

WHEREAS, This proposed reduction comes at the very time when the federal government has erected a large second building for the Forest Products Laboratory at a cost of nine hundred thousand dollars, which building was erected because it was deemed desirable to expand the work of this Laboratory; and

WHEREAS, The experimental work done at the United States Forest Products Laboratory has resulted in valuable discoveries regarding new uses for and better utilization of forest products worth many millions of dollars to the people of this country; and

WHEREAS, Wisconsin is peculiarly interested in the United States Forest Products Laboratory not only because it is located within the state, but because so many of its manufacturing industries are dependent upon forest products, and nearly one-third of the land area of the state is better suited for forestry than any other use; 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 at least not reduce the appropriation for the operation of the United States Forest Products Laboratory. 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.

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[Jt. Res. No. 61, A.]

[Deposited Feb. 3, 1932.]

No. 44, 1931.

### JOINT RESOLUTION

Relating to a preferential excise tax on tobacco products manufactured from tobacco purchased from a cooperative marketing association.

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WHEREAS, The Secretary of the Treasury has recommended a material increase in the excise taxes on manufactured tobacco products and hearings on these recommendations are now being conducted by the Ways and Means Committee of the House of Representatives; and

WHEREAS, Even the present excise taxes on tobacco products are considerably higher than the price paid for tobacco as it leaves the farm, as illustrated by the facts that the present tax on manufactured tobacco (in which form seventy per cent of the entire Wisconsin tobacco crop is consumed) is eighteen cents per pound, equivalent to ten and eight-tenth cents on the unmanufactured tobacco as it leaves the farm, while the average price realized by the members of the Northern Wisconsin Cooperative Tobacco Pool in the last ten years has been but nine cents per pound; and

WHEREAS, An increase in the excise taxes will render this disparity even greater and will very probably operate to further reduce the return to the grower, it being proposed to increase the excise tax on manufactured tobacco to twenty-one cents, which is equivalent to twelve and six-tenths cents on the raw material as it leaves the farm, while the price realized by the tobacco growers of this state on their 1931 crop is less than seven cents per pound, making the proposed tax one hundred eighty per cent of the return received by the grower; and

WHEREAS, Both the federal and state governments are committed to the policy of aiding cooperative marketing associations, to the end that farmers may secure a better price for their products; and

WHEREAS, This policy can best be given practical application as far as the tobacco growers are concerned through a provision in the federal excise tax laws allowing a reduction, equivalent to four cents per pound on the unmanufactured tobacco, in the tax payable on tobacco products manufactured from tobacco purchased from or through a cooperative marketing association; and

WHEREAS, This is a practical measure of farm relief for a large group of farmers in this country who at present are in a very serious situation; therefore, be it

*Resolved by the Assembly, the Senate concurring,* That the Legislature of Wisconsin hereby respectfully memorializes the Congress of the United States not to increase the excise tax on manufactured tobacco unless this is absolutely necessary in balancing the federal budget, and in any event to allow a reduction equivalent to four cents per pound on the unmanufactured tobacco, in the excise taxes payable on all tobacco products manufactured

from tobacco purchased from or through a cooperative marketing association. Be it further

*Resolved*, That properly attested copies of this resolution be transmitted to both houses of the Congress of the United States, to the Ways and Means Committee of the House of Representatives, the Finance Committee of the United States Senate, the Committee on Agriculture of the House of Representatives, the Federal Farm Board, and to each of the United States senators from Wisconsin and each Wisconsin member of the House of Representatives.

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[Jt. Res. No. 59, A.]

[Deposited Feb. 5, 1932.]

No. 46, 1931.

### JOINT RESOLUTION

Relating to federal highway aid.

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WHEREAS, Reports from Washington indicate that serious consideration is being given in Congress to the proposal to reduce the appropriation heretofore made of one hundred and twenty-five million dollars for federal aid for highway improvement; and

WHEREAS, Under existing conditions federal aid should be increased rather than decreased, in order to give employment to as many unemployed citizens as possible; and

WHEREAS, Any reduction in the federal highway aids is peculiarly unfair at this time because this state, as well as many other states, have adopted long time construction programs based upon the federal appropriations heretofore made and a reduction now would compel a complete readjustment of these programs with a curtailment of work for which allotments have already been made by the states; 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 at least not decrease the appropriation of one hundred and twenty-five million dollars per year for federal aid for highway improvement which has been made heretofore. 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.