The Tax Amendment Campaign Committee
of Cook County

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Douglas Sutherland
Graham Taylor
Edgar B. Tolman
Thomas J. Webb
Henry G. Zander

DOUGLAS SUTHERLAND, Secretary
804 The Temple, Chicago, Illinois
Telephone Main 3365

FRANK L. SHEPARD
2nd Vice-Chairman

JOSEPH E. OTIS
Treasurer

September 29, 1916.

Mr. Harry P. Judson,
Chicago, Ill.

Dear Sir:-

Members of the Tax Amendment Campaign Committee
of Cook County, will meet at luncheon, next Thursday,
October 5, at 12:30, at the Press Club -- City Hall Square
Building. Your presence is earnestly requested.

It is desired that this meeting shall give local
impetus to the Amendment campaign already in full progress
downstate. Strong and aggressive effort from now on until
election day will have to be made to secure the necessary
affirmative vote for the Amendment in Cook County. Members
of the Committee are relied upon to counsel together and
to cooperate to induce voters to mark their ballots -- and
mark them, "yes".

The Committeemen will be entertained by brief
speeches explaining the Amendment and the arguments which
sustain it as a public measure. The members also will
consider how best to circulate the Amendment literature
already prepared for distribution.

This meeting is intended to inaugurate the
active work of the Committee among the voters of Cook
County.

Consider yourself at liberty to bring a guest
who is friendly to the Amendment. Kindly indicate your
intention to be present at the meeting, on the enclosed
card, as soon as possible.

Yours very truly,

Douglas Sutherland

Secretary.
September 20, 1916

Mr. Harry J. Jackson

Chairman III.

Dear Sir:

Members of the Tax Amendment Committee of Cook County, with meet of Tuesday, next Tuesday, October 8, at 8:30, in the Press Club, 416 W. Monroe, Chicago, will have to go to some to see the necessary assistance vote for the amendment in Cook County. Members of the committee are calling upon to count your vote and to cooperate in passing votes to mark their potters and mark them, "yes."

The Committee will be supporting of their vote at the meeting to pass the County Amendment to the Amendment Act, and the signatures of the members of the committee will be supporting their signature at the meeting to pass the Amendment Act. Members of the committee are asking you to cooperate in passing votes to mark their potters and mark them, "yes."

Yours very truly,

Secretary.
Chicago, September 30, 1916

Dear Mr. Sutherland:

Your notification dated 29th inst. is at hand. I regret that my engagements will make it impracticable for me to be present at the meeting of the Tax Amendment Committee on the 5th of October.

With best wishes for the good cause, I am,

Very truly yours,

H.P.J. - L.

Mr. Douglas Sutherland
304 The Temple, Chicago
MAY I USE YOUR NAME ON NATIONAL COMMITTEE MEMORIALIZING CONGRESS
FOR FEDERAL TAX EXEMPTION OF BEQUESTS AND LEGACIES FOR
EDUCATION, PHILANTHROPY, AND RELIGION SITUATION IN SENATE
FINANCE COMMITTEE CRITICAL

HENRY FAIRFIELD OSBORNE
CHAIRMAN NEW YORK CITIZENS COMMITTEE

812PM
THE MYERS AMENDMENT

"(b) All bequests, legacies, devises, or gifts to the United States, or to any State, or to any political division thereof, for exclusively public purposes, and all bequests, legacies, devises, or gifts for uses of a religious, literary, charitable, or educational character, or for the encouragement of art, or to societies for the prevention of cruelty to children."

NATIONAL COMMITTEE

REPRESENTATIVES OF EDUCATIONAL, CHARITABLE AND RELIGIOUS INSTITUTIONS IN RESPECT EXEMPTION OF BEQUESTS AND LEGACIES FOR PHILANTHROPY

General Committee

CARDINAL JAMES GIBBONS,
Representing Catholic Institutions.

NICHOLAS MURRAY BUTLER
President of Columbia University.

JOHN P. CARROLL
Bishop of Helena, Montana.

R. FULTON CUTTING
Representing Protestant Institutions.

ROBERT W. DE FOREST
President Metropolitan Museum of Art.

SAMUEL G. DIXON
President Academy of Natural Sciences of Philadelphia.

CLEVELAND H. DODGE
First Vice-President American Museum of Natural History.

CARDINAL JOHN FARLEY
Representing Catholic Institutions.

FRANK J. GOODMAN
President Johns Hopkins University.

ARTHUR TWIGGS HADLEY
President Yale University.

JOHN GRIER HIBBEN
President Charity Organization Society.

LEWIS CASS LEDYARD
President Metropolitan Museum of Art.

R. FULTON CUTTING
President Metropolitan Museum of Art.

EDWARD W. SHELDON
President American Museum of Natural History.

NICHOLAS MURRAY BUTLER
President Columbia University.

ROBERT W. DE FOREST
President Metropolitan Museum of Art.

H. DODGE
President Academy of Natural Sciences of Philadelphia.

WILLIAM W. NILES
President Johns Hopkins University.

MORGAN J. O'BRIEN
President Charity Organization Society.

LEWIS CASS LEDYARD
President Metropolitan Museum of Art.

FELIX M. WARBURG
President Charity Organization Society.

H. SCHIFF
President American Museum of Natural History.

WILLIAM W. NILES
President Johns Hopkins University.

FELIX M. WARBURG
President Charity Organization Society.

George H. Sherwood, Executive Secretary
Address: American Museum of Natural History
79th Street and Central Park West, New York City

November the sixteenth
Nineteen hundred eighteen

Dear Sir:

Since the last report, November 1, 1917, of the Executive Committee of the National Committee of Representatives of Educational, Charitable and Religious Institutions in respect to Exemption of Bequests and Legacies for Philanthropy, it has kept itself informed as to the action of Congress through the Committee on Ways and Means in the House and the Finance Committee of the Senate, upon the proposed changes in the Income Tax Law, with the purpose, at the proper moment, of bringing further influence to bear toward having charitable bequests exempted from taxation, or if that should not prove feasible, having the law changed so as to exempt a substantial percentage of decedent's estates from taxation, provided the same were left for charitable purposes.

For the past two months the matter has been pending before the Finance Committee of the Senate, which has been fully informed as to the position of this Committee by the campaign conducted last year and which has been kept further informed by the activities of the Committee on Tax, Charity and Social Work, of which Samuel McGave Lindsey of Columbia University, is Chairman.

The members of the Finance Committee were found to be possessed of extremely diverse views on the subject from a desire for a complete exemption of charitable gifts to a strenuous insistence that there should be no exemption at all.

President Harry Pratt Judson,
University of Chicago.
Educational, Philanthropic and Religious Institutions
Supporting Exemption Amendment

Alabama
Howard College
Spring Hill College
Tuskegee Normal and Industrial Institute
Woman's College of Alabama

Arizona
Diocese of Arizona (Protestant)

Arkansas
Subiaco College

California
California Academy of Sciences
San Francisco Theological Seminary
University of Southern California

Colorado
Colorado College
Colorado Museum of Natural History

Connecticut
Wesleyan University
Yale University

Delaware
Diocese of Wilmington (Roman Catholic)

District of Columbia
Diocese of Washington (Protestant)
Dean of the Cathedral of St. Peter and St. Paul

Florida
Florida State College

Georgia
Agnes Scott College
Atlanta University
Emory University
Georgia School of Technology
Marist College
Rabbi of the Temple
St. Luke's Church

Idaho
Diocese of Boise (Roman Catholic)
Diocese of Idaho (Protestant)

Illinois
Carthage College
Chicago Academy of Sciences
Chicago Historical Society
Deerfield College and Industrial School
Field Museum of Natural History
Illinois College
Northwestern University
The James Millikin University
The John Crear Library
University of Chicago
University of Illinois

Indiana
Earhart College

Iowa
Iowa Academy of Sciences

Kansas
Diocese of Concordia (Roman Catholic)
Wichita City Library

Kentucky
Berea College

Louisiana
Tulane University of Louisiana

Maine
Bates College
Diocese of Maine (Protestant)
Bowdoin College

Maryland
Johns Hopkins University
St. John's College
University of Maryland
Washington College

Massachusetts
Berrtram Home for Aged Men, Salem
Boston Society of Natural History
Boston University
Crombie Street Church, Salem
Diocese of Massachusetts (Protestant)
Essex Institute
First Congregational Society, Salem
First Universalist Society, Salem
Grace Church, Salem
Harmony Grove Cemetery, Salem
Harvard University
Haverhill Public Library
House of the Seven Gables, Salem
Lafayette Street Methodist Episcopal Church, Salem
Mack Industrial School
Massachusetts Institute of Technology
Mount Holyoke College
North Church Alliance, Salem
North Shore Babies' Hospital, Salem
Peabody Museum of Salem
Post St. G. A. R., Salem
Proprietors of the North Meeting House, Salem
Proprietors of the Tabernacle, Salem
Plumb Farm School
Salem Athenaeum
Salem Association for the Prevention of Tuberculosis
Salem East India Marine Society
Salem Fraternity
Salem Hospital
Salem Marine Society
Salem Oratorio Society
Salem Public Library
Salem Seaman's Orphan and Children's Friend Society
Salem Trust Fund Commission
Salem Y. M. C. A.
Salem Young Women's Association
Seaman's Widow and Orphan Association, Salem
Second Church Alliance, Salem
Second Church in Salem
Smith College
Somerville Public Library
Society for the Relief of Aged and Destitute Women, Salem
St. Mary's Educational Institute, Salem
Wellesley College
Wesley M. F. Church, Salem
Wheaton College
Williams College
Woman's Friend Society, Salem

Michigan
University of Detroit

Minnesota
Hamline University
Minnesota Academy of Sciences

Missouri
Conception Abbey
Conception College
Washington University

Montana
Diocese of Helena (Roman Catholic)

Nebraska
Bellevue College
University of Nebraska Library

New Jersey
Federation of the Holy Name Society
Free Public Library of Newark
Princeton University
Stevens Institute of Technology

New York
American Museum of Natural History
Archbishop of New York
Auburn Theological Seminary
Buffalo Society of Natural Sciences
Catholic Organization
Charity Organization Society
College of the City of New York
Columbia University
Cornell University
Hebrew Institutions of Charity
Mayor of the City of New York
Mechanics Institute, Rochester
Metropolitan Museum of Art

New York Public Library
New York University
New York Zoological Society
Niagara University
Pitt Institute Free Library
Protestant Institutions of Charity
Rochester Public Library
State Island Association of Arts and Sciences
St. Stephen's College
The General Society of Mechanics and Tradesmen
Syracuse Public Library
Union College
Vassar College
Wellesley College

North Carolina
Davidson College
North Carolina State Museum

North Dakota
Fargo College

Ohio
Cincinnati Museum Association
Cincinnati Society of Natural History
Marietta College
Mount Union College
Municipal University
Oberlin College
Public Library of Cincinnati
Western Reserve University

Pennsylvania
Diocese of Pennsylvania (Protestant)
Carnegie Institute of Technology
Haverford College
Lafayette College
Pennsylvania College for Women
Philadelphia Academy of Natural Sciences
The Carnegie Institute
The Commercial Museum
The University of Pennsylvania

Oklahoma
Order of Saint Benedict
Diocese of Oklahoma (Roman Catholic)

Oregon
Order of Saint Benedict

Rhode Island
Providence Athenaeum

South Carolina
The Charleston Museum

South Dakota
Huron College

Tennessee
Fisk University
Maryville College
Vanderbilt University

Texas
Austin College
Baylor University
Howard Payne College

Utah
The Tenth Annual Convocation of the Episcopal Church in Utah

Vermont
Middlebury College
Norwich University

Virginia
Hampton Normal and Agricultural Institute
Union Theological Seminary

Washington
Seattle Public Library

West Virginia
Bethany College
Davis and Elkins College

Wisconsin
Diocese of Fond du Lac (Protestant)
Marquette University

Wyoming
Diocese of Cheyenne (Roman Catholic)
Diocese of Wyoming (Protestant)
The Finance Committee has finally reached a tentative agreement exempting, not exceeding 15% of the total estate of a decedent given to charity, from Inheritance (not Succession) Tax. The Committee has not reported out a bill as yet, but is expected to do so next week. If this bill meets the approval of the Senate, the matter will then go to Conference Committee, and in the debates in the Senate and the sessions of the Conference Committee, considerable light will be thrown on the attitude of the various members of the House and Senate, from which your Committee expects to profit largely in determining on its future course of action. This will be especially the case if report of the Senate Finance Committee meets with serious opposition in the Senate. Discussion will make plain the real attitude of members of the Senate toward this question. When this Committee was first organized, it was hoped that Congress might be induced to pass a Statute exempting all charitable bequests from taxation. It was soon apparent, that in view of the enormous sums necessary to be raised by taxation and the very hostile attitude of many members of Congress to the exemption of any sum whatever, that such a result could not be secured.

Your Committee feels that if the Senate Finance Committee shall report, as it has tentatively determined to do, and its report shall be adopted by Congress, the result, while not the maximum aimed at, will be highly satisfactory. Pending the final disposition of the matter, pressure in the form of personal letters or interviews with members of the Senate or House will be of material aid to your Committee.

At a meeting of the Trustees of the New York Public Library (November 13) the matter was brought up by the Chairman and by Judge O'Brien, who had recently ascertained the views of Senator Gerry and of other members of the Finance Committee. The Trustees of the Library invited President Ledyard to prepare a second brief, adding to his original brief of 1917 the changed conditions of the present situation and the very serious financial condition of our endowed colleges and universities at the present time.

Respectfully submitted,

[Signature]
Chairman.

[Signature]
Counsel.
February Eleven

President Harry Pratt Judson,
University of Chicago,
Chicago, Illinois.

My dear President:

I am sending with this, a communication from the National Committee Representatives of Educational, Charitable and Religious Institutions in re Tax Exemption of Bequests and Legacies for Philanthropy.

I am not certain that activity on behalf of tax exemption on the part of the University of Chicago is advisable. Having had to go before the authorities of Wisconsin and before committees of the legislature of this state on behalf of the University and of the Art Institute, in connection with taxation matters, my observation is that there is coming to be quite a growing sentiment that all property should bear its proportion of taxation. This feeling is not confined, as might be supposed, to those who have received no benefit from such exemptions. Some legislators, deeply interested in very large institutions which enjoy such exemptions, have been found to oppose them from conscientious scruples, deeming them fundamentally inadvisable.

It is questionable, it seems to me, whether activity on the part of institutions, supposed to possess considerable means, would be particularly effective. It is conceivable that very much activity by such institutions might have a contrary effect.
from that desired. Since our state has a policy somewhat liberal in the way of exemptions to institutions such as ours, it has seemed fair and appropriate for us not to press for further exemptions. In those instances where our institution is not exempt, we very rarely object to assessments even though they at times seem disproportioned or unfair.

Acting on this general view, we have not, up to this time, taken any action in connection with the above mentioned committee.

Very truly yours,

WH:RA
Dear [Name],

I am writing to express my concern about the current situation. The recent developments in the area have caused a great deal of distress to the community. It is important that we come together to find a solution that will benefit everyone.

I urge you to attend the upcoming community meeting to discuss these issues. Your presence will be greatly appreciated and will help to ensure that our voices are heard.

Thank you for your attention to this matter.

Sincerely,
[Your Name]
Chicago, February 15, 1919

Dear Mr. Heckman:

Thank you for your note of the 11th inst, relating to the matter of tax exemptions of bequests and legacies for philanthropy. I have written accordingly.

Very truly yours,

H.P.J. - L.

Mr. Wallace Heckman
1204, 134 S. La Salle St.
Chicago
Chicago, February 15, 1919

Dear Sir:

Your favor of the 16th of November, 1918, I find on my return from an absence from the city of some seven months. Careful attention has been given to the suggestion in the matter, and the University of Chicago considers it inadvisable to join in the request for exemption. While it is quite true that the heavy taxation which might be incurred would to that extent lessen the ability of endowed institutions to carry out the purposes of their foundation, at the same time we feel that these matters should be left entirely to the discretion of the National Legislature, and that it is not advisable, so far as we are concerned, to make any requests.

Very truly yours,

H.P.J. - L.

President Henry Fairfield Osborn
American Museum of Natural History
New York City
Dear Sir:

Your letter of the 10th of November, 1926,

I cordially accept your invitation to come to New York to attend the meeting of the American Association for the Advancement of Science in December. It is my desire to do this, and I hope to be able to attend the sessions and participate in the discussions. I am looking forward to the opportunity of discussing current scientific topics with you and your colleagues.

Very truly yours,

[Signature]