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 SR 5 Senator Bourke B. Hickenlooper invited to appear before Senate, February 14, 11:00 a.m., SJ 185.
 SR 6 Congressman Charles B. Hoeven invited to appear before Senate, February 11, 1955, SJ 200.
 SR 7 Reduction of state expenses—committee appointed, SJ 299.
 SR 8 Priority to necessary legislation—committee appointed to study, SJ 1075, 1190.
 SR 9 National Association of Legislative Service Agencies—Secretary of Senate authorized to attend 1955 and 1956, SJ 1075, 1106.

HOUSE RESOLUTIONS

- HR 1 Ministers and chaplains—committee appointed to arrange for, HJ 10.
 HR 2 Clerks for Speaker, Chief Clerk and Representatives, HJ 11.
 HR 3 Honorable William N. Judd, sympathy expressed by House, HJ 35.
 HR 4 Identification cards for desks of members, HJ 35.
 HR 5 Joan Howard—expression of appreciation for services rendered to William N. Judd during illness, HJ 86, 90.
 HR 6 Senator Bourke B. Hickenlooper invited to appear before House, February 14, 1955, HJ 221.
 HR 7 Bureau of Public Affairs, economy and efficiency in legislative sessions—committee appointed, HJ 337.
 HR 8 Highway commission—committee appointed to investigate, HJ 513, 554, 591.
 HR 9 Visitors introductions limited, HJ 637.
 HR 10 Memorial session—committee to make arrangements for, HJ 743.
 HR 11 National Association of Legislative Service Agencies—Chief Clerk of House authorized to attend, HJ 808, 875.
 HR 12 Rural mail delivery—reorganization of present rural mail routes, HJ 808, 875.
 HR 13 Chief Clerk of House—authorized to employ a secretary between legislative sessions, HJ 1421, 1464.

**MEMORIALS TO THE CONGRESS OF THE
UNITED STATES****HOUSE CONCURRENT RESOLUTION 20**

Whereas, the United States Supreme Court in an opinion written in the case of Kern-Limerick, Inc. v. Scurlock, 347 U. S. 110, has held that a contractor with a federal agency can be constituted a federal purchasing agent in the absence of a federal act prohibiting this, and thereby the contractor's purchases and use of tangible personal property are immunized from state taxation; and

Whereas, under the rule established by this opinion practically any activity engaged in by a private contractor on behalf of a federal agency can be immunized from any state taxation by appropriate contract phraseology, resulting in serious interference with state and local powers of taxation contrary to the established policy of Congress and the expressed will of the executive branch of the federal government; and

Whereas, no additional rights of taxation are sought on behalf of the states, only the restoration and the preservation of these rights which existed prior to the pronouncement of the rule here complained of; and

Whereas, if there is to be any withdrawal from the sovereign states of the Union of any portion of their power to tax government contractors there should be an equal withdrawal from the federal government of its power to tax state employees and contractors, to the end that the power to tax shall remain in balance;

Now, Therefore, Be It Resolved by the House of the Fifty-sixth General Assembly of the State of Iowa, the Senate concurring, that the General Assembly respectfully memorializes the Congress of the United States to enact as speedily as possible legislation which will secure and make certain to the states of the Union the power and right to levy and collect any nondiscriminatory privilege tax upon any privilege exercised under the protection and authority of the law of any state of the Union, except such taxes the direct incidence of which would be upon the United States.

Adopted H. J. 1217; S. J. 991.

