SENATOR DIXON ATTRACTS ATTENTION BY HIS SPEECH ON INHERITANCE TAX

(Continued From Page One.)

would be only accentuated in attempting to levy a tax upon the net income of property, I am convinced that the same general results aimed at in an income tax law can be accomplished with absolute certainty by the inheritance tax provisions already placed in this bill by the house.

While all taxes are naturally repugnant to those who are compelled to pay them, it is my belief that the general desire and intent on the part of the taxpayer to avoid the payment of taxes largely arises from almost universal belief that they are not levied with an even-handed and exact justice.

Any tax levied upon the property or the income of a person who has earned and saved that income or property is a direct burden placed upon that person's individual effort and thrift, and to that extent takes from him the net results of his effort.

The proposed tax upon inheritance levies no burden upon the man from whom it is taken.

It is like the proposition of the senator from South Carolina, Mr. Tillman, in his speech today urging us to place a duty on tea, to protect that "infant industry" in his own state; it is the exception to the rule. In no case does it work any hardship, for it merely takes slight toll from him who receives wealth which he in no way helped create.

The man who inherits wealth does so by the accident of birth. The very fact that he inherits unearned wealth gives the beneficiary a large advantage over his fellow man in the struggle for existence.

The fact that the state itself by law, and not by natural right, creates and maintains at a large cost the right of inheritance gives that state the right to take large toll for the privilege of inheriting wealth that the beneficiary never created.

During the past few years the inheritance tax-idea has appealed most strongly to thinking men. Practically every civilized nation except our own has already adopted it as a permanent part of its national revenue.

The inheritance tax has been imposed by the United States government temporarily on three occasions: Act of July 6, 1797; act of July 1, 1862, and act of 1898, that was repealed four years later.

President Roosevelt in his message to congress, December, 1906, said:

"There is every reason why, when our next system of taxation is revised, the national government should impose a graduated inheritance tax, and, if possible, a graduated income tax. The man of great wealth owes a peculiar obligation to the state, because he derives special advantages from the mere existence of government."

President Taft in his inaugural address said:

"Due largely to the business depression that followed the financial panic of 1907, the revenue from customs and other sources has decreased to such an extent that the expenditures for the current fiscal year will exceed the receipts by $100,000,000. It is imperative that such a deficit shall not continue, and the framers of the tariff bill must, of course, have in mind the total revenues likely to be produced by it and so arrange the duties as to secure an adequate income. Should it be impossible to do so by import duties, new kinds of taxation must be adopted, and among these I recommend a graduated inheritance tax as correct in principle and as certain and easy of collection."

Takes Suggestion.

The committee on ways and means of the house adopted the recommendation of President Taft and inserted the provision in the present bill, based on the New York state inheritance tax law, and estimated to yield about $25,000,000 per year.

Why this wise provision should be rejected by the senator now, and in its stead send the country into a laborious and circuitous campaign for an amendment to the constitution in order to make an income tax surely possible, I am at a loss to understand.

The reasons advanced, that many of the states have already adopted inheritance tax provisions for raising revenue, to my mind is not a tenable one. For the income tax must be levied from the same general class of citizens from whose estates the inheritance tax revenue must come.

The fact that 32 states have already adopted inheritance tax laws in my mind detracts but little from the argument for a national inheritance tax. The field is so fertile that both state and nation can easily take tribute and no individual be damaged.

As a matter of fact, while the states have inheritance tax laws on their statute books, the amount collected is at the present time a mere bagatelle.

I heard in the beginning of this debate, when the question was asked why the finance committee did not report the house provision regarding the inheritance tax, that 32 states have already adopted it, and we do not want to invade the domain of states in this collection of revenue. I do not believe the senate as a whole realize what a farce the inheritance tax is in the 32 states that have already adopted it. With the exception of two or three states it does not amount to enough hardly to pay for the printing of the statutes by which the tax was enacted.

I want you to listen to the returns. We have heard so much about the great field of taxation to the individual states, I want you to know the truth about it.

The whole amount of tax levied from this source by all the 32 states in 1905 was only $10,028,451.71; and, I think, about $5,000,000 of the total amount came from New York.

The fact that seven states enacted inheritance tax laws while the national government was also collecting the same tax from 1898 to 1902 shows that no fear was entertained on that score by the state legislatures.

State revenue from inheritance taxes in 1905:

Arkansas	$ 850.18
California	292,704.88
Colorado	48,046.40
Connecticut	274,258.52
Delaware	3,101.65
Illinois	688,311.96
Iowa	190,747.62
Louisiana	86,054.88
Maine	70,534.42
Maryland	107,820.26
Massachusetts	712,720.18
Michigan	289,024.64
Minnesota	159,454.91
Missouri	213,131.00
Montana	6,038.22
Nebraska	3,120.24
New Hampshire	3,276.55
New Jersey	200,780.30
New York	4,713,311.33
North Carolina	4,673.41
Ohio	124,456.69
Oregon	15,289.81
Pennsylvania	1,507,962.11
South Dakota	1,450.41
Tenessee	34,309.93
Utah	39,889.09
Vermont	40,581.14
Virginia	28,741.59
Washington	33,267.34
West Virginia	26,052.10
Wisconsin	103,916.88
Wyoming	4,372.99
Total continental United States	$10,028,451.71
Hawaii	5,879.69
Porto Rico	14,413.08
Total	$10,048,745.08

The great state of Ohio, with hundreds of estates of great wealth being transmitted to beneficiaries that year, who had toiled not, neither had they spun, for the vast accumulated wealth handed down to them, collected from their inheritance tax laws only $124,456.69.

Talk of robbing the states! In Ohio it did not produce—

Mr. Borah—Of course, if no one died—

Mr. Dixon—But they are always dying. That is one of the beauties of the inheritance tax law. It can not be escaped.

Mr. Scott—The climate of West Virginia is so good that we live to be very old there.

Mr. Dixon—West Virginia, with its accumulated wealth of billions of dollars represented by its immense coal, iron and oil fields, its timber lands and railroads, scores of millions of which that year were handed down to the people who had little or nothing to do with its creation, collected from her inheritance tax laws the insignificant sum of only $28,052.10.

Yet you talk about holding back the inheritance tax provision of this bill and not "robbing the states."

Mr. Scott—I will say to the senator from Montana that I will admit that the inheritance tax has remained a dead letter on the books of West Virginia for a great many years, but from the showing of last year you will find much more.

Mr. Bristow—I would like to inquire if the cause of such a small collection is due to the evading of the tax.

Mr. Dixon—The tax can not be evaded, for the reason that the probate court records are an open book.

Mr. Bristow—Why was it not collected, then, if it cannot be evaded?

Mr. Dixon—Because the proportion they take is so insignificantly small it does not amount to anything.

Mr. Bristow—If the Ohio levy is the same as provided in the house bill, it is a very good levy and certainly would raise more than $28,000 on the enormous inheritances in Ohio.

Mr. Scott—That was in West Virginia.

Mr. Dixon—I am giving the official record and return of the probate courts in Ohio.

Mr. Bristow—Is not that evidence that they are evading the tax in Ohio?

Mr. Dixon—How can the tax be evaded? It is the only tax that can not be evaded.

Mr. Clapp—I can tell one way in which it can be evaded. I know one case where a man organized a corporation, put all his property into it, and then made a will, and took back a lease for the balance of his natural life. The state, however, was enabled to collect a part of it.

Mr. Dixon—I am not surprised at what people do in Minnesota, but this house bill and the New York statute expressly covers a case of that kind. If that gentleman had died after this had become a law with the house provision, his estate would have contributed.

Mr. Clapp—The trouble is we can not frame a law which will prevent men while they are alive from disposing of their estates to their heirs with what they may consider judicious management.

I am not combating an inheritance tax; it is a good thing. The small tax which has been collected, as shown by the senator, if you could trace the matter down, you will find was very largely due to different devices that have been adopted.

Mr. Gallinger—I am surprised at the figures the senator gives as returned from these large states. I represent a very small state in population and we have had a collateral inheritance tax for three or four years. Our people are now agitating a direct inheritance tax. Yet in my state we have had $100,000 in the last year paid into the state treasury from the collateral inheritance tax.

Mr. Dixon—Collateral alone?

Mr. Gallinger—Collateral alone.

Mr. Dick—While I was absent figures were quoted as to the law in Ohio. An inheritance tax law was passed in Ohio one year and was repealed by the legislature the next year, the storm of protest and the unpopularity of the legislation making its repeal by an almost unanimous vote the logical result.

Mr. Dixon—Then you have no inheritance tax at this time?

Mr. Dick—None.

Mr. Dixon—That is the first time I have ever heard from any state that the law was unpopular. On the contrary, it is universally conceded to be the most popular of all the tax laws. That is the first time I ever heard the law criticised.

Mr. McCumber—If the senator from Montana says the amount collected was a mere bagatelle under the state law, why will that not be equally true under the federal law?

Mr. Dixon—Because we have the right to fix the rate at anything we want to.

Mr. McCumber—Assuming that you fix the same rate.

Mr. Dixon—The house has practically fixed the same rate, except that it is a progressive tax in the case of secondary heirs to a larger extent than it is in most of the states.

Mr. McCumber—If the small amount collected is due to the avoidance of tax in some manner or form, will there not be a greater disposition to avoid it if you add to the tax than there is at the present time?

Mr. Dixon—In all fairness, anyone who has ever had any experience in regard to an inheritance tax law will admit that the testimony is overwhelming that it is the only law that can not well be avoided.

Mr. McCumber—Does not the senator find it to be the case that the great majority of the large estates are distributed before the death of the ancestor, instead of making a will as to the whole amount and allowing it to be probated? Where the tax would be at all heavy, would there not be a conveyance beforehand to the heirs of their proper share?

Mr. Dixon—Has the senator, as a member of the finance committee, read the provisions of the house bill?

Mr. McCumber—Yes; I have read them.

Expressly Taxed.

Mr. Dixon—That bill expressly provides that all gifts or deeds of personal property, made in contemplation of death, are expressly taxed under the terms of the house provision. But I must hurry on. I have taken up more time than I had expected.

New Jersey, the very citadel of accumulated dividends, the home of thousands of multi-millionaires, deducted from its inherited wealth that year only $200,780.30.

Montana, with its cattle and sheep barons and copper kings, withheld from their heirs and devisees, who received these millions as a gift, the pitiful sum of $6,038.22.

Mr. Clapp—The senator paid a sidewise compliment to the ingenuity of Minnesotans in avoiding this tax. I should like to know what expedient the people in Montana resorted?

Mr. Dixon—Fortunately, or unfortunately, we did not happen to lose any prominent citizens that year. It is a very healthy state, as my colleague, Mr. Carter, remarks to me.

That year great states like Indiana, Texas, Kentucky, Alabama, Kansas, Idaho, South Dakota, Rhode Island, and a dozen others having no inheritance tax laws, neither state nor national government took anything from the hundreds of millions of dollars that passed from their dead owners to the living beneficiaries, who did nothing, only take and spend their unearned increment." One or two of these states have since adopted inheritance tax laws.

During this year (1905-6), while this great nation, as a national government, took nothing and the constituent states took only $10,000,000 from inherited wealth to help defray an expense of more than $3,000,000,000, largely expended in protecting property, the nations of Europe collected from this, the most equitable of all forms of taxation, enormous amounts.

During the year 1908 England collected about $94,230,000 from inheritance—England, with a population of 44,000,000; the United States, with 90,000,000 population.

France from her inheritance tax laws collected last year $57,123,000, and in addition thereto an additional local tax from the same source.

In Germany.

In Germany, until 1906, an inheritance tax had only been imposed by the separate states of the empire. But by the imperial financial act of July 3, 1906, a federal inheritance tax law was enacted, which allots to the separate states a part of the proceeds and at the same time allows them the privilege of levying additional inheritance taxes on their own account. The imperial tax produces about 72,000,000 marks annually, of which 48,000,000 marks go to the empire, leaving the states 24,000,000 marks, about the same amount as they formerly received from that source.

Mr. Crawford—How much was received by the government under the inheritance tax when it was in force?

Mr. Dixon—About $5,000,000 a year, before the act was repealed, subsequent to the Spanish-American war, it yielded altogether about $20,000,000; but it was a very slight tax.

Switzerland, Italy, Australia, New Zealand, each have inheritance tax laws, in every case taking much larger toll than any similar law in any state of the Union, and far more drastic than that proposed by the house bill. In fact, the United States is practically the only civilized nation that has not made the inheritance tax a part of its system of national revenue.

The inheritance tax scheme in the house bill is most mild-mannered in its provisions as compared with that imposed in Europe.

Under its provisions, estates valued at $10,000 and not exceeding $100,000 pay a tax of 1 per cent of the market value; if exceeding $1,000,000 and not exceeding $500,000, 2 per cent of the market value; if exceeding $500,000, 3 per cent.

The foregoing provisions apply to the direct heirs, including father, mother, husband, wife, child, brother, sister; to the collateral heirs the rate is 5 per cent straight.

The rate imposed in the house provision is approximately that in force in the various states that have adopted an inheritance tax provision. So that in the event this present house provision regarding inheritances should be adopted, an estate upon which the tax was collected both by the state and national governments would only contribute to both 2 per cent through the direct heirs and 10 per cent through the collateral heirs.

As against this tax the French government takes from the direct heir from 4 to 7 per cent and from the collateral heir from 12 to 20 per cent, the tax there, as in all foreign countries, varying both according to the amount involved and the varying kinship.

In France, where the estate exceeds 50,000,000 francs (about $10,000,000), the state takes 5 per cent from the direct heir and as much as 20 per cent from the second cousin.

In Germany the rates are so sharply progressive that inheritances exceeding 1,000,000 marks ($250,000) going to distant relatives are taxed 25 per cent.

England sharply graduates her inheritance tax from about 1 per cent on estates between $500 and $2,500 in value to from 10 to 15 per cent on estates exceeding £750,000 ($3,500,000) in value. In addition to the above "estate duty," there is a "legacy duty" on personal property and a "succession duty" on real estate passing to collateral heirs, graduated according to the relationship existing between the decedent and the heir, from 3 per cent for brothers and sisters to 10 per cent for distant relatives.

Mr. Dick—In the foreign countries referred to they levy their tax as one general tax upon all the people, while here we are dealing with 46 states.

Mr. Dixon—The senator from Ohio is mistaken. The German government expressly levies the tax and divides it pro rata in certain proportions from the tax received from the collateral heirs, and leaves the individual states of the German confederation the right to levy on the direct heir.

Mr. Dick—Then there is a very great difference, because they levy the tax and distribute it, while we do not permit the state to be disturbed in their methods of taxation by the federal government from any standpoint whatsoever.

Mr. Dixon—I can not conceive of that argument. We are proposing to do exactly what the German government is doing.

Mr. Cummins—I was very much impressed a few moments ago by the statement of the senator from Montana to the effect that the United States was about the only civilized nation in the world that did not levy an inheritance tax.

Mr. Dixon—As a national tax.

Mr. Cummins—As a national tax. Undoubtedly the senator, as he has been examining this matter, can also answer whether the United States is not about the only civilized nation that does not levy a national income tax.

Mr. Dixon—The United States is about the only civilized nation that does not levy an income tax. I want the senator especially to understand my position. I believe that both the income tax and the inheritance tax reach the same source of supply. One, I contend, is easily collected and the other is not, especially in view of the adverse decision of the supreme court.

Mr. Cummins—I understand the senator from Montana. I know that he is not hostile to the income tax; but I wanted those two statements to go out together—

Mr. Dixon—They are both in the Record.

Mr. Cummins—So that the country might know that we were not only the only nation which did not levy a national inheritance tax, but we were the only considerable nation in the world that did not levy a national income tax.

Mr. Dixon—Now, what I have tried to say three or four times, and have been unable to say, on account of the importunities of my friends, is that in England the combined effects of there duties is that an estate exceeding $3,000,000 in value passing to a distant relative, or by will to a stranger in blood, pays about 21 per cent. And why should it not?

In a recent edition of the Cleveland Leader I noticed an editorial—and I want the senior senator from Ohio (Mr. Dick) to listen to this, as he says that the inheritance tax was unpopular—regarding this plan of the inheritance tax, which I sent to the desk and ask that it may be read.

It does not sound as if the inheritance tax is unpopular in Ohio.

The secretary read as follows:

A very old bachelor named Charles Morrison has died in England, leaving a fortune believed to exceed $50,000,000. It may prove to be $75,000,000. He was a man of simple habits, and his great wealth was therefore little noticed or commented upon.

If the new schemes of taxation devised and promoted by Mr. Lloyd-George and his colleagues in the liberal ministry are accepted, as there is strong reason to believe that they will be, the British government will take more than $10,000,000 out of this big Morrison estate. It will be taxed at the highest rate for what the English call "death duties," or 15 per cent, and 5 per cent additional for succession dues.

Why should not such a share in so vast an accumulation of property go to the state? Who is harmed thereby? Not the heirs, because they have left more than they can need. No violence is done to the strictest principles of justice, because there is no such thing as passing lands and other property from the hands of a dead man to those of his kinsfolk or other heirs except by the aid of laws and governmental power. Those who inherit a great estate take possession by virtue of institutions created by society, not because they are themselves able to seize and hold the property. They do not earn the riches that come to them. They have lived without that wealth. It falls into their hands by good fortune and the consent of the state.

No hardship is inflicted by taking a liberal slice of a great estate, under such circumstances, for the use of the government upon which the ability to inherit wealth depends. It is one of the least oppressive taxes which can be levied anywhere at any time, and in advocating graduated inheritance taxes Theodore Roosevelt and other statesmen are in harmony with a powerful and growing public sentiment.

Quietly Ignore.

Mr. Dixon—Mr. President, it has been a surprise to me that the finance committee has seen fit to quietly ignore the one provission of the house bill that, to my mind, seemed to meet the requirements of the present state of the federal treasury, without any question being raised against it on account of a second possible adverse decision from the supreme court as to its constitutionality, as in the case of the income tax and possibly the newly proposed corporation tax. There can be no question raised as to the certainty and ease with which it can be collected. To the unprejudiced mind, it certainly is the fairest and most equitable of all.

Some one has said regarding income tax: "Don't disturb the bee while it is gathering the honey." As to the inheritance tax I would carry the suggestion a little further, and suggest that when the bee has gathered the honey by his own laborious efforts through the season of a long and laborious life, before turning the accumulated hive of honey over to the drones to eat and fatten at the expense of him who gathered it, let the guardian of the hive, the government, step in and take at least a small share as a recompense for the expense and care that was necessary in safeguarding the hive, without which care it would have been impossible for the bee to have accumulated his honey.

I now come to that phase of the inheritance tax question that might be a fertile source for a demagogic appeal to the spirit of envy and hatred in the man who has not against him who has wealth.

Speaking personally, I have no envy for the multi-millionaire or the great modern financial "captains of industry." To the man who enters the lists of the commercial and financial world, and by his brain and nerve and brawn fights the battle successfully and wins by honorable means, I have nothing but sincere admiration and words of praise.

And my opinion is not changed whether the fortune he wins by his efforts be measured by the thousands or by the millions of dollars.

What that man has legitimately won I believe he should enjoy to the utmost degree.

If mansions and art galleries, steam yachts and princely gifts, endowments and all the other luxuries that wealth can buy are either necessary, convenient or helpful to his full enjoyment of life, I would give him full rein.

But I do believe that in a democracy, where that which we all profess to believe the ideal condition of government is that which gives equal opportunity to all, that the entailing or the handing down to posterity of these latter-day enormous fortunes may produce a condition in society that is fraught with great danger.

I would not deny to any man the right to transmit to his children any sum sufficient to enable them to have everything that would be conducive to their comfort and welfare measured by the highest priced standard of modern living, and I would not overlook the decision of the New York court in the Gould divorce case a day or two ago in fixing that standard. I confess I am not able to at this time nor will I attempt to fix that limit.

Inheritance Taxes.

The ancient law of primogeniture giving to the oldest son the right to inherit all the property of the ancestor, a result of the feudal system, while transmitted to the new world was abolished by the founders of this republic.

They fully appreciated both the injustice to the individual and the dangers of such an unequal accumulation of wealth in the hands of the few.

The founders of the republic forbade by constitutional prohibitions the entailing of estates. They were rightly afraid of the consequences that permitted men to direct for generations after they were dead and gone the disposition of real property, acquired by them during their lifetime, either by purchase or by gift.

While all lawyers are familiar with the celebrated English statutes of mortmain (from the Latin, mortua manus—a dead hand), no common school history of the English people would be complete unless it recited the story of the struggle, lasting for 500 years, of the English nation to free itself from the "dead hand" of the great ecclesiastical corporations, which threatened gradually to absorb the

(Continued on Page Nine.)

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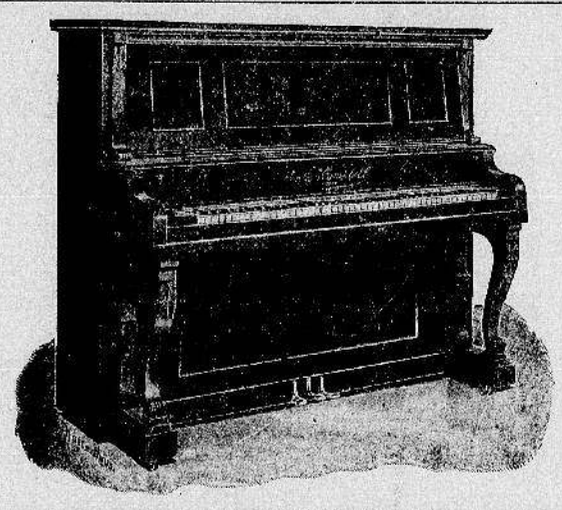

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