

WHEREAS, Experience has demonstrated that prohibition is unenforceable, results in making criminals of law-abiding citizens, and immensely increases the difficulties of preventing serious crimes; therefore, be it

*Resolved by the Senate, the Assembly concurring,* That the legislature of Wisconsin hereby urges upon the congress of the United States the immediate repeal or modification of the eighteenth amendment to the constitution of the United States and the abandonment of the policy of prohibition in lieu of voting increased appropriations for its enforcement. Be it further

*Resolved,* That properly attested copies of this resolution be sent to the President of the United States, the members of the United States Commission on the enforcement of the criminal law, to both houses of Congress, and to each Wisconsin member thereof.

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[Jt. Res. No. 31, A.]

[Deposited Apr. 1, 1931.]

No. 48, 1931.

### JOINT RESOLUTION

Memorializing the Congress of the United States to provide for the conscription of wealth in time of war.

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WHEREAS, In time of war, the nation must demand from many of its citizens their most valuable possession, life itself; and

WHEREAS, When the nation requires such sacrifices from some of its citizens, it is but fair that others who are not required to risk their health and lives should contribute any wealth, which they may have beyond their needs, to the common cause; and

WHEREAS, Great wealth is today international, so that the international banker and financier profit from war, no matter which side wins. Therefore, be it

*Resolved by the Assembly, the Senate concurring,* That the legislature of Wisconsin hereby respectfully petitions the Congress of the United States to enact legislation to the effect that no person, association, or corporation be allowed to retain any excess profits made from or by reason of any war. Be it further

## 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