LAW MILL. Congress has been called a law mill but it differs from most mills in that it grinds so many different kinds of legal grist in so short a space of time. In a single three hour period this week, it dealt with a Bill to liberalize veterans benefits, a Bill to continue the 3% interest rate on land bank loans for another year, Bills to authorize the construction of bridges in various states of the Union, Bills to establish Coast Guard stations in different states, Bill creating the Oliver Wendell Holmes Memorial Trust Fund, a Bill authorizing the erection of a statue of former Secretary of the Treasury Albert Gallatin, A Bill to amend the charter of the National Education Association, A Bill to dispose with the necessity of insurance on the shipment of Government valuables, A Bill to authorize blind persons traveling in interstate commerce to be accompanied by a "seeing-eye" dog without need for paying an additional fare, a Bill authorizing an additional Federal Judge for Texas, A Bill authorizing the Post of Labor to continue special statistical studies, A Bill authorizing a National Cemetery at Fort Bliss Texas, A Bill authorizing the coinage of 50 cent pieces to commemorate the Battle of Gettysburg, A Bill authorizing an appropriation of $100,000 for the 1918 Worlds Poultry Conference to be held in the United States, A Bill extending the thanks of Congress to Nebraska for the statue of William Jennings Bryan and Sterling Morton, A Bill authorizing the appropriation of $150,000 for expenditue (on the observance of the 150th anniversary of the Constitution, A Bill authorizing the printing of textbooks on the history of the Northwest Territory for distribution in the schools of Illinois, Ohio and other states, A Bill authorizing a marker for Jefferson Davis, and a host of other subjects. Truly, here is variety. It is a testimony to constant change.

JEFFERSON DAVIS. A bill pending in Congress to erect a marker to mark the terminal of the Jefferson Davis Memorial Highway recalls one of the most interesting characters in American history. Students remember him as the President of the Confederacy and the moving spirit in the attempt to divide the North and South in 1860. But Jefferson Davis was noted for other things before he headed the Confederacy. As a lieutenant in the Army, he was entrusted with the custody of Chief Black Hawk when that wily Indian was sent to St. Louis. He distinguished himself in the Mexican War. He became Secretary of War under Franklin Pierce. He built the aqueduct which still brings drinking water to the City of Washington. He caused a survey to be made of a transcontinental highway to protect the western settlers and did many other things. When the bill to authorize this marker came before Congress recently, objection was raised to its consideration. Perhaps the Civil War is not quite o'er.

SO THAT'S WHAT HAPPENED TO IT. Never send a pair of roller skates to some distant nephew by parcel post and forget to put a return address on the package and then find out that he moved and never got it. And then you wondered what ever happened to those roller skates. The answer is - they were auctioned off by the Post Office Department. Letters and parcels that do not reach their destination and cannot be returned for want of the sender's name and address go to the Dead Letter and Parcel Office. The Department made a survey, and found there were 26,000 new cases every week. Some of these were made up of almost priceless articles. The Department has decided to put aside for auction of this unclaimed, undelivered merchandise. This year, the Dead Letter and Parcel Division will conduct their sale on June 17th. On the list of merchandise to be sold are sleds and slips, toys and tools, suits and shoes, golf balls and gadgets, dispers and decorations, hats and harness, violins and victuals. Yes, there will be a crowd. Line forms to the right.

SPEAKING OF INCOME TAXES. In the last year of the Civil War, Congress enacted a law providing for a tax of 5% on all gains, profits, and income over $10,000 derived by any person in the United States from any source whether it be interest, rents, dividends, or salary. Under that law, the Collector of Internal Revenue assessed a tax of $61.50 against the salary of an obscure gentleman in Massachusetts who was then a Probate Judge and whose salary was paid out of the state treasury. Judge Day refused to pay the tax and took the matter into the courts. It finally went to the U.S. Supreme Court and in the December term of that Court in 1870, an opinion was rendered that the Federal Government could not impose an income tax upon the salaries of state officers on the theory that to permit the U.S. to tax the functions of a state would make it possible for the Federal Government by means of the taxing power to destroy the state. Conversely, it was decided at other times that to permit state governments to tax the salaries of Federal employees might nullify the functions of the central government. Since then, local, county, and state employees have paid no Federal income tax and Federal employees have paid no state income tax. The Federal Income Tax Law became effective in 1913. Since then, 31 states have placed income tax laws upon their statute books. There are today about 837,000 Federal employees who are subject to Federal income taxes but do not pay state income taxes wherever levied. Likewise there are probably several million policemen, firemen, aldermen, supervisors, state officials, state employees and others who pay no Federal income tax. In addition, there are more than a 100,000 officers and employees of national banks, Federal Reserve Banks and Joint Stock Land Banks, who would not be compelled to pay Federal income tax. So that means that to tax Federal employees for Federal income tax purposes, is invalid. There are therefore 3% million public servants who are immune to either the state or the Federal income tax. Here then is a real tax problem and to cure this legal difficulty, Rep. John Cochran of St. Louis has introduced a resolution, calling for a constitutional amendment whereby state employees can be taxed by Uncle Sam and Uncle Sam's employees can be taxed by the states.
TRY THIS ON YOUR PIANO. Here's one to tax the credulity of Believe-It-Or-Not Ripley. In 1934 Congress enacted a law to penalize the robbery of a National Bank or a member Bank of the Federal Reserve System. Sometime after the law went into effect, a very engaging gentleman went into a national bank to do a bit of business. During the momentary absence of one of the employees, he picked up $11,000 and walked out. (Confidentially, we've never seen a bank where you can pick up $11,000 with such ease and savoir faire but the Attorney General of the United States vouches for the incident.) The gentlemanly purloiner of the bank's money used no force or violence and placed no one in fear. Hence under the definition of the crime of robbery as set forth in the law, he had committed no robbery. Therefore he could not be prosecuted for robbery. Therefore it became necessary for Congress to amend the act of 1934 to include the words "larceny" and "burglary.

AT LONG LAST-A DEPORTATION BILL. Federal laws dealing with aliens are confusing and chaotic. They fall into three classes. First, there are the immigration laws, setting up standards and restrictions under which people can come from foreign lands to the United States. Second, are the naturalization laws, providing procedure, standards and qualifications under which people from foreign lands, legally admitted to this country might become citizens; and third, there are the deportation laws under which, those who have come here legally or illegally might be removed to their native lands. For five years, Congress has struggled with a deportation law that would be acceptable to all groups. There is that liberal group that was anxious to prevent hardships and the disintegration of families because of deportation and therefore believed that some discretionary power should be vested in the Secretary of Labor. On the other side was a restrictionist group which believed that deportation should be made mandatory with little or no exception, irrespective of circumstance. For five years, these two groups opposed various deportation proposals either because they were too liberal or too severe. Meanwhile, certain anomalies in the law persisted. Under existing law, alien doo peddlers who violated Federal narcotic laws could be deported but aliens who violated state narcotic laws could not. An alien who stole a loaf of bread could be deported but a criminal alien convicted of carrying concealed weapons could not, because the former offense involved moral turpitude while the latter did not. It is estimated that 25,000 known criminal aliens could be deported if the existing law were changed. Finally a bill was drafted that seemed to meet the approval of most of the members and has passed the House. If and when it passes the Senate and is signed by the President, a drive may be made to institute deportation proceedings against a vast number of undesirable aliens who have violated the law, imposed upon our sufferance and given evidence that they should no longer be permitted to remain here.

ANOTHER ONSLAUGHT ON DISTANCE. In a sense, the progressive development of transportation and communication is the measure of progress in our civilization. When the Declaration of Independence was signed it was comparatively farther from Chicago to St. Louis than it is now from New York to San Francisco. It took weeks to deliver a letter to some distant point. Newspapers had a limited circulation and there was no radio. Then came the pony express to cut down distance. Then came the stagecoach. Then came the railroads. Then came the airplane. Little by little distance has been cut down and the nation reduced to one vast community. By radio, by airmail, by telephone, what goes on in New York in the morning is known to the Pacific Coast a few hours later. What goes on in Canada in the morning is old news by nightfall in Texas. Now comes another development. A Doctor Adams of Pa. has invented a practical device whereby airplanes can pick up and discharge mail at a speed of 100 miles an hour. No landing fields or airport facilities are needed. The device has been demonstrated to the Post Office Committee of Congress and that Committee has recommended an appropriation for a year of trial and experiment. The plan is to lay out three routes from a central point like Pittsburgh and give daily airmail service to 80 cities without having to land for delivery or pick-up. All would be done on the fly. There are now 180 cities with direct airmail service. If this trial plan is a success, it is only a question until every community of any size in the U.S. will have direct airmail service without the necessity of maintaining an airport. There's progress for you.