

"During the Seventy-fourth Congress a relief bill of this character received my approval, but at that time I addressed letters, dated March 19, 1936, to the chairmen of the Senate and House Committees on Military Affairs, respectively, in which I said:

"I am therefore advising you that while I have approved this particular relief bill it should under no condition be considered as a precedent for any similar legislation, and I earnestly hope that any future bills of this character will not receive the approval of the committee."

"After giving this case careful consideration and in view of the foregoing, I am compelled to withhold my approval of this bill."

On June 24, 1938:

S. 4126. An act to amend the act authorizing the construction of a bridge at South Sioux City, Nebr.

"I have withheld my approval of S. 4126, entitled 'An act to amend the act authorizing the construction of a bridge at South Sioux City, Nebr.'

"I cannot give my approval to this bill because of the inclusion therein of the following provision:

"Such bridges, and the bonds issued in connection therewith, and the income derived therefrom, shall be exempt from any Federal, State, municipal, and local taxation."

"Under date of June 30, 1936, I withheld my approval of S. 3107, Seventy-fourth Congress, a bill to exempt publicly owned interstate highway bridges from State, municipal, and local taxation, for reasons stated in my press release of that date, as follows:

"The effect of this bill would be that, by declaring publicly owned interstate highway bridges to be Federal instrumentalities, such bridges would thereby be exempt from all State and local taxation. I cannot give my approval to this bill, first, because I can find no compelling reason for making publicly owned interstate highway bridges Federal instrumentalities, and, secondly, because relieving such bridges of all State and local taxation would, in the majority of cases, result in loss of revenue by States and their political subdivisions, necessitating material curtailment of necessary activities, or the imposition of increased tax burdens upon other taxpayers to make up the deficit."

"For the same reasons, and the added reason that the present bill, S. 4126, would exempt Federal taxation in addition to State, municipal, and local taxation, I cannot give the bill my approval."

On June 25, 1938:

S. 252. An act to exempt publicly owned interstate highway bridges from local taxation.

"I have withheld my approval of S. 252, entitled 'An act to exempt publicly owned interstate highway bridges from local taxation.'

"This bill is designed to accomplish the same purpose as S. 3107, Seventy-fifth Congress, with respect to which I withheld my approval for reasons set forth in a memorandum of disapproval dated June 30, 1936, as follows:

"I am withholding my approval of S. 3107, to exempt publicly owned interstate highway bridges from State, municipal, and local taxation, for the following reasons:

"The effect of this bill would be that, by declaring publicly owned interstate highway bridges to be Federal instrumentalities, such bridges would thereby be exempt from all State and local taxation. I cannot give my approval to this bill, first, because I can find no compelling reason for making publicly owned interstate highway bridges Federal instrumentalities; and secondly, because relieving such bridges of all State and local taxation would, in the majority of cases, result in loss of revenue by States and their political subdivisions, necessitating material curtailment of necessary activities, or the imposition of increased tax burdens upon other taxpayers to make up the deficit."

"For the same reasons I cannot give my approval to the present bill, S. 252."

S. 1478. An act conferring jurisdiction on the Court of Claims to hear and determine the claims of the Choctaw Indians of the State of Mississippi.

"I have withheld my approval of the Senate bill (S. 1478) entitled 'Conferring jurisdiction on the Court of Claims to hear and determine the claims of the Choctaw Indians of the State of Mississippi.'

"Unlike other Indian jurisdictional bills, this measure does not relate to claims of any tribe against the United States, but is concerned with the claims of certain individual members of the Choctaw Tribe, who assert that they were erroneously denied the right to share in the distribution of certain tribal properties. If they had received the property to which they claim to have been entitled, it would have been a share in the tribal properties. Nevertheless, the bill under consideration, instead of seeking to permit them to secure an award against the tribe, or against other members of the tribe who, on the theory of the claimants, received an excessive share of the properties, in effect proposes that the Government should assume the tribal liability and should pay to the claimants the value of the share that they might have received on the distribution of the tribal properties.

"The enactment of this legislation might result in assumption of a liability by the Government aggregating several millions of dollars. No reason appears why in equity and good conscience this burden should be borne by the United States.

"Moreover, the effect of this legislation would be to reopen matters that were settled more than 30 years ago by a quasi-judicial commission. It does not appear desirable to take such action after a long lapse of time, when most of the pertinent evidence is no longer available."

S. 3319. An act to authorize certain payments to the Veterans of Foreign Wars of the United States, Inc., and to the Disabled American Veterans of the World War, Inc.

"I have withheld my approval of S. 3319, an act to authorize certain payments to the Veterans of Foreign Wars of the United States, Inc., and to the Disabled American Veterans of the World War, Inc.

"This bill would appropriate from the Treasury of the United States the sum of \$196,568.64, to be divided equally between the two organizations named above for use in aiding and assisting disabled, destitute, or unemployed veterans and/or their dependents.

"Last year I withheld my approval of S. 1516, which was passed at the first session of the Seventy-fifth Congress. That bill differed from the present one only in that it appropriated a larger sum of money, \$294,852.97, and provided for distribution of this money among four organizations, which included the two designated to receive the funds appropriated by the present bill. In withholding my approval last year of S. 1516 I stated:

"While the money to be appropriated represents the unexpended balance of certain funds accumulated by military organizations during the World War, Congress has already provided that, because of the impossibility of returning this money to the sources from which it originated, it be covered into the general fund of the Treasury and has authorized an equivalent amount to be appropriated, in the event of war, for the recreation, amusement, comfort, contentment, and health of the enlisted personnel of the Military Establishment.

"The reports of the committees of Congress which considered this bill stressed the fact that a portion of the money formerly in this fund was authorized to be appropriated to the American Legion to be used in connection with the liquidation of indebtedness against Pershing Hall Memorial in Paris, thereby implying that other national organizations engaged in aiding and assisting veterans and their dependents are likewise entitled to share in this fund. The premise on which this argument is based seems to me an incorrect one. The appropriation which was made to the Secretary of the Treasury to liquidate the indebtedness connected with Pershing Hall was conditioned on the vesting of the legal title to the property in the Government of the United States for the use and benefit of all American veterans of the World War. In no sense could this former appropriation be considered as being for the benefit of any one organization of