ginning in October, 1931, the farm loan business being continued.

In addition to his local business Mr. Van Alstine was active in public affairs, his most lasting and important public work being in the Iowa legislature, serving in the Senate, representing Buena Vista, Humboldt and Pocahontas counties, in the Thirty-seventh, Thirty-eighth and Thirtyninth General Assemblies, as chairman of the code revision committee, chairman of the appropriations and other standing committees. In 1920 he was appointed chairman of the state tax commission, which at that time carried no compensation, and he devoted a large part of his time in securing revision of tax laws and taxation practices; for many years was a member of the National Association of Tax Commissioners, and was a recognized authority on methods of taxation; in 1928 designed and drew the legislation under which the present Iowa State Tax Commission was organized and was offered appointment as its first chairman but declined this honor; served as president of the Iowa Farm Mortgage Bankers' Association, a member of the board of directors of the Iowa Tax Association and of the Pocahontas County Mutual Insurance Association and president of the Iowa Pioneer Lawmakers Association. While his primary legislative interest was taxation, he was the author of a number of the statutes curative to real estate titles and he was the author of the Chattel Lien Recording Law, both of which have been of very material value to the business men of the state.

His life was devoted to aggressive community and county development, being active in the movements that secured for Gilmore City a gas plant, which was later supplanted with an electric service in 1912, also in the organization and installation of a municipal water works. A Republican and a member of the Knights of Pythias and various Masonic bodies, and during World War I was active in government service. A son, Lieutenant Sewal Van Alstine, is now with the U. S. Armed Forces in the Pacific area.

J. F. MILLER, DUANE E. DEWEL, C. V. FINDLAY,

Committee.

The resolution was unanimously adopted.

JOHN L. WILSON

MR. PRESIDENT: Your committee, appointed to prepare suitable resolutions commemorating the life, character and public service of the late Honorable John L. Wilson of Clinton, Iowa, begs leave to submit the following:

John L. Wilson, farmer and legislator, died at his home in Clinton, Iowa, August 31, 1946. He was born in Elk River township near Almont, in Clinton county, Iowa, October 25, 1857, son of Mr. and Mrs. Matthew Wilson, who were early Iowa pioneers from Pennsylvania.

He was educated in the rural schools and business college at Clinton, graduating in 1876, his life-long occupation being that of farming.

Mr. Wilson was married to Susie E. Cook on December 15, 1880, and

resided on the old Wilson farm until retirement in 1916, when they removed to Clinton. He was vice president of The Lyons Savings Bank, and president of Farmers Mutual Fire & Lightning Insurance Company of DeWitt, Iowa.

Mr. Wilson served as State Representative in 1893 and was re-elected in 1895. He was elected as Senator in 1897 and remained in the Senate until 1914, his legislative tenure extending through eleven successive sessions.

He was a member of the Masonic bodies, president of the Clinton county old settlers' association and a Democrat.

In the passing of Senator Wilson, Iowa has lost a valuable and honorable citizen, and an honest statesman.

O. H. HENNINGSEN, ROBERT C. REILLY, FRANK D. MARTIN,

Committee.

The resolution was unanimously adopted.