States flag on all state and school buildings, and the people of the state to display our flag at their homes, lodges, churches, places of business and other suitable places, on the second Sunday in May, known as "Mother's Day", as a public expression of love and reverence for the homes of our state, especially for their mothers and other patriotic women and that the governor urge the celebration of Mother's Day in said proclamation in such a way as will deepen home ties and inspire a deeper love and reverence for parents. Be it further

Resolved, That a copy of this resolution be transmitted to the governor.

[Jt. Res. No. 75, A.]

[Deposited May 10, 1933.]

No. 68, 1933.

## JOINT RESOLUTION

Relating to allotment to the states of a part of the federal excise tax on beer.

WHEREAS, The Congress of the United States has imposed an excise tax of five dollars per barrel on the manufacture of beer; and

Whereas, The finances of all states are in such a condition that it is almost imperative that they also derive some revenue from a tax on beer; and

Whereas, Varying state taxes on beer not only result in duplicate taxation but also in unfair competition between brewers located in different states; and

Whereas, All such difficulties can be avoided if the only tax on beer is imposed by the federal government and the Congress of the United States will assign to the states a definite percentage of all the revenue derived from such tax on beer; 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 amend the law imposing an excise tax on beer to assign not less than twenty per cent of the proceeds of such tax to the states in which the revenue is collected. Be it further

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