A Whitney Charge Account is a great convenience.

Why not open one today and have the helpful use of the Charge-Plate when shopping at

Whitney's
ALBANY, N. Y.

We do appreciate the patronage of all State Employees

WALDORF FOR
Civil Service Dinner
TO HIRE
NEW TUXEDOS
$2.50
Complete with Dress Shirt, Collar, Tie, Studs... $3.50
DRESS SUITS, CUTAWAYS TO HIRE

Waldorf Tuxedo Co.
"Men's Formal Wear—Exclusively"
465 Broadway Second Floor
Opp. Postoffice Phone 4-5011
Open Evenings by Appointment

Free Heater Inspection is but one of our services
A phone call will bring a competent service man ready to assist you to get the most out of your equipment.

OLD COMPANY'S LEHIGH EXTRA HARD COAL

ANTHRACITE
Phone 8-3317
E. B. SALISBURY & SONS Inc.
Stop 41, Albany-Schenectady Road

THE STATE EMPLOYEE is published monthly except April, July, and August, Publication office 2 Norton St., Albany, N. Y. Editorial and executive offices, Room 156, State Capitol, Albany, N. Y. 10¢ a single copy, 1.00 per year. Entered as Second-class matter, July 19, 1934, at the Post Office at Albany, N. Y., under the Act of March 3, 1879. Letters to the Editor, contributions, news items, applications for membership, and applications for advertising rates should be sent to Executive Headquarters, Room 156, State Capitol, Albany, N. Y.

"Four o'clock and all's swell!"

in the

DE WITT CLINTON COCKTAIL LOUNGE
DANCING—MUSIC and the smartest of ENTERTAINMENT
Come and be happy!
Afternoons 4 to 7... and Evenings from 9:30

THE DE WITT CLINTON • ALBANY • JOHN J. HYLAND, Manager
Annual Dinner—Feb. 21st

When hundreds of State employees descend on the De Witt Clinton Hotel at Albany for their annual dinner Wednesday night, February 21, they will arrive prepared for the greatest party ever arranged in the long history of these annual affairs.

Reports from all State Departments to members of the dinner committee of the Association of State Civil Service Employees indicate interest which the committee says is without precedent.

Authority for the statement that the 1940 party promises to be the "greatest of all time" is no less a figure than Thomas C. Stowell of the Health Department's publicity staff, chairman of the social committee charged with making all arrangements for the dinner.

Stowell's presence in the official committee lineup is in itself sufficient guarantee of a big glamour party with plenty of "oomph" in it, according to Association officials who persuaded him to take over the task of directing the vast and intricate preparations for the event.

Because of Stowell's undisputed reputation as an actor, director and producer of stage dramatizations, coupled with the demonstrated success of his collaborators in past entertainment features of Civil Service dinners, the amusement section of the program is certain to be one of the highlights of a gala night.

Speculating on the form to be taken by the entertainment this year, Association members recalled the laugh-winning stunts of former years including participation by Department heads, impersonations of prominent State officials, an imitation of a widely known radio amateur hour, old-time movies with cryptic sound effects, all interspersed with delicate jibes at "the bosses."

"What's left for you this year?" a curious clerk demanded of Stowell and Reagan. "What can you possibly do for a forty-minute laugh that you haven't already done?"

Reagan and Stowell winked their collective eye and grinned in their ivory revealing way, but the information seeker went informationless.

"Wait and see, but get ready to hold your sides for it's going to be different and funnier than ever," promised the Stowell-Reagan duo.

Governor Herbert H. Lehman, Department heads and members of the Legislature will be guests of the State workers at the dinner, but speeches will be brief and scarce.

The dinner menu is elaborate. Decorations will color the De Witt Clinton dining room, and the late hours will be passed in dancing by those of terpsichorean inclinations.

Employees of several State Departments have reserved headquarters rooms in the hotel and ample accommodations will be provided for all guests.

It was no accident that the dinner committee selected the date of February 21, immediately preceding the holiday in observance of Washington's Birthday. Everything considered, the outlook for many hours of fast moving fun and action is perfect, Association officers said, despite that the party will be formal.

Members of the social committee are: Thomas C. Stowell, Harold Fisher, Mrs. Hazel Ford, Mrs. Beulah Bailey Thull, Miss Janet Macfarlane, Miss Evelyn Patton, Miss Frances Sperry, Jesse MacFarland, Miss Lillian Hyatt, Mrs. Mildred Meskill, Miss Grace Keck, Albert Hughes and Mrs. Jane LaChapelle.

On the entertainment committee, composed of former newspaper men now employed in the various departments are: Allan Reagan, State Publicity Bureau; Walter T. Brown, secretary to the Governor; John L. Halpin, Conservation; Philip D. Hoyt, secretary to the Lieutenant Governor; Clarence H. Knapp, Department of State; Charles H. McTigue, Taxation and Finance; William M. Riley, Taxation and Finance; Foster Potter, Agriculture and Markets; Howard E. Silverstein, Unemployment Insurance; John F. Tremaine, Correction, and Frederick Hollowell, Audit and Control.
Federal Income Tax Guide

By Milton Schwartz
Former President, New York City Chapter

Editor's Note: This article has been approved by the Commissioner of Internal Revenue.

From the time of the adoption of the Constitution of the United States and prior to the year 1939 it was the general belief that the Federal Government could not tax the employees of a state or political subdivision of a state, nor could the various states tax the employees of the Federal Government. This belief was based on the idea that one sovereign power could not tax another, under our dual system of government.

This theory was upset last year when the Supreme Court of the United States held that the Sixteenth Amendment to the Constitution (permitting income taxes) did not grant immunity from income taxes for government employees.

Accordingly Congress passed a bill providing that the Federal Government will not attempt to collect any tax due on salaries for services rendered prior to January 1, 1939—unless a state collects an income tax on salaries paid by the Federal Government prior to that time. It further consented to the taxation of its employees by the states after January 1, 1939.

State employees are now subject to the Federal Income Tax Laws and will make their first report based on their earnings for the year 1939. Similarly, Federal employees residing in New York State, are now subject to the State Income Tax Laws.

I — WHO MUST FILE A RETURN

A return must be filed by every employee who during the calendar year 1939 was:

1. Single or married and not living with husband or wife, for any part of the year and having a net income of $1,000 or more, or a gross income of $5,000 or more.

2. Married and living with husband or wife if the combined net income of the two is $2,500 or more, or the combined gross income is $5,000 or over. If only one has income, he or she must file a return if the net or gross income is $2,500 or more.

A single return for both husband and wife may be filed, or each may file a separate return, where both received an income.

II — FORMS FOR MAKING RETURNS

Forms may be obtained upon request, written or personal, from the offices of collectors of internal revenue. The location of the offices are listed at the end of the article. In some cases they may be obtainable at your local bank.

A person whose net income for 1939 was derived chiefly from salary or wages and was not in excess of $5,000 should make a return on Form 1040-A. A person whose net income was in excess of $5,000 or regardless of amount, was derived from a business, profession, rents or sale of property, is required to use Form 1040.

III — PERSONAL EXEMPTIONS AND CREDITS FOR DEPENDENTS

In computing the tax, there is allowed as a credit against the net income the amount of the personal exemption and credit for dependents. The personal exemptions are as follows:

1—A single person or a married person not living with husband or wife $1,000

2—A married person living with husband or wife 2,500

3—A "head of a family" 2,500

A "head of a family" is an individual who, through single, actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation. A child who supports and maintains his mother, may be a "head of family"; so would one who is the chief support of his brothers and sisters.

In addition to the personal exemption there may be deducted a credit of $400 for each person (other than your husband or wife) whether related to you or not, who is in fact dependent upon you for support; if such person is either under 18 of age or is incapable of self-support because mentally or physically defective.

If husband and wife file separate returns the personal exemption of $2,500 may be taken by either one or divided between them in any proportion. However, credit for dependents may be allowed only to the person who furnishes the chief support and may not be divided between husband and wife.

If you were single during a part of the year and were married for the remaining period, the personal exemption must be apportioned in accordance with the number of months before and after such change of status.

IV — WHAT INCOME MUST BE REPORTED

Income must be reported on a gross basis, meaning thereby the full amount of income before any deductions are made. From the gross income there is then deducted those expenditures or expenses which the law allows as a deduction, leaving the net income on which the tax is paid.

The major source of income is, of course, wages and salaries. A state employee's salary is the amount of his annual compensation, fixed by budgetary appropriation, or in the case of those paid out of a revolving fund, fixed by the agreed rate of compensation. The pay check contains a sum usually less than the agreed compensation due to deductions for (a) contribution to the pension fund, (b) group insurance premiums, (c) return of money borrowed from the pension fund and in some cases, (d) garnishments against salary. The amount of income from salaries that is to be reported is the gross amount or the agreed compensation earned and collected exclusive of deductions made for any of the foregoing items.

Compensation paid in other than direct cash for services rendered is taxable as income. Thus, ordinary room, board and living quarters furnished should be added at their fair value to the cash compensation. Employees in the Departments of Mental Hygiene, Corrections, Public Works, Merchant Marine Academy.
and perhaps in some other departments receive living quarters and board. Some employees must report as income the fair value of living quarters and board, while others need not include such compensation. The rule appears to be that if the circumstances surrounding the employment are such that quarters and board must be furnished, and are furnished for the convenience of the employer not the the employee then the value need not be included in income. But if living quarters are furnished for the convenience of the employee, then the fair value must be included in income.

In many institutions the employee has a choice of living at the institution or elsewhere. In such cases the employee living away from the institution receives additional cash compensation. Obviously those living at the institution must include the fair value of the accommodations furnished. However, those in the Merchant Marine Academy, while at sea and receiving quarters and meals, and those who because of circumstances must live at the location where their employment takes them, need not include the value of the accommodations furnished.

The Federal Government recognizes the latter situation where quarters are furnished members of the army and navy, the Coast Guard, Geodetic Survey and Public Health Service. There should also be reported as income dividends received on corporate stock; interest on savings bank account and bonds; earnings from outside employment or private work done after regular hours; rentals from property rented or leased to others, profit on sale or exchange of real estate, stocks, bonds, etc. (capital gains.)

V—ITEMS NOT TAXABLE AND NOT INCLUDED IN RETURN

The following items are wholly exempt from taxation and need not be reported:

(a) Amounts received in a lump sum by beneficiary under a life insurance contract, paid by reason of death of the insured.

(b) Amounts received as benefits under health and accident insurance policies or under workmen’s compensation for personal injuries or sickness, plus the amount of damages received by lawsuit or settlement for personal injuries.

(c) Pensions and compensation received by war veterans or by the family of a veteran.

(d) Retirement annuities received from the state are exempt from taxation to the extent of the cost or the amount of contribution made to the pension fund, by the employee. All receipts in excess of the contributions made, are income and should be included as such.

(e) Interest on obligations of a state, or political subdivision such as bonds issued by New York State or a county or municipality within the state, also interest on United States Savings Bonds and Treasury bonds.

(f) Money or property acquired by gift, bequest or inheritance.

VI—EXPENSES THAT MAY BE DEDUCTED

(a) Taxes paid during the calendar year. Some of the common taxes are:—(1) real estate taxes imposed by the city or county except taxes assessed for an improvement which increases the value of your property. (2) Income tax paid to the State. (3) City sales tax if imposed on the consumer. (4) Amusement and admission tax. (5) Gasoline tax and cigarette tax where the tax is imposed on the consumer.

(b) Interest paid on debts:

1—Mortgage interest.

2—Interest paid for money borrowed.

3—Interest on installment or financed purchases; on moneys borrowed from pension fund, credit unions or other lending agents.

(c) Expenses incurred in connection with your job, not reimbursed by the State.

(d) Bad debts. Moneys advanced to or for the account of another, with the expectation of repayment, but which repayment has not been made and cannot be collected. Also losses sustained by reason of endorsing notes for others.

(e) Contributions to religious, charitable or scientific agencies.

VII—ITEMS NOT DEDUCTIBLE

1—Contributions to the pension fund.

2—Premiums on life or health and accident insurance.

3—Personal and living expenses, including medical expenses.

4—Amounts spent for improvement to property.

VIII—EARNED INCOME CREDIT AND COMPUTATION OF TAX

After subtracting all allowable deductions from the gross income, the balance, or net income remains. From the net income, there is then deducted, firstly the earned income credit and secondly the personal exemptions and credits for dependents. The remaining balance, if any, is the amount on which the normal tax is paid at the rate of 4%. In the main, the Federal Income Tax Laws and the State Income Tax Laws are almost identical as to items of income that are taxable and, deductions that are allowable. The rate at which the tax is payable is different for the two. However, the earned income credit is found only in the Federal Income Tax Law.

A credit of 10% on the earned net income is allowed. "Earned net income" means income from wages, salaries, commissions, fees, and other amounts received as compensation for personal services actually rendered, less the allowable deductions in connection with it. It does not include income from dividends, interest, etc. If the net income is not more than $3,000 it is all considered earned net income.

After deducting the earned income credit of 10%, deduct the amount of personal exemptions and credit for dependents which has been discussed. Apply 4% to this remainder and the result is the amount of the normal tax. For those using form 1040, if the net income less personal exemptions and credit for dependents is in excess of $4,000 there is then in addition to the normal tax a surtax. This is a graduated tax, with rates for the first five brackets as follows:

(Continued on page 34)
Group Life Plan Operates

The program of Group Life Insurance sponsored by The Association of State Civil Service Employees and underwritten by The Travelers Insurance Company is progressing splendidly. It is one of those things that "couldn’t be done," but it has been done by the united effort and determination of State employees.

The plan was made effective June 1, 1939. There was an immense amount of work in getting started. Various departments and their subdivisions had to be notified to commence deductions. Certificates of insurance had to be printed, typed, and distributed. An accounting system had to be established in the Association office to take care of the thousands of applications. All this took time and hard work—but it is done. We feel the results obtained have well repaid us for the time and effort. It is a great satisfaction to know that most of our membership have taken advantage of this low cost Group Life Insurance.

CLAIMS

At this writing 76 death claims have been approved for payment to beneficiaries of State employees insured under our Group Life Plan. The total amount of these claims is $122,000, although the plan has been in operation only eight months. Listed below is a summary of claims paid according to age groups:

<table>
<thead>
<tr>
<th>Age Group</th>
<th>Number of Claims</th>
<th>Amount of Claims</th>
</tr>
</thead>
<tbody>
<tr>
<td>20-29</td>
<td>9</td>
<td>$9,000</td>
</tr>
<tr>
<td>30-39</td>
<td>14</td>
<td>19,500</td>
</tr>
<tr>
<td>40-49</td>
<td>23</td>
<td>37,000</td>
</tr>
<tr>
<td>50-59</td>
<td>19</td>
<td>38,500</td>
</tr>
<tr>
<td>60-70</td>
<td>11</td>
<td>18,000</td>
</tr>
</tbody>
</table>

Death has been no respector of age or position but has reaped a grim harvest from among the high and the lowly, from the young and the old. It is difficult to understand why every State employee has not availed himself of the privilege of the insurance.

MEDICAL EXAMINATION

NOW REQUIRED, EXCEPT FROM NEW EMPLOYEES

An earnest effort was made to reach every State employee at least twice regarding the Group Life Plan either by a solicitor or by mail. Besides this several issues of The State Employee carried articles on Group Life Insurance. A majority of State employees took advantage of the plan, but a number did not.

Last Fall circulars were sent out giving State employees a last chance to participate in the plan on a non-medical basis. On November 1, 1939, the plan placed in force a medical-examination requirement. This is in accordance with Group Insurance regulations. Each new State employee may obtain the Group Life Insurance without medical examination in the first three months of State employment, provided application is filed while actively employed. Application after three months is subject to medical approval. The medical examination is without cost to members. State employees who have been in State service over three months may obtain the Group Life Insurance, provided they pass the Insurance Company's medical examination. Those employees desiring Group Life Insurance should file application with the Association. They will receive the proper medical examination form and the name and address of a nearby doctor who will make the examination.

ASSOCIATION MEMBERSHIP NECESSARY

Some State employees have raised the question as to whether or not membership in the Association is necessary to participate in the Group Life Insurance Plan. The answer is that membership is necessary, and it is the intention of the Association to enforce this provision in the near future. Special legislation was necessary to allow the writing of Group Life Insurance on State employees. The act is part of the laws of the State of New York, Chapter 580, Laws of 1938. This law provides in part that Group Life Insurance may be written on Members of an association of more than 5,000 State employees. Each application card signed for Group Life Insurance bears the printed statement: "I apply herewith for membership in The Association of State Civil Service Employees of the State of New York." We have presumed that each individual was sincere in signing such a statement. If, after a reasonable time, an individual declines to pay dues for 1940, we will notify the Comptroller that such an individual is not a member and that insurance deductions should cease. This action on the part of the Association will be necessary because of the expense of insurance record maintenance.

SICKNESS, LAY-OFF, OR LEAVE OF ABSENCE

When off the payroll because of sickness, temporary leave of absence, or temporary lay-off, members may send their premiums to the Association if they have no pay coming from which deductions can be made. Make checks or money orders payable to The Association of State Civil Service Employees and send to Room 156, State Capitol, Albany, New York. In the letter please give your title, department, and sub-division of the department.

MEMBERS TO ASSIST

Our present problem under the Group Life Insurance requires the assistance of each member. It is the problem of making new State employees familiar with our Group Life Insurance Plan. In private industry an employer calls to the attention of new employees such matters as Group Insurance. Generally in industry an employer has a central office in which hiring is done, and a new employee can be informed of a Group Insurance Program. Due to the scattered nature of State service, it is impossible for your Association headquarters to reach each new employee. Through the cooperation of individual members, this can be done; and we ask that members do their part.

It seems that every new employee should want this protection. The cost, deducted from each pay, is very little. If a new employee is working with present members, explain the Group Life Insurance. Literature and applications can be obtained from the Association representative or by writing direct to Association headquarters. If you don't have the insurance yourself, apply for it today if you think you can pass the examination.

Where were you born and when?
Public Records

How can you buy a used car with knowledge of ownership or own a new one in security? Have you a valid deed for your real estate? The answer is public records.

Hundreds of persons are having and more will have difficulty in getting old age pensions because no public records of their birth exists. Many a man has been forced to go to great expense because of the lack of a clear deed to property on which he has built or in the transfer of land. Examples could be cited in multitude.

Because of the complexity of modern civilization public records have become so important that legislation has been enacted ordering their preservation. Not a single paper of any public record office may now be destroyed except with the permission of the Commissioner of Education.

PEOPLE DON'T CARE

The general indifference of the average American to government is especially manifest in his lack of concern for public records, according to Hugh M. Flick, Supervisor of Public Records of the State of New York, and now acting State Historian. "Most persons," says Mr. Flick, "never give public records a thought until they want to establish title to a piece of property, get passports or even prove their birth at a certain time or certain place. Then if the records are not complete and readily accessible, they raise the cry of inefficiency.

"If people would only stop to think, they would realize that they are dependent upon some record filed with some public official a dozen or more times every day. In fact, it is no exaggeration to say that public records constitute the very essence of our public and private life as well as the axis about which the wheels of business and politics turn. From the time an individual is born until his death and burial practically every important act of his life is recorded by some public record. Without such records the legality or legitimacy of most transactions could not be proved. And yet it is extremely difficult to convince the average citizen that these all-important records should receive adequate protection.

DEFY THE KING

This attitude has not always been characteristic of Americans, for throughout the colonial period public records were usually guarded with asidious care, and during the years of the Revolutionary War special pains were taken to safeguard the records to prevent their falling into the hands of the enemy. Indeed so much did our patriot forefathers think of their records that they mentioned them in the complaints against King George in the Declaration of Independence. The fourth out of twenty-seven facts submitted to a candid world to prove the tyranny of King George declares:

"He has called together legislative bodies at places unusual, uncomfortable and at a distance from the depositories of their public records, for the sole purpose of fatiguing them into compliance with his measures."

"Throughout the Revolution the records of committees, legislative bodies, and military organizations were carefully kept, many of them to be lost or destroyed through carelessness and neglect in subsequent years. The reason for the decline of interest in the proper care and preservation of public records is rather hard to understand. There seems to be a close correlation between the so-called decline of aristocracy in politics and the decline of interest in the safety and preservation of public records. Perhaps with a revival of intelligent interest in the affairs of government there may be a reawakening to the value of records.

Why the achievement of independence should have brought with it a disregard for vital records it is hard to say. Perhaps no longer being an integral and legal part of the old world the interest in the old established order declined, or perhaps it was just part of the leveling effect of democracy. But whatever the cause, the result was an increasing disregard for records which were not strictly essential in the transaction of business."

THE CAPITOL FIRE

Whatever the cause of such indifference, lack of concern for public records has been paid for and at a great price. In the disastrous State Capitol fire of 1911 more than half a million irreplaceable and invaluable public records and an equal number of books, many of which were rare and out of print and could never be replaced, were destroyed. One result of the fire and its obvious lesson of the improper care of documents was the creation by act of the Legislature of the office of Supervisor of Public Records.

In 1913 the duties of this officer were more clearly and specifically defined. Today there are 8,000 officials in New York State and its subdivisions of counties, cities, towns, villages and other jurisdictions recording public records. Preservation of these records is not for curiosity of idle snooper but for the vital necessity of society in general.

Of late there has been a great revival of interest on the part of citizens for proper safe keeping of public records in their own communities, Supervisor Flick says. There are many cases of valuable original records being photographed on film one one-hundredth of the actual size for preservation in small compass. Interest is as keen in several parts of the State as in the warring nations of Europe where safe keeping of records is thought of before works of art are removed to security from museums.

DRAMA IN RECORDS

While the law has in mind the social value of public records and their utilitarian value in the life of today, there is a dramatic story told in three comparatively recent offerings of documents for sale.

When, in 1785, George Washington wrote a letter to the Mayor, Alderman and Commonalty of the City of New York regarding a legislative act, no one concerned thought the communication would be worth more than $2,000 to a collector. Yet the Supreme Court was of the opinion that the letter was a public record and forced a dealer to return it to the city.

(Continued on page 34)
Continuity of operation of both State and local government, in all its manifold phases, is dependent upon the functions of the Department of Taxation and Finance, for through its channels flows the fiscal fuel which powers the machinery of government.

As its name implies and as every taxpayer knows, the department's job is that of administering the State's complex system of tax laws, designed by legislators to yield revenues balancing expenditures for public services and assistance. But the fact that its services and responsibilities extend far beyond the actual scope of revenue for State expenditures is unknown to many and has been overlooked by others.

The department's operations can be viewed from the proper perspective only when it is considered that nearly every unit of local government looks to the state and the State's tax system for important grants to supplement local revenue. For a number of years well over half of the tax moneys collected by the State have been returned to the localities either in the form of “state aid” for schools, roads, social welfare and health, or in the form of "shared taxes." In the past fiscal year, for example, 65 cents of the State's tax dollar was returned to local taxing districts. Only slightly less will be returned in the current fiscal year, it has been estimated. No less than seven taxes under this department's jurisdiction are shared with the localities. These are the personal income, corporation (Article 9-A), bank, mortgage, motor fuel, alcoholic beverage and motor vehicle taxes.

Therefore, it may be said that the Department of Taxation and Finance serves local government to an even greater degree than it serves State government, in the administration of the tax laws.

Although the department consists of four distinct units—the Division of Taxation, the Division of the Treasury, the Bureau of Motor Vehicles and the State Traffic Commission—only the Divisions of Taxation and the Treasury will be discussed here, with only such reference to the Bureau of Motor Vehicles as pertains to matters of taxation. The functions of this bureau and the Traffic Commission relate principally to the administration of the Vehicle and Traffic Law and will be accorded separate treatment in a later chapter of this series.

It its present centralized form, the department collects virtually all State revenue, the most important exception being some $16,000,000 of alcoholic beverage license fees collected annually by the Alcoholic Beverage Control Division of the Executive Department. However, centralization of tax administration was not brought about in one swift stroke. It is the outcome of a gradual evolution of thought and action over a period of many years, accepted today as a natural and logical development.

The State Treasurer was the sole fiscal officer of the state in colonial days and in the early years of the State's history. The office of comptroller was established in 1797, and as late as 1859, the State Treasurer and the Comptroller, together with the Commissioners of the Land Office and the Canal Commissioners, controlled the collection and disbursement of State funds.

Basic changes in the tax structure and in administrative organization during the ensuing years were occasioned by such general considerations as the constant striving for equity in taxation, a shifting of emphasis from property taxation to other sources of revenue, expansion of governmental services, increased social-consciousness and the assumption by the State of the responsibility for collecting huge sums of
money for local expenditures, together with the goal of administrative efficiency and economy by consolidation of tax functions in one department.

Early forerunners of the present State Tax Commission, such as the State Board of Equalization and Assessments established in 1859 and the State Board of Tax Commissioners, which succeeded it in 1896, were mainly concerned with equalizing property values, while the localities administered and collected the taxes. Although the State began in 1880 its exodus from the field of property taxation by importing from Pennsylvania its first special tax—the capital stock franchise tax—followed five years later by the inheritance tax, the Comptroller was charged with their administration. The early 1900's were also productive of a variety of special taxes, as more and more personal property was removed from the general property tax. In succession, there were enacted a bank stock tax, the mortgage recording tax, the stock transfer tax, and a secured debt tax since repealed. But except for supervision over collection of the mortgage recording tax, the Board of Tax Commissioners had no part in their administration. The Comptroller was the administrator.

A State Tax Department, with a State Tax Commission at its head, replaced the State Board of Tax Commissioners in 1915. But aside from the authority to assess, but not to collect, all corporation taxes, the new department had few duties which had not been performed by its predecessors. It was not until 1921 that the Tax Department became, in fact as well as in name, the State's tax administering agency. Laws enacted in that year transferred to the department the responsibility for administering inheritance, personal income and stock transfer taxes; collecting corporation franchise taxes, and administering motor vehicle laws, previously a function of the Secretary of State.

As a consequence of reorganization of the State government by constitutional amendment, the consolidation cycle was completed on January 1, 1927, when virtually all revenue-collecting and revenue-disbursing activities of the State were assembled in the present Department of Taxation and Finance, including functions previously performed by the State Treasurer, the Land Tax Bureau of the Comptroller's office and the Commissioners of the Canal Fund. At the same time, the members of the State Tax Commission became the State Board of Equalization.

The revenue-collecting operations are centered in the department's Division of Taxation, headed by the State Tax Commission. The head of the Division of the Treasury is the Commissioner of Taxation and Finance, who is, by virtue of that office, President of the State Tax Commission. The other tax commissioners are not concerned with Treasury administration. Although the department's activities are conducted principally in Albany central offices, branch offices are maintained in New York, Brooklyn, Buffalo, Rochester, Syracuse and Utica. Altogether, including the Bureau of Motor Vehicles, departmental employees number approximately 2,000.

State-collected taxes aggregated $413,200,803.62 in the past fiscal year. Taxes which this department administers accounted for $391,168,511 of the total, the most important revenue producers being the personal income tax, accounting for 26.16 cents of the department-collected tax dollar; corporation taxes, 21.77 cents; motor fuel taxes, 17.18 cents; motor vehicle taxes, 11.93 cents; and alcoholic beverage taxes, 6.73 cents. Inheritance and estate taxes produced 9.08 cents of the tax dollar; the stock transfer tax 4.94 cents, and miscellaneous fees and taxes, 2.21 cents.

**Duties of the Tax Commission**

The principal duties of the State Tax Commission are to examine, supervise and enforce methods of property assessment within the State and to act as a State Board of Equalization; to assess, determine, administer and collect the various State taxes imposed by the tax law; to provide for valuation and equalization of special franchises; to compile and publish statistics on State and local taxation, and to act as a Board of Review for appeals and revisions of questions arising under its jurisdiction.

In order to facilitate the translation of these various duties into practical application, it has been found necessary from the standpoint of efficiency as well as economy to delegate specific administrative duties to bureaus and units within bureaus. Tax administration since the turn of the century has become an increasingly complicated service. With few exceptions, there is such a broad difference between various taxes collected by the department that to administer any one of them is a work of specialization within an already specialized field. The Division of Taxation is subdivided into 12 Bureaus, designated as Administration, Commodities, Corporation Tax, Files, Stock Transfer Tax, Income Tax, Law, Local Assessments, Mortgage Tax, Research and Statistics, Transfer Tax and Special Investigations. The department's functions and services can perhaps best be visualized by a brief examination of the work of each of these bureaus.

**Income Tax Bureau**

The Income Tax Bureau is the largest unit of the department and the 20 year old personal income tax law (Article 16 of the Tax Law) which it administers is the largest single revenue-producer of the State's tax system. It yields approximately a quarter of the total State-collected tax revenue, collections in the past fiscal year amounting to $102,337,825. The bureau also administers the unincorporated business tax, the tax on national bank associations and the franchise tax on State banks, trust companies and other financial corporations (Articles 16-A, 9-C and 9-B, respectively), there being a general similarity in the administrative problems surrounding each of these taxes.

Inasmuch as income taxes are self-assessed, each individual in the first instance computing his own tax, the administrative effort is largely one of audit. When it is realized that over a million persons file personal income tax returns every year and that of this total some 700,000 to 750,000 pay a tax, some conception of the enormity of the auditing job may be gained.

Guided by an Audit Manual, the income tax auditors scan every return, checking the taxpayer's computations and methods of ascertaining the tax due or the exemption from tax claimed. A large majority of the returns are accepted as filed, following this initial audit, but when questions of errors or inaccuracies (Continued on page 30)
arise, the returns are referred to specially designated examiners for further audit. This second operation results in one of the following steps: An assessment against the taxpayer is made; a refund is authorized; the return is accepted as filed, or additional information is secured before a determination is made.

Among the new problems presenting themselves in the income tax law administration are those arising from the fact that Federal employees, previously exempt, are required to file returns for 1939. It is expected that some 70,000 employees of the Federal government residing or carrying on their duties in the State are affected.

**Corporation Tax Bureau**

New York State first taxed corporations as general property 117 years ago, but, since 1881, corporation taxes have been designated "franchise taxes" — this is, the corporations pay a tax for the privilege of doing business in the State. Statutes governing corporation franchise taxation under Articles 9 and 9-A of the Tax Law, including an emergency tax on utility companies imposed by the 1937 Legislature, are administered, assessed and collected by the Corporation Tax Bureau. Articles 9 and 9-A have been in substantially their present form since 1917, when Article 9-A was enacted.

Administration of corporation franchise laws involves a greater variety of complex problems than is encountered in any other branch of the State's tax system. This is true because of the great diversity of business enterprises in the State, each general class of corporation being covered by separate provisions of the law. Article 9 alone includes nine separate and distinct taxes. Taxable under this article are transportation, transmission, light, heat, water, insurance and holding corporations; corporations engaged in the purchase, sale and holding of real estate for themselves; corporations holding leaseholds with a duration of 20 years or more and, by the terms of the lease, paying the real estate taxes; farmers', fruit growers', and other like cooperative agricultural corporations; corporations holding the stock of other corporations for the purpose of controlling the affairs of such corporations, and savings banks. All other ordinary business corporations, including investment corporations, are taxable under Article 9-A. In the aggregate, these taxes in the past fiscal year yielded over $85,000,000 of revenue — second in importance only to the personal income tax.

As in the case of the income tax, the work of the Corporation Tax Bureau is primarily one of auditing returns, of which some 72,000 are received annually under Article 9 and about 110,500 under Article 9-A. If a return is found to be correct, legally and mathematically, and if the tax paid at the time of filing the return is in the correct amount, the return is accepted and a receipt mailed to the taxpayer. If overpayment is discovered, a refund is made, but if the payment is insufficient, a notice of assessment is forwarded to the corporation. In the administration of this tax, as in that of others collected by the department, provision is made for personal interviews, conferences, and formal and informal hearings to settle questions which may arise. In this bureau, a comparatively new system has been inaugurated, whereby conferences and informal hearings are conducted by a Board of Conference consisting of four members of the staff who have had long experience. Recently, following conferences with representatives of business, and the accounting and legal professions, work was started on rules and regulations of a clarifying nature to supplement the corporation tax laws.

Aside from its tax-assessing and collecting duties, the bureau is concerned with the formation, dissolution and consolidation of corporations. Its consent must be had before a stock corporation may dissolve, before a new corporation may form under the name of an old one, or before domestic and foreign corporations may consolidate. It prepares a list of delinquent corporations for dissolution by proclamation of the Secretary of State and approves their reinstatement. It makes franchise tax searches numbering 40,000 to 60,000 annually for interested parties.

**Commodities Tax Bureau**

The Commodities Tax Bureau, which administers and collects motor fuel, alcoholic beverage, cigarette and milk taxes, is representative of efficiency resulting from consolidation within a consolidated department. Because of the basic similarity in administration of these taxes, men trained in the work of administering one tax are equally capable of administering another in this group. The flexibility of personnel has been an important factor in the economy of operation of the bureau.

The State first taxed gasoline in 1929, while the taxation of beverages was resumed by the State when beer was legalized in 1933, following repeal. Separate bureaus administered these taxes until they were merged to form the Commodities Tax Bureau in 1938. The cigarette tax was added to the bureau when it became effective last July 1.

The administration of motor fuel and beverage taxes involved the registration of distributors of these commodities. Distributors of motor fuel are held responsible for the tax on all sales of gasoline and distributors of beverages for the tax on all beer, wines and liquors which they sell. Monthly reports of sales are required, with payment of the tax, and these reports are subjected to careful audit.

In the past fiscal year, the motor fuel tax yield, at four cents a gallon, totalled $67,201,296. Two cents of the tax is the original levy, the third and fourth cents having been added later as emergency levies. Distributors are allowed one percent of the tax due the State to cover the cost of their services. Inasmuch as motor fuel is taxable only when used to propel motor vehicles on the highway, refunds of the tax may be claimed by purchasers using gasoline for other purposes, such as in farming and industry, in boats and in aircraft. Refund claims annually total about 120,000, aggregating $2,000,000.

The beverage tax yield in the past fiscal year amounted to $26,346,203. Beer is taxed 3 1/2 cents a gallon; hard liquor, $1.50 a gallon, and other alcoholic beverages at rates ranging generally between those points. The normal tax on hard liquor is one dollar a gallon, the extra 50 cents having been imposed last May as an emergency levy.

The State's newest tax, that on cigarettes, is expected to yield approximately $21,000,000 in this, its first fiscal year. Payment of the tax, which is at the rate of one cent for every ten cigarettes, is evidenced by a stamp affixed to the package. The stamps are affixed to the packages...
Mailing of income tax forms to 1,200,000 persons in New York State keeps several units of Tax Department employees, such as the one shown above, working at top speed at this season of the year. This is one of several groups stuffing forms in envelopes preparatory to mailing.

P.S.—Your State income tax return is due April 15.

by wholesale dealers and other affixing agents licensed by the Tax Commission, and for their services in stamping cigarette packages these affixing agents receive a commission amounting to five percent of the tax. The stamps are sold to agents by designated banks in several of the larger cities of the State and the proceeds turned into the general fund of the State.

The milk tax, first enacted in 1934, differs from other taxes administered by the department in that this tax was not designed to produce revenue for governmental purposes. The proceeds are used for publicity to stimulate the consumption of milk in the State. The tax is at the rate of three-fourths of a cent per 100 pounds of milk, of which half is paid by milk dealers and half by producers. For collecting the tax, milk dealers responsible for it are allowed two percent. They are registered by the department and are required to make quarterly reports. The revenue from the tax is relatively small. In the past fiscal year it amounted to $316,793.

Transfer and Estate Tax Bureau

So-called inheritance taxes are administered by the Transfer and Estate Tax Bureau in conjunction with certain county officers. Taxes on estates are fixed by county surrogates, based upon reports of appraisers or upon petitions filed by estate representatives. The normal rate of tax is graduated from four-fifths of one percent of net estates not exceeding $150,000 in value to 16 percent of the amount by which a net estate exceeds $10,100,000. However, since April 22, 1933, additional taxes have been imposed so that the corresponding rates now run from one percent to 20 percent. Exemptions are $20,000 to husband or wife; $5,000 to lineal ancestors or descendants.

Appraisals of estates are made by official, salaried appraisers, appointed by the Tax Commission, in 18 of the State’s larger counties. In the others, county treasurers act as official appraisers. The State is represented in the proceedings by estate tax attorneys designated to act in this capacity for the Tax Commission. The estate taxes during the past fiscal year produced revenue amounting to $35,515,923.

New York’s estate tax laws are unique in one respect: This State does not impose a tax upon the intangible personality of a non-resident decedent, if the property is not employed in carrying on a business in the State. Although such taxation was validated by a United States Supreme Court decision last year, New York’s new Constitution prohibits the imposing of death taxes on “monies, credits, securities and other intangible personal property within the State not employed in carrying on any business therein.”

Mortgage Tax Bureau

Although the mortgage recording tax is locally administered and collected, the Mortgage Tax Bureau of the department exercises general supervisory powers over the local recording officers who are charged with its administration. Constitutionality of the law was recently challenged in a Court of Appeals test. Its legality was questioned under a new constitutional provision that “intangible personal property shall not be taxed ad valorem nor shall any excise tax be levied solely because of the ownership or possession thereof . . .” The court upheld the State in its contention that this is an excise tax, not upon the mortgage, but for the privilege of recording the mortgage.

The tax, which yielded more than $3,000,000 in the past fiscal year, is imposed on the amount of the mortgage at a rate of 50 cents for each $100 or fraction thereof. It is paid to the county recording officer when a mortgage is recorded. The bureau supervises collection of the tax by the recording officer—the county clerk in all except a few metropolitan counties—and directs the distribution of the revenue to sharing local tax districts. The bureau audits monthly reports from the recording officers and conducts field examinations covering the transactions.

Local Assessments Bureau

The full title of this unit of the department is the Bureau of Local Assessments, Special Franchises, Land Tax and Equalization. Its functions nearly all relate to real estate taxation in the localities, and since property taxation dates back to the first days of the State, many of the records are ancient documents.

The bureau collects no taxes. Its principal objective may be defined as equity in the locally-administered real property and special franchise taxation. The principal difficulty encountered is the lack of uniformity in the methods and levels of assess-
Department of Tax  
(Continued from page 31)

ment in the various local tax districts.

In the performance of its duties, the bureau serves the localities in many ways, such as in directing and supervising the work of local assessors; offering advice, interpretations of the law and instructions for its application; providing, on request, the services of engineers to assist local assessing officials in the appraisal for tax purposes of public utility and industrial property; prescribing and approving forms of assessment rolls and advising local officials in the preparation of the rolls and regulating the preparation of and approving assessment maps.

Through the medium of the bureau are discharged the duties of the Tax Commission with regard to valuation and equalization of special franchises. Special franchise valuations are the value of a company's property in, under or over public streets, highways, public places and public waters devoted to a public use, as well as the value of the right to construct and operate the property in such places. Public utilities and railroads are mainly subject to special franchise valuation, first provided for by law in 1912, and based on company financial reports, together with an analysis of information from field investigation and other sources. The Tax Commission, on the bureau's recommendation, establishes tentative valuations and rates of equalization which may be protested by the corporations or municipalities at formal hearings. Final valuations, determined following these hearings, are entered on local assessment rolls where the special franchise becomes subject to taxation as in the case of any other real property. In 1939, over 9,000 assessments, aggregating $1,160,620,525, were made on the property of over 700 corporations.

Although the State no longer conducts sales of lands for unpaid taxes, this now being a county responsibility, the bureau has custody of records of sales made by the State dating back more than a century. The bureau's Land Tax Section makes and reports searches for taxes and sales for taxes against real property, on request; examines and approves lists of lands liable to be sold for unpaid taxes, as prepared by county treasurers in the various counties; prepares reports relative to State-owned property, and compiles and amends the list of lands comprising the forest preserve..

The bureau conducts a continual study of real property values throughout the State, in relation to assessed valuations. Upon its conclusions are based the action of the Tax Commission when the Commission meets annually in June as the State Board of Equalization to fix valuations of real properties in the various counties and establish equalization rates "to produce a just relation between the valuations of real property in the State." Equalization tables thus developed form the basis for determining each county's share of the State's levy for armories and court stenographers, which constitutes the only revenue the State now derives from property taxation. The tables are also used in apportioning State aid to school districts and in determining full valuation for the distribution of State aid for town highways.

Motor Vehicle Taxes

Although the Bureau of Motor Vehicles and its services will be described in a later chapter of this series, a brief mention is necessary because of its tax-collecting functions. The bureau collects the fees for registration of motor vehicles and for driver licenses which in the past fiscal year aggregated nearly $47,000,000. County clerks are issuing agents of the Commissioner of Motor Vehicles in all but a few counties of the State.

Department Service Bureaus

Five bureaus of the department may be classified roughly under this general heading of "service bureaus," inasmuch as all of the divisions and bureaus of the department are dependent upon them for efficient and uninterrupted operation. They are described as follows:

Administration — This bureau handles all matters pertaining to personnel, equipment and supplies; operates a printing and duplicating plant, and a mail section which handles more than 5,000,000 pieces of incoming and outgoing mail annually. A unique booklet, called the Departmental Code of Ethics and Official Rules and Regulations supplements the Civil Service Law in determining the procedure for personnel management by the bureau and in offering a guide for the conduct of all employees. The 64-page booklet has served as the model for similar rules and regulations of departments of Federal and State government in various parts of the country. One of the basic policies of the department is defined in the following paragraph which governs every departmental contact with the public and every service rendered:

"The Department of Taxation and Finance touches, in a material way, the lives and activities of our people more closely than any other in the State government. This contact between our offices and the public becomes more definite from year to year. Many thousands of persons pay taxes and fees to the department each day, and annual receipts soar to hundreds of millions of dollars. Transactions, too, run into many millions. Those who make up the personnel organization of the department—2,000 men and women—are in the service of the public. They have the great privilege of fulfilling a public trust of large proportions. With that privilege goes great obligations and responsibilities. Employees must be imbued with the ambition to give each customer the best possible attention, to surround his transaction with dignity and attention. Each person who calls at an office of the department, or communicates with it in writing, is entitled to prompt, considerate, thoughtful treatment—the poorest in just as full measure as the wealthiest. The value of each employee to the department will be appraised to a very large extent on the basis of his ability to transact business efficiently and pleasantly."

Bureau of Research and Statistics — This bureau prepares, compiles and analyzes statistical reports relating to State and local taxation; develops special reports on important tax subjects, and maintains an excellent tax library. Increasing public interest in tax matters of late years has served to increase the work of the bureau in complying with requests for tax information which come from a great variety of sources.

Bureau of Files — With the exception of corporation and treasury matters, all files of the department are consolidated in this bureau. The motor vehicle division of the files alone handles over 20 million transactions annually, including records of issuance of two and three-quar-
persons million registered vehicle owners and almost four million licensed operators, in addition to accident and conviction reports. Millions of searches are made, 24-hour service being maintained for the benefit of police agencies. Availability of information at all hours has proved an effective aid in crime detection and the apprehension of criminals, and in locating missing cars and persons.

Bureau of Law—This bureau rep-
The State Employee as an advertising medium is placed at thousands of dollars a page by a chamber of commerce president who offered the testimony unsolicited. Did you as a reader ever consider this power of the magazine? Do you ever in making purchases of merchandise or services say to the advertiser, “I saw your ad in The State Employee?” If you do not you should for advertisers help to make possible the publication of this, the official organ of the Association.

It is Robert A. Troidl, president of the Lake George Chamber of Commerce, who testifies to the advertising value of The State Employee. Writing us on official stationery regarding the cover of the January issue, which shows the ski tramway on Cobble Mountain in use, which was described as being on Gore Mountain, Mr. Troidl states: “For a number of years, we here at Lake George has been working very hard to put over winter sports.”

By popular subscription, according to the same official, Cobble Mountain was purchased and by more hard work and expense the only ski tramway of its kind in the State erected.

In The State Employee for last month, Mr. Troidl states, “you are using a cover design which gives Gore Mountain at North Creek advertising that cannot be valued in mere dollars and cents.

“A cover such as the one in question, with a cover explanation in a prominent place in your magazine, is worth thousands of dollars in the potential customer value among the State Employees.”

The January, 1940, cover of The State Employee shows Mrs. Homer Smith, a resident and tax payer of the village of Lake George, ascending the ski tramway on Cobble Mountain. Mr. Homer Smith was with Robert Gross of the Bureau of State Publicity and aided in the taking of the picture.

Tell advertisers and possible advertisers in your locality of the purchasing pull of ads in The State Employee. Realize this value yourself and help in a tangible way those who help the magazine.

Public Records

(Continued from Page 27)

A will, bearing the autograph of Button Gwinnett, rarest of all the Signers of the Declaration of Independence, was offered for sale at a price in excess of $20,000. Georgia brought suit for the will which had been probated in that state. As the Supreme Court of the State of New York, where the suit was conducted, could not determine that the paper came under the public record offices of this state, the rare document went to a private collector.

OLD RECORDS SOLD

The name Cherry Valley brings to mind the suffering of American patriots. Deeds of valor and the terrible massacre in the Revolutionary period are well known to all who hold the struggles of the Republic in high regard. Think, then, of manuscript records of official acts of the supervisors being offered for sale! A mere $70 would have purchased this original record book from a New York City book dealer had not Supervisor Flick stepped in. The book was returned without cost to Local Historian F. Levere Winne and the public officials of the Otsego County village.

Recent passage of unemployment insurance, old age pensions, relief of all kinds and other social legislation has tended to emphasize the importance of public records and greatly to increase their number. These records are state-wide in scope. They effect the lives and social existence of persons living from Montauk Point to Niagara Falls; from Rouses Point to Jamestown. The records must of necessity be carefully preserved. The simplest solution lies in the erection of a modern fire-proof and suitably equipped building. Such an archives building would serve all the great State departments for the systematic filing and preserving of their records. It would save the State many times its cost in efficiency and storage space which is now rented.

An example of how records are increasing in number as well as in importance is reflected in the growth and development of the Motor Vehicle Bureau. This service of the State which started within the memory of all of us was at first housed in a garage in the Capital City. Now it numbers hundreds of employees all over the State.

Federal Income Tax

(Continued from Page 25)

<table>
<thead>
<tr>
<th>Amount of Surtax</th>
<th>Rate-Percent</th>
<th>Total Surtax</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to $4,000</td>
<td>4</td>
<td>$80</td>
</tr>
<tr>
<td>4,000 to 6,000</td>
<td>5</td>
<td>$180</td>
</tr>
<tr>
<td>6,000 to 8,000</td>
<td>6</td>
<td>$300</td>
</tr>
<tr>
<td>8,000 to 10,000</td>
<td>7</td>
<td>$440</td>
</tr>
<tr>
<td>10,000 to 12,000</td>
<td>8</td>
<td>$560</td>
</tr>
</tbody>
</table>

WHEN AND WHERE TO FILE

The tax is due and payable on or before March 15th. The tax return should be filed with the Collector of Internal Revenue for the district in which you reside. If you do not know the district you are in, file your return with the office nearest to you in the following list:—Albany, Binghamton, Buffalo, Rochester, Syracuse, Utica, Watertown, New York City and Long Island for the counties of Kings, Nassau, Queens, Richmond and Suffolk—Federal Building, 271 Washington St., Brooklyn, N. Y., for New York County (south of 23rd St.)—Custom House, New York, (north of 23rd St.)—341 Ninth Ave., N. Y. C., for Bronx County—558 Grand Concourse, N. Y. C.

Do not forget to file an original and one duplicate copy (green) of the return. A $5.00 penalty will be assessed if the duplicate copy is not filed.

PAYMENT UNDER PROTEST?

Editor’s Note: Mayor LaGuardia has publicly advised New York City employees to pay Federal taxes “under protest,” in order that a refund of the tax may be obtained, if the Supreme Court, in a test case, should declare the Federal Law taxing income of State employees unconstitutional.

The Association makes no recommendation in this respect, and does not intend to contest the constitutionality of the Federal statute. While it is theoretically possible that the new Federal Income Tax Act might be declared unconstitutional, lawyers generally consider the possibility of such a decision is very remote.

Employees who wish to protect their claim for a refund, in the event of such a decision declaring the Federal Tax Act unconstitutional, may note on their return that the tax is paid “under protest.”

The State Employee
Local Activities

Attica Elects

Lawrence R. Law was elected president of Attica Prison Chapter at the annual meeting. Other officers are: Joseph V. Simet, vice president; Wilfred L. Denno, treasurer; William Hassett, recording secretary; and Raymond Layden, financial secretary.

Josep Gill and Mr. Denno were chosen delegates. Committee personnel is as follows:


Boy Scouts: E. Myers, R. Cummins, A. Suedmeyer, H. Strang, L. R. Law, and H. Leslie.

Legislation: J. S. Munson, ward attendant at the hospital, and newly-elected president of the chapter, spoke of the "aggressive yet conservative policy of this largest organization of State employees" and its consideration for the taxpayer along with its efforts to improve the lot of every State worker.

"The business of the local unit will not concern itself entirely, however, with matters of purely statewide interest," he said. "As soon as the process of reorganization is completed we plan to extend our activities to embrace social, athletic, educational and many other fields."

Other officers of the chapter are: Joseph Gill and Mr. Denno, recording secretaries; and Howard Kingston, financial secretary.

Orange Officers

The Employees Association of Rockland State Hospital is one of the most recent groups to become affiliated with the ASCSE. This was accomplished January 4, when a charter was issued to the local unit upon reorganization of the chapter.

S. S. Munson, ward attendant at the hospital and newly-elected president of the chapter, spoke of the "aggressive yet conservative policy of this largest organization of State employees" and its consideration for the taxpayer along with its efforts to improve the lot of every State worker.

Other officers are: Frank Duffy, vice president; Napoleon Graf, treasurer; Margaret Merritt, recording secretary; and Margaret Merrill, financial secretary.

Napanoch Chapter

The Napanoch State Institution Chapter, ASCSE, conducted its annual meeting January 15 to elect officers and outline a program.

The year 1940 promises to be an eventful one. Members are taking a deep interest in the affairs of the Association, and are looking forward to a year of interesting and constructive social and educational activities. Tentative plans were discussed for an Easter basket raffle, and a committee was appointed.

The election of officers was highly spirited and contested in friendly rivalry. The final results were as follows: President, Edmund Katzenberger; vice president, Bert P. Rohan; secretary, Clarence Packman, Jr.; treasurer, James Morrow.

Blair Elected

Jesse A. Blair was elected president of the Craig Colony Civil Service Employees Association at the annual meeting last month.

Other officers are: Frank Duffy, vice president; Julia Cordon, secretary; and Howard Kingston, treasurer.

Activities In Utica

Leo P. Farrell, president of Utica Chapter of the State Employment Service, reports ninety-eight per cent membership in District No. 2, D.P.U.I., which takes in offices from Utica through Malone, Plattsburgh, Amsterdam, Gloversville and Central New York.

Weekly meetings for organization were conducted last year with employer representatives present to describe operations in their particular plant or industry. Many social events have been conducted, including a clam bake and a Christmas party. Speakers at the latter affair included Milton O. Loyens, executive director of the Department; Charles Howard of the Personal Department and Joseph Tierney, head of the Claims Bureau.

Wingdale Elects

All officers of Harlem Valley Employees Association were re-elected for 1940 at the annual meeting.

The incumbents are: Louis Illig, president; Mrs. Mildred Adamiec, vice president; and Mrs. Alice E. Sina, secretary-treasurer.

The hospital Minstrels composed entirely of members of the Association presented their show last month at Wassaic State School for the benefit of that chapter.

Woodbourne Elects

Frank Murray was elected president of the Woodbourne Prison Council No. 320, of the Association of State Civil Service Employees.

Others named in the annual election are: Joseph Skelly, vice president; Vincent Mancusi, recording secretary; Isador Frankel, corresponding secretary; Raymond Vandewalker, treasurer; and William Fenn, sergeant-at-arms.

Executive committee members include: Gustav Anderson, Ernest Hartman, George Sautter, Hubert Roberts and Oliver Tweedy.

Syracuse Dinner

Meetings of Syracuse Chapter have been changed from the third Wednesday of each month to the third Friday. This was done because many members are, of necessity, out of town during the middle of the week.

A program was outlined at the January meeting providing for a series of moving pictures during winter meetings showing the activities of various departments.

The report of the annual dinner dance showed 247 persons present. While the affair was a success socially, financially it showed a deficit of ninety-one cents.

H. H. Wagenhals of the Health Department, is chapter president.

February
Summary of Legislation Pending

The following is a complete list of bills which have been introduced in both houses of the Legislature which affect State workers and are of interest to them, since the publication of the January issue of this magazine. This summary will be continued in future issues so that a complete record may be had. Record of legislative action on these measures is also noted.

IN SENATE

Int. 110, Print 110—Senator Young—Authorizes superintendent of each institution in state health department to designate employees of a special police body with powers of peace officers on the ground beyond. Referred to Public Health Law.

Int. 122, Print 122—Senator Page—Provides that trustees of public libraries excepted, when voters shall be public officers and employees shall be appointed in accordance with Civil Service Law provisions. Referred to Education Committee, and Education Law.

Int. 126, Print 126—Senator Page—Requires state executive officers to grant vacations with pay to employees on not less than 10 days beyond. Referred to Finance Committee, and Public Officers Law.

Int. 129, Print 129—Senator Coughlin—Authorizes supervisors to provide furnishing of libraries at Watertown exclusive right to trustees of supreme court library. Referred to Civil Service Law, and Labor Law.

Int. 152, Print 152—Senator Condon—Provides that persons protecting and guarding buildings or grounds of institutions under the jurisdiction of the correction, health, mental hygiene, or social welfare departments of the state shall not work more than 49 hours a week except in case of emergency or upon request to work one additional day in a period of seven weeks. Referred to Labor Committee, and Assembly Labor Committee.

Int. 171, Print 171—Senator Phelps—Requires that four of the commissioners of state insurance fund must be employers or executive officers of employers insured in fund and remainder of commissioners must be representatives of labor. Referred to Labor Committee, and Workmen's Compensation Law.

Int. 175, Print 175—Senator Murray—Provides for retiring veterans of Spanish-American war, Philippine Insurrection and Boxer's expedition in China who have reached a certain age on a pension equal to 30 per cent in order of standing. Referred to Pensions Committee, and Civil Service Law.

Int. 176, Print 176—Senator Bechtold—Provides for state pension purposes, of service as United States marshal or deputy marshal or as a U.S. collector of customs. Referred to Pensions Committee, and Civil Service Law.

Int. 187, Print 187—Senator Egbert—Provides that when employee in classified civil service shall be appointed to another position and resigns from former position to accept provisional appointment, the position from which he resigns shall not be permanently filled until after probationary term; if unqualified for new position, he shall be restored to his former position. Referred to Civil Service Committee, and Civil Service Law. (Same as Int. 488.)

Int. 189, Print 189—Senator Gutman—Provides that civil service employee shall have right to be represented by counsel at any hearing on charges of incompetency, misconduct or other charges which may be grounds for suspension, removal or disciplinary action. Referred to Civil Service Committee, and Civil Service Law.

Int. 192, Print 192—Senator Coughlin—Makes provision for accidental disability retirement apply to all members of state retirement system instead of to those under 60 years of age. Referred to Pensions Committee, and Civil Service Law.

Int. 193, Print 193—Senator Mahoney—Provides that personal examinations or personal interviews shall not constitute any part of competitive promotion examination. Referred to Civil Service Committee, and Civil Service Law.

Int. 140, Print 140—Senator Mahoney—Requires that promotion examinations to positions in competitive civil service shall be given, one a written examination with questions, problems, or reports on duties of position, to determine candidates' superior qualifications and the other to consist of credit for seniority and required in rank of position, list to contain names of candidates receiving 70 per cent in order of standing. Referred to Civil Service Committee, and Civil Service Law.

Int. 202, Print 202—Senator Ryan—Makes it unlawful to intimidate, threaten or coerce any person to interfere with right to vote for state officers, or to promise employment or other benefit from funds for political activity or to solicit assistance or contribution from relief recipients for political activity. Referred to Codes Committee, and Civil Service Law.

Int. 208, Print 208—Senator Schwartzwald—Provides that every employee of labor relations board including executive secretary and attorneys, now excepted, must be appointed in accordance with provisions of civil service rules as well as Civil Service Law. Referred to Labor Committee, and Labor Law.

Int. 269, Print 269—Senator Mitchell—Gives to trustees of supreme court library at Watertown exclusive right to appoint librarian, makes salary not less than $900 nor more than $1000 and authorizes supervisors to provide furniture, supplies and equipment. Referred to Education Committee, and Education Law.

Int. 276, Print 276—Senator Schwartzwald—Provides state mental hygiene department from receiving income for state hospital, Ward's Island, or any property or equipment therein until a new state hospital is constructed in metropolitan area. Referred to Cities Committee, and N. Y. City Administrative Code.

Int. 293, Print 293—Senator Egbert—Prohibits state mental hygiene department from receiving income for state hospital, or property or equipment therein until a new state hospital is constructed in metropolitan area. Referred to Cities Committee, and N. Y. City Administrative Code.

Int. 307, Print 307—Senator Dunnigan—Prohibits removal of any policeboard serving in competitive class of civil service in any city, county, town or village, except for incompetency or misconduct shown after hearing, and other with right to be represented by counsel and to judicial review. Referred to Civil Service Committee.

Int. 357, Print 361—Senator Feinberg—Designates state normal schools as state teacher's colleges, provides for board of visitors of seven persons, regrading libraries, provides for a secretary to each college president and makes other changes. Referred to Education Committee, and Education Law.

Int. 360, Print 364—Senator Condon—Exempts locomotive, stationary, marine and power plant engineers from provisions for licensing professional engineers. Referred to Education Committee, and Education Law.

Int. 364, Print 368—Senator Nunan—Provides every person in employ of N. Y. City board of transportation for at least one year must be given sick leave of not less than 12 working days in each year and those in employ less than one year, a sick leave pro-rated on basis of one day per month, employee to be given same compensation as if actually employed. Referred to Public Service Committee, and Public Service Law.

Int. 369, Print 373—Senator Wicks—Provides all architects, engineers and technical assistance employed by a department or independent agency in N. Y. City and paid in whole or part from city funds must be appointed pursuant to Civil Service Law, exception being made...
The Budget Hearing

We go to press on the day of the budget hearing. The hearing was held in the State Armory in Albany and various estimates were made as to those present, ranging from four to seven thousand. It is very encouraging to note that there were many more people present who were there to support the Governor's budget than were opposed to it. In representative strength of the various organizations, as well as in weight of arguments presented, there can be no question but that the majority of the people favored the retention of services and the less than minimum budget suggested by the Governor.

The Association was represented by five speakers: Charles A. Brind, Jr., Chairman; William F. McDonough, Chairman of Legislative Committee; John T. DeGraff, Counsel; John Livingstone, representing the Institutional Employees; J. Earl Kelly, representing New York City Chapter and speaking for all chapters of the State; and Edward Dayton, representing the Association of Highway Engineers. The Association filed with the committee a carefully prepared pamphlet setting forth in new form the facts contained in the budget. The Association also plans to distribute the pamphlet to newspapers, Chambers of Commerce and influential citizens. As has been pointed out so many times before in these columns, so many of those who came to oppose the budget evidently were doing so in amazing ignorance of how much taxes are being paid, where and for what. For instance, the bulk of the objection came from real estate holders. The Association has repeatedly explained to the people that there is no tax on real estate making up the State budget. Discussion at the budget hearing of real estate tax problems was of course entirely out of place.

The hearing reveals how important it is for the State employees themselves to assume some responsibility in trying to get over to the general public the tax situation. The pamphlet above referred to presents so many angles so succinctly that it seems advisable to print it in this issue and it is therefore to be found on pages 39 to 48. After digesting it it is certainly hoped that each member of the Association will contact at least one outside person giving him some insight to the facts contained therein.

The Governor has included all increments in his Executive budget. The Republican leaders of the Senate and Assembly jointly stated on several occasions that they were definitely in favor of the restoration of the Feld-Hamilton Law and the other statutory requirements as to salaries. The hearing, as above indicated, gave them ample support in their position.

Federation for Feld-Hamilton Law

Thomas J. Lyons, President of the New York State Federation of Labor, representing a total membership of over a million, gave splendid support to State employees at the Albany Legislative Hearing on the Budget on February 12.

Said Mr. Lyons: "We urge adoption of the present budget as to the amount recommended. We are opposed to any curtailment in the scope of necessary government functions.

"We are opposed to any further suspension of the Feld-Hamilton Act; to again postpone accrual of salary increase increments thereby provided for the Civil Service employees of the State. The general salary level of these employees has unjustly been held at too low a level. We believe that the present salary standards are inconsistent with the value of services rendered and inadequate when compared with remuneration for similar services in private industry. We believe that this class of State employees has been efficient and loyal. They should not again be denied the slight material recognition of that merit which was equitably established upon a practical basis by statutory enactment and which is now overdue."

Unfair and Discourteous

As regularly as Legislatures gather, bills appear setting up new agencies or reorganizing old ones. Scarcely a single such measure but carries provisions exempting from civil service law and regulations the positions involved, or containing a statement that appointments will be made in accordance with civil service law and regulations.

It is clear from the language of the Constitution of the State and from the language of the Court of Appeals, that exemptions from competitive examinations to ascertain the merit and fitness of civil employees calls for a most unusual type of work. It is clear also that a clause stating that civil service law and rules shall apply, is wholly superfluous or gratuitous in view of Chapter V of the Constitution. The inclusion of these statements in legislative measures can be accounted for only through unfortunate forgetfulness on the part of the drafters, or a desire to substitute the spoils way for the people's way of selecting civil servants. They are a flagrant discourtesy to every civil employee and to every citizen.
The Taxpayer's Biggest Bargain

THE STORY BEHIND THE STATE BUDGET

LOCAL

ALBANY, N.Y. January 19 No. 1
FIRST TRUST COMPANY 23-9
PAY TO THE ORDER OF Local Government
Forty-seven 10 cents
John A. Taxpayer

→ 47.2c

FEDERAL

ALBANY, N.Y. March 19 No. 2
FIRST TRUST COMPANY 23-9
PAY TO THE ORDER OF Federal Government
Forty-five 70 cents
John A. Taxpayer

→ 45.7c

STATE

ALBANY, N.Y. April 19
FIRST TRUST COMPANY 23-9
Pay to the Credit of State Government
Ten 11 cents
John A. Taxpayer

→ 7.1c

THE TOTAL TAX DOLLAR $1.00
The Governor's Budget

The Citizens of this State get more value for their money from the government of the State of New York than from any other investment they could make.

The taxes paid to the State are returned to every citizen in the form of services furnished by the eighteen State Departments, financial assistance to cities, counties, towns, villages and other local governmental units, and the maintenance of our Legislative and Judicial systems which stand as a bulwark against dictatorship and preserve those democratic principles which, in these troubled times, make us glad that we are privileged to live in the State of New York.

The Governor's Budget, to those who have time to read it, is a masterpiece which shows in detail what the State government costs the taxpayer . . . where the money goes . . . and what services the tax dollar buys.

Everyone should know the essentials of the State budget, for it tells how his money is spent for his benefit by his trustee—the State. Because few citizens have time to read the budget in detail we have assembled in this pamphlet a few of the significant facts which tell, in a general way, the story behind the State Budget.
Where the Money Comes From

NEW YORK STATE DOES NOT RECEIVE ANY MONEY FROM THE TAX ON REAL ESTATE. That goes to cities, villages, towns and school districts for local services. Most of the taxes you pay are collected by the federal government or by local governments. The cost of the State government in comparison with federal and local government is shown in the drawing on page 39.

The State collects money by taxes on income, inheritance, cigarettes, motor vehicles, gasoline, utilities, stock transfers, franchises, mortgages, alcoholic beverages, pari-mutuel betting (soon), and a few other minor taxes.

New York State does not even spend all or the major part of the revenue from the taxes it collects. Over half of the money it does collect is returned to the localities as "shared taxes" or as "State aid" for roads, schools, welfare, health, &c.

State collected taxes are returned to local governments in the proportion shown in the chart. Taxes collected by the federal government and by local governments, which constitute by far the greater portion of the taxes collected, are not included in this chart.
What You Pay

If you are an average citizen, you probably pay a few pennies to the State every time you fill up the tank of your car, every time you buy cigarettes or strong drinks. You buy a license for your car and a driver’s permit each year. You may be the one person in eleven who pays a small State income tax.

If you are wealthy or engaged in certain large business transactions, you may be paying higher income taxes and inheritance, mortgage, stock transfer or one or more of the business taxes.

It is a mistake to suppose that the State government is costly. The current expenses of the State government are only about 1/10 of the average cost of local government and about 1/10 of the federal taxes.

If you were a member of a large co-operative, selling standard goods at fair prices and returning a substantial dividend each year, you would be proud of your investment. The State government is such a corporation and you are a stockholder. The State sells essential services at bargain prices.

What You Get

In return for your State taxes you get the things which make your life and your community reasonably safe, prosperous and well ordered. You get the safeguards of the law, of the armed forces of the State, of the State Police, of the State courts and tribunals, and the many State law-enforcement agencies.

You get a fair and impartial trial in the courts, safety in your job, compensation for injuries, safety appliances and the protection which comes from many kinds of inspection, regulations and wage boards.

You get invaluable health services, pure water, pure milk, sanitary regulations, pure food, control of epidemics, medical research, aid in fighting the great modern plagues of cancer, syphilis and tuberculosis. You have the benefit of clinics and nursing services, tuberculosis hospitals and children’s hospitals.

You get practical conservation of the State’s resources, recreational areas, protection of trees, forests, fish, and game. You get forest-fire control, fish culture, game farms, wild life preservation, opportunities to fish and hunt. You are a partner in 186,000 acres of State parks and over 2,000,000 acres of forest preserves.

You get, if you are a farmer, a fair price for your milk, protection of your herds, aid in marketing your products, pure seed, fair weights and measures, and a multitude of other services.

You would have little opportunity to use your automobile were it not for 13,000 miles of State roads. The rivers, lakes and brooks are yours to use.

You get the best educational opportunities in the world including seven State colleges, nine normal schools, six agricultural schools, a school for the blind, education for the Indians, a merchant marine academy and a system of post school education for everyone.

These are only a few typical returns for the State tax dollar. What follows is a more detailed but still incomplete and sketchy statement outlining the functions of each of the chief departments of the State government.
Bargains in the Big Departments

AGRICULTURE, FOOD AND MARKETS

State inspection and supervision insures better food at fair prices.

THE STATE:

Eradicates disease in farm animals. Inspects turkeys, grades apples, controls frozen foods. Examines thousands of samples of canned goods, baked goods, honey, maple syrup, fruits, vegetables, ice cream.

Controls marketing of seeds, eggs, milk, dairy products, meat. Prevents adulterations and sale of unlabeled poisons.

Licenses dogs, cattle dealers, canners, cold storage plants. Controls tubercular cattle and many other animal and plant diseases.

Grades farm products.

Promotes welfare of farmers.

Controls sale of soil and plant inoculants, insecticides, fungicides, turpentine and linseed oil.

Regulates weights and measures.

Controls concentrated commercial feeding stuffs and commercial fertilizers.

Supervises State institutional farms and conducts New York State Fair.

Aids both the consumer and producer to a higher standard of life.

COST OF ALL SERVICES — .6 CENTS FROM THE STATE APPROPRIATION DOLLAR (see chart, page 48).

CONSERVATION

PARKS, CAMPSITES, BEACHES AND RECREATION

Preservation of the beauty and natural resources of the State.

THE STATE:

Preserves and extends the forests of the State, operates tree nurseries, plants forests, controls forest pests, furnishes trees to planters, fights forest fires.

Provides health and recreation in mountain country, trails and camps for hikers, fish for fishermen, game for hunters and trappers, camps for tourists, waterways for canoers, information for all.

Preserves wildlife.

Conserves water resources.

Improves streams and regulates their flow. Plans and regulates distribution of water to municipalities so that all the people may have adequate supply of pure water.

Operates famous Saratoga Springs for health of the people.

Hatches millions of fish and stocks streams and lakes.

Administers 185,827 acres of parks for your benefit, over two and one-third million acres of forest preserves, and twenty-two historic sites or monuments.

COST — .9 CENTS FROM THE STATE APPROPRIATION DOLLAR.
Bargains in the Big Departments

HEALTH

To save life the State has evolved a broad public health program. It fights disease on many fronts.
It controls epidemics.
It inspects milk and water supplies. It enforces necessary sanitary procedure. It furnishes an army of public health nurses particularly to serve the needs of children.
It fights the modern plagues of cancer, syphilis and tuberculosis. It operates four large modern tuberculosis hospitals, a cancer institute and a home for treatment of crippled children.
It operates several large research laboratories which furnish sera and vaccines.
It regulates the practice of embalming and undertaking.
The value of the lives it saves each year outweighs the entire cost of State government.

THE COST — 1.2 CENTS FROM THE STATE APPROPRIATION DOLLAR, PURCHASES BETTER HEALTH AND A LOWER DEATH RATE.

EDUCATION

The task of providing the best possible training for the coming generation is squarely placed on the State, for the continuance and welfare of the State depends on this.
Supervision and control of local schools, school grounds and school buildings.
Education of Indians.
Education of deaf and dumb.
Scholarships for higher education of exceptional students.
Development of training for better jobs.
Re-education of disabled workers.
Operation of five State colleges, two State teachers' colleges, nine normal schools, six agricultural schools, one school for the blind, one school for the deaf, the State Library, and the State Museum.
Control of professional education to ensure competent professional men, doctors, lawyers, dentists, engineers, etc.

COST, EXCLUSIVE OF STATE SCHOOLS AND COLLEGES — 1.1 CENTS FROM THE STATE APPROPRIATION DOLLAR. TOTAL COST — 2.99 CENTS FROM THE STATE APPROPRIATION DOLLAR.

LABOR AND INDUSTRY

The States seeks to:
Promote industrial peace — settle strikes fairly — bring labor and management together.
Help people find jobs.
Provide insurance for accidents and unemployment.
Operates large insurance businesses for benefit of employer and employee.
Prevent industrial accidents.
Promote safety by inspections, safety standards and proper safeguards.
Inspect factories, mercantile establishments, building construction, public places, mines, quarries and magazines for explosives.
Enforce child labor laws.
Inspect and regulate tailoring and feather-work performed in homes.

COST — 1.2 CENTS FROM THE STATE APPROPRIATION DOLLAR.
SOCIAL WELFARE

The divine command to help where help is needed is binding on the State as well as on individuals.

The State helps the blind;
assists the aged;
aids dependent children;
administers home relief;
furnishes medical care;
distributes surplus commodities;
operates three State schools for child delinquents;
operates one school for Indian children;
visits and inspects private charitable institutions;
licenses and supervises all dispensaries.

COST — ONE-HALF CENT FROM THE STATE APPROPRIATION DOLLAR.

CARE OF THE INSANE AND FEEBLE-MINDED

Few realize the importance of the assumption by the State of the care of those adults mentally unable to care for themselves. The State is able to give better care and remedial treatment at less cost. It relieves society of a great danger. It makes possible profound study of the causes and cure of mental disorders. A considerable proportion of the State budget goes to this work, but it is an unescapable obligation.

The care of 70,000 people in twenty-six hospitals for mental treatment costs nine and one-half cents out of the State appropriation dollar.

PRISONS AND REFORMATORIES

The care of 18,000 persons in State prisons and reformatories, and the program for preventing crime through education and rehabilitation costs the State 2.88 cents from the State appropriation dollar.

PUBLIC WORKS

Public roads make it possible for you to use your car. Bridges and canals aid transportation and keep railroad rates in line. Elimination of grade crossings and installation of traffic markers make for safety and convenience.

Flood control, investigation of ground water supplies, supervision of construction, design construction and supervision of public buildings, and bridge design are some of the engineering projects.

Operates 525 miles of canals, 54 locks, 309 bridges, and many operating buildings.

Operates two grain elevators with combined capacity of 3,000,000 bushels, two power houses, two large reservoirs, and twenty-five canal terminals.

Building, repairing and rebuilding of 13,000 miles of State highways. Designing and building of secondary roads.

Cost — Six cents from the State appropriation dollar.

THE COURTS

The State Courts are the highest in the State and largely control the administration of justice. These include the Court of Appeals, four Appellate Divisions, the Supreme Court, the Court of Claims, Law Libraries, and the preparation and publication of decisions of the courts.

COST — 1.2 CENTS FROM THE STATE APPROPRIATION DOLLAR.
Bargains in the Big Departments

THE GOVERNOR'S DEPARTMENT
In the Executive Department are many activities.

MILITARY AND NAVAL DEFENSE
National Guard of more than 25,000 men. Operation of military camps and rifle ranges and arsenals. Naval militia, G. A. R., Spanish War Veterans and other veteran organizations.

STATE POLICE
Seven hundred seventy State Police prevent crime, discover and arrest criminals, patrol the highways, operate 85 stations equipped with teletype, maintain a radio station, a police school and a Bureau of Criminal Investigation. Thirty-two additional Troopers are included in the budget.

PAROLE
Supervision of 8,000 prisoners on parole.

LIQUOR CONTROL
The licensing and control of all liquor stores in the State.

FINANCIAL CONTROL
of State expenditures through the Division of the Budget.

STATE PLANNING
Study of population, industrial trends and land are to give a sound basis for development of the State.

Encouragement of Low Cost Housing

LEADERSHIP in all matters of State administration, review and approval or veto of proposed legislation. Removal of unfit public officers. Pardon, commutation and clemency in deserving cases.

Cost — Two cents from the State appropriation dollar.

OTHER STATE DEPARTMENTS
The supervision and control of the banks to insure the safety of your deposits.

Cost — 1/4 of a cent from the State appropriation dollar, mostly repaid by the banks.

The supervision and control of insurance companies doing business in the State so that your policy will be paid at maturity.

Cost — 1/4 of a cent from the State appropriation dollar, mostly repaid by insurance companies.

Civil Service — Operated to give equal opportunities to all to serve the State.

Cost — 1/12 cent from the State appropriation dollar, will be largely met by examination fees.

Public Utility Regulation — To insure fair and reasonable rates on light, power, gas, railroads, buses, testing of gas and electric meters, etc.

Cost — 1/3 of a cent from the State appropriation dollar.

Law, Audit and Control, State, Taxation and Finance render equally important services at a total cost of about 3.5 cents from the State appropriation dollar.

All the above services, and many others too numerous to record, including all salaries, maintenance, operation and general charges, are performed for a total of 29.2 cents from the State appropriation dollar. These current expenses are apportioned as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislature and Judiciary</td>
<td>1.64%</td>
</tr>
<tr>
<td>State Departments</td>
<td>8.52%</td>
</tr>
<tr>
<td>Institutions, Schools and Colleges</td>
<td>14.20%</td>
</tr>
<tr>
<td>Parks, Canals, Public Buildings, etc.</td>
<td>1.76%</td>
</tr>
<tr>
<td>General Charges</td>
<td>3.08%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>29.20%</strong></td>
</tr>
</tbody>
</table>

The State Employee
Why Taxes Have Increased

New taxes are needed, not because the normal cost of government is increasing, but because citizens have demanded that their government assume new duties and furnish added services. During the past ten years, and despite increased services, the State Budget proper has decreased nearly $50,000,000. In the same period the unemployment relief budget has increased over $82,000,000.

The Constitution requires that the budget be balanced each year. Consequently, the taxes which were sufficient ten years ago must be increased or new taxes must be levied when the government takes on the new burden of caring for the unemployed to the extent demanded of it today.

Leaders, both Republicans and Democrats, who are familiar with the facts, have said:

"It seems to us that if any just criticism may be directed against this budget, it is that appropriations for the regular State services are too scanty. Anyone who is familiar with the real meaning of the appropriations herein recommended, anyone who can translate the bare figures into the human services and the physical goods that must be purchased, will grant that this budget includes only the minimum necessary appropriations."

The extent to which normal government expenditures have decreased while State aid and unemployment relief have increased, is graphically depicted in the chart.
Civil Service Employees

The value of any organization depends largely on the ability of its staff. This is particularly true in the public service. New York State has a highly efficient corps of employees selected on the basis of merit and fitness. The total salaries of all State employees, from the Governor down to the lowliest charwoman, amount to only $69,394,212.71.

This figure includes salaries of the Judiciary and the Legislature—yet it amounts to only 17% of the total State budget as shown by the accompanying chart.

No more wasteful policy could be adopted than to repudiate the salary scales that have been established after careful research and study. The savings accomplished by reducing salaries of State employees are too inconsequential to bring about tax reduction and there is no justification for continually seeking economy at the expense of low-paid State employees.

STATE EMPLOYEES ARE PATRIOTIC, COMPETENT AND INTERESTED IN THEIR WORK, BUT THEY ARE HUMAN AND THEY EXPECT A SQUARE DEAL.
GROUP BUYING DEMANDS LOW COST

SICKNESS AND ACCIDENT INSURANCE

Over $325,000 Already Paid To State Employees In Benefits.

When you are disabled due to accident or illness you receive a check every month all in accordance with the terms of your policy. Do not confuse this with any other policy — under this plan you get a regular check.

YOU SHOULD BUY THIS INSURANCE NOW WHILE IT IS STILL AVAILABLE AT THIS LOW COST...ACT AT ONCE

MAIL THE COUPON BELOW TODAY!

This plan is the only low cost group plan of Accident and Sickness Insurance available only to State employees sponsored by The Association of State Civil Service Employees of the State of New York. MAIL THE COUPON TODAY FOR DETAILS.

Sick Leave or Other Benefits do not affect your benefits under this plan in any way.

PROTECT YOUR INCOME NOW!

SEND NO MONEY—MAIL COUPON TODAY

C. A. CARLISLE, JR., TER BUSH & POWELL, INC.
423 State Street, Schenectady, N. Y.

Without obligation please furnish me with complete details of the Association’s low cost group plan of Accident and Sickness Insurance underwritten by The Commercial Casualty Insurance Co. of Newark, N. J. I am a New York State employee. My work address is.

________________________________________________________________________

My duties are as follows:

________________________________________________________________________

I am interested in a monthly indemnity of $... ($30, $50, $60, $75 or $100). Age... Salary...

NAME... MAIL ADDRESS...

Remarks: ________________________________

February
Summary of Legislation Pending
(Continued from page 37)

Int. 581, Print 592—Budget Bill—Provides that the tax on personal net incomes for taxable year commencing on or after October 1, 1939, shall be 2 per cent for net incomes not exceeding $500 and with corresponding changes for incomes in excess of $4,000 on which the rate shall be 2 per cent; the rates on net capital gains run from 1 per cent not exceeding $500 to 3/4 per cent in excess of $4,000; there is appropriated $65,000 for the state tax department. Referred to Judiciary Committee.

Int. 582, Print 593—Budget Bill—Provides general provisions relative to appropriations made by legislature of 1940 and to like appropriations made prior to January 1, 1940, and relates to limitation of expenditures, personal service, traveling expenses, classification of expenditures, transfer of appropriations and segregation of lump sum appropriations. Referred to Finance Committee.

Int. 583, Print 609—Senator McNaboe—Exempts from non-competitive civil service or labor classes preferences now granted to persons in competitive class relative to separation from service as result of abolished positions or to reduction in rank or salary grade. Referred to Civil Service Committee, Civil Service Law.

Int. 587, Print 613, 868—Senator Williamsson—Extends the provisions for discontinued service allowance for members of state-employed retirement system, to include those who have been discontinued from service since March 3, 1932. Referred to Pensions Committee, Civil Service Law amend and recommit.

Int. 592, Print 618—Senator Seelye—Requires state, police superintendent to make rules and regulations subject to governor’s approval, for one day rest in seven for all members of the force. Referred to Finance Committee, Executive Law.

Int. 609, Print 641—Senator Phelps—Provides that employees in labor class of classified civil service shall be eligible to participate or compete in promotion examination to the competitive class after serving one year in labor class. Referred to Civil Service Committee, and Civil Service Law.

Int. 610, Print 642—Senator Phelps—Provides length of eligibility on civil service preferred list for those laid off or demoted from service shall be equivalent to number of years of service with minimum of four years. Referred to Civil Service Committee, Civil Service Law.

Int. 629, Print 661—Senator Wicks—Provides that persons promoted to vacancies in civil service competitive class shall not be required to serve probation period and shall be deemed permanent employees. Referred to Civil Service Committee, Civil Service Law.

Int. 679, Print 713—Senator Martin—Regulates practice of operating engineers and plumbers who shall be certified as to competency by board of examiners to be appointed by industrial commissioner. Referred to Labor Committee, and Labor Law.

Int. 680, Print 714—Senator Martin—Provides for retiring citizen resident veterans and nurses, disabled in performance of duties in any war, and after 20 years service in state retirement system, on a pension equal to one-half of average monthly salary during period and an annuity based on accumulated contributions at time of retirement. Referred to Pensions Committee and Civil Service Law.

Int. 696, Print 744—Senator Coughlin—Provides that no disbursing officer of state, city or division shall pay any salary to a provisional appointee holding office longer than four months. Referred to Civil Service Committee, and Civil Service Law.

Int. 700, Print 748—Senator Coughlin—Provides for payment to persons in classified civil service of compensation for services performed during one year; instead of only giving citizens a preference. Referred to Labor Committee, and Labor Law.

Int. 707, Print 756—Senator Page—Directs state normal schools at state teachers’ colleges, the Buffalo normal school a state college for teachers, provides for boards of visitors of seven persons, and the inspector of the office of college president and secretary and makes other changes, $225,000 being appropriated. Referred to Educational Committee.

Int. 709, Print 766—Senator Condon—Provides length of eligibility on civil service preferred list for those laid off or demoted from service since March 3, 1932. Referred to Pensions Committee, Executive Law.

Int. 708, Print 766—Senator Condon—Appropriates $77,400 for payment to members of state police with six years or more service, maximum pay provided by statute for grade and rank, less amount actually received since enactment of statute suspending increase in pay. Referred to Finance Committee.

Int. 710, Print 791—Senator Babcock—Provides that no civil service commission shall disqualify or discriminate against persons otherwise qualified, from registering for and competing in civil service examinations of non-professional character, by reason of any lack of academic education. Referred to Civil Service Committee, and Civil Service Law.

Int. 723, Print 791—Senator Babcock—Provides that no civil service commission shall disqualify or discriminate against persons otherwise qualified, from registering for and competing in civil service examinations of non-professional character, by reason of any lack of academic education. Referred to Civil Service Committee, and Civil Service Law.

Int. 737, Print 794—Senator Page—Provides that state comptroller upon application by a member of state employees’ retirement system at any time, instead of within one year, or upon his own initiative within one year from date of prior service certificate, may modify such certificate in accordance with total of allowances for service to which member is entitled. Referred to Civil Service Committee, and Civil Service Law.

Int. 741, Print 799—Senator Young—Provides that principal office in labor department for administration of unemployment insurance and employment service shall be located in N. Y. City. Referred to Labor Committee, and Labor Law.

Int. 765, Print 829—Senator Gutman—Authorizes education boards to employ psychologists, visiting teachers and social workers, with training in psychiatric social service. Referred to Education Committee, and Education Law.

Int. 822, Print 904—Senator Wicks—Provides that mounted patrolmen employed at Woodbourne institution for defective delinquents shall be in same competitive civil service class and receive same compensation allowed guards in state prison. Referred to Penal Institute Committee, and Correction Law.

Int. 844, Print 925—Senator Wicks—Exempts from qualification requirements, except as to age, character and citizenship, for license to practice as professional engineer, persons lawfully engaged in practice of engineering or land surveying for ten years prior to April 21, 1937, and who are not required to have a license because of employment by state or political subdivision or a municipality as engineers or surveyors. Referred to Education Committee, and Education Law.

Int. 858, Print 950—Senator Farrell—Provides that no person shall be examined for promotion in competitive civil service of the state unless he is a legal resident of the state for one year immediately preceding, this provision to be included in rules of civil service commission and certified copy of all rules are to be filed in department of state. Referred to Civil Service Committee, and Civil Service Law.

Int. 867, Print 962—Senator Coughlin—Provides for payment to persons in classified civil service of compensation for specified legal holidays including New Year’s Day, Lincoln’s Birthday and others and general election day. Referred to Judiciary Committee and General Construction Law.

Int. 869, Print 964—Senator Coughlin—Provides that civil service employees of the state and political subdivisions shall not work more than eight hours a day or five days a week, the two days of rest each week to be in addition to usual vacation period and exclusive of any sick leave, leave of absence or legal holidays; if employee is required to work until 12 noon Saturday he shall be given compensatory time off of one-half day; there are certain exceptions. Referred to Labor Committee, and Labor Law.

Int. 891, Print 996—Senator Coughlin—Provides that no civil service commission shall disqualify or discriminate against persons otherwise qualified, from registering for and competing in civil service examinations of non-professional character, by reason of any lack of academic education. Referred to Civil Service Committee, and Civil Service Law.

In ASSEMBLY

Int. 80, Print 80—Mr. Babcock—(Same as S. 129.)

Int. 81, Print 81—Mr. Babcock—Allows members of state retirement system to receive additional pension based on final average salary and number of years of service by filing with comptroller prior (Continued on page 32)
H. R. S. H. News

Help for the Finns who are bravely defending their homeland against the might of Communist Russia came in material form from the Hudson River State Hospital Employees' Association, it is reported by Guy DeCordova, president. The Dutchess County total of $2,743.70 included $126.89 contributed by employees of the hospital.

The annual meeting of the HRSH Credit Union was featured by the re-election of George C. Lozier as president; Otto V. Faust, vice president; and Raymond A. Joyce, treasurer.

Mary E. Belton, named to the board of directors, was chosen secretary. Other members of the board are: Mary V. Manna, Mrs. Elizabeth V. Ryan and August Eitzen. Dorothy Martin was reappointed assistant to the treasurer.

The credit committee includes Andrew J. Delaney, chairman; John V. Glavin and John J. Whalen. Howard R. Chase is chairman of the supervisory committee which also includes Arthur H. Marx and Margaret M. Scott.

There are 607 shareholders in the credit union holding a total of $30,859.43. Loans total $33,075.14. A dividend of five per cent was voted.

A group of World War veterans, all members of the Association, attended the annual Legislative dinner of the State Department of the American Legion at Albany, January 30. The men, representing Lafayette Post No. 37 and Dutchess County Legionnaires, were: Harry Welch, John T. Kelly, George Furlong, William J. Baier, Ely L. Geller, George Buschbaum, Harold Decker, Paul Rosen, Elbert C. Ackerman, Edward Velie, Harold K. Joseph, George Abson and Edward M. Britt.

The Brown Sugar Minstrels, composed of employees of the Harlem Valley State Hospital, presented their show in the school auditorium, January 26, under the auspices of the Wassaic State School Civil Service Association chapter.

Aaron M. Decker, farm supervisor, and August Eitzen and Earl Hornbeck, gardeners, of the Hudson River State Hospital, attended the two day session of the Dutchess County Farm Bureau vegetable growers school, January 18 and 19.

The New York City Chapter of the Association elected its officers and named committee chairmen at its annual meeting. The leaders for 1940 then posed for the photographer.

In the group are, left to right, seated: Nathaniel Orens, second vice president; Elizabeth Lewis, first vice president and chairman of the Constitution committee; J. Earl Kelly, president; Ruth Hawe, recording secretary; and George Mencher, treasurer.

Standing: Milton Schwartz, chairman of the Legislative committee; Mary Armstrong, corresponding secretary; John Ferguson, chairman of the Civil Service committee; Lawrence Epstein, financial secretary; Theodore D. Gold, chairman of publicity committee; Carl Muller, chairman of committee of P.P.U.I. Affairs.

Assisting Mr. Muller but not in the picture are David Cohn, vice chairman; and Ethel Feurstein, secretary.

The committee on organization is composed of Miss Feurstein, Miss Williams and Hiram Schaeffer.

The three members of the committee on information are Vincent Early, Alfred Musso and Charles Culyer.

ALBANY HARDWARE & IRON CO.
38-43 State Street, Albany, N. Y.

"Complete Sports Equipment"

Skis Skates Toboggans Sleds
Snow Shoes Ski Poles Ski Harness

SPECIAL PRICE REDUCTIONS on Winter Sports Clothing
Summary of Legislation Pending

(Continued from page 50) to October 1, 1940, written election and consent to deductions from compensation for additional pension, retirement allowance to be received after minimum retirement age instead of after age of 60 referred to Pensions Committee, and Civil Service Law.

Int. 82, Print 82—Mr. Babcock—Allows member of state retirement system to contribute on basis of minimum retirement age of 55 by filing written election with refered to Pensions Committee, and Civil Service Law.

Int. 84, Print 84—Mr. Quinn—Makes each Saturday in the year a holiday instead of only a banking holiday during July and August. Referred to Judiciary Committee, General Construction Law, a repeal.

Int. 98, Print 98—Mr. Boccia—(Same as S. 427.)

Int. 99, Print 99—Mr. Boccia—(Same as S. 393.)

Int. 107, Print 107—Mr. McCaffrey—Makes it a misdemeanor to discharge an employee because a garnishee order has been obtained against his wages. Referred to Labor Committee and Labor Law.

Int. 110, Print 110—Mr. McCaffrey—Requires group life insurance policies to contain provision that in case of termination of employment, policy shall continue in force for a period of unemployment of thirty days without payment of further premium. Referred to Insurance Committee, and Insurance Law.

Int. 113, Print 113—Mr. Steinung—(Same as S. 307.)

Int. 117, Print 117—Mr. Brady—Authorizes Court of Claims to determine claim of Frederick C. Heibing, superintendent of N. Y. State institution at West Cos-ackie. Referred to Claims Committee.

Int. 119, Print 119—Mr. Glancy—Makes minimum compensation for persons employed on hourly basis on any day, pay for not less than four hours of work on day on which employed, such employee to be credited with full hour of time for any fraction of hour he has worked. Referred to Civil Service Committee, and Civil Service Law.

Int. 133, Print 133—Mr. Walters—(Same as S. 126.)

Int. 136, Print 136—Mr. Walters—(Same as S. 322.)

Int. 138, Print 138—Mr. Bormann—(Same as S. 137.)

Int. 145, Print 145—Mr. Fitzpatrick—Increases minimum and maximum monthly wages for certain employees of state hospital. Referred to Health Committee, and Mental Hygiene Law.

Int. 146, Print 146—Mr. Fitzpatrick—Makes the provision for allowance for outside living of employees of state hospital applicable only when adequate accommodations cannot be provided in the institution. Referred to Health Committee, and Mental Hygiene Law.

Int. 153, Print 153—Mr. Osterud—Provides that employees in state service who have served for five years or more on present position shall receive minimum annual salary of the salary grade to which position has been allocated under the salary standardization act. Referred to Civil Service Committee.

Int. 163, Print 163—Mr. Walsh—Extends Unemployment Insurance Law to cover employer of one or more persons, instead of at least four persons as at present, also to cover employer of at least two, instead of four persons in domestic service. Referred to Labor Committee, and Labor Law.

Int. 194, Print 194—Mr. E. F. Moran—(Same as S. 435.)

Int. 196, Print 196—Mr. Vincent—(Same as S. 110.)

Int. 213, Print 213—Mr. Fitzpatrick—Requires group life insurance policies to contain provision that in case of termination of employment, policy shall continue in force for a period of unemployment of thirty days without payment of further premium. Referred to Insurance Committee, and Civil Service Law.

Int. 225, Print 225—Mr. Crews—Allows member of N. Y. City employees' retirement system credit for city service subsequent to January 1, 1930, under certain conditions. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 231, Print 231—Mr. Mann—(Same as S. 176.)

Int. 233, Print 233—Mr. McLaughlin—(Same as S. 192.)

Int. 250, Print 251—Mr. Ives—(Same as S. 208.)

Int. 255, Print 257—Mr. Babcock—Authorizes municipality to issue serial bonds for paying liability of pension or retirement system which is not on an actuarial reserve basis; system for which bonds are issued must thereafter be maintained on actuarial basis. Referred to Pensions Committee and Civil Service Law.

Int. 256, Print 258—Mr. Babcock—(Same as S. 680.)

Int. 274, Print 276—Mr. Crews—Provides where for reasons of economy, curtailment of activities, abolition of department or office or through a consolidation or where a position is made unnecessary or otherwise, suspensions, reductions or demotions must be made in competitive class of municipal civil service, such suspensions, etc., must be in inverse order of original appointment, act to apply to all independent boards, authorities or other agencies created by legislative act and having employees appointed under civil service rules. Referred to Civil Service Committee, and

Int. 280, Print 282—Mr. Crews—Provides for allowance for service, while on civil service preferred list, to members of N. Y. City employees' retirement system who were in service after January 1, 1930, and subsequently placed on a preferred list. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 281, Print 283—Mr. Crews—Provides that a member of N. Y. City employees' retirement system, who has withdrawn more than one-quarter of his accumulated deductions subsequent to discontinuation of active service due to lay-off, shall on reinstatement or re-entrance to service be permitted to re-enter at same rate of contribution existing at time of lay-off or withdrawal of funds. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 336, Print 339—Mr. Goldstein—Provides that laboratory assistants in N. Y. City high schools shall receive $2,000 for the first year and annual increment not less than $75, such increments not to be less than twelve. Referred to Education Committee, and Education Law.

Int. 352, Print 355—Mr. Steinung—Provides for retirement allowance under N. Y. City employees' retirement act where contributor shall have died during September, 1939, with widow surviving and after thirty years city service and at age over 60. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 354, Print 357—Mr. Wachtel—Prohibits removal of civil service employees in competitive class unless at least five days' notice has been given stating reason therefor; where removal is based on charge of incompetency or misconduct, employee shall be entitled to a hearing at which he shall be represented by person of his own choosing; provides for notice of suspension without pay for not exceeding thirty days and makes certain other changes. Referred to Civil Service Committee, and Civil Service Law.
Int. 366, Print 372—Mr. Andrews—Provides for maintenance by all public utilities of a merit system of employment with provision for public announcements of vacancies, rating of applications and maintenance of eligible lists. Referred to Labor Committee, and Civil Service Law.

Int. 383, Print 389—Mr. McLaughlin—Provides that no rule or regulation of a civil service commission shall require more than elementary school education for position not necessitating professional or technical knowledge. Referred to Civil Service Committee, and Civil Service Law.

Int. 384, Print 390—Mr. McLaughlin—Provides for payment to dependent of member of N. Y. City retirement system, accidentally dying before retirement, of a pension of final average compensation, instead of one-half such compensation. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 387, Print 393—Mr. E. F. Moran—(Same as S. 294.)

Int. 388, Print 394—Mr. Owens—Requires pre-employment examination of officer who passes over eligible applicant for position in competitive class, in favor of lower grade eligible person, to make sworn certification of reasons therefor and that such acts were not done by reason of race, color or creed. Referred to Civil Service Committee, and Civil Service Law.

Int. 404, Print 410—Mr. Bocca—Limits to eight hours a day and 48 hours a week the hours of labor of employees in hospitals in N. Y. City. Referred to Labor Committee, and Labor Law.

Int. 407, Print 413—Mr. Canney—(Same as S. 494.)

Int. 478, Print 466—Mr. Austin—Provides that members of state employees' retirement system, in counties, cities, towns, villages and special police districts. Referred to Civil Service Committee, and Civil Service Law.

Int. 487, Print 494—Mr. Corcoran—(Same as S. 609.)

Int. 488, Print 495—Mr. Corcoran—(Same as S. 167.)

Int. 489, Print 500—Mr. Crews—(Same as S. 364.)

Int. 496, Print 516—Mr. Piper—Provides for rule, regulation or act of civil service commission shall be subject to court review both on law and facts. Referred to Civil Service Committee, and Civil Service Law.

Int. 513, Print 520—Mr. Todd—Gives to members of teachers' retirement system, credit for services rendered as teacher in the state or in another state or in a private school or college, not to exceed 25 years, if there is paid an amount equal to 4 per cent of total salary received with compound interest, for 25 years or less selected by the teacher to be credited, plus additional amount to be determined by state teachers' retirement board, such contributions to entitle member to specified annuity or pension; provides for retirement of any member who has taught 35 years or more years within and without the state 10 years or more of which have been within the state and makes certain other changes. Referred to Education Committee, and Education Law.

Int. 514, Print 521—Mr. Wadsworth—(Same as S. 552.)

Int. 519, Print 526—Mr. Burrows—Provides that recommendations for appointment to teaching and supervising service in schools of cities of less than 400-000 must be made from first three persons on eligible list prepared according to merit and fitness after examination which so far as practicable shall be competitive. Referred to Education Committee, and Education Law.

Int. 525, Print 532—Mr. Babcock—(Same as S. 483.)

Int. 539, Print 601—Mr. Austin—Provides for transfer without examination, of officers and employees of transit commission whose positions are abolished as a result of unification of transit facilities, to offices of N. Y. City, public agency, public authority or subsidiary corporations owning or operating transit lines. Referred to Public Service Committee, and Public Service Law.

Int. 595, Print 602—Mr. Babcock—(Same as S. 378.)

Int. 596, Print 603—Mr. Babcock—(Same as S. 380.)

Int. 613, Print 621—Mr. Foyle—Provides for one day of rest in seven for state employees, without reduction in total weekly compensation, state police being excepted. Referred to Labor Committee, and Labor Law.

Int. 622, Print 630—Mr. Crews—Permits a member of N. Y. City employees' retirement system to receive interest on amount borrowed, surplus moneys from such premiums to be deposited in general account of city retirement fund. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 636, Print 645—Budget Bill—(Same as S. 576.)

Int. 637, Print 646—Budget Bill—(Same as S. 577.)

Int. 638, Print 647—Budget Bill—(Same as S. 578.)

Int. 649, Print 648—Budget Bill—(Same as S. 579.)

Int. 640, Prints 649, 1161—Budget Bill—(Same as S. 580.)

Int. 641, Print 650—Budget Bill—(Same as S. 581.)

Int. 642, Print 651—Budget Bill—(Same as S. 582.)

Int. 656, Print 667—Mr. J. D. Bennett—Extends to January 1, 1942, time within which member of state retirement system who is officer or member of organized police force or department may elect to become member of city retirement system and contribute on basis of retirement after 25 years' service. Referred to Civil Service Committee, and Civil Service Law.

Int. 670, Print 681—Mr. Devany—(Same as S. 540.)

Int. 674, Print 685—Mr. Dollinger—Provides that employee shall receive at least one week continuous vacation every year with pay in addition to time allowed as consecutive hours of rest. Referred to Labor Committee, and Labor Law.

Int. 675, Print 686—Mr. Ehrlich—(Same as S. 679.)

Int. 688, Print 699—Mr. Ryan—(Same as S. 408.)

Int. 694, Print 705—Mr. Sherman—(Same as S. 592.)

Int. 757, Print 768—Mr. Devany—Allows credit for all prior service to persons who become members of N. Y. City employees' retirement system before July 1, 1940. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 805, Print 817—Mr. Butler—Provides for optional retirement of policemen, firemen and prison guards positions for which the state or in another state or in a private school or college, not to exceed 25 years, if there is paid an amount equal to 1 per cent of amount borrowed, surplus moneys from such premiums to be deposited in general account of city retirement fund. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 812, Print 824—Mr. Kreinheder—(Same as S. 629.)

Int. 851, Print 863—Mr. Louis—(Same as S. 878.)

Int. 868, Print 880—Mr. Crews—(Same as S. 869.)

Int. 869, Print 881—Mr. Crews—Provides for certain allowance in lieu of death benefits to beneficiaries of members of N. Y. City employees' retirement system in cases where member had allowable service of more than 20 years and had reached his minimum retirement age and for a member who shall have reached retirement age but had died before the date specified in his application for retirement to take effect. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 870, Print 882—Mr. Crews—Limits to policemen, firemen and prison guards positions for which the state or a municipal civil service commission may fix minimum or maximum age requirements. Referred to Civil Service Committee, and Civil Service Law.

Int. 871, Print 883—Mr. Crews—Provides that any member of N. Y. City employees' retirement system may prior to October 1, 1940, elect to contribute on basis of minimum retirement age of 55. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 872, Print 884—Mr. Crews—Provides that any member of any state employees' retirement system, regardless of his present age, who has to his credit 30 years of allowable service, shall be eligible for retirement at one-half of his final compensation provided his contribution is paid to date of application. Referred to N. Y. City Committee, and N. Y. City Administrative Code.

Int. 873, Print 885—Mr. Hilt—Fixes the discontinued service allowance for certain members of state employees' retirement (Continued on page 54)
Summary of Legislation Pending
(Continued from page 53)

Pension system separated from state service through no fault or delinquency of their own and who attain age of 45 after 20 or more years of continuous service. Referred to Civil Service Committee, and Civil Service Law.

Int. 878, Print 890—Mr. Todd—Provides that after July 1, 1941, instead of 1940, it shall be unlawful to practice nursing without being duly licensed and registered. Referred to Education Committee, and Education Law.

Int. 883, Print 896—Mr. Creal—(Same as S. 705.)

Int. 892, Print 908—Mr. Walters—(Same as S. 737.)

Department of Tax
(Continued from page 33)

terning the tax laws of a State in a highly centralized organization. Reference has been made to efficiency and economy resulting from centralization of tax functions. The cost of collection of revenue is one standard by which consolidation benefits may be measured. It is interesting, therefore, to note that during the first year of the consolidation, when tax administering units were simply transferred to the State Tax Department and continued to function much as they did before, the cost of collecting $100 of revenue was $1.89. Since then, the cost has been as low as 71 cents for the collection of $100, and in 1938, the latest year for which the rate has been computed, it was 77 cents. Naturally, the rate is influenced by large collections in years of business prosperity and shrinkage of revenue in other years, such as during the depression of the '30s. However, at no time since the consolidation have collection costs approached the high rates of 1922 and the year or two following, and since 1927 the rate exceeded $1.00 only in the depression years of 1933-34-35.

Of the centralization, it may be said that it served to establish a uniform policy in tax administration while promoting efficiency in administration. Lowering of collection costs was possible because of reduced overhead; because a single chain of offices served for all tax purposes; because office equipment and machinery could be used interchangeably, and because of the flexibility of personnel.
I. Perhaps you can't get away from it all. But one simple, inexpensive, pleasant habit will help to counteract high-tension living, overwork, late hours. Drink a big glass of fresh milk every night before you go to bed. Let the alkaline reaction help you while you sleep, help you wake refreshed.

2. Winter ills attack when your defense is low. Drink fresh milk every day for vigor and for cold-fighting vitamin A. For better health all winter long, drink milk every day.

3. Beauty from a bottle? Yes, a milk bottle! Try taking beauty treatments internally. Drink milk daily, get the calcium skin specialists prescribe, and watch your complexion gain new radiance.

4. Joan Fontaine now appearing in David O. Selznick's production "Rebecca" agrees with other stars that fresh milk every day means increased vitality and no extra pounds.

Worried about food prices? Give the whole family more milk, better nourishment at less cost. No food you buy gives you so much value for your money. Order more now.

The State of New York says:

Look better, feel better DRINK FRESH MILK
BIGGER and BETTER
FOUR MORE PAGES OF STATE NEWS

The CIVIL SERVICE LEADER announces a program of expansion of particular interest to members of the Association of State Civil Service Employees. Four pages have been added weekly to The CIVIL SERVICE LEADER. These will be devoted exclusively to more extensive coverage of State news. We will publish each week the latest complete news of Civil Service in New York State, including analysis of all legislation, exam requirements, appointment lists, progress of exam ratings, possibilities of appointment, etc. This will, of course, be in addition to the news that in five months has made The CIVIL SERVICE LEADER the outstanding Civil Service paper in the State.

SUBSCRIBE NOW

The CIVIL SERVICE LEADER is happy to announce that, by special arrangement with Charles A. Brind, Jr., members of the Association of State Civil Service Employees may still subscribe for the next 52 issues at the special introductory rate of $1. The regular price is $2, or 5c per copy at your favorite newsstand.

CIVIL SERVICE LEADER
97 Duane Street
New York, N. Y.

I enclose (check, money order, cash) $1, for which kindly mail the next 52 issues of the CIVIL SERVICE LEADER to

Name
Address (Office, Home)
City

Civil Service LEADER
SEWARD BRISBANE, Editor
JERRY FINKELSTEIN, Publisher
BURNETT MURPHEY, Managing Editor
H. ELIOT KAPLAN, Contributing Editor

97 Duane Street
New York, N. Y.