

and the nation and the purpose for which said tax was imposed has long since ceased to exist; and

WHEREAS the decrease in revenue by reason of the small amount received for said excise tax on the transportation of passengers will largely be made up by the increased income taxes paid by the passengers of common carriers and other excise taxes paid on the facilities and equipment used by said common carriers:

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE STATE OF MINNESOTA, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN, That we respectfully urge and request the Congress of the United States to enact appropriate legislation to repeal the Federal excise taxes upon the transportation of persons.

BE IT FURTHER RESOLVED That the Secretary of State of the State of Minnesota be directed to transmit a copy of this resolution to the President of the United States, the Vice-President of the United States, the Speaker of the House of Representatives of the Congress of the United States, and to each member of the Minnesota delegation in the United States Senate and the United States House of Representatives

Approved February 19, 1959.

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RESOLUTION No. 2—H. F. No. 826

*A resolution memorializing the President of the United States and the Congress of the United States to take such steps as may be necessary to insure that private aircraft flying into or out of Canada be subject to the same inspection fee regulations of the United States Customs and Immigration Services as automobiles.*

WHEREAS, private aircraft in increasingly large numbers are crossing Minnesota's northern border to and from Canada for business and recreational purposes; and,

WHEREAS, private aircraft crossing the border on Sundays or legal holidays are required by the United States Customs Service and United States Immigration Service to pay special overtime rates for crossing inspections, regardless of whether or not the port of entry is open; and,

WHEREAS, private automobiles are not required to pay special overtime rates so long as the port is open.

NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF MINNESOTA, that the President of the United States and the Congress of the United States, do all in their power to remove the special charges affecting private aircraft which cross the border, and provide a uniform system treating aircraft and automobiles on an equal basis.

BE IT FURTHER RESOLVED, that the Secretary of State be instructed to transmit copies of this resolution to the President of the United States and to each member of Congress from the State of Minnesota.

Approved March 13, 1959.

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RESOLUTION No. 3—H. F. No. 520

*A resolution memorializing the President, the Secretary of the Treasury, and the Congress of the United States to oppose measures altering the tax status of cooperatives.*

WHEREAS, business enterprises are made up of several types of business organizations, including proprietorships, partnerships, corporations, and cooperatives all of which have contributed greatly to the tempo of economic activity within the state; and

WHEREAS, the largest number of cooperatives is in the State of Minnesota and the people of this state, particularly within the rural areas, have been greatly benefited thereby and have received many services through the various cooperative organizations; and

WHEREAS, the tax position of cooperatives has been thoroughly investigated by the Congress of the United States over a long period of time and these investigations have revealed that under the present laws, the cooperatives have faithfully abided by the principles and regulations under which they have been organized; and

WHEREAS, cooperatives do pay taxes and in many communities of this state are the largest tax payers; and

WHEREAS, the Secretary of the Treasury has recommended to Congress to require cooperative patronage savings to be paid in cash within three years and to draw not less than 4% interest, or otherwise to be classified as income to the