

HUGE ESTATES MADE TARGET IN TAX DRIVE

Foes of Sales Levy Widen Scope of Fight; Shift Burden on Rich.

(Continued From Page 1)

Democrats have widened its scope to shift the burden of taxation upon the rich, and if its effects eventually become law, general redistribution of wealth will have been realized.

Still confident of beating the sales tax—although its advocates similarly are confident—the coalition today counted four victories as it prepared for the fifth and crucial engagement. These were:

Increasing inheritance, or estate, taxes along the lines of the British system, so that a maximum of 65 per cent is attained on estates in excess of \$10,000,000.

Striking out of the credit for foreign taxes paid by corporations.

Increasing the surtax on the large incomes up to 65 per cent, practically the war-time rates.

Increasing the ordinary tax rate applying to incomes in excess of \$6,000.

All Substitutes

These, all intended as substitutes for the sales tax, may yield more than \$500,000,000 a year, although the new estate taxes will not, of course, produce much revenue for eighteen months or two years.

The estate tax victory came Tuesday and preceded the agreement to postpone the sales tax showdown.

After years of effort and study, Representative Ramseyer (Rep., Ia.) succeeded in having his inheritance super-tax schedule adopted, 150 to 149, as a substitute for the proposal of the ways and means committee.

Ramseyer now apparently intends to rally sentiment about his plan to strike from the administrative features of the estate tax that provision which grants special leniency to persons who died between Sept. 1, 1928, and Jan. 1, 1932.

This provision would permit re-evaluation of estates of persons who died in the recent prosperous period as of date eighteen months after death, and thus cause the government to lose many millions in taxes.

Exceed Estate Value

Advocates of this provision contend that unless this devaluation is allowed, the estate taxes will be more than confiscatory, since in many instances, they claim, taxes will exceed the value of the estate under present deflated prices.

The white-haired Iowan asserted that his inheritance tax schedule neither is radical nor confiscatory. Within two or three years, he believes it will yield from \$500,000,000 to \$600,000,000 annually.

"Taxation," Ramseyer declared, "is for two purposes: First, to raise revenue; second, to prevent the too great accumulation of wealth in the hands of those who have not earned it. I consider my estate tax schedule a step in the right direction."

"In order to make the rates productive," he said, "we have got to start the increase sooner than we do under existing law. Starting with an exemption of \$50,000, on the first \$10,000 the rate proposed is 1 per cent. Then I graduate the rates up so that on a net estate of \$100,000 we would collect \$5,000."

Not Too Much

Now that is not a great deal of money off of a net estate of \$100,000. The rates go up until we get to that portion of the estate over \$10,000,000, where the rate is 45 per cent."

The Ramseyer inheritance tax, like the committee's proposed tax, actually is a super-tax, in addition to that imposed by the existing law. Out of the tax levied under the existing law the estate is granted up to 80 per cent of credit for payment of inheritance taxes to states. The money to be raised by the Ramseyer amendment, however, all goes to the federal treasury.

Thus, while the maximum rate of the Ramseyer amendment is 45 per cent, the actual maximum rate is 65 per cent, the additional 20 per cent being fixed in the existing law.

The sales tax came up by special arrangement after the estate tax, and Acting Chairman Crisp of the ways and means committee offered committee amendments to exempt food, clothing, farm implements, medicines, insecticides and sprays, and malt syrup used in bread making, from the proposed 2.25 per cent consumers' levy.

RULES ON PETTIS BIDS

Federal Referee Orders Closing April 16, With No Offers.

Unless a definite bid for the Pettis Dry Goods Company store is received by April 16 the store's present bankruptcy sale will be closed and the store shut, it was ruled today by Carl Wilde, federal referee in bankruptcy, at a hearing in the federal building.

The plans are not definite, it was announced. Wilde said, however, that if no bids were received by April 16 the store would be closed, a final inventory held and then followed by a final cleanup sale, either private or public.

HELD FOR U. S. JURY

Bonds Set for Three Alleged Liquor Law Violators.

Three men, charged with violating the prohibition laws, were bound over to the federal grand jury Tuesday by United States commissioners. Bond of \$1,500 was levied against Oscar Crawford, 1327 Kentucky avenue; \$1,000 against Lowell Taylor, and \$500 against Andrew Sexton, 935 South Delaware street.

Costly Play

By United Press
CHICAGO, March 23.—Five-year-old Ivan Ross started a \$2,000 fire in his home playing with matches when his mother was away, but he didn't get a spanking.

The fire started when Ivan used a match to look in a dark corner for his toy.

He reminded his mother she had forbidden him to use the electric light because of the danger of getting a shock, and was forgiven.

LA GUARDIA—IN THE SADDLE

Ripping Sales Tax to Shreds Is Typical Job

By United Press
WASHINGTON, March 23.—For the moment, at least, Fiorello H. La Guardia, one of the interesting characters in American politics, is booted and spurred and riding strongly in the saddle in the house of representatives.

It is his leadership, more than that of any one else, that the house has been following while it tore to shreds the tax bill, so carefully drawn up by its more conservative ways and means committee.

La Guardia has been in congress for some fifteen years. His parents were Italian born.

He himself is a native of New York City, but strangely enough, he obtained his elementary education in Prescott, Ariz., and is a graduate of the Prescott high school.

Then he returned to New York and was graduated as a Bachelor of Laws from New York university in 1910.

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There is nothing orthodox in his career. Before beginning to practice law he held such unusual positions as interpreter at Ellis Island, New York, consular agent at Plium, Hungary, and attaché to the Legation at Trieste and other places.

He first was elected to congress in 1917 from the Fourteenth district of New York after serving in the legislature, where they couldn't keep him quiet.

Later he was elected to congress from the Twentieth district, which he now represents.

But in the congressional directory, like the way by the way, he gives no autobiography of himself, he records that he is a resident of Brooklyn. No part of his district lies in Brooklyn.

During the war he joined the aviation section of the American army and, as a major, com-



manded the American flying forces on the Italian front. Aviators still relate that he was a daring fighter and a fine commander, but he couldn't learn to make a graceful landing.

ONE day, while making a speech against "monopolies," he drew a fresh pork chop from his vest pocket, waved it before the house and told how much he paid for it, and how much the farmer who raised the pig received. He also plays the trumpet.

In 1929 he married his secretary. She continues as his secretary. He is known as the "busiest man in New York," when contrasted with the "busiest man in the world."

A few weeks later, Rousseau sailed for New York only to find that his daughter had changed her address. The letter telling him the change had not reached him. For several weeks he lived here and finally returned to France, disheartened.

He learned later that he had been living all the time within calling distance of his daughter's home. She had walked by his doorway every morning and evening on her way from work.

By United Press
AMBRIDGE, Pa., March 23.—A mysterious explosion followed by fire destroyed three homes here today and injured five persons. The damage was estimated at \$25,000. Twenty-two were made homeless.

Rolls was born and reared in Logansport, attending schools there and Michigan university. He is a travelling salesman, is married and has three children.

They speak of the "La Guardia two-point landing," which they describe as being made "on one wing and the tail-skid."

La Guardia stands about five feet six, and weighs about 165 pounds. His complexion is decidedly swarthy. His hair is black. He wears it combed close to his head and parted a little to the left of center.

He accentuates his dark aspect by wearing dark blue clothes and blue or black ties. His eyes are brown.

HE doesn't rise to speak. He bounces. He puts tremendous energy into his oratory, bounding around, crouching, rising on his toes and swinging his arms.

He is noted in a parliamentary way for three things. He has an amendment for about every important measure that is offered. He always votes for other people's amendments—thereby gaining a measure of support for his own.

He is a chronic objector when bills are up for passage by unanimous consent, being ranked in that regard with Blanton of Texas and Stafford of Wisconsin.

He is given to theatrical gestures. Once, when engaged in a fight against prohibition, he made himself publicly in the house office building.

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