

## JOINT RESOLUTIONS

*Resolved*, That properly attested copies of this resolution be transmitted to both houses of the Congress of the United States and to each Wisconsin member thereof.

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[Jt. Res. No. 38, A.]

[Deposited Apr. 1, 1931.]

No. 49, 1931.

JOINT RESOLUTION

Memorializing Congress to enact a law making income from royalties on patents and copyrights taxable under state income tax laws.

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WHEREAS, In *Long vs. Rockwood*, 277 U. S. 142, decided two years ago, the United States Supreme Court in a five to four decision held unconstitutional, as violation of Section 8 of Article I of the United States constitution the attempt of the state of Massachusetts to tax income from royalties on patents and copyrights; and

WHEREAS, In *Educational Film Corporation of America vs. Hamilton Ward*, a case decided January 12, 1931, the United States Supreme Court held valid an excise tax imposed by the state of New York on the income from royalties received from patents and copyrights; and

WHEREAS, Many cases are now pending in the courts of this state involving the question whether the attempt of this state to tax the income from royalties on patents and copyrights violates the federal constitution; and

WHEREAS, The decisions of the United States Supreme Court herein mentioned leave uncertain whether income from royalties can now be taxed under a state income tax law; and

WHEREAS, Congress can remove this doubt by specifically providing that royalties on patents and copyrights may be taxed under the state income tax laws. Now, therefore, be it

*Resolved by the Assembly, the Senate concurring*, That this legislature hereby respectfully memorializes the Congress of the United States to enact legislation to specifically authorize the

states to tax royalties on patents and copyrights to the same extent and in the same manner as they tax other income. Be it further

*Resolved*, That properly attested copies of this resolution be transmitted to both houses of the Congress of the United States and to each Wisconsin member thereof, and also to both houses of the legislatures of all states having state income tax laws whose legislatures are now in session.

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[Jt. Res. No. 40, A.]

[Deposited Apr. 1, 1931.]

No. 50, 1931.

#### JOINT RESOLUTION

Relating to a five-day week in the federal service.

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WHEREAS, It has long been regarded as a sound principle that government should be a model employer and should lead, rather than lag behind, in all movements for the improvement of working conditions; and

WHEREAS, The five-day working week has already been adopted by a considerable number of employers in private industry, but the United States government, which is the largest employer of labor in the entire country, has not yet adopted this forward step, but on the contrary has many employes who are required to work seven days each week; therefore, be it

*Resolved by the Assembly, the Senate concurring*, That the legislature of Wisconsin hereby respectfully memorializes the Congress of the United States to promptly enact legislation providing for a five-day working week throughout the federal service. Be it further

*Resolved*, That properly attested copies of this resolution be sent to both houses of the Congress of the United States and to each Wisconsin member thereof.