adopted.

APPOINTMENT OF MEMORIAL COMMITTEE

Senator Doud announced to the Senate the sudden and untimely death of Max Lucas, son of Senator Lucas. Mr. Lucas died at his home on Monday, December 15th, and funeral services will be held at the Christian church in Madrid at 2:00 p.m. Wednesday, December 17, 1947.

Senator Doud moved that the President appoint a committee to attend the funeral services.

The motion prevailed and President Evans appointed as such committee Senators Doud, Elthon, Dewel, Knudson and Colburn.

On motion of Senator Elthon, the Senate recessed until the fall of the gavel.

The Senate reconvened at 12:10 p.m. President pro tempore Richard V. Leo in the chair.

On motion of Senator Elthon, the Senate recessed until 1:15 p.m.

AFTERNOON SESSION

The Senate reconvened, President Evans presiding.

COMMITTEE FROM THE HOUSE

A committee from the House appeared and announced that the House was ready to receive the Senate in joint convention.

The Senate proceeded to the House under the direction of the Sergeant-at-arms.

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 chamber.

JOINT CONVENTION

In accordance with concurrent resolution duly adopted, the joint convention was called to order, President Evans presiding.

Senator Elthon of Worth moved that roll call be dispensed with.

Motion prevailed.

Senator Clem 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 of 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 respecting levying of taxes and spending public funds. 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 founda-

ation 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 greenbacks 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 Senate returned to the Senate Chamber and resumed regular session.

ADOPTION OF RULES

Senator Leo moved that the rules adopted for the procedure of the Senate of the Fifty-second General Assembly of Iowa shall be the rules of the Senate of the Fifty-second General Assembly of Iowa in Extraordinary Session, except Senate Rules 16 and the first sentence of Rule 17, and Rules 20, 21, 22, 23, 26, 27, 28, 29, 30, 31, 32, 33, 35, 36, 37, 38, 42, and 47, and except as modified by the following special rules for the Fifty-second General Assembly of Iowa in Extraordinary Session as follows:

Special Rule 1. No bill or resolution shall be filed in or received by the Senate of the Fifty-second General Assembly in Extraordinary Session except bills or resolutions introduced or filed by a committee of the whole of the Senate and bills or resolutions passed by the House of Representatives of the Fifty-second General Assembly in Extraordinary Session.

Special Rule 2. The only bills or resolutions that shall be considered by the Senate of the Fifty-second General Assembly in Extraordinary Session shall be bills or resolutions introduced and filed by a committee of the whole of the Senate or passed by the House of Representatives of the Fifty-second General Assembly in Extraordinary Session and the subject matter of which is confined to legislation relating to a change in the basis for rates, exemptions or deductions on personal income tax, or to a reduction of the tax imposed, under the Iowa Income Tax Law, and such other necessary bills and resolutions as may be necessary to provide for the convening, organization, conduct, expense and adjournment sine die of the Fifty-second General Assembly of Iowa in Extraordinary Session, and such bills and resolutions shall also be introduced only by

a committee of the whole Senate of the Fifty-second General Assembly in Extraordinary Session.

Special Rule 3. The foregoing rules shall govern a committee of the whole Senate as far as they are applicable.

The motion prevailed and the rules of the Fifty-second General Assembly as amended were adopted as the rules of the Senate for the Fifty-second General Assembly in Extraordinary Session.

PRESENTATION OF VISITORS

Senator Kirketeg asked and received unanimous consent to present to the Senate, Jerry Pruitte, Vernon Cox, Max Valentine, Jim Meikle and Bob Meikle, members of her class in government of the Bedford high school.

On motion of Senator Elthon, the Senate adjourned until 10:00 a.m. Wednesday.

JOURNAL OF THE SENATE

SENATE CHAMBER
DES MOINES, IOWA, DECEMBER 17, 1947

The Senate met in regular session, President Evans presiding.

Prayer was offered by Rev. A. V. Long, pastor of the Methodist church, Jefferson, Iowa.

LEAVE OF ABSENCE

Leave of absence was granted as follows: Senator Findlay for the day on request of Senator Ai Miller; Senator Lucas for the day on request of Senator Dewel.

Senator Leo submitted the following report and moved its adoption:

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*

EDWARD J. MORRISSEY, *Chairman*

On the part of the Senate.

On the part of the House.

The motion prevailed and the report was adopted.

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.

Senator Leo asked and received unanimous consent to take up Senate Concurrent Resolution 2 and moved its adoption.

The motion prevailed and the resolution was adopted.

PRESENTATION OF VISITORS

Senator Skourup asked and received unanimous consent to present to the Senate, Mr. L. R. Waters of Des Moines, who was present in the Senate Chamber.

On motion of Senator Elthon, the Senate recessed until the fall of the gavel.

AFTERNOON SESSION

The Senate reconvened at 1:30 p.m., President Evans presiding.

PRESENTATION OF VISITORS

Senator Dykhouse, on behalf of Senator Colburn, who was absent from the Chamber, having been named to the committee to represent the Senate at the funeral services of the son of Senator Lucas, asked and received unanimous consent to present to the Senate, eighteen members of the class in American government of the Irwin high school who were present in the balcony with their instructor, Mr. L. L. Thompson.

Senator Ai Miller asked and received unanimous consent to present to the Senate, thirty-one members of the class in sociology of the De Soto high school who were present in the balcony with their instructor, Miss Edith Myer, and their superintendent, O. B. Taylor.

COMMITTEE OF THE WHOLE

On motion of Senator Elthon, the Senate resolved itself into a committee of the whole for the purpose of studying state finances and discussing matters pertaining to state income tax.

Senator Lyons moved that the President of the Senate be appointed to act as chairman of the committee of the whole which motion prevailed.

Senator Long moved that Mr. Henry Wormley, special assistant attorney general for the State Tax Commission; Mr. Louis Cook, research director for the State Tax Commission, and Mr. Ray E. Johnson, state comptroller, be invited to appear before the committee, which motion prevailed.

The committee of the whole arose and the Senate resumed regular session.

MESSAGE FROM THE HOUSE

The following message was received from the House:

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

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

A. C. GUSTAFSON, *Chief Clerk.*

On motion of Senator Elthon, the Senate adjourned until 10:00 a.m., Thursday.

JOURNAL OF THE SENATE

SENATE CHAMBER
DES MOINES, IOWA, DECEMBER 18, 1947.

The Senate met in regular session, President Evans presiding.

Prayer was offered by Rev. Irving L. Baumgartner, pastor of the First Evangelical United Brethren church, Des Moines, Iowa.

PETITIONS AND MEMORIALS

The following petition was presented and placed on file:

By Senator Faul, from members of the Parent-Teachers Association of Casady school, Des Moines, Iowa, relating to public schools.

MESSAGE FROM THE HOUSE

The following message was received from the House:

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

House File 1, a bill for an act relating to individual income tax, the deductions from the computed tax, and the filing of returns by the individual.

A. C. GUSTAFSON, *Chief Clerk.*

HOUSE MESSAGE CONSIDERED

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.

Read first and second times, and referred to committee of the whole.

On motion of Senator Elthon, the Senate recessed until the fall of the gavel.

The Senate resumed regular session, President Evans presiding.

PRESENTATION OF VISITORS

Senator Jones asked and received unanimous consent to present to the Senate, the members of the senior class of the Indi-

anola high school who were present in the balcony with their superintendent, Mr. Harry Grange.

Senator Keir asked and received unanimous consent to present to the Senate, the members of the Economics class of the Gowrie high school who were present in the balcony with their instructor, Miss Swenson, and Superintendent Wm. Grimes.

COMMITTEE OF THE WHOLE

On motion of Senator Elthon, the Senate resolved itself into a committee of the whole to consider House File 1.

Senator Leo moved that Senator Elthon be appointed to act as chairman of the committee of the whole, which motion prevailed.

Senator Leo moved that Edna Gillespie be appointed to act as clerk of the committee of the whole, which motion prevailed.

The committee of the whole arose and the Senate resumed regular session, President Evans presiding.

REPORT OF COMMITTEE

Senator Elthon submitted the following report:

MR. PRESIDENT: Your committee of the whole Senate to which was referred 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, begs leave to report that it has had the same under consideration and recommends that the same be amended as follows; and when so amended the bill do pass:

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."

LEO ELTHON, *Chairman*
Committee of the Whole.

Ordered passed on file.

Senator Elthon asked and received unanimous consent that the rules be suspended and that House File 1 be taken up for consideration at this time.

THIRD READING OF BILLS

On motion of Senator Elthon, 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 report of committee recommending amendment and passage, was taken up, considered, and the report of the committee adopted.

The committee amendment was considered.

Senator Elthon moved the adoption of the committee amendment, which motion prevailed and the committee amendment was adopted.

Senator Elthon moved that the bill be read a third time now, which motion prevailed, and the bill was read a third time.

On the question "Shall the bill pass?" the vote was:

Ayes, 37:

Augustine	Elthon	Knudson	Musmaker
Bekman	Faul	Leo	Myrland
Benson	Findlay	Long	Reilly
Berg	Fishbaugh	Lord	Ritchie
Byers	Foster	Lucas	Schluter
Clem	Hart	Martin	Sharp
Colburn	Henningsen	Maytag	Skourup
Dewel	Hultman	Mercer	Vittetoe
Doud	Kirketeg	Miller, J. F.	Watson
Dykhousé			

Nays, 13:

Barkley	Jones	Linnevold	Newsome
Bateson	Keir	Lynes	Rockhill
Hawkins	Klein	Miller, Ai	Zastrow
Jacobson			

Absent or not voting: none.

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

Senator Elthon moved that the vote by which the bill passed the Senate be reconsidered and that the motion to reconsider be laid on the table, which motion prevailed.

On motion of Senator Elthon, the Senate recessed until 2:30 p.m.

AFTERNOON SESSION

The Senate reconvened, President Evans presiding.

MESSAGES FROM THE HOUSE

The following messages were received from the House:

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

House Joint Resolution 1, creating a special committee to study the problems of flood control and related matters, fixing the compensation of the members thereof and providing an appropriation therefor.

Also: That the House has passed the following bill in which the concurrence of the Senate is 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.

A. C. GUSTAFSON, *Chief Clerk.*

HOUSE MESSAGES CONSIDERED

House Joint Resolution 1, a 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 and second times and referred to the committee of the whole.

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.

Read first and second times and referred to the committee of the whole.

PRESENTATION OF VISITORS

Senator Faul asked and received unanimous consent to present to the Senate, thirty-four members of history classes of East high school who were present in the balcony with their instructors, Mr. Geworth and Mr. Gregory.

Senator Faul asked and received unanimous consent to present to the Senate, sixty members of the senior government class of East high school who were present in the balcony with their instructors, Mr. Geworth and Mr. Gregory.

On motion of Senator Elthon, the Senate resolved itself into a committee of the whole.

Senator Bekman moved that Senator Elthon be appointed to act as chairman of the committee, which motion prevailed.

The Senate resumed regular session, President Evans presiding.

REPORTS OF COMMITTEE

Senator Elthon submitted the following reports:

MR. PRESIDENT: Your committee of the whole Senate to which was referred 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, begs leave to report it has had the same under consideration and recommends the same be amended as follows; and when so amended the bill do pass:

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 Speaker, 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 thereof 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 established 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,

"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."

LEO ELTHON, *Chairman.*

Ordered passed on file.

Also: MR. PRESIDENT: Your committee of the whole Senate to which was referred 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, begs leave to report it has had the same under consideration and recommends the same do pass.

LEO ELTHON, *Chairman.*

Ordered passed on file.

Senator Bekman moved that the rules be suspended and that House Joint Resolution 1 be taken up at this time, which motion prevailed.

THIRD READING OF BILLS

On motion of Senator Bekman, House Joint Resolution 1, a 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 report of committee recommending amendment and passage, was taken up, considered and the report of the committee adopted.

Senator Bekman moved the adoption of the committee amendment, which motion prevailed, and the amendment was adopted.

Senator Bekman moved that the resolution be read a third time now, which motion prevailed, and the resolution was read a third time.

On the question "Shall the resolution pass?" the vote was:

Ayes, 44:

Augustine	Elthon	Leo	Myrland
Barkley	Faul	Linnevold	Newsome
Bateson	Fishbaugh	Lord	Reilly
Bekman	Foster	Lucas	Ritchie
Berg	Hart	Lynes	Rockhill
Byers	Henningsen	Martin	Schluter
Clem	Jones	Maytag	Sharp
Colburn	Keir	Mercer	Skourup
Dewel	Kirketeg	Miller, Ai	Vittetoe
Doud	Klein	Miller, J. F.	Watson
Dykhousé	Knudson	Musmaker	Zastrow

Nays: none.

Absent or not voting, 6:

Benson	Hawkins	Jacobson	Long
Findlay	Hultman		

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

Senator Bekman moved that the vote by which the resolution passed the Senate be reconsidered and that the motion to reconsider be laid on the table, which motion prevailed.

Senator Bekman asked and received unanimous consent that House Joint Resolution 1 be immediately messaged to the House, which request was complied with.

Senator Watson moved that the rules be suspended and that House File 6 be taken up at this time, which motion prevailed.

On motion of Senator Watson, 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 to Chapter forty-one (41), Acts of the Fifty-second General Assembly, with report of committee recommending passage, was taken up, considered, and the report of the committee adopted.

Senators Faul and Knudson offered the following amendment and moved its adoption:

Amend House File 6 by striking from lines 6 and 7 of section one 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)".

The amendment was adopted.

Senator Watson moved that the bill be read a third time now, which motion prevailed, and the bill was read a third time.

On the question "Shall the bill pass?" the vote was:

Ayes, 44:

Augustine	Faul	Knudson	Myrland
Barkley	Fishbaugh	Leo	Newsome
Bateson	Foster	Linnevold	Reilly
Bekman	Hart	Lord	Ritchie
Byers	Hawkins	Lucas	Rockhill
Clem	Henningsen	Lynes	Schluter
Colburn	Jacobson	Martin	Sharp
Dewel	Jones	Maytag	Skourup
Doud	Keir	Mercer	Vittetoe
Dykhouse	Kirketeg	Miller, Al	Watson
Elthon	Klein	Musmaker	Zastrow

Nays: none.

Absent or not voting, 6:

Benson	Findlay	Long	Miller, J. F.
Berg	Hultman		

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

Senator Watson moved that the vote by which the bill passed the Senate be reconsidered and that the motion to reconsider be laid on the table, which motion prevailed.

Senator Watson asked and received unanimous consent that House File 6 be immediately messaged to the House, which request was complied with.

On motion of Senator Dewel, the Senate adjourned until 10:00 a.m., Friday.

JOURNAL OF THE SENATE

SENATE CHAMBER

DES MOINES, IOWA, DECEMBER 19, 1947.

The Senate met in regular session, President Evans presiding.

Prayer was offered by Rev. Carl W. Hempstead, retired minister, Stuart, Iowa.

MESSAGES FROM THE HOUSE

MR. PRESIDENT: I am directed to inform your honorable body that the House has amended and concurred in Senate amendments to and passed House File 1, a bill for an act relating to individual income tax.

Also: That the House has concurred in Senate amendment to and passed House File 6, a bill for an act making an additional appropriation to the general contingent fund of the state.

Also: That the House has concurred in Senate amendments to and passed House Joint Resolution 1, a bill for an act creating a special committee to study the problems of flood control.

A. C. GUSTAFSON, *Chief Clerk.*

HOUSE AMENDMENT TO SENATE AMENDMENT TO

HOUSE FILE 1

Amend the Senate Amendment to House File 1 by inserting after the word "all" in line seven (7) thereof, the word "taxable."

HOUSE AMENDMENT CONSIDERED

Senator Elthon called up for consideration House File 1, a bill for an act 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, amended by the House, and moved that the Senate concur in the following amendment:

Amend the Senate amendment to House File 1 by inserting after the word "all" in line seven (7) thereof, the word "taxable."

The Senate concurred in the House amendment.

Senator Elthon moved that the bill as amended by the House and concurred in by the Senate be read a third time now, which motion prevailed, and the bill was read a third time.

On the question "Shall the bill pass?" the vote was:

Ayes, 43:

Bateson	Faul	Knudson	Myrland
Bekman	Findlay	Leo	Reilly
Benson	Fishbaugh	Linnevold	Ritchie
Berg	Foster	Long	Rockhill
Byers	Hart	Lord	Schluter
Clem	Hawkins	Lucas	Sharp
Colburn	Henningsen	Martin	Skourup
Dewel	Hultman	Maytag	Vittetoe
Doud	Jacobson	Mercer	Watson
Dykhouse	Jones	Miller, J. F.	Zastrow
Elthon	Kirketeg	Musmaker	

Nays, 5:

Keir	Lynes	Miller, Ai	Newsome
Klein			

Absent or not voting, 2:

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

Senator Elthon moved that the vote by which the bill passed the Senate be reconsidered and that the motion to reconsider be laid on the table, which motion prevailed.

COMMITTEE APPOINTMENT

In accordance with House Joint Resolution 1, President Evans announced the following Senators as members of the committee on flood control: Watson, Faul and Mercer.

Senator Ritchie asked and received unanimous consent that representatives of Radio Station WOW of Omaha, Nebraska, be granted the privilege of showing to the members of the Senate a film entitled "Regimented Ralldrops" prepared by Mr. Mal Hansen, WOW Farm Service Director.

INTRODUCTION OF BILLS

Senator Elthon asked and received unanimous consent that the following bill be introduced:

Senate File 1, by committee of the whole, a bill for an act mak-

ing appropriations for payment of miscellaneous expenses of the Fifty-second General Assembly in Extraordinary Session.

Read first and second times.

COMMITTEE OF THE WHOLE

On motion of Senator Elthon, the Senate resolved itself into the committee of the whole.

The Senate resumed regular session, President Evans presiding.

Senator Elthon asked and received unanimous consent that the rules be suspended and that Senate File 1 be taken up at this time.

THIRD READING OF BILLS

On motion of Senator Elthon, Senate File 1, a bill for an act making appropriations for payment of miscellaneous expenses of the Fifty-second General Assembly in Extraordinary session, with report of committee recommending passage, was taken up, considered, and the report of the committee adopted.

Senator Elthon moved that the bill be read a third time now, which motion prevailed, and the bill was read a third time.

On the question "Shall the bill pass?" the vote was:

Ayes, 40:

Augustine	Dykhouse	Leo	Musmaker
Barkley	Elthon	Linnevoold	Myrland
Bateson	Faul	Long	Newsome
Bekman	Foster	Lord	Ritchie
Berg	Hart	Lynes	Rockhill
Byers	Henningsen	Martin	Schluter
Clem	Hultman	Maytag	Sharp
Colburn	Jones	Mercer	Skourup
Dewel	Keir	Miller, A.	Watson
Doud	Kirketeg	Miller, J. F.	Zastrow

Nays: none.

Absent or not voting, 10:

Benson	Hawkins	Knudson	Reilly
Findlay	Jacobson	Lucas	Vittetoe
Fishbaugh	Klein		

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

Senator Elthon moved that the vote by which the bill passed the Senate be reconsidered and that the motion to reconsider be laid on the table, which motion prevailed.

SENATE CONCURRENT RESOLUTION 3

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

Senator Elthon asked and received unanimous consent that the rules be suspended and that Senate Concurrent Resolution 3 be taken up at this time.

Senator Elthon moved that the resolution be adopted, which motion prevailed, and the resolution to adjourn sine die at 2:00 o'clock p.m., Friday, December 19, 1947, was adopted.

Senator Elthon asked and received unanimous consent that the rules be suspended and that the following resolution be taken up at this time:

SENATE RESOLUTION 1

Whereas, various committee rooms and Lt. Governor's office and the hallway in back of the Senate Chamber have been occupied by various State Departments in the interim between sessions, and

Whereas, the Senate of the Fifty-second General Assembly passed Senate Resolution 5 relating to alterations and repair of rooms number 23 and 24, and,

Whereas, it is necessary that such committee rooms must be redecorated and alterations made,

Therefore, Be It Resolved by the Senate of the Fifty-second General Assembly of Iowa in Extraordinary Session:

Section 1. That the Lt. Governor's office and the committee room connected therewith, and the Secretary's office room number 26, and the Journal room number 25 be not assigned to any State Department, and the furniture, typewriters and fixtures and supplies shall remain in said rooms.

Section 2. In the event that rooms number 22, 23, and 24 are occupied by any State Departments, such committee rooms 22, 23 and 24 shall be vacated not later than November 1, 1948 for the purpose of making alterations and redecorating.

Section 3. The Secretary of the Senate is hereby directed to deliver a copy of this resolution to the Secretary of the Executive Council and the Custodian of the State House.

Senator Elthon moved the adoption of the resolution, which motion prevailed, and the resolution was adopted.

MESSAGES FROM THE HOUSE

The following messages were received from the House:

MR. PRESIDENT: I am directed to inform your honorable body that the House has passed the following bill in which the concurrence of the House was 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.

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

House Concurrent Resolution 2, relating to the certifying and completing of the records of the Extraordinary Session of the Fifty-second General Assembly.

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

House Concurrent Resolution 3 approving certain legislative expense of the Extraordinary Session of the Fifty-second General Assembly.

A. C. GUSTAFSON, *Chief Clerk.*

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.

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 forty-nine (49) of the Fifty-second General Assembly:

HOUSE EXPENSE

A. C. Gustafson, Chief

Clerk of the House...Postage	\$ 30.00
Koch BrothersSupplies	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
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
SENATE EXPENSE		
Wm. Scarborough, Secretary of 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	Mileage	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.

HOUSE MESSAGES CONSIDERED

Senator Henningsen asked and received unanimous consent that the rules be suspended and that House Concurrent Resolution 2 be taken up at this time.

Senator Henningsen moved the adoption of House Concurrent Resolution 2, which motion prevailed, and the resolution was adopted.

Senator Keir asked and received unanimous consent that the rules be suspended and that House Concurrent Resolution 3 be taken up at this time.

Senator Keir moved the adoption of House Concurrent Resolution 3, which motion prevailed, and the resolution was adopted.

Senator Elthon moved that the Journal of the Senate of the Fifty-second General Assembly in Extraordinary Session be incorporated in the Journal of the Fifty-second General Assembly, which motion prevailed.

Senator Elthon moved that a suitable resolution be prepared and copy of the resolution mailed to Radio Station WOW of Omaha, Nebraska, in appreciation for their outstanding work and interest shown in presenting "Regimented Raindrops" to the Senate, which motion prevailed.

On motion of Senator Elthon, the Senate recessed until the fall of the gavel.

AFTERNOON SESSION

The Senate reconvened, President Evans presiding.

REPORT OF JOINT COMMITTEE ON ENROLLED BILLS

Senator Skourup, from the joint committee on enrolled bills, submitted the following report, and moved its adoption:

MR. PRESIDENT: Your joint committee on enrolled bills respectfully reports that it has examined and finds correctly enrolled: Senate File 1, House Joint Resolution 1, House Files 1 and 6.

ROBERT C. REILLY,
Chairman Senate Committee.

LAWRENCE PUTNEY,
Chairman House Committee.

Report adopted.

BILLS SIGNED BY THE PRESIDENT

The President of the Senate announced that, as President of the Senate, he had signed in the presence of the Senate: Senate File 1, House Joint Resolution 1, House Files 1 and 6.

BILLS SENT TO THE GOVERNOR

Senator Skourup, from the committee on enrolled bills, submitted the following report:

MR. PRESIDENT: Your committee on enrolled bills respectfully reports that it has, on this 19th day of December, 1947, sent to the Governor for his approval: Senate File 1.

ROBERT C. REILLY, *Chairman.*

Passed on file.

MESSAGE FROM THE HOUSE

The following message was received from the House:

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

Senate Concurrent Resolution 3, fixing time of final adjournment of the Extraordinary Session of the Fifty-second General Assembly.

A. C. GUSTAFSON, *Chief Clerk.*

BILL SIGNED BY THE GOVERNOR

A communication was received announcing that on December 19th the Governor had approved the following bill:

Senate File 1, relating to miscellaneous expenses of the Fifty-second General Assembly in extraordinary session.

COMMITTEE TO NOTIFY THE GOVERNOR

Senator Elthon moved that a committee of three be appointed by the President of the Senate to notify the Governor that the Senate was ready to adjourn sine die. The motion prevailed and the President of the Senate appointed as such committee, Senators Doud, Henningsen and Linnevold.

COMMITTEE TO NOTIFY THE HOUSE

Senator Elthon moved that a committee of three be appointed by the President of the Senate to notify the House that the Senate was ready to adjourn sine die. The motion prevailed and the President appointed as such committee, Senators Keir, Ritchie and Augustine.

COMMITTEE FROM THE HOUSE

A committee from the House appeared and announced that the House was ready to adjourn sine die.

REPORT OF COMMITTEE TO NOTIFY THE HOUSE

Senator Keir reported that the committee to notify the House that the Senate was ready to adjourn sine die had performed its duty and the committee was discharged.

REPORT OF COMMITTEE TO NOTIFY THE GOVERNOR

Senator Doud reported that the committee to notify the Governor that the Senate was ready to adjourn sine die had performed its duty and the Governor had sent the following message:

December 19, 1947

HONORABLE KENNETH A. EVANS*Lieutenant Governor of Iowa**Honorable Members of the Senate:*

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.*

FINAL ADJOURNMENT

In accordance with Senate Concurrent Resolution 3, the hour of 2:00 o'clock p.m., December 19, 1947, having arrived, President Kenneth A. Evans declared the Senate of the Fifty-second General Assembly in Extraordinary Session adjourned sine die.

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