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THE CONGRESSIONAL FRONT
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TAXES AND CIVILIZATION.

During the world war, soldiers made sport of the two-wheeled wagons which were in common use in France. French peasants learned to use these crude contrivances in such a way as to balance huge loads on them. Investigation revealed that this type of wagon resulted from a heavy wheel tax years before. The tax was so much per wheel. The peasants quickly contrived a two-wheeled wagon to reduce the tax. Such wagons in turn required much narrower roads. Thus can one trace the development of civilization in a nation's tax structure. It would be interesting and informative to analyze the changes in state taxation during the last 25 years and estimate the effect of each tax change upon our national habits. In the 25 years from 1915 to 1940, state taxes jumped from 365 million to 4171 million. Property taxes increased but moderately from 186 to 264 million. Income taxes however jumped from one-half million to 358 million. Sales taxes did not actually begin until 1930 and in the last ten years increased from 1.2 million to 490 million. Gasoline taxes produced but 87 million in 1915 and now produce 845 million. States levied no tobacco taxes in 1915 and now derive 97 million from this source. Motor vehicle taxes produced but a paltry 15 million in 1915 and have since jumped to 388 million. There was no state tax on alcoholic beverages in 1915 but this source now produces 200 millions annually, in addition to 60 million from license fees for the privilege of selling such beverages. Taxes on estates and inheritances produced 29 million in 1915. They now produce 118 million. Each tax is something of a challenge that produces economic changes. Some day, that history will be written.

CONQUEST OF THE SKIES.

A half million more persons rode the skies in 1940 than in 1939, on scheduled airlines. This does not include the millions who fly private planes or fly commercially on unscheduled flights. In 1940 about 2,400,000 persons made regular journeys on scheduled airlines. The number is growing. Aviation authorities estimate that by 1945, the number will reach 12,000,000. The emphasis on aircraft as a military arm has served to stimulate interest in flight. Already it assumes the proportions of a huge industry and will develop with enormous strides in the next few years. The thousands of young men receiving pilot training will want to fly when the world conflict ends. The vast aircraft and engine factories will want to find an outlet for their products when military necessity ends and makes them turn to civil aviation. The country will then face a huge problem. Aircraft flights must be carefully controlled and supervised in the interest of safety. There must be improved weather observations and weather reporting. There must be a vast increase in adequate airports to handle the giant planes which are already being developed. These airports must be properly lighted for night flying in all types of weather. Instruments must be further developed so that flight can proceed under all conditions and so that blind landings can be made with the utmost safety. Aircraft may do for our economic system in the next few years what the motorcar did thirty years ago. Strange as this may seem, the evidence of it can be found everywhere.

THE PIFFLE TREE

"A Cowboy Comes To The Capitol."

In the country, a horse may be just a horse. In the nation's capitol, a horse can be an event. Such was the case recently. To advertise a coming rodeo show, a cowboy galloped thro the downtown district, brought his steed to a stop in an open space in front of a parking meter, dropped a nickel in the slot and walked away. A crowd appeared. Then came a policeman. Then came photographers. Then came two more policemen. Then came a half hundred more people. Think of it! Then came more photographers and more policemen. In a little while, the cowboy returned. "You can't park there" shouted one of the officers. "Guess I can" retorted the horeseman. I paid my nickle. "Whereupon he mounted his dashing bronco and galloped down the street. So a lone horse, hitched to a parking meeting became an event.

IRON DIESELS GIVE THEM MOTION.

Long ago, some local poet commemorated the invention of the steam engine and the birth of the industrial revolution with a catchy bit of doggerel which ran

Iron steamships cross the ocean,
Iron engines give them motion.

And so for 130 years or more, ocean going vessels were powered with steam and operated with coal. The seven seas had to be fairly dotted with coaling stations and fuel became a real problem since it was so bulky. The last generation however has seen the slow and steady rise of the Diesel engine for powering vessels and in a little while, the Diesel may easily surpass the steam turbine and the reciprocating steam engine as the source of marine power. Taking the world tonnage of all sea-going vessels over 100 tons displacement at approximately 67,000,000 tons, diesel-powered ships now represent a little less than 25% of that tonnage. In the last 17 years, diesel ships jumped from 1,000,000 to 15,000,000 tons. Since 1930, ocean tonnage with Diesel power has exceeded all other types of power and with the enormouse outlay for ship construction which has been made by Congress, there will be a steady increase in tonnage driven by diesel engines. Thus, iron steamship still cross the ocean and iron engines still give them motion but they are becoming a different type of engine.