

MAINE STATE LEGISLATURE

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Legislative Record

OF THE

Eighty-Third Legislature

OF THE

STATE OF MAINE

1927

KENNEBEC JOURNAL COMPANY
AUGUSTA, MAINE

SENATE

Friday, March 25, 1927.

Senate called to order by the President.

Prayer by the Rev. J. A. Hammond of Westbrook.

Journal of previous session read and approved.

On motion by Mr. Roberts of York, out of order and under suspension of the rules, it was

Ordered, the House concurring, that when the Senate and House adjourn, they adjourn to meet Monday afternoon, March twenty-eighth, at four-thirty o'clock.

Subsequently the foregoing order came back from the House, read and passed in concurrence.

From the House: An Act relating to the excise tax on railroads (H. D. 23), which was passed to be enacted in the Senate on March 18th in concurrence and by the Governor returned to the House of Representatives without his approval.

In the House, that body proceeded to vote upon the question: "Shall this bill become a law notwithstanding the objections of the Governor?"

And upon a yea and nay vote, more than two-thirds having voted in the affirmative the bill was passed to be enacted notwithstanding the objections of the Governor, and was presented to the Senate accompanied by the following communication from the Governor:—

STATE OF MAINE
OFFICE OF THE GOVERNOR
AUGUSTA

March 24, 1927.

TO THE HONORABLE SENATE
AND THE HOUSE OF REPRESENTATIVES:

There is returned herewith without my approval AN ACT Relating to the Excise Tax on Railroads.

This measure inaugurates the so-called gross-net plan for taxation upon the railroads of this State with the immediate effect of reducing the taxes upon the railroads of Maine by \$250,000 for each of the next two years. Its results thereafter cannot be anticipated but offer serious prospect of the disruption of the finances

of the State by a possible variation of 40 per cent in the revenues from this source.

This reduction does not affect the Bangor and Aroostook Railroad Company in any way. The Maine Central Railroad Company benefits to the extent of \$170,000.

In 1925 the Maine Central Railroad Company showed a surplus of \$1,100,000 or 8½ per cent upon its common stock. In 1926 this railroad showed a surplus of \$1,270,000 or more than 9 per cent upon its common stock. For January of this present year the net revenue of this Company from its railway operations showed an increase of 30 per cent over January of a year ago. At this rate its surplus for the present year would amount to more than \$1,600,000 or 14 per cent upon its common stock.

The railroad representatives have made it entirely clear that tax reduction does not and cannot mean rate reduction since the railroad may still materially increase its earnings without exceeding the limits allowed by the Interstate Commerce Commission. This means that the prospective \$1,650,000 surplus during this next year will be increased by \$250,000 taken from other tax-payers in the State of Maine. The earnings of 14 per cent upon its common stock will be raised to 16 per cent as a result of this contribution alone made by the industries and farms of Maine.

The textile mills and shoe factories of Maine face problems. Some have been obliged to close. Their net income and their gross income in some instances, have both alike disappeared, yet to their backs must be transferred the burden that is taken from this prosperous railroad in our State.

Preliminary estimates of the committee on appropriations show proposed increases in state expenditures amounting to \$2,500,000. This would mean a 50 per cent increase in direct State taxation for each of the next two years upon agriculture and industries, certain of which are finding it difficult to carry on.

The closing of certain mills and factories means distress for a great number of people dependent directly or indirectly upon the money that they disburse. All these citizens of our State in our factories and stores

and upon our farms must contribute their share to such portions of this \$2,500,000 as the State may find it necessary to raise and in addition from their depleted pockets during the next two years must contribute \$500,000 to the coffers of two railroads that serve our State.

During the last campaign and in the Inaugural Message there was strong endorsement of the necessity of tax-reduction and the equity of distributing this reduction among all the tax-payers of our State. The Budget Committee constituted by the Legislature with Legislative representation upon it in the person of the chairman of the Committee on Appropriations on the part of the Senate and the House for the past two years presented a budget that was believed adequate to care for all the activities of the State and still left a margin for that tax-reduction that is of such critical importance at this time. The estimates of the budget committee were equal to the record level of appropriations for our departments and institutions that was reached two years ago. Never before in our history had there been such generous provision for the welfare of all those dependent upon the bounty of the State. Now it is proposed to carry those record expenditures to new heights with increases of from ten to fifty per cent in many of the forty-six departments and institutions that the State now carries on.

If these record expenditures are necessary it seems impossible for the State during the next two years to contribute \$340,000 to what is probably one of the most prosperous enterprises now being carried on within our State with earnings that would inevitably exceed 15 per cent upon its common stock each year.

Determination of the expenditures that will be necessary during the next two years will reveal whether it is possible to reduce the taxes upon the citizens of our State. If a reduction is possible the equitable distribution of the relief would follow in due course.

To reduce taxes before determining expenditures is putting the cart before the horse.

Until it is possible to determine the burdens it will be necessary to impose upon the farmers and the industries and the merchants of our

State it is impossible for me to accept the responsibility of relieving a prosperous railroad to the amount of \$340,000 and placing it upon industries and farms and merchants that are in many instances in a far different plight.

In discussion of this measure there is frequent insistence that the welfare of the State is dependent upon the prosperity of our railroads. This is no more true, however, than it is to say that the welfare of the State is dependent upon the prosperity of our factories or our farms. In fact, it is probably less true since industry and agriculture must generate the life blood of commerce upon which the railroads alone can thrive. The farmers and the manufacturers of Maine produce the golden egg without which our transportation systems could not endure for a day.

This railroad tax reduction means that the City of Portland in the next two years must contribute \$50,000 to make up the deficiency. The industries of Maine will find \$125,000 added to their tax-bill and must continue to pay the same freight rates, since the railroads very frankly state that this cannot mean a reduction in transportation charges. Every farmer in Maine must take two dollars out of his pocket and add it to the million dollar and constantly growing surplus of the chief railroad of our State.

GENERAL REVENUE

The revenues of the State for the past four years from this railroad tax have been as follows:

1923	\$2,305,000
1924	2,385,000
1925	1,911,000
1926	1,914,000

Under the estimates submitted by the representatives of the railroads the income to the State under the proposed plan for the current year would amount to \$1,650,000. This means a shrinkage in four years of \$735,000 in the annual revenue of the State from this source or more than a mill that must consequently be added to our direct state tax.

There is no business in the State that could endure a reduction in income from one source of \$750,000 in four years, and yet that is the result of the proposal here presented, if the income of the State from railroad taxation in 1924 is compared

with the return that would be received in 1928. This loss in revenue of \$735,000 annually must be made up by the farmers and industries of Maine.

The present system of railroad taxation in its inception very materially reduced the taxes upon these corporations. Railroad influence was then powerful. Later the rate of taxation was raised to its present level with the full approval of the railroads rather than submit to the system of taxation for railroads that prevails in most of our sister states and the system under which all other property in Maine is now taxed.

The chief argument that has been used for this tax reduction has been the contention that Maine railroads are taxed more heavily than those in other sections of the United States. Nine per cent earnings upon the common stock and the fourteen per cent earnings that are in prospect are a rather conclusive answer to the suggestion that the railroads of Maine are over-burdened by the State. Maine must be a railroad bonanza if such earnings can accompany too burdensome a tax.

The present tax is attacked as the highest excise tax, with one exception, in the United States. You have not been told, however, that only a very few states in the Union use this system for a levy. Thirty-four states use the system of ad valorem valuation treating railroad properties by the same general system by which other properties are taxed. Would the railroads of Maine desire to adopt the system that is so nearly universal throughout the United States?

The tax return per mile of road in Maine is practically the same as the average tax per mile of road throughout the United States. Certainly insofar as the Maine Central Railroad Company is concerned conditions upon its lines are not so different from the average through the United States, if we consider the great number of miles in the south and west that serve a more sparsely settled region with far less industrial development than exists in the southern and central part of the State of Maine.

It is said, however, that conditions here are different from elsewhere in the United States and comparisons of taxes with the other New England

States are stressed by the advocates of a change.

The average tax per mile of road for all the New England States is \$1460. The tax per mile in Maine under our present system is \$1023 per mile. Three New England States impose taxes of from \$1600 to \$3000 per mile.

This does not indicate that the railroads in Maine are unduly burdened in comparison with the other New England States.

The railroads of Maine in proportion to their property or their prosperity bear a smaller share of the tax burden than any other line of industry or class of property in the State.

The principal railroad involved in this State has a capitalized value of \$60,000,000 and somewhat more than this for rate-making purposes. Sixty per cent of this valuation, which is about the normal figure for valuation in the State of Maine, would mean a valuation of \$36,000,000. The average municipal tax rate in the State of Maine is \$40. This would mean a direct tax of \$1,440,000 which would result in an increase in its tax contribution of more than \$500,000 over the amount now assessed in order to make its burden proportionate with that borne by all other citizens and industries in the State of Maine.

The State has shown a most friendly and cooperative attitude toward this railroad during the past two years by loaning its credit in a very substantial sum to provide for the construction of a bridge over the Kennebec River at Bath, with the railroad extending its re-payment of this advance over a period of fifty years. During that time the State must bear whatever hazards there may be incident to the transportation business without possibility of any direct return in excess of the money it has actually laid out.

Two years ago the plea for tax reduction was based on a dire tale of financial woe. At the very time the legislature was listening with a most sympathetic ear to that story, those in charge of the railroad chiefly concerned were fully aware that a remarkable recovery was in full swing and were privately predicting a resumption of dividends upon the common stock. Today the situation is utterly transformed with a full treasury and a steady increase in net

income and further very substantial advantages soon sure to accrue in rate divisions with roads to the east and the west.

A considerably more favorable basis of division has been offered by the western roads and accepted by some New England roads but declined by the Maine Central Railroad Company in order to insist upon an even larger share. Coupled with the change in the divisions with the Bangor and Aroostook Railroad Company that is confidently anticipated during this present year the surplus of the Maine Central is certain to go to new heights

Until three days after the passage of this bill by the Legislature it was the general impression among the members and even among those in the Legislature responsible for the fixing of the tax rate for the coming year that the proposal of the railroad would involve an annual loss of \$120,000. This was the figure that was constantly mentioned in discussions of this matter and many were under the impression that no reduction at all was to take place during the coming fiscal year. On Monday morning of this week with the bill safely upon my desk and out of the hands of the legislature one of the most active and alert members of the Committee on Appropriations who had been constantly at work upon the estimates and had conferred repeatedly with the representative of the Maine Central Railroad Company regarding the proposed tax reduction stated to me that the measure involved a loss of \$120,000 each year. This was less than one-half of the amount that the bill actually cut off. No member of the Legislature was in a better position to be accurately informed. The responsibility for this misapprehension is not for me to affix but it does indicate that many members of the Legislature may not fully have realized the consequences of this act.

SMALL ROADS

Three narrow gauge railroads and one other small road are saved from their present small taxes by this bill. In one case the present tax is \$500 and in two other cases is \$1200. All of these are community affairs and abundantly deserve relief. One of them was nearly ruined by one of the major railroads of the State by bus competition before it was abandoned

to the community it must serve and now with cynical contempt they offer this abandoned child a crumb.

There would seem to be no reason for objection to unanimous consent to the introduction of a measure that would afford those roads relief. A road with a million dollar surplus earning nine dollars a share upon its common stock does not need to hide behind the skirts of a narrow-gauge and secure votes for a reduction of its taxes in the amount of \$170,000 by appeal to the senators or representatives interested in a road that will benefit to the extent of \$1200. A member of this Legislature does not need to sell his birthright for such a mess of pottage. The case of the four small roads can well stand upon its merits without being used as a cat's paw to secure a contribution of \$170,000 a year.

SYSTEM

It is necessary for us to consider this question primarily with relation to its effect upon our state finances and tax-rate during the next two years but it must also be borne in mind that we are making a radical charge in our system of taxation that may disrupt the revenues of the state in future years.

A business depression under this new method might mean a reduction in state revenue from this source out of all proportion to the reduction in gross income of the railroads and a resultant doubling or trebling of the burden upon the commercial and agricultural interests of the state at the very time when they would be suffering even more acutely than the railroads since not only their net but even their gross revenues might be entirely wiped out with factories closed and harvests rotting in the field.

We are most insistently told that it is unfair to levy a tax unless there is net income with which to pay it. It seems puzzling that this argument can be taken so seriously when every factory and every farm and every business in Maine is taxed by the state and the municipality without any relation to its net income. Not only the net but the gross income of a corporation or a farm may entirely disappear and yet the state and municipal tax is not reduced one iota. In fact, if this measure passes, idle factories in Maine with no income, net or gross, and

farms that may be on the verge of abandonment, must contribute from their depleted pockets to add to the million dollar annual surplus of the chief railroad of our State.

The voice of the average tax payer of the state is here silent except as he may speak through your mouths. The farmer, the home owner, the small business man is not able to maintain an expensive lobby to argue his cause. His views upon the alternatives with which you are presented cannot, however, be in doubt.

There is here generated an atmosphere that is foreign to the homes from which we come. In neighborhood gatherings all over the State of Maine the elements of this problem may be considered with a due regard for the difficulties with which many of our citizens and corporations are now faced. To their opinions and ideas we may wisely turn for a moment after a winter spent in listening to a somewhat siren song and consult that other lobby composed of seven hundred thousand citizens of Maine upon whose straining backs must be placed the burden we take from a corporation earning fourteen per cent dividends at this time.

The orderly administration of the business of the state would seem to indicate the wisdom of first determining the amount of money absolutely needed to run the State in a respectable fashion for the next two years. Then it would be possible to make an equitable apportionment of the tax-burden upon all the property of the State.

If it proves practicable so to arrange the expenditures and the finances of the State that a general reduction in taxation is possible, a reduction for the railroads might well be considered but in their present condition they should be the last rather than the first to be considered if we have a proper appreciation of the plight of agriculture and industry in our State.

The Edwards Manufacturing Company in Augusta is advertising that a reduction in its taxes is absolutely essential if it is to continue to do business in our State. This is typical of certain other industries in Maine and in New England.

In view of our platform declaration and pledges and the understanding with which the people of Maine have placed us in office, it does not seem

possible for me to accept the responsibility for transferring a burden of several hundred thousand dollars during the next two years from corporations that are in a very healthy condition, to the tax burdened farms and industries of our State.

It is to me a matter of keen regret that it has not been practicable to give this problem consideration in an orderly manner after the budget of the State had been made up for the next two years and the time had arrived to determine the direct State tax.

This was a matter, however, beyond the control of the Executive and under the circumstances as they exist today there is no other course that it seems proper for me to pursue. Both the farmers and the business man of Maine would seem to me to have just cause for deep resentment at the transferring of such a burden to their backs at this time from the overflowing treasury of the chief railroad that is involved within this State.

My position in this matter has been clearly and repeatedly stated to the representatives of the railroads publicly and privately, and they were urged to allow this measure to take what would seem a more orderly course. They preferred, however, to use all their influence to secure tax reduction for themselves irrespective of whether it should mean a heavy increase in the tax burden for the other tax payers of the State. Their attitude indicated either a fear that the end of the session might reveal the unwisdom of reducing the taxes on a prosperous corporation and increasing the taxes on everyone else, or a lack of regard as to whether or not this might be the case.

This measure means a fifteen per cent reduction in taxes for a corporation in this State that last year earned a surplus of one million dollars and this year in January ran thirty per cent ahead of a year ago.

At the same time it is liable to be an important factor in a fifty per cent increase in the taxes on all the other corporations and individuals in the State.

Fifteen per cent reduction for this prosperous railroad and fifty per cent increase for our factories and farms, is a course of action which it is impossible for me to reconcile with a proper regard for the business and

economic interests of our State nor with a sense of justice and fair dealing to all the citizens of Maine.

Respectfully submitted,
(Signed) RALPH O. BREWSTER,
Governor of Maine.

In the Senate:

Mr. CARTER of Androscoggin: Mr. President, I understand now that the veto message on the bill is before this body pending discussion and vote?

The PRESIDENT: It is, the pending question necessarily being, "shall this bill become a law notwithstanding the objections of the Governor?"

Mr. CARTER: Now, Mr. President, on a question, perhaps, of personal privilege, I wish to state that for many years I had been employed by the Maine Central Railroad Company, a corporation which would be affected by this act, never having had a salary, never having had a general retainer, but on the other hand I have many matters on my desk in my office pending litigation and I have ridden on a pass of the Maine Central Railroad for a great many years. I believe, therefore, that I am in a unique position in this legislature and, believing so, I have never taken part in any discussion on any matter affecting railroads and I now ask the Senate to excuse me from participation in this matter and from voting on the same.

The PRESIDENT: The Senator from Androscoggin, Senator Carter, for personal reasons very properly explained, asks to be excused from voting on this matter. Is it the pleasure of the Senate to excuse the senator?

Thereupon, Senator Carter of Androscoggin was excused by the Senate from voting on this matter.

The PRESIDENT: The question before the Senate is shall this bill become a law notwithstanding the objections of the Governor? This requires a yea and nay vote. As many as wish the bill to become a law notwithstanding the objections of the Governor will answer "yes" when their names are called. Those who wish to sustain the Governor will answer "no" when their names are called. Is there any senator who does not understand?

Mr. HARRIMAN of Kennebec: Mr. President, is the question debatable at this time?

The PRESIDENT: The question is debatable.

Mr. HARRIMAN: Mr. President: I should feel very unworthy of being a member of this Senate at this session if I did not express my attitude on this important question recording the sentiment of myself and the people I represent.

Now I do not want to go on record as doing anything that will be disastrous to the railroads but I believe in fairness to all the people of Maine that this bill should not pass.

The Republican party in its platform last summer declared for a reduction in taxes, meaning equal reduction to all tax payers and not to any special interests. It was my intention on the day that this bill was finally passed and sent to the Governor to ask that it be tabled in company with other measures calling for an appropriation to be considered all at the same time. Other appropriation bills are being tabled and they will be discussed when all are together and then cuts will be suggested to bring the total appropriation within a certain limit. If this certain limit will reduce the state tax rate, well and good. Let the railroads share in the reduction. If the state tax is not reduced, then I feel it is only right and just that the railroads tax remain as at present.

I have been an Assessor of a small rural town and I know the feeling of the people in that town when taxes are assessed every spring, and I also know the difficulty the tax collector has to get some of the taxes. Yet I have never heard the plea "My farm does not pay any dividends. I am running behind, I should have a substantial reduction in my taxes, let some one else make it up." As a matter of fact towns and states have to be run and the money it costs to run them has to be secured from somewhere. Yet no one comes up and says "here let me pay my part". Oh no, it is "Give us more wages for working on the roads etc. and let the other fellow pay." But who is the other fellow?

I heard someone arguing in the corridor yesterday that the price of coal may go up in 1928 and that together

with some other "maybe" was another reason why this bill should go through.

Now we may have a drouth next summer. We may have a severe hail storm. Some new pest may appear and the farmer should be relieved of a part of his tax burden for what may happen.

Being an officer of the State Grange I have heard their questions discussed from one end of the State to the other. It is the same old cry "Reduce taxes." Industries are crying "reduce the taxes", the railroads are still crying "reduce our taxes".

I say as a representative of the rural people, "use all alike." If we can reduce the taxes on farms and industries then give the railroads equal reduction and not till then.

In my opinion if the railroads were taxed on a property basis same as the farms and industries, their tax would be very much larger than it is today.

I hold in my hand a bill which is an exact copy of the one under discussion as far as the narrow guage and small broad guage roads are concerned, and if the passage of this bill is defeated I will ask unanimous consent to introduce the same so that the railroads that are in real need of this relief will get it. The amounts involved in these cases are very small as far as the state is concerned. Yet are of great importance to these small roads and the people they serve.

I believe that Governor Brewster is honestly striving to put the actual facts before us and that his message is not a "flagrant bit of Lobbying," as the newspapers would have us understand.

I want to go on record as supporting the Governor's veto on this message and hope the Senate will so vote.

Mr. ROBERTS of York: Mr. President, as chairman of the Taxation Committee which heard this bill I do not wish to enter into any discussion of this question. I assume that we all know how we are going to vote at the present time but two years ago a similar bill of this description was presented to the legislature and the committee on taxation reported unanimously "ought to pass." This year this bill has been presented, a much modified one, and the Committee on Taxation has unanimously reported "ought to pass." I make this

brief statement without going into any details and I hope this bill will receive a passage notwithstanding the objections of the Governor.

Mr. SPEIRS of Cumberland: Mr. President, according to the reports in the morning paper the Maine Central Railroad closed last year with a surplus of a million dollars, earning \$9.33 a share upon its common stock. It seems to me that a railroad having that surplus and earning that amount of money should have no reason for calling for the reduction in the matter of taxes. I find that in 1923 they earned \$3,200,000, in 1924, \$2,300,000 with some odd hundreds over and in 1925 they earned \$1,900,000 and the prospects are that in 1926 they will increase this by \$350,000. We have on our table here, tabled by the Committee on Appropriations, many resolves calling for help for the different sanitoriums and public institutions, the feeble-minded institution at Pownal, the Augusta Hospital and many others. These are held up because they do not think there will be money enough to allow them to go through. If there is not money enough for this purpose why should we reduce the taxes of a corporation that indicates it is well able to pay this sum of money? We tax the fishermen, who daily take their lives in their hands to earn their living, \$29,000 in order that we may get money enough to go through with our resolves. Besides the reduction which is coming here there is a bill which has just gone through denying passes to the Public Utilities Commission that will add from six to ten thousand dollars to this present fund. That is mostly used for the railroads and that will give at least ten thousand dollars more to be paid by the state for public utilities. I don't know that I can add anything more except to say that I believe that the Governor's estimate of \$1,650,000 is correct and that you will be adding a burden of from one-third to two-thirds of a mill on our present taxation if this bill goes through.

The PRESIDENT: Is there any further discussion? The question is, shall this bill become a law notwithstanding the objections of the Governor? As many as wish the bill to become a law notwithstanding the objections of the Governor will answer "yes" when their names are called. Those who wish to sustain the veto

of the Governor will answer "no" when their names are called. The Secretary will call the roll.

The Secretary called the roll.

Those voting "yes" were Senators Allen, Bond, Case, Crafts, Douglas, Drake, Dunbar, Dwinal, Foster, Granville, Holmes, Lord, Maher, Miner, Mitchell, Morrison, Nickerson, Oakes, Pinkham, Roberts, Smith, Slocum, Spear—23. Those voting "no" were Senators Bragdon, Buzzell, Harri-man, Perkins, Speirs, Woods—6.

Not voting, Senator Carter.

The PRESIDENT: Twenty-three having voted in the affirmative and six in the negative, the bill become a law notwithstanding the objections of the Governor.

From the House, the following order:

ORDERED, That a joint committee consisting of five members on the part of the House, appointed by the Speaker, and three members on the part of the Senate, appointed by the President, be authorized and instructed to forthwith investigate the conduct of the affairs of the State Highway Commission, specifically including contracts and proposals for purchase of material and supplies and purchases thereof made within ten months last past, also proposed changes in the personnel of officials and employees in the State Highway Department and reasons therefor, and the present methods of awarding contracts and purchasing supplies; with full power vested in said committee to summon and require the attendance of witnesses, the production of records, books and papers, and to take evidence pertinent to said matters. Said committee shall make prompt report to this Legislature, now in session, with its findings and recommendations as to any further action, by it deemed advisable, to be taken by the Legislature; together with any bill for appropriate remedial legislation.

In the House, read and passed, as amended by House Amendment "A."

In the Senate:

Mr. GRANVILLE of York: Mr. President, I offer Senate Amendment A to the order and move its passage:—

"Senate Amendment A. Amend by striking out the words 'made within ten months last past'."

The PRESIDENT: Is it the pleas-

ure of the Senate to adopt this amendment?

Mr. SPEAR of Cumberland: Mr. President, is it the idea of that amendment that the investigation shall be conducted forthwith or at some time in the future?

The PRESIDENT: The order reads "forthwith."

Mr. SPEAR: Mr. President, I move it lie on the table.

Mr. GRANVILLE: Mr. President, I would like—

The PRESIDENT: The question is not debatable unless the Senator from Cumberland, Senator Spear, will withdraw his motion temporarily.

Mr. SPEAR: I will withdraw the motion, Mr. President.

Mr. GRANVILLE: Mr. President, I would like to explain to the Senate that this strikes out the ten months limitation contained in the order as it originally passed the House as it would seem to enhance the value of the order if the committee were allowed the privilege of extending the investigation over a greater number of months, or years, if they see fit.

Mr. SPEAR: May I ask a question, Mr. President?

The PRESIDENT: You may.

Mr. SPEAR: As I understand the matter, it is the intention of this amendment that the investigation shall go right forward?

Mr. GRANVILLE: I will say, Mr. President, that that is the intention.

The PRESIDENT: Does the Senator from Cumberland, Senator Spear, permanently withdraw his motion to table?

Mr. SPEAR: I do, Mr. President.

The PRESIDENT: The question is now on the adoption of Senate Amendment A. Is it the pleasure of the Senate that the amendment be adopted?

Thereupon, Senate Amendment A was adopted.

Mr. GRANVILLE: Mr. President, I would now like to offer and move the adoption of Senate Amendment B to House Amendment A:—

"Senate Amendment B to House Amendment A. Amend by striking out 'funds in the treasury not otherwise appropriated' and inserting 'funds appropriated for expenses of the 83rd Legislature'."

Thereupon, Senate Amendment B was adopted and the order as amended by Senate Amendment A and Senate Amendment B was passed in non-concurrence.

The PRESIDENT: The order will be sent immediately to the House and the Chair appoints as members of the Committee on the part of the Senate as called for by the order: the Senator from Somerset, Senator Smith, the Senator from York, Senator Granville and the Senator from Hancock, Senator Dunbar.

The following communication was received:

SUPREME JUDICIAL COURT
STATE OF MAINE

Bangor, Maine, March 24, 1927.

Royden B. Brown,
Secretary of the Senate,
State of Maine,
State House
Augusta, Maine.

Dear Mr. Secretary:-

I am enclosing the answers of the members of the Court to the questions submitted by the Honorable Senate under Senate Order passed March 17th, 1927.

Very sincerely yours,

(Signed) SCOTT WILSON,
Chief Justice.

"ANSWERS TO QUESTIONS PRO-
FOUNDED TO THE JUSTICES
OF THE SUPREME JUDICIAL
COURT BY THE SENATE.

To the Honorable Senate of the State of Maine:

The undersigned Justices of the Supreme Judicial Court having considered the questions on which their opinion was requested by Senate Order passed March 15th, 1927, relating to an act now pending in your Honorable Body entitled "An Act to Obtain the Benefit of Credit Allowed under Federal Estate Tax," respectfully submit the following answers:

Question 1. Has the Legislature the right and power to enact a revenue law which shall be in form (as stated in section one of said bill) an estate tax law, but in intent and purpose (as stated in section four of said bill) an act to obtain for this State the benefit of the credit allowed under the provisions of Title III, section three hundred one, subsection "b" of the Federal Revenue Act of 1926?

This question we answer in the affirmative. A state legislature has plenary powers to pass all laws it deems essential to promote the public welfare, except as limited by the State, or Federal Constitution. We

know of no provision of either the State or Federal constitution that would be violated by the provision of the Act referred to in question 1. There can be objection to a state enacting a law imposing any lawful tax. That it is for the avowed purpose of increasing its own revenues without imposing any greater burden on the estate of a deceased person by reason of a credit voluntarily extended by the federal government to the citizens of any state imposing such taxes is no valid objection.

Question 2. Has the Legislature the right and power to enact a law which shall, by its terms (as stated in section three of this bill) become void and of no effect upon the repeal by the Congress of Title III of said Federal Revenue Act or upon the amendment of said Federal Act by the Congress whereby the Congress repeals the provisions of said Title III providing for a credit of the taxes paid to the several states of the United States not exceeding eighty per cent of the tax now imposed by said Title III?

We answer this question in the affirmative. The question as framed does not in terms correctly state the purpose of the section therein referred to. We construe the provision limiting the act to the estates of those dying subsequent to the date of the effective repeal of Title III, Sec. 301, sub-section b of the Federal Revenue Act of 1926, not as a delegation by this State of legislative power to Congress, but rather as a definite limitation upon certain provisions of the act, a limitation fixed by the legislature of this State. The effect of the repeal of the Federal Act would not be to repeal the proposed Act in its entirety. It would still remain in force except as to the estates of persons dying subsequent to the effective date of the Act of Congress repealing the credit provision of Title III of the Federal Revenue Act.

Question 3. If the Justices are of opinion that this bill creates an estate tax, is it a property tax or an excise tax, and if a property tax, is it within the constitutional power of the Legislature under Article Eight of the constitution as amended by Article thirty-six?

Estate taxes of the nature proposed are by all the authorities re-

garded as excise taxes and not property taxes.

Respectfully submitted,
SCOTT WILSON
WARREN C. PHILBROOK
CHARLES J. DUNN
LUERE B. DEASY
GUY H. STURGIS
CHARLES P. BARNES
NORMAN L. BASSETT
W. R. PATTANGALL

(On motion by Mr. Holmes of Androscoggin the communication was ordered placed on file.)

The following petition and remonstrance were received and on recommendation by the committee on reference of bills were referred to the following committees:

Public Utilities and Interior Waters

By Mr. Mitchell of Aroostook, petition of Albert K. Stetson and 110 others in favor of Act to incorporate Fish River Power and Storage Company.

Judiciary

By Mr. Carter of Androscoggin, remonstrance of V. W. Canham and 23 others (S. P. 535); remonstrance of E. E. Additon and 13 others (S. P. 536); remonstrance of B. S. Littlefield and 3 others (S. P. 537); remonstrance of Frank Eugley and 26 others (S. P. 538) against the repeal in any manner of the present direct primary law.

Bills in First Reading

An Act to Incorporate Somerset Woods Trustees. (S. D. 273)

Resolve, to appropriate money for the purpose of operating fish hatcheries and feeding stations for fish, for the protection of fish, game and birds and for printing the report of the Commissioner of Inland Fisheries and Game, and for maintenance of the Maine State Museum and for other expenses incident to the administration of the Department of Inland Fisheries and Game. (S. D. 274)

An Act relating to closed time on greater and lesser yellow legs. (S. D. 275)

Resolve in favor of Mary Louise Wilcox of Caribou, Maine, compensating her for personal injuries. (S. D. 277)

Resolve to reimburse the Committee on State Sanatoriums for Expenses. (S. D. 278)

The PRESIDENT: The Secretary suggests, and the Chair thinks it is

proper, as all the Senators are here this morning, that we suspend the rules and send these bills along.

Thereupon, on motion by Mr. Carter of Androscoggin, the rules were suspended and the two above bills and three resolves received their second readings and were passed to be engrossed.

Reports of Committees

Mr. Dwinal, from the Committee on Legal Affairs, on bill An Act relating to the government of the town of Camden (S. D. 86) reported the same in a new draft, under the same title (S. P. 530) and that it ought to pass.

The report was read and accepted, and the bill laid upon the table for printing under the joint rules.

Mr. Morrison, from the same Committee, on bill An Act to repeal Acts incorporating Rangeley Village Corporation (S. D. 198) reported that the same ought to pass.

The report was read and accepted, the bill read once, and on motion by Mr. Morrison of Franklin the rules were suspended and the bill received its second reading and was passed to be engrossed.

Mr. Slocum, from the Committee on Military Affairs, on bill An Act relating to certain State parks (S. P. 485) reported that the same ought to pass.

Mr. Crafts, from the Committee on Salaries and Fees, on bill An Act to increase the salary of the Judge of the Western Somerset Municipal Court (S. P. 258) reported that the same ought to pass.

The reports were severally read and accepted and the bills laid upon the table for printing under the joint rules.

Passed to be Engrossed

Resolve appropriating money to reimburse the town of Orland for the support of George Savoy. (S. D. 264)

An Act to renew the charter of the R. & T. Cement Railroad. (S. D. 265)

An Act to establish a Board of Police of the City of Waterville. (S. D. 266)

An Act to regulate the sale of cider. (S. D. 267)

An Act to provide for the filling of vacancies in the offices of constables in cities. (S. D. 271)

An Act to amend Section Fifty-Five of Chapter Two of the Revised

Statutes, relating to the Secretary of State. (S. D. 179)

An Act relating to the State Department of Health. (S. D. 225)

An Act to change the name of the State Board of Charities and Corrections to Department of Public Welfare. (H. D. 173)

An Act relating to organization of corporations under the general law. (H. D. 250)

Resolve in favor of B. F. Marley. (H. D. 346)

Resolve in favor of Hanson A. Barney of Guilford. (H. D. 348)

Resolve in favor of A. H. Wadleigh compensating him for damage done his orchard by deer. (H. D. 349)

Orders of the Day

On motion by Mr. Douglas of Hancock the Senate voted to indefinitely postpone in non-concurrence An Act in favor of Hancock in the county of Hancock (S. D. 101) which was recalled by Senate order from the Committee on Towns, on March 22nd.

The President laid before the Senate, Senate report from Committee on Maine Publicity, reporting in a new draft and "ought to pass," resolve appropriating money for the compilation and publication of data concerning the resources of the State (S. D. 2) tabled on March 23rd by Mr. Carter of Androscoggin pending consideration.

Mr. CARTER of Androscoggin: Mr. President, in relation to Senate Document No. 2 which I tabled in order that it might be printed while on the table, I now yield to the Senator from Cumberland, Senator Oakes.

Mr. OAKES of Cumberland: Mr. President, I move that this bill lie on the table and be assigned for Wednesday next.

Mr. DOUGLAS of Hancock: Mr. President, I wish to address myself particularly to the assignment of this bill and the reason why I do so is that my friends may know, as the President of the Senate well knows, that within a few minutes of the opening of this session some matters came up which I deemed to be of such importance that I could agree to the assignment of this for next Wednesday. However, I wish to say now that this has been kicked around long enough and I give notice

to the opponents of this measure that I shall go to the mat on this bill Wednesday next.

The PRESIDENT: The question is on the motion of the Senator from Cumberland, Senator Oakes, that this bill be tabled and specially assigned for Wednesday next.

The motion to table and assign prevailed.

Mr. HOLMES of Androscoggin: Mr. President, I move that we take from the table House Document 58, An Act to obtain the benefit of credit allowed under Federal Estate Tax tabled by me on March 23rd pending adoption of Senate Amendment A. My recollection is that Senate Amendment A was offered by the Senator from Kennebec, Senator Maher. If I am correct in my recollection I will yield to Senator Maher.

The PRESIDENT: The question is on the motion of the Senator from Androscoggin, Senator Holmes, that we take from the table House Document 58. Is this the pleasure of the Senate?

The motion prevailed.

The PRESIDENT: The Senator from Androscoggin, Senator Holmes, now yields to the Senator from Kennebec, Senator Maher.

Mr. MAHER of Kennebec: Mr. President, I move the adoption of Senate Amendment A, which is striking off the emergency clause, as I think it has no particular effect on the bill because as the bill is drawn it would without any question have the same effect as if it were drawn under the emergency clause.

The PRESIDENT: The Senator from Kennebec, Senator Maher, moves that the rules be suspended and that we reconsider our action whereby this bill was passed to be engrossed. Is this the pleasure of the Senate?

The motion to suspend the rules and reconsider, prevailed; and on further motion by Mr. Maher of Kennebec, Senate Amendment A was adopted and the bill as so amended was passed to be engrossed.

On motion by Mr. Carter of Androscoggin the Senate voted to take from the table concurrent resolution memorializing Congress to abolish the Federal Estate (Inheritance) Tax (H. D. 11) tabled on March 23rd by

that Senator pending further consideration.

Mr. CARTER of Androscoggin: Now, Mr. President, I am about to make a motion and in preamble would state that as I understand it this is a resolution memorializing Congress to abolish the Federal Estate or Inheritance Tax. Now it seems to me that the logical position is this: The bill which would permit us to take advantage of credit under the same tax we have just passed in this body to be engrossed. It would seem to me that we would be very inconsistent in our position if we should now memorialize Congress to abolish the bill, the national act, which we in the Senate have just voted to take advantage of. If we had voted not to take advantage of the act I think we should have passed this resolution memorializing Congress, and therefore, in order to preserve the consistency of our position, I now move the indefinite postponement of House Document 11 which is the resolution memorializing Congress to abolish the Federal Estate or Inheritance Tax.

The PRESIDENT: The Senator from Androscoggin, Senator Carter, moves the indefinite postponement of House Document 11 in non-concurrence. Is this the pleasure of the Senate?

The motion to indefinitely postpone prevailed.

Mr. SPEAR of Cumberland: Mr. President, I want to doubt that vote to indefinitely postpone House Document 11 and ask for a division.

The PRESIDENT: The Chair wishes that the Senator from Cumberland, Senator Spear, had asked for that privilege before the vote had been announced. Has any Senator any objection to a suspension of the rules and that the Senator from Cumberland, Senator Spear, be allowed the privilege of asking for a division? If not, the Chair so declares. As many as favor the indefinite postponement of this resolution will rise and stand in their places until counted and those opposed will then rise.

A division of the Senate being had

Twelve Senators having voted in the affirmative and eleven opposed, the motion to indefinitely postpone prevailed.

On motion by Mr. Dwinal of Knox, the Senate voted to take from the table An Act relating to equal school privileges for all pupils (H. D. 394), tabled by that senator on March 23d pending adoption of Senate Amendment A.

Mr. DWINAL of Knox: Mr. President, I move the adoption of Senate Amendment A, and address myself to that motion.

The PRESIDENT: The Senator is in order.

Mr. DWINAL: Mr. President, the statute which this bill is intended to amend provides that in order to be entitled to receive their proportionate part in the distribution of certain State school funds, the town shall maintain their school system for a period of at least 30 weeks in each year.

The bill itself would raise that 30 weeks to 32 weeks in 1928, 34 weeks in 1929 and 36 weeks in 1930 and every year thereafter. The amendment, Senate Amendment A would reduce the requirements of the bill to 32 weeks in 1928 and every year thereafter so that the net result of the bill and the amendment would be to raise the present statutory requirement of 30 weeks per year to 32 weeks per year, beginning with 1928. While the statute requires but 30 weeks of school per year in order to entitle the town to receive its proportionate part of the State funds, yet the established school system in cities and larger towns of the State require at least 36 weeks, some of them more, but the minimum requirement is 36 weeks.

The requirements for admission to the standard high schools of the the State pre-suppose elementary school training of at least 36 weeks in each year and the course of study in the standard high schools are based upon that much elementary school preparation. Most of the towns in the State which have less than 36 weeks in each year and I believe all of the towns that have less than 32, do not maintain their own high schools. The pupils in those towns wishing to attend high schools go into high schools in neighboring towns and the town helps to pay their tuition, sometimes with the help of the parents.

Those pupils having had but 30

weeks of elementary school preparation go into standard high schools and there are brought into direct competition with pupils who have had at least thirty-six weeks which isn't a fair proposition. It doesn't put them on a fair basis. The statistics of the school department establish that which you would expect was the situation, that the pupils who have come from the short term schools are weak in their courses. Of course there are exceptions, but as a class; and also that they are especially weak in those courses which it is necessary to curtail and in some cases to entirely omit in the short term schools.

The statistics also establish the fact that the scholars of those schools have a higher percentage of failure in the high schools and also that a higher percentage of them are obliged to withdraw from the high school before graduation and those results are attributed and properly so, I believe, to their inferior preparation. It is to remedy this unfair situation that this bill requiring 36 weeks was introduced in order that all pupils in the State should have equal opportunities and equal chances for an education. But the objection is made strongly outside and with considerable strength inside the Legislature that the passage of the bill requiring 36 weeks would impose upon small towns of the State considerable additional expense.

There are 297 towns in the State of Maine maintaining school systems for less than 36 weeks and at the prevailing cost of education in those towns, the net cost of the additional school term to bring up to 36 weeks standard would be in the neighborhood of \$130,000 per year but those towns are all high tax rate towns, thus they are above the average and therefore participate in the distribution of the State equalization fund which would reduce their \$130,000 to about half or \$65,000 per year, which it would cost those 297 towns to come up to the standard and give their pupils the same advantages as in other schools in the State. The objection is that is too large an additional expense to impose upon the small towns at this time.

It is to meet that objection that

the amendment requiring 36 weeks by law has been suggested.

There are 95 towns in the State having less than 32 weeks in the school year, at the prevailing cost of education, the additional cost imposed upon the 95 towns would be from \$25,000 to \$30,000 a year and after giving credit under the equalization fund, additional credit that would be reduced to from \$12,000 to \$15,000 a year, the 95 towns would have to pay on an average of \$150 per year and it would not seem that that additional \$150 per year was sufficiently large to amount to a source of objection. I have no doubt that most of those towns are raising more money each year for their roads than they used to raise and while their zeal in road construction is commendable, we should not lose sight that education is also important. It is also important that their children should begin life on something like an equal basis with the other boys and girls. It is, of course, trite to say that times are changing and have changed. Educational standards are continually going higher. 100 years ago the colleges were a high institution of learning in the country and stood at the top of the educational system. 50 or 60 years ago the colleges were obliged to advance their courses of study to a higher plane because high schools had been established in the cities and larger towns which were taking over many of the old courses of the college. And today young men and young women after graduation from college, many are going forward in post graduate schools to the universities in order to round out their education and the result is that the general educational standards are higher than they used to be and young men and women who come out of small towns and rural communities have to meet those higher standards in order to compete.

(At this point, Senator Holmes of Androscoggin, assumed the chair, amidst the applause of the Senate.)

They should be privileged to have a high school education in order that they may go forward to colleges and universities, but whether they go forward or not they are entitled to and should receive a standard high school education.

I believe the 36 weeks called for by the bill should be the goal toward

which all the towns should strive in order that the scholars in all the towns may have equal opportunities with others.

It may be it is not wise at this time that they should be required by law to attend more than the 32 weeks provided by the amendment. Consequently, I move the adoption of Senate Amendment A.

The PRESIDENT pro tem: The question is on the adoption of Senate Amendment A. Is the Senate ready for the question? All those in favor of the adoption of Senate Amendment A will say "aye." Those opposed will say "no."

A sufficient number having voted in the affirmative, Senate Amendment A was adopted.

Mr. NICKERSON of Waldo: Mr. President, I rise at this time to move the indefinite postponement of this bill and the amendment and I would ask the privilege of discussing the bill and amendment.

The PRESIDENT pro tem: The Senator from Waldo, Senator Nickerson, has the floor.

Mr. NICKERSON: The law, as it now stands, as has been stated by the Senator, from Knox, Senator Dwinal, requires all towns to maintain schools for a period of 30 weeks during the school year and the proposed law without the amendment would require them to maintain 36 weeks for the school year and the amendment which has been offered by the Senator from Knox, Senator Dwinal, would reduce that limit down to 32 weeks.

Now, I want to say in the beginning, that I am a friend to education. I have taught in the common schools in times past for many years. I have also served as superintendent of schools in country towns and I think I know something of the conditions there.

I think the people in country districts are interested in the welfare of their children. They are interested in the education of their children as much as those of the larger towns but the conditions in those country towns are far different than they are in the larger towns, but it seems to me that it is impossible during some seasons of the year, from January 15 to March 15 to maintain schools out in these country districts and if they are maintained, the attendance must necessarily be irregular and as the school money is distributed partly upon the attendance, then they would be losing, if the attendance was not regular.

Another phase is the finances. These

country towns are raising at the present time every dollar they can afford to. Their tax rates are from four cents to eight cents on the dollar and in that case, if we are to extend the school year by law, compelling them to have a longer school year than they now have then we must necessarily employ cheaper teachers.

I want to submit it to you.—if it is not better to have 30 weeks of good schooling than to have 36 weeks of poor schooling.

There are some branches which can not be taught in the common schools and it is impractical to try to teach them there, such as drawing and manual training and others, but in the common branches, I feel that the children in the country schools are as well prepared as those of the larger towns.

I have in mind at this time, a standard high school not far from where I live which has an attendance of some 200 pupils, one-fourth of those pupils come from outside of the towns and I want to say in answer to the senator from Knox, Senator Dwinal, that at the last graduation exercises, all the honor parts were taken from outside of that town, by pupils outside of that town, and it doesn't seem to me that they could have been very backward in their studies.

The House already has indefinitely postponed this measure and I sincerely hope that the Senate will not force this measure upon the people and will indefinitely postpone the measure.

The PRESIDENT pro tem: The question is upon the motion of the senator from Waldo, Senator Nickerson, to indefinitely postpone this bill and amendment.

Mr. SPEIRS of Cumberland: Mr. President, I wonder if dollars and cents should count in the education of the scholars from the country.

I am going to take up some of the high spots of Senator Dwinal's remarks. Country children are handicapped when they enter high school in completing their education. Losing six weeks each year for eight years, they lose 48 weeks on their course, which is equivalent to a year and a half.

Country children have less opportunity for an education and are not only handicapped in the length of the year but usually the teacher who teaches any year of minimum length is inexperienced and in many instances inefficient. The better train-

ed and more experienced teachers will not teach in these schools, as a rule. They will not go to the country to teach a 30 week term.

Country children, because of this handicap, come out of the high schools about two years older than those who go through a school which contains the regulation length year.

The efforts that Maine is making to give to her country children privileges as nearly equal to those provided for our better favored localities require that something be done to extend the time of schooling without carrying the necessities of work too many years behind the actual school age. If a pupil can complete his public elementary school course when he is thirteen years old and his high school course at seventeen, he may still complete, if he desires, a college or university education by the time he reaches his majority. It is the history in Maine that country children cannot do this. Every year a student spends in school beyond his majority is taken from his productive activities, which should be safeguarded in every legitimate way.

The reason why common schools omit some branches of study is that they do not have time to take them up. They have 30 weeks and they can not take in all these branches and do it in that time.

The two weeks that is asked to be added, could be added to the spring term and would not keep the scholars unduly long.

Mr. NICKERSON: Mr. President, just one word of explanation. Under the law which now exists, and any town can provide for it, can have as many weeks of school as they wish. This doesn't effect schools having 36 or 40 weeks in any way.

Mrs. PINKHAM of Aroostook: Mr. President, I would like to say to the Senate simply this: I came from a small country town where we had, until the time I was ten years old, only about six months of schooling during the year. That town now has 34 weeks of schooling.

There are many towns in my county and in many other counties that still have only 30 weeks of schooling. I think if those towns are not willing voluntarily to graduate their students in at least 30 weeks, we should pass a law which would compel them to do so.

My experience makes me feel that a shorter school year is a disadvantage. I went away to school and went to a small country high school and with a preparation which I am sure was not nearly as good as the preparation which the students from the larger towns in the country had. If I succeeded fairly well in that high school it is only because I worked harder and I think that is nearly always the case with students that come from the small towns. They do not know the people in the larger towns and they study harder. They do not enter so much into the so-called social life of the towns. Then I went to a college in Massachusetts where I had to compete with students who had had, all their lives, 40 weeks of school work each year. I found and I still find there are things I missed which the high school students in Massachusetts had and which were an advantage to them. We are making a great effort in Maine to improve our rural education and the great number of towns which would be affected by this amendment suggested by Senator Dwinall would be comparatively small. It seems to me it would be a great deal better than indefinitely postponing the whole bill. In two years we can see how that bill has affected country towns and I hope by that time they will see that another increase in the school year should be made.

I hope the motion of the Senator from Waldo, Senator Nickerson will not prevail.

Mr. BRAGDON of Aroostook: Mr. President, I didn't intend to enter into this matter at all, but I want to say at this time that if the Senator from Aroostook, (Mrs. Pinkhamham), who has just preceded me, is a product of one of the short school year towns, that we should hesitate to discourage the practice. Personally, I feel the bill as amended is much less objectionable than the original bill. I wish to call attention to the question of the Senator from Cumberland, (Mr. Speirs), as to whether money was to be considered in this regard.

Money is a matter that has to be considered in many of our small towns and when the tax rate of those towns is to be compared with the tax rates of the large towns, you should take into consideration the fact that a dollar is bigger and harder to ac-

quire in some of those small places than in larger communities.

The Senator from Knox, (Mr. Dwinal), made some statements which it seems he gleaned from the Department of Education in regard to the failures in the high schools of the scholars from these small towns. I was unable to gather any such information from the department although they attempted to convey the impression that that was a fact.

I come from one of those towns with a 30-week year. We send our children to a high school in a larger town. We send perhaps from fifteen to seventeen percent of the pupils who attend that high school, and instead of getting from fifteen to seventeen percent of the honor parts in the graduation exercises, we get fifty percent and the other small towns who patronize that school take up another twenty-five percent of the honor parts.

I want to call attention a little more fully to a point that was made by the Senator from Waldo, (Mr. Nickerson), in regard to what is being taught in those schools and I feel that the 30-week towns have as much time for the studies that they can afford to handle as the towns with the 36-week term; and so far as the equipment of those children, when they enter high school, is concerned, it is fully equal in the three R's and the other branches that can be taught in those schools as is that of the children of the larger towns.

It would be impossible in these small towns to furnish teachers of music, drawing, and manual training even if they increased their school year.

In closing, I will say again that while I come nearer favoring the bill as amended, I shall still vote for the indefinite postponement.

Mrs. ALLEN of Penobscot: Mr. President, I wish to make a few explanations. We have had a good deal of argument upon this bill of 36 weeks.

(At this point the President resumed the chair, amidst the applause of the Senate).

The committee itself could not agree on the 36 weeks and we had a good deal of discussion on the bill and we unanimously decided that 32 weeks would be a great favor to our country schools. It would really ease

up in their financial difficulty. Now, in my home town, this same measure was taken up quite a few years ago. The townspeople were very much agitated over it. They said it could not be done, that we could not even have 30 weeks schooling, but we did. We worked up to 32 and 34, and now have 36 weeks, and I can see no reason why this amendment should not be adopted, and I hope we do adopt Senate Amendment A.

The PRESIDENT: The question is on the motion of the Senator from Waldo, Senator Nickerson, that the bill be indefinitely postponed, the amendment having been accepted. Does any Senator care for a division? As many as favor the indefinite postponement will say "aye" and those opposed will say "no."

A viva voce vote being doubted

A division of the Senate was had.

Twelve Senators having voted in the affirmative and fourteen in the negative, the motion to indefinitely postpone failed of passage.

Thereupon, on motion by Mr. Dwinal of Knox the bill as amended by Senate Amendment A was passed to be engrossed.

On motion by Mr. Case of Washington the Senate voted to take from the table An Act to authorize the county of Washington to issue bonds (S. D. 60) tabled by that Senator on March 23rd pending passage to be engrossed.

Mr. CASE of Washington: Mr. President, I now wish to offer Senate Amendment A to Senate Document 60 and move its adoption.

The PRESIDENT: The Secretary will read the amendment.

The Secretary read the amendment as follows:

"Senate Amendment A to Senate Document 60, An Act to authorize the county of Washington to issue bonds. Section 2 of Chapter 62 of the Private and Special Laws of 1925 is hereby repealed."

The PRESIDENT: The question is on the adoption of Senate Amendment A.

Thereupon, Senate Amendment A was adopted and the bill as so amended was passed to be engrossed.

On motion by Mr. Bragdon of Aroostook

Adjourned until Monday afternoon next at four-thirty o'clock.