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- SCR 29 Return Senate File 219 for correction, Senate Journal 873, 879, 880; House Journal 1138.
- SCR 30 Compensation for services after closing Fifty-seventh General Assembly, Senate Journal 892, 924, 925; House Journal 1193, 1194, 1424.
- SCR 31 Interstate co-operation—Committee appointed, Senate Journal 892, 934; House Journal 1211, 1288, 1289.
- SCR 32 Bills ordered and paid, Senate Journal 893, 925, 926; House Journal 1211, 1212, 1348, 1349.
- SCR 33 Reapportionment of General Assembly of Iowa—Committee appointed, Senate Journal 961, 1032, 1033; House Journal 1414.
- SCR 34 Committee appointed—Investigation of nursing homes, Senate Journal 936; House Journal 1212, 1213, 1288.
- SCR 35 Corrective legislation—Committee appointed, Senate Journal 999, 1000.
- SCR 36 Committee on claims, Senate Journal 1052 through 1057, 1064; House Journal 1366 through 1371 and 1394.

HOUSE CONCURRENT RESOLUTIONS

- HCR 1 Governor Hoegh invited to address joint convention, January 15, 1957, House Journal 15, 16; Senate Journal 15, 16.
- HCR 2 Employees additional—Committee appointed, House Journal 19, 42; Senate Journal 11, 12.
- HCR 3 Recess—January 17, 1957, to January 22, 1957, House Journal 26; Senate Journal 42.
- HCR 4 Death of wife of Honorable Henry W. Burma, sympathy expressed by House, House Journal 81; Senate Journal 93, 94.
- HCR 5 Dr. W. C. Menninger, Topeka, Kansas, invited to address joint convention, February 1, 1957, House Journal 107; Senate Journal 104, 105.
- HCR 6 Mr. W. C. Daniel, Danville, Virginia, invited to address joint convention February 18, 1957, House Journal 130, 138; Senate Journal 199.
- HCR 7 Seeking legislative action to provide active duty basic training for Army National Guard, House Journal 173, 236.
- HCR 8 Invitation to Herbert Hoover to attend dedication at West Branch, Iowa—committee appointed, House Journal 297; Senate Journal 267, 268.
- HCR 9 Iowa State Teacher's College Concert Band invited to hold concert in rotunda March 22, 1957, House Journal 297, 312; Senate Journal 344, 345.
- HCR 10 Investigation of nursing homes—committee appointed, House Journal 297, 298; Senate Journal 251.
- HCR 11 Bills—approved and ordered paid by appropriations committee, House Journal 380, 381, 395; Senate Journal 535.
- HCR 12 Special Legislative Committee on Governmental Economies—studies and results, House Journal 475, 476.
- HCR 13 Resolution that Alaska and Hawaii be admitted to the Union in 1957, House Journal 635.
- HCR 14 Committee appointed—Representation of the Fifty-seventh General Assembly to funeral of Mr. A. C. Gustafson, House Journal 926, 927; Senate Journal 714.
- HCR 15 Commends Iowa State College for Agricultural Adjustment Research Center, House Journal 967, 968, 1034; Senate Journal 808, 825.
- HCR 16 Bonus to Korean Veterans, House Journal 968, 969, 1034; Senate Journal 808, 809, 879.
- HCR 17 Compensation for services after closing of the Fifty-seventh General Assembly, House Journal 1234, 1235, 1319; Senate Journal 1040, 1041.
- HCR 18 Return House File 64 for correction of title requested, House Journal 1409; Senate Journal 1114.

**MEMORIAL TO THE CONGRESS
OF THE UNITED STATES****SENATE CONCURRENT RESOLUTION 21**

Whereas, during the emergency of World War II, the Congress of the United States enacted an excise tax levy on the transportation of property and persons; and

Whereas, the tax on transportation of property and persons was designed for a double motive, to supply revenue and for the principal purpose of discouraging unnecessary civilian use of common carriers when their services were needed in the war effort; and

Whereas, though the hostilities have long since ceased, the tax on transportation of property and persons still continues to be an effective deterrent to such transportation and is now effective in weakening the national transportation system contrary to the best public interest; and

Whereas, the national policy declared by the Congress of the United States in the Interstate Commerce Act calls for the development and preservation of a national transportation system adequate to meet the needs of commerce, postal service and the national defense; and

Whereas, the publicly regulated carriers are the collectors of the tax for the government, the tax adds to the shipping cost paid by the shipper or receiver who uses the regulated carrier and it, therefore, places an undue and unfair advantage in the hands of those who can afford to furnish their own transportation as against the small shipper or receiver who, because of his economic station, is compelled to use the regulated carrier. It also creates an inequality between the shipper who has a long haul and one who has a short haul on the same regulated carrier because the excise tax is levied as a percentage of the cost of the transportation; and

Whereas, transportation is not by any standard a luxury, and sound reasoning allows us to distinguish between the excise tax on transportation and other excise taxes on luxury items; and

Whereas, it is the opinion of the General Assembly of the State of Iowa that the best interest of the citizens of the State and the Nation will best be served by the removal of the excise taxes on transportation;

Therefore, Be It Resolved by the Senate, the House Concurring, that it shall be the manifest expression of the Fifty-seventh General Assembly that the discriminatory and burdensome excise taxes on transportation of persons and property be removed by the Congress of the United States.

Be It Further Resolved, that a copy of the resolution be communicated to the members of Congress from Iowa and that a copy of said resolution be communicated to the committee on ways and means of the House of Representatives and to the committee on finance in the Senate of the United States Congress.

Adopted: S. J. 509; H. J. 711.