THE CONGRESSIONAL FRONT.
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A TAX BILL DIES A-BORNING.
Tuesday March 30th, 1943, was quite a day. On that epochal day, a tax bill died a-borning. Its obituary covers 5 days of debate in the Congressional Record. The obsequies, however, were short and simple. On that same day in the space of one hour and fifteen minutes, the House of Representatives passed the Ruml Plan, immediately defeated the Ruml Plan, and then threw the measure back in the lap of the Ways & Means Committee. This singular action reminds one of the old jingle about, "the noble King of France, He had ten thousand men, He marked them up the hill, and then marched down again." Thus pay-as-you-go went out of the proverbial window and after a breathing spell, the Ways & Means Committee can assemble for another try. But let us present the whole story.

THE LABOR BEGINS.
It was January 1943. The new Congress met to exchange felicitations and organize. The President appeared on January 7th to bring his annual message on the State of the Union, and among other things suggested that Congress look around and find sources for an additional 16 billions in taxes. As the echoes of that message died away, the Ways & Means Committee of the House assembled to discuss possible tax proposals, confer with Treasury officials and determine what type of tax policy should be devised by the new Congress. It was a long and determined labor, lasting two and one-half months including many Saturday sessions and many night sessions. Experts and some not so expert came from hear and far to testify and present their ideas and opinions on tax legislation and when the last witness departed, the Committee went into closed Executive session to write the bill.

A MAN NAMED RUML.
Among the witnesses who appeared before the Committee was one Beardsley Ruml, Governor of the Federal Reserve Bank of New York and Vice-President of R.H. Macy's Department store who proposed a plan for skipping income taxes on 1942 and collect taxes on 1943 incomes as they were earned. It was called a plan to "turn the tax clock back" and to place all taxpayers, large and small, totaling 44,000,000 in number on a "pay-as-you-go" basis. The Ruml plan captivated the fancy of many taxpayers. It seemed to have great possibilities and would place this country in line with all other major countries because those countries collect on a pay-as-you-go basis. (Canada is going on this new basis now.)

THE BIG BAD WOLF APPEARS.
Comes now the Big Bad Wolf in the shape of Treasury officials who declared the Ruml Plan improper. They used harsher words. They called it unsocial, inequitable, unsound, inflationary, disruptive of morale, sinful, unholy, iniquitous. They said it was plain bad. Even the Ruml Plan proposed to temporarily cancel the obligation which each income taxpayer owed the Treasury on 1942 income, they said this was bad because big taxpayers would gain more and little taxpayers gain less. Moreover, they said, it would lose revenue for the Treasury. Besides, they said, this was war, and it would be dangerous to indulge the people of the country by relenting on taxes for a brief while, because it would get them out of the notion that sacrifices must be made. So spoke the Treasury and so spoke the administration members of the Ways & Means Committee.

THE MOUNTAIN BRINGS FORTH A MOUSE.
The mighty Committee labored and at long last brought forth a mouse in the form of a bill which is a bit difficult to describe in short space. In the main, it provided for the collection of taxes at the source by withholding such taxes from wages; it required the payment of all taxes on 1942 income; and provided that taxpayers might become current by paying 1942 taxes and also 1943 taxes. For this generosity on the part of the taxpayer, a special discount was provided. This then was the fruit of the long labor which was reported to the House for action.
THE FEAST OF REASON BEGINS.

On Thursday March 25, the debate began. It waxed long and furious. It lasted for four full days. It was an interesting discussion, largely because of its negative approach. There was little defense for the bill submitted by the Committee. Most of the debate was devoted to demonstrating that the Ruml Plan in modified form, which was to be submitted as a substitute for the Committee Bill was bad, unholy and sinful. On the 5th day, the general discussion ended and under the rules of the House, the Bill was read for amendment. The first amendment to be offered was in the nature of a substitute bill embodying the general pay-as-you-go principle of the Ruml Plan. Many amendments were offered to the substitute. All were voted down. After three hours of discussion, the House moved to the climax. Of the 435 members of the House, 387 actually voted on the first test and the substitute Ruml Plan carried by a vote of 199 to 188. There was jubilation and rejoicing. But such jubilation was a bit premature. Now that the House, acting as a Committee had adopted the substitute measure, it became necessary to report it back to the House with instructions for its adoption and for a roll call vote.

THE ANTI-CLIMAX.

Seldom has the House chamber been so still and quiet while a roll call was in progress. It was almost eerie. The galleries were filled. Members were keeping tally as the names were called. At long last, the suspense ended. The gavel fell. The Speaker began his announcement. "On this roll call, the Ayes are 198, the Nays are 215 and the substitute is NOT ADOPTED. Here was jubilation. But it came from the opponents of the Ruml Plan. So the Ruml Plan was adopted and then rejected, strange as it may seem.

BACK TO THE WEARY FATHERS.

But there was another vote. It came on a motion to send the bill back to Committee. This meant for further study and consideration. Once more the clerk intoned the names as the roll call proceeded. At long last it came to an end. Anxious ears awaited the Speaker's words. "On this roll call" he said, "the ayes are 248 and the nays are 168, and the motion is carried." Thus came to a momentary end, the long and arduous labors of the Ways & Means Committee. On the 30th day of March, the measure ended where it began in early January - in the very bosom of the weary tax fathers. Such are the fortuities of legislation.