Index

Accounts Committee, 70, 186
Adams, Abigail, 56
Adams, Frank, 196
Adams, Henry, 41, 174
Adams, John, 41, 47, 248
Adams, John Quincy, 90, 95, 106, 110–111
Advertisements, *183*, 195
Agriculture. *See also* Sugar, duties on
  Jeffersonians identified with, 31, 86
  prices, 229, 232, 261, 266, 303
  tariffs favoring, 232, 261
Agriculture Department, 303
Aid to Families with Dependent Children (AFDC), 344–345
Aldrich, Nelson W., 228, 232, 241, 245, 247
Allen, Leo, 313
Allison, William B., 241
Altmeyer, Arthur J., 291–292
American Medical Association (AMA), 340, 343, 345
American Newspaper Publishers Association, 256
American Party, 134
American Political Science Association, 273
American System, 108
Ames, Fisher, 35, 45
Anderson, H. W., *303*
Andrew, John, 235
Andrews, Mary, 91–92
Antifederalists, 26
Appropriations. *See also* Army, U.S.; Jurisdiction of Ways and Means over appropriations; Military appropriations; Navy, U.S.
  bills reported, 58, 92–93, 166–167
  calendar of, 195
  delayed, 69, 88
  drafting of bills, 29, 36, 42, 52, 90, 94
  estimates of, 44–45, 70–72, 90
  for indemnities to Mexico, 135
  for Indian treaties, 92
  initiation of, 23
  itemized, 63
  precedence of bills, 185
  process refined, 93, 102–106, 137
  for public improvements, 148
  for railroads, 149
  requests for, *42–43*, 168
  for Social Security, 286
  specific, 45, 61, 71, 93, 102
Appropriations, Committee on (House)
  appointment to the, 321
  chairman also on Rules, 211, 213
  chairman on Democratic steering committee, 277, 359
  Chairmen Stevens, Garfield, and Randall, 170, 185, 190, 210
  created, 144, 167, *168*, 169, 172, 177, 184, 220
  estimates government expenditures, 170
  exclusive assignment to the, 216, 321
  importance of the, 358
  within the Joint Budget Committee, 274
  loses some jurisdiction, 210
  members on Budget, 353
  members on Joint Study Committee on Budget Control, 352
  privileged in reporting bills, 185
  staff of the, 322–323
Appropriations, Committee on (Senate), 274, 352
Archer, William, 378, *381*
Army, U.S. *See also* War Department
  appropriation bills amended, 136–137, *137*, 139–140
  appropriation increases, 127, 253
  Civil War appropriations, 160, 167
  Continental Army supplies, 17
  individual appropriation bills for the, 102
  mobilization of the Union Army, 174
Arthur, Chester A., 175, 206, 208
Assay offices, 105, 166
Astor, John Jacob, 120
Atherton, Charles G., 126
Attorney General, Office of the, 106

Bacon, Ezekiel, 76, 91
Bailey, Joseph W., 244
Baker, Howard, *328*
Baldwin, Abraham, 35, 40
Baldwin, Henry, 88
Ball, George W., 335–336
Bankhead, William B., 273, 277
Banking and Currency, Committee on (House), 144, 167–170, *168*, 172, 177, 184. *See also* Currency Committee
Banking, Committee on (House), 355
Banking regulation, 165–166. *See also* Jurisdiction
Bank notes, 80–81, 113–114, 118–120, *127*, 154, 157
Bank of North America, 26
Bank of the United States, 28, 56, 74, 80–82, 96, 108. *See also* Second Bank of the United States

AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

Barbary States, 66
Barbé-Marbois, François de, *64*
Barbour, Lucien, 136
Barkley, Alben, 305
Bassett, George, 141, 190, 194–195
Bayard, James A., 49
Bayly, Thomas H., 100, 135–136
Beaman, Middleton, 258
Beer and Wine Revenue Bill, 277
Benton, Thomas Hart, 114
Biddle, Nicholas, 114–118
Bidwell, Barnabas, 67
Binney, Horace, 117–118
Birth control devices, 224, 226
Blaine, James G., 143, 180, 187, 190, 231, 234
Blount, Thomas, 47–50, 53
Board of Tax Appeals, 263–264
Board of Treasury, 6, 18–19
Boggs, Hale, *328*
Bolling, Richard, 353–355
Booth, John Wilkes, 194
Bourn, Benjamin, 35, 40
Boutwell, George S., 160, 203
Bowen, Otis R., 384
Bradley, Bill, 380
Brown, John, 139
Browne, Adele A. S., 226
Brumidi, Constantino, 181
Bryan, William Jennings, 217, *233*, 235–239
Buchanan, James, 132–133
Buck, Frank, 300
Budget, Bureau of the, 271
Budget, Committee on (House), 352–353, 359, 361–362
Budget, Committee on (Senate), 352–353
Budget preparation, 15–16, 70–72, 274, 352–353
Budget review, 74, 90, 102, 176. *See also* Joint Budget Committee
Burchard, Horatio C., 193
Bureau of Indian Affairs, 105
Bush, George H. W., 321, *323*, *383*
Butler, Pierce, 21
Byrnes, John, *323*, 325, *328*, 329, 343–344, 347
Byrns, Joseph W., 273, 276, 286, *291*

Cadwalader, Lambert, 26
Calendar of the House, 208–209
Calhoun, John C.
  attitudes toward the National Bank, 82–83, 91
  nullification theory of, 109
  opposes protective tariffs, 85, 88, 109, 131
  supports merchants, 79
  "War Hawk," 76
Cambreleng, Churchill C., 100, 117, 120–126, *122*
Cameron, Simon, 165
Campbell, George Washington, 70, 74, 75, 80
Campbell, Lewis D., 136–137
Cannon, James, Jr., *275*
Cannon, Joseph G., 211–213, 215, 241, 245, 247, 260
Carlisle, John G., 180–181, 185, *197*, 208, 210, 231, 236
Carter, Jimmy, *363*, *364*, 364–366
Catholic Church, 226–227
Census, Committee on the (House), 237
Chamber of Commerce, United States, 301
Champlin, Christopher G., 49
Chase, Mrs. Eve, 301–302
Chase, Salmon P., 147–151, *148*, *150*, 153–159, 164, 167, 171, 254
Chase, Samuel, 66
Cheves, Langdon, 55, 76–77, 79, *79*, 82–83, 90
Choate, Rufus, 113
Christie, Gabriel, 35
Claims, Committee on (House), 37, 70, 141
Clark, Abraham, 32
Clark, Champ, 217–219, 246–247
Clay, Henry
  backs White as Speaker, 126
  defeated in the election of 1832, 116
  elected Speaker, 76, 90
  opposes payment of merchants' bonds, 77, 79
  proposes a new National Bank, 114, 125–126
  supports protective tariffs, 86, 108, 113, 128
Clay, Joseph, 70, 73
Clayton, Augustine S., 114–115
Clemens, Samuel L. *See* Twain, Mark
Clerks of committees
  assistant clerks, 194, 223, 227
  duties of, 100, 190, 193–194, 209, 227
  expert advice of, 249–250
  hiring and appointment of, 100, 129, 194
  lobbyists register with, 178–179
  number authorized, 274
  permanent, 100, 141
  temporary, 141
Cleveland, Grover, 210, 227, 229, 235, 237, 239
Closed rules
  assist party policy, 277
  criticism of, 350
  granted by the Rules Committee, 327
  Medicare considered under, 344
  modified, 365
  tax bills considered under, 296, 347–348
  trade agreement considered under, 336
Cobb, David, 33–34
Cobb, Howell, 100
Cochran, Robert, 141
Colfax, Schuyler, 152, 170, 178, 180, 189–190
Collier, James W., *251*, *264*, 268, *274*
Collins, Edward K., 135
Colonial finance committees, 8–12
Commerce and Manufactures, Committee on (House)
  established, 37, 70, 86
  foreign affairs matters referred to, 72
  gains tariff jurisdiction, 58, 83, 86
  membership of the, 88
  size of the, 39
Commerce, Committee on (House), 104
Commissioner of Indian Affairs, 129
Commissioner of Internal Revenue, 160, 167, 198, 203
Committee on Committees, 215–220, 321, 329, 352, 355
Committees. *See* Clerks of committees; Conference committees; Finance committees; House committees; Joint committees; Select committees; Standing committees; Subcommittees
Comstock Law, 226
Conable, Barber, 321–322, 362, 364, 366, *371*, 376, 378
Conference committees
  conservative control of, 330
  control of, 364
  on excess profits taxes, 310
  House delegations to, led by chairmen, 324
  on Social Security, 292, 341, 349
  on tariffs, 228, 231, 241, 247, 262, 267, 270
  on tax reform, 348–349, 376–377, 384
  on trade agreements, 337
Congressional Budget Office, 352–353, 361
Congressional reform, 350–358, 361, 363
Conkling, Roscoe, 201–203
Conservative coalition, 272–273, 276, 290, 294, 324
Constitutional Convention, 19–22, *21*
Constitutional Treasury, 96–97, 130–131
Continental Congress, 6, *15*, 17–19
Cook, Isaac, 193
Cooke, Jay, 151, 156–157, 254
Coolidge, Calvin, *257*, 259
Cooper, Jere, *301*, *314*, 317, 319
Corning, Erastus, 156
Corporate income tax. *See also* Personal income tax
  depreciation benefits, 349
  dividend income, 316–317
  flat, 290
  graduated, on undistributed income, 289
  increased, 263, 269, 295, 301, 310
  instituted, 230, 270
  investment tax credit, 345, 348–349, *349*, 365
  jobs tax credit, 365
  progressive, 282
  rates raised, 253, 255–256, 282, 289, 297, 309–312

rates reduced, 265, 346, 383–384
requested by Taft, 227, 247
retained, 260, 316
revenue raised by the, 258, 294
suggested by Cleveland, 237–238
surcharge on the, 348
Cox, Samuel S., 169–170
Crawford, William Henry, 58, 83, 86, 90
Crisp, Charles F., 218, 235–236, 238
Crisp, Charles R., *267*, 268
Crowninshield, Jacob, 69
Culbertson, William S., 262
Cummins, Albert Baird, 245
Currency and loans subcommittee of Ways and Means, 147
Currency, Committee on (House), 83, 91, 94. *See also* Banking and Currency, Committee on; Jurisdiction
Currency reform, 114, 118–120, 196, *199*, 199–204. *See also* Legal Tender Act of 1862
Curtis, Carl T., 315
Curtis, Charles, 267
Customs administration, 221, 231
Customs duties. *See also* Sugar, duties on; Tariffs
ad valorem, 250, 262
on agricultural products, 229, 232, 261–262, 266, 268
Civil War, 154, 196
decrease of, 250
embezzlement of, 123
hearings on, 190, 193
increase of, 76
the principal source of revenue, 165
protect U.S. producers, 229
receipts from, 294
reduction of, 230
Customs houses, 105, 123

Daley, Richard J., 368
Dallas, Alexander J., 58, 81–83, 85, 149
Dalzell, John, 245, 246
Dawes, Henry L., 178, *187*, 187–188, 190, 195, 204–205
Dayton, Jonathan, 43, 46
Debt. *See* National debt
Decatur, Stephen, *71*
Declaration of Rights, 8, *9*
Democratic Party
campaigns of the, 97, 121
control of the House, 122–123, 129, 131, 138, 186, 206, 367, 374
defends state banks, 120
economic policies of the, 205, 318
favors less spending, 139
favors tariff reform, 206, 208–209, 213
loses control of the House, 132
majority in Congress, 204, 272, 303, 315, 317, 319
majority in Ways and Means, 140, 272
opposes contraction of the currency, 203
organization within Congress, 351–353, 355–358, 361–363
origins of the, 106–107
split into Northern and Southern wings, 134
steering and policy committees of the, 276–277, 352, 355, 358–359, 369
Department of Finance, 6, 18–19
Deschler, Lewis, *306*
Dillon, Douglas, 335, 345–346
Dingell, John D., *285*, 309, 339
Dingley, Nelson, Jr., 220, 231, 240–241, 243–244
Disney, Wesley, *277*, 296
District of Columbia, 56, 80, 131, 134, 135, 151, 158, 193, 271
District of Columbia, Committee on the (House), 70
Dole, Robert, 376
Doughton, Robert L.
bipartisanship of, 276, 292, 307–308
career and death of, *273*, 317
chairs Ways and Means, 245, 272, *277*, 319
independence on tax measures, 273, 276, 296, 304–305, 307–308
maintains party discipline, 282
member of Ways and Means, 266, *267*
opposes a national sales tax, 268–269, 311
opposes tariff rates set by the President, 266, 279
promotes war bond sales, *302–303*
reviews unemployment insurance, 285
supports Social Security, 286, 292
works on income tax provisions, 300, *301*, 302, 309
works on tariff and trade bills, 266, 279, 310
works on tax bills, 282, *291*, 298, 318
Dromgoole, George C., 130–131
Duane, James, 19
Duane, William, 117
Durant, Will, 226

Eccles, Marriner, 300
Economic Recovery Tax Act of 1981, 374–377, 384
Education and Labor, Committee on (House), 355
Eisenhower, Dwight D., 272, *311*, 312–318, *313*, 340–341
Elections, Committee on (House), 37, 39, 70
Embargo Act, 74–77, *77*, 79
Energy and Commerce, Committee on (House), 355
Eppes, John W., 79–83
Estate tax. *See also* Inheritance tax; Legacy tax
levied, 253
raised, 254, 282, 300
raise proposed, 310
recommendations on the, 290
repeal proposed, 264
revision of the, 365
Excess profits tax
compared with a war profits tax, 227
graduated, 256, 282, 298
levied, 227, 297, 299
proposed, 296–297
rates raised, 227, 253–255, 299, 302
reduced, 263
repealed, 306
Republicans favor repeal of, 260, 262
restored, 277, 295–296, 310, 314–315
revenue raised by the, 258
Excise taxes. *See also* Petitions; Whiskey and liquor taxes
Civil War, 160, 164, 165, 167
continued, 306
corporate, 253
effect of, 270
imposed, 76, 256, 300
increased, 81, 149, 164, 243, 255, 300–301, 305, 310–312
manufacturer's, *263*, *265*, 268–269
recommended, 35–36, 46
reduced, 65, 197, 245, 315, *338–340*, 345, 347
repealed, 42, 58, 65, 83, 197
revenue raised by, 76, 81, 171, 252, 294
surtaxes on, 315
Executive Office of the President, 271
Executive session, 274

Fair Deal programs, 307–308, 318
Federal deficit. *See* National debt
Federal Farm Board, 266
Federal government growth, 56, 102
Federal Hall, *25*
Federalist Party, 55, 58, *60*, 61
Federal Reserve Board, 300, 304
Federal Trade Commission, 261
Fessenden, William Pitt, 158
Fillmore, Millard, 100, 105, 121, 125–129, 133, *133*
Finance committees. *See also* Senate Finance Committee
British, 6–8, 22
Colonial, 8–12, 21
committee proposed for the House, 38–39
Continental Congress, 17–19, 21–22
Pennsylvania, 16, 34–35
State, 12–17
Findley, William, 38
Fisher, Joseph L., 358
Fisk, James, 82
Fitzsimons, Thomas, 25–26, *27*, 35
Flemming, Arthur S., 339–340
Fletcher, Richard, 124–126
Florida purchase, 68–69
Forand, Aime J., 339–341
Force Bill, 109, 113
Ford, Gerald, 321, 338, 364–365
Ford, Harold E., 358

Ford, Leland M., 296
Fordney, Joseph W., 220, 246, *251*, 255, *258*, 260–263
Foreign affairs, 58, 66, 71–72, 91, 106, 224
Foreign Affairs, Committee on (House), 72, 76, 91, 112, 354–355
Foster, David, 224
Foulke, W. Parker, 135
Fowler, Henry H., *339*
Free Soil Party, 134, 136, *137*
French, Burton L., 248–250
Frenzel, Bill, 369–370, 384
Frémont, John C., 147
Fuller, Ida, *288*

Gage, Lyman J., 245
Gallatin, Albert
  economic theories and policies of, 39, 46, 60, 65–66, 74
  favors recharter of the National Bank, 80, 83, 114
  member of Ways and Means, 41, 46, 47, 49–51, 53
  opposes the embargo, 74–75
  opposes the stamp tax, 48
  position on merchants' claims, 78–79
  proposes a standing Ways and Means, 37–39, *38*, 41, 46
  related to Joseph Nicholson, 63
  relations with John Randolph, 63–66, 68–70
  supports Florida purchase, 68–69
  urges specific appropriations, 60–61, 71
  urges taxes and loans to prepare for war, 75–78
  works closely with Ways and Means, 58, 60, 72
Gallatin, James, 158
Garfield, James, 170, *186*, 189–190, 196, 199
Garner, John Nance, 250–251, *251*, 264, 268
Garnett, James M., 69
Gearhart, Bertrand W., 309
General Agreement on Tariffs and Trade (GATT), 309
George, Lloyd, 251
George, William, *303*
Gephardt, Richard A., 358, 380
Gerry, Elbridge, *19*, 20, 25, 26, 31–32
Gibbons, Sam, *375*
Giles, William Branch, 32–33, 35, 48, 75
Gillett, Frederick H., 226, 260
Gilman, Nicholas, 40
Gold and silver. *See also* Currency reform; Greenbacks; Silver certificates
  coinage, 114, 118, 157
  payment for land sales with, 120
  payment of bank notes with, 80–81, 157
  payment to the Treasury with, 123
Gold payment for Treasury notes, 200, 204
Gold reserves, 154, 196, 204
Gold standard, 242
Gorman, Arthur Pue, 228–229, 238
Gouge, William M., 118–119
Government bonds, 200–201
Government Operations Committee, 355
Government stock, 83
Grace, William H., 193
Gradison, Bill, Jr., *376*
Grant, Ulysses S., 190, 193, 203
Green, Benjamin, 135
Green, William J., 363
Green, William R., *251*, 263–264
Greenbacks, *155*, 158, 171, 200–204, 229. *See also* Legal Tender Act of 1862
Greenup, Christopher, 40
Griffiths, Martha, *340*, 347, 358
Griswold, Roger, *50*, 51, 53
Grove, William Barry, 35
Grow, Galusha, 145
Guarini, Frank J., 358

Halleck, Charles, 313–315
Hambleton, James P., 194
Hamilton, Alexander
  attends Ways and Means meetings, 31, 35, 63
  differences with Madison, 36
  estimates and reports prepared by, 27, 29–32, 45
  plan for funding the national debt, 28, 30, 65
  policies of, 20, 24, 27–28, *29*, 30, 60
  promotes protective tariffs, 29
  relationship to the House, 24, 26–27, 29, 31
  reports to the House, 24, 42, 52
  resists committee oversight, 32–34
  supported by William L. Smith, 35
Hamilton, John Church, 41
Hance, Kent, 370, 376
Hancock, Franklin H., 226
Hansen, Julia Butler, 352–355
Harding, Warren G., 259–263
Harper, Robert Goodloe, *48*, 49–51, 53
Harrison, Benjamin, 210, 231
Harrison, Pat, *291*, 296
Harrison, William Henry, 121, 125
Hawley, Willis C., 222, *261*, 266
Hayes, John L., 207
Hayes, Rutherford B., 204
Health, Education, and Welfare, Department of, 323, 333. *See also* Welfare system
Health insurance, 307, 318, 339. *See also* Medicare
Hearings. *See* Legislative hearings; Senate Finance Committee; Tariff Commission
Hearings held by Ways and Means
  administrative details of, 193–194, 222, 227
  on customs duties, 190, 193, 195–196, 237
  into government corruption, 190–193
  informal, 372, 380
  on merchants' bonds, 78–79
  to obtain tariff data, 185
  to obtain tax data, 185, 256, 289, 310–311, 316, 348, 380
  open to lobbyists, 362
  on reciprocal trade, 279, 334–337
  on Social Security, 286, 292, 377
  on tariff revision, *184*, 221–227, 231–232, 246, 248
Hébert, F. Edward, 351, 355
Henderson, Leon, 300
Henry, Patrick, *13*
Henry, Robert L., 217
Hodges, Luther H., 335–336
Hooper, Samuel, 156, 170, 203
Hoover, Herbert C., 259, 265–268, 270, 272
Horton, Valentine S., 156
House, Edward, 259
House Committees. *See also* Appropriations Committee; Clerks of committees; Commerce and Manufactures Committee; Committee on Committees; Foreign Affairs; Jurisdiction; Legislative hearings; Rules Committee; Seniority system; Standing committees; Ways and Means Committee
  Accounts, 70, 186
  ad hoc, 364
  Banking, 355
  Banking and Currency, 144, 167–170, *168*, 172, 177, 184
  Budget, 352–353, 359, 361–362
  Census, 237
  chairmen, increased importance of, 179–181, 185, 323–324
  chairmen, naming of, 62, 72, 99–100, 106, 176, 185, 218–220
  Claims, 37, 70, 141
  Commerce, 104, 355
  criteria for appointment to, 72, 76, 90–91, 99, 186–190, 217, 220
  Currency, 83, 91, 94
  District of Columbia, 70
  Education and Labor, 355
  Elections, 37, 39, 70
  Energy and Commerce, 355
  Government Operations, 355
  Manufactures, 88, 94, 107, 110–111
  Military Affairs, 104, 189–190
  Post Offices and Post Roads, 70
  Public Expenditures, 105
  Public Lands, 70, 104
  Public Works, 322
  referrals between, 57, 72, 88, 355
  Revisal and Unfinished Business, 37, 39, 70
  Roads and Canals, 104
  Science and Astronautics, 321
  select committees, 34–36, 57, 59–60, 72, 80, 169, 353–355

staffs of, 322, 355
House Rules. *See also* Rules Committee
for creation of committees, 144
for creation of subcommittees, 354–355
formalize Ways and Means' revenue jurisdiction, 59, 172
grant privileges to Ways and Means, 146
for the naming of chairmen, 72
for origination of bills, 142
for referring bills, 98
for reporting bills, 57–58, 98
restricting debate and amendment (closed rules), 277, 296, 327
revision of, 176, 181–182, 185, 210–214
standing committees recognized by, 52, 57, 59–60
writing of, 24
Houses of Parliament, 6–9, *7*, 17, 20–22
Houston, George S., 100, 135
Hull, Cordell, *246*, 250–251, *251*, 266, 278–280
Humphrey, George M., 313
Humphrey, Hubert H., *334*
Hunter, Robert M. T., 123, 137, 139

Import duties. *See* Tariffs
Income tax. *See* Corporate income tax; Personal income tax
Income tax subcommittee of Ways and Means, 251
Independent Treasury, 96, 118–125, 130–131
Indians, 11, 92, 105, 129, 139
Inflation, 203, 300–301, 303–304, 306, 309–312
Inheritance tax. *See also* Estate tax; Legacy tax
considered, 247
graduated, 253
included in the Internal Revenue Act of 1862, 160
increased, 163, 213
opposed by Madison, 46
progressive, 282
reinstated, 244, 256
repealed, 201, 213, 294
State, 264
Insurance Company of North America, 26
Interior Department, 106, 132
Internal Revenue Act of 1862, 158–160, *240*
Internal Revenue, Bureau of, 165, 264
Internal Revenue Code
changes to the, 348, 350
foreign income provisions of the, 365
payroll taxes as part of the, 293
revisions of the, 275, 305, 310, 315–318, 380–384
stabilized, 345
Ways and Means jurisdiction over the, 350
Internal revenue collection, 48, 56, 109, 113
Internal Revenue Service, 289, 316, 323, 332
Internal Revenue Taxation, Joint Committee on (JCIRT). *See also* Taxation, Joint Committee on
advises on Social Security amendment, 292
composition of the, 264, 330
established and staffed, 264, 330
estimates tax revenue, 348
functions of the, 330–333, 345
staff assists Ways and Means, 322
staff studies the tax code, 316
Interstate commerce, 174
Iron and steel, 187, 197, *228*, 235, 237–238, 247
Irving, Washington, 78
Irwin, Richard, 193

Jackson, Andrew
career of, *81*, *96*
inauguration of, 89, 95, 97
member of Ways and Means, 47
opposes the Second Bank of the U.S., 113–121, *115*
policies of, 106–107, 109–113, 121, 125, 130
Jackson, James, 26
James, Ollie, 217
Jay, John, 28
Jay's Treaty, 30–31, 47
Jefferson, Thomas
abhors national debt, 30
appoints Gallatin to Treasury, 46
correspondence with Madison, 33, 35
differences with John Randolph, *57*, 62–64, 67–70
elected President, 51–52
influences the naming of chairmen, 106
leaves office, 55
neutrality message of 1805, 72
opposition to Federalists, 61
proponent of the Embargo Act, 74–75
proposes abolition of excise taxes, 65
related to John Eppes, 79–80
related to John Randolph, 62
on revenue bill origin, 13, 33
successes of his first term, 65–66
Jeffersonian Republican (Democratic) Party
ascendancy of the, 55, 59
favors Congress over the Executive, 56, 64, 94, 102
financial policies of the, 46, 58, 60
identified with agriculture, 31, 86
Jenkins, Ed, 358
Johnson, Andrew, 132, 147, 172
Johnson, Lyndon B., *334*, *339*, 341, *342*, 343–345, 347–348
Joint Budget Committee, 274
Joint Committees, 146–147, 273, 289, 352. *See also* Internal Revenue Taxation, Joint Committee on
Joint Sessions of Congress, 248, 256
Jones, J. Glancy, 99
Jones, James, *357*, 363
Jones, John Winston, 121, 123–125, *128*
Jurisdiction. *See also* Revenue jurisdiction of Ways and Means; Tariffs
changes in, 353–355
contested between committees, 57, 83, 86–89, 91, 94, 181 shared, 355
of Ways and Means over banking, 94, 97, 100, 106, 142, 172
of Ways and Means over currency, 91, 100, 172
Jurisdiction of Ways and Means over appropriations
combined with jurisdiction over revenue, 55, 59, 70, 92, 96–97
held by the Committee, 35, *61*, 94, 102–104, 142, 147
removed from the Committee, 167
specified by House Rules, 59–60
Jurisdiction of Ways and Means over tariffs. *See also* Reciprocal trade agreements; Senate Finance Committee; Tariffs
complicated by politics, 205
contested by other committees, 57
continued, 220

Keifer, J. Warren, 180, 208
Kelley, William D., 185, 187, 201, *202*, 207–208
Kennedy, John F., *328*, *332–333*, 333–334, 341, 345–346, 351
Kennedy, Robert F., 351
Keogh, Eugene J., *328*, 350
Kerr, Michael Crawford, 180
Kerr, Robert S., 341
Keynes, John Maynard, 296
Keys, Martha, 358
King, Cecil, *328*
King, Martin Luther, Jr., 351
King, William S., 193
Kitchin, Claude
chairs Ways and Means, 218–219, *250–251*, 253
a member of Ways and Means, 250
raises excess profits tax, 227, 255–257
relations with Wilson, 259
Knox, Victor A., 341
Knutson, Harold, *301*, *304*, 305, 307–309, 319

Labor, Secretary of, 286
LaFollette, Robert, 267, 296
Landon, Alfred, 291
Land sales, 108, 120, 127–128
Land taxes. *See* Real estate taxes
Latham, Henry J., 314
Latrobe, Benjamin, *40*
Laurance, John, 26
Lederer, Raymond F., 358
Legacy tax, 237, 245

Legal Tender Act of 1862, 149, 154–158, *155*, 166, 171, 199–200. *See also* Currency reform
Legislative autonomy of Congress, 56–58, 64, 67, 227
Legislative Counsel, Office of the, 258, 292, 316, 331, 345
Legislative Drafting Service, 258
Legislative hearings, 175–177, 182, 214, 324, 352. *See also* Hearings held by Ways and Means; Senate Finance Committee
Legislative Reference Service, 274
Legislative Reorganization Act, 274, 322
Legislative Research Service (LRS), 323
Letcher, Robert P., 113
Lewis, David J., 284
Lewis, Dixon H., 130–131
Lewis, G. B., 167
Liberty Bonds. *See* War, loan issues
Liberty Party, 134
Library of Congress, 169, 274, 323
Lincoln, Abraham, 147–149, 153, 160, 168, 171, 173
Liquor. *See* Whiskey and liquor taxes
Livermore, Samuel, 25, 26
Livingston, Robert R., *64*
Loan certificates, *30*
Lobbying groups
  against excise taxes, 165
  heard by the JCIRT/JCT, 332
  against Legal Tender Act, 158
  for mail subsidies, 178, 193
  at open hearings and meetings, 362, 369
  post-Civil War, 173, 178–179, 182, *189*, 195
  professionalism of, 175, *177*, 213
  registration of, 178–179
  for and against tariffs, 131, 163, 193, 195, 206, 241
Long, Huey P., 284
Long, Russell, *327*, *339*, 364, 366–367
Longworth, Nicholas, 246, *251*, 264
Louisiana Purchase, 55–56, 65–66, *67*, 72
Lowell, Francis C., 85
Lowndes, William, 55, 79, *82*, 83–85, 91–93
Lyon, Matthew, *50*, 51

Macon, Nathaniel, 59–60, 62–63, 67, 69–70
Madison, James
  advocate of Ways and Means, 41
  correspondence with Jefferson, 33, 35
  describes Committee operations, 45–46
  desires Louisiana Purchase, 65
  disliked by Randolph, 69
  favors protective tariffs, 84
  as a Federalist, 20, 28
  member of Ways and Means, 26, 40, 45–47, 53
  opposes Hamilton's fiscal policies, 28, 30, *31*, 32–36, 46
  refers to a Ways and Means subcommittee, 36, 40
  relations with Samuel Smith, 90, 106
  sees Senate as a restraint on the House, 21
  signs declaration of war, 76
  vetoes National Bank bill of 1814, 82
Mail routes, 135
Mail subsidies, 178, 193
Manley, John, 320, 325–326, 329–330
Marine Corps, U.S., 71
Marryat, Frederick, 97
Martin, Joseph, 311, *313*, 313–314
Marvin, Thomas O., 261
Mason, George, 20
Mason, Noah M., 337
Matsui, Bob, *375*
May, John F., 136
Maynard, Horace, 156
McAdoo, William Gibbs, 253–257
McCall, Samuel, 246
McClellan, George B., 147
McCormack, John W., 226, *267*, 293, *301*
McCulloch, Hugh, 200
McCumber, Porter J., 262
McDuffie, George, 88–89, *107*, 109–112, 114–115, 117
McKay, James Iver, 100, 121, 129, 131–133, *134*
McKenzie, James A., 173, 208
McKim, Isaac, 117
McKinley, John, 117
McKinley, William, 211–213, 221, 227, *230*, 231–234, 240–242
McLane, Louis, 88, *89*, 90–91, 111–112, 116–117
McMillin, Benton, 212, 231, 236, 238–239, 244
Medicare, 333, *334–335*, 338–345, *342*, 371, 374, 384–385
Mediterranean Fund, 66
Mellon, Andrew, 227, *257*, 260, 262–265
Mercer, John Francis, 33
Merchants' bond case, 77–79, 91
Mexican War, 131–132
Military Affairs Committee, 104, 189–190
Military appropriations. *See also* Army, U.S.; Navy, U.S.
  bills reported, *166*, 166–167
  detailed estimates demanded by Ways and Means, 44–45, 70–72
  revenues needed to support, 47–48, 65, 76, 92, 151–153
Mills, Ogden, *263*, 268
Mills, Roger Q.
  chairs Ways and Means, 185, 206, 232
  drafts the Mills bill, 210–211
  favors tariff reform, *202*, 206, 208, 229
  member of Ways and Means, 231, 235
  seeks to be Speaker, 218
Mills, Wilbur D.
  attitude toward Medicare, 338, 340–345
  career and personality of, *320*, *324*, 324–325, *353*, 355–356
  chairs Ways and Means, 317, 319–320, 322, *323*, 325, 350
  eliminates use of subcommittees, 322–323
  leadership of, 325–330
  member of the Joint Committee on Taxation, *327*
  restricts size of committee staff, 322–323
  targeted by Congressional reform, 350–356
  on tax policy, *331*, *339*
  works on tax legislation, 346–350
  works on the Trade Expansion Act, *328*, 333–328
Mint, U.S., 43–44, 52, 105
Monroe, James, *64*, 90
Morgenthau, Henry, Jr., *277*, 281, 296, 299–302, *303*
Morrill, Justin S.
  attitudes toward paper money, 156–157
  career of, *159*
  chairs subcommittee on taxation, 144, 147
  chairs the new Ways and Means, 169–170, 188
  designs an income tax, 152, 198
  reports tariff bills, 140–141, 163
  reports tax bills, 140, 151, 159–160
  reports work done by Ways and Means, 167
Morrill Tariff, 134, 140, 151, 163, 230
Morris, Robert, 6, *14*, 18–19, 151
Morrison, William R., *179*, 185, 194, *202*, 206, 208–210
Mozart Hall, 188
Murray, James E., 339

Narcotics control, *223*, 224–226
Nast, Thomas, *199*
National Bank. *See* Bank of the United States; Second Bank of the United States
National debt. *See also* Surpluses in the Treasury
  a concern of Ways and Means, 59, 86, 159
  declining, 201
  extinction of the, 37–38, 52
  funding of the, 28, 30, 65, 201, 206, 241
  growth of the, 126–127, 151, 296, 299, 310, 347, *370*, 374, 385–386
  limit, 296–297
  payable by the National Bank, 114
  payable by Treasury notes, 76
  payment suspended, 81
  permanent, 30
  post-Civil War, 196
  post-Spanish-American War, 245
  reduction a Jeffersonian policy, 30, 60, 65–66, 75
  reduction a Republican policy, 307

reported to Congress, 104
rises during the Great Depression, 268
National Industrial Recovery Act, 277
Navy, U.S.
appropriations for the, 127, 135, *166*, 167, 253
Barbary War appropriations, 66, 71–72
individual appropriations bills for the, 102
ships of the, 47, *47*, 66, 72, 243
War of 1812 appropriations for the, 76
Navy Department, 44–45, 72, 106, 129. *See also* Secretary of the Navy
Neutrality, 47, 68, 72
New Deal programs. *See also* Reciprocal trade agreements; Roosevelt, Franklin D.; Social Security
rejection of, 303, 307–308
Republican opposition to, 270, 272–273, 299, 312, 318
scope of, 271–272, 318
Ways and Means action on, 275–278
Nicholas, John, 38, 43, 49–51
Nicholson, Joseph H., 63, 66, 68, 69, 72, 73
Nicolay, John, 168
Nixon, Richard M., 337, 348–349
Nullification, 100, 106–113, *108*, 125

Office space, committee, 100, 181–182, 193, *221*
Oil and gas depletion allowance, 264, 322, 329, 348, 365
O'Neill, Thomas P., 364, *368*, 376, 378
Orth, Godlove S., 186

Packwood, Robert, 384
Page, John, 33
Panic of 1837, *119*, 120–121, 229
Panic of 1873, *192*, 203, 205, 229
Paper money. *See* Bank notes; Legal Tender Act of 1862; Silver certificates; Treasury notes
Parliamentary committees, 6–8, 22
Paterson, William, 20
Patman, Wright, 351, 355
Paul, Randolph, 301
Paulding, James K., 102
"Pay-as-you-go," 253, 304
Payne, Sereno E., 220, 231, *242*, 244–248, 260
Payne-Aldrich Tariff, 227–230, 243, 245–248, 250, 253, 262
Pendleton, George H., 157
Pennington, William, 139
Pennsylvania Colonization Society, 135
Penrose, Boies, 260
Perkins, Frances, 286
Personal income tax. *See also* Corporate income tax; Surtaxes on the personal income tax
as an emergency measure, 246
applied to federal and state officials' salaries, 259
authorized by Constitutional amendment, 250
a brake on inflation, 309
deductions and credits, 301, 309, 312, 316, 365, 382–384
distinguishes between earned and unearned income, 260
exemptions, 263, 300, 309, 317, 348
extended to judges, 290
forms, *249*
graduated, 163, 198–199, 237, 250, 253, 268
increased, 164, 253, 255, 295, 301, 310–312
institution of the, 149, 152–153, 230, 270
minimum, 365
payers of the, 259, 290, 303, 305–306, 309
progressive, 160–161, 198–199, 282, 305, 365
proposed, 149, 152, 244, 247
raises revenue for the Civil War, 149, *161–162*, 165, 171
rate increases, 257–258, 269, 295, 310, 313
rate reductions, 346
rate simplification, 383
rebate, 365
reduced, 197–199, 306–309
reinstituted, 237–240
repealed, 201, 203, 205, 213, 244
as a replacement for tariff revenue, 229, *236*
returns, 299–300, 309
revenue raised by the, 252, 294
revisions to the, 166, 198
single rate, 281
suggested by Dallas, 149
Supreme Court ruling on the, 240, 244
withholding of the, 160, 296, 304
Petitions
to Congress, *101*
for National Bank charter, 80
received by Ways and Means, 35, 195–196
referred to the Secretary of the Treasury, 30, 79
regarding excise taxes, 49, *87*, 91–92, 167
regarding merchants' bonds, 91
regarding tariffs, 86, 88, 238
Phelps, John S., 99, 139, 156
Pickens, Francis, 123
Pickle, J. J., *371*, *375*, 377–378
Pierce, Franklin, 133, 137
Pike, Frederick, 198
Pleasonton, Alfred, 203
Plumer, William, 61
Poage, W. R., 351, 355
Polk, James K., 100, 106, 112–114, *116*, 116–123, 125, 129–133
Pomeroy, Theodore, 170
Poor, Henry A., 193
Poore, Ben Perley, 145
Postal rates, 84, 92, 253, 256
Post Office, 56, 93, 105. *See also* Mail routes
Post Offices and Post Roads Committee, 70
Powell, Levin, 51
Price and wage controls, 300, 303–304, 349
Price supports, 266
Progressives, 215, 229–230, 254
Protective tariffs. *See also* Lobbying groups; Morrill Tariff; Senate Finance Committee; Smoot-Hawley Tariff; Sugar, duties on; Tariffs; Whig Party
affirmed by the Tariff Commission, 207
Constitutionality of, 113
denounced by Cleveland and Wilson, 210, 248
of the 1890s, 231–242
favor business, *244*
favored by Republicans, 134, 197, 208, 210, 229–230, 260
favored in the Senate, 228
favoring agriculture, 232, 261
favoring the iron industry, 187, 197, *228*, 238
first enactment of, 56, 84–88
Fordney an authority on, 260–261
seen as a danger to slavery, 88, 109
suggested by Hamilton, 29
supported by Clay, 86, 108, 113, 128
Public debt. *See* National debt
Public Expenditures, Committee on (House), 105
Public lands, 28, 108, 127, 158
Public Lands, Committee on (House), 70, 104
Public Works Administration, 277
Public Works, Committee on (House), 322

Railroads
associated with Members of Congress, 135–136, 178
dividends taxed, 160
growth of, 56, 134, 149, 173
rates charged by, 174
represented at hearings, 193
Ways and Means travels on the, 190
Rainey, Henry T., 250, *251*, 255, *267*, 268, 276
Randall, Samuel J., *179*, 180–181, 185, *202*, 208–211, 229
Randolph, Edmund, 20
Randolph, John
on the autonomy of Congress, 56
career of, 55, *57*, 63
chairs Ways and Means, 56, *57*, 60, 62, 67, 69–70, 73
committee operations under, 59–74
comparison with Thaddeus Steven 144–145
criticism of, 62, 64, 69

differences with Jefferson, *57*, 62–63, 67–70
dislike of Madison, 69
introduces resolution for Louisiana purchase, *57*, 65–66
opposition to Samuel Smith, 86
party leader in the House, 58, 61–63, 69, 74
personality of, 61–62, 74
related to Jefferson, 62
relations with Gallatin, 63–66, 68–70
relations with Macon, 62, 67
removed from Ways and Means, 63, 70, 74, 90
reviews Navy budget, 72
on the role of Congress in fiscal matters, 60–61
Rayburn, Sam, 273, 306, *306*, 329, 348
Reagan, Ronald, 367, *371*, 374–384
Real estate taxes, 46, 49, 52, 151–152
Reciprocal trade agreements. *See also* Trade Expansion Act of 1962
Constitutionality of, 279
extended, 309–310, 315
a New Deal program, 231
of 1934, 278–280, 317, 334
President authorized to negotiate, 241–242, *278*, 279–280
proposed ending of, 247
replace tariff reforms, 272, 279
suggested by Blaine, 231, 234
Reconstruction, 144, 146, 147, 169, 182
Reed, Daniel A., 296, *308*, 310–316, *311*, *313*
Reed, Thomas Brackett
death of, 182
member of Rules Committee, 208, 212
names chairmen of Ways and Means, 231, 240
opposes tariff reform, 238, 240–241
as party leader, 180, 236
revises House Rules, 181, 213
as Speaker, 180, 211, *212*, 213, 240
Refunding Acts, 200–201
Reid, Whitelaw, *204*
Republican Party. *See also* New Deal programs; Protective tariffs
control of the House, 186
economic policies, 205
favors less spending, 138, 312
liberal wing of the, 174, 206
loses control of the House, 186, 208
majority in Congress, 272, 307, 312
majority in the Senate, 203, 206, 367
majority in Ways and Means, 140, 186, 197
origins of the, 97, 134
resists tariff revision, 205, 209, 213
strength in the House, 139
Resumption Act, 203–204
Revenue Act of 1964, *331–333*, 345–347
Revenue bills
considered under closed rules, 327
origination of, 5, 7–10, *9*, 20–22, 33, 45, 227. *See also* Tariffs
precedence, 185
Revenue collection. *See* Internal revenue collection; Tariff revenue; Taxes
Revenue jurisdiction of Ways and Means. *See also* Jurisdiction of Ways and Means over tariffs
formalized under House Rules, 59, 172
new committees impinge upon the, 94
retained, 142, 167, 220, 224, 275
revenue issues received by referral, 84, 86, 88, 91–92
revenue reform, 173
review of revenue needs and bills, 58
strengthened by House legislative procedures, 55
Revenue reports, *44*
Revenue stamps, *240*
Revisal and Unfinished Business, Committee on (House), 37, 39, 70
Ribicoff, Abraham A., 341
Richardson, William A., 191–193
Roads and Canals, Committee on (House), 104
Roberts, Ellis H., 178–179
Roberts, Jonathan, 78–79
Roosevelt, Franklin D.
asks for new taxes, 288–289
chooses Hull for State Department, 278
disapproves capital gains tax reduction, 290
elected President, 272, 275, 306
New Deal programs of, 270–271, 275–276, 339
plans wage and price controls, 300, 303
requests revenues for defense, 296–297, 301–305
signs Lend-Lease Act, 299
supports Social Security, *285*, 287, 291–292, 294
supports unemployment insurance, 285–286
tax reforms of, 282
trade policy of, 278–280
vetoes overridden, 273, 305
Roosevelt, Theodore, 245
Ross, Lewis, 198
Rostenkowski, Daniel D.
assumes chairmanship, *367*, 368
consensus building, *367*, 380
federal deficit, *383*, 386
issue seminars, 371–372
leadership style, 357, 367
refinancing Social Security, 378, 384
Steering and Policy Committee membership, 359, 369
tax cut of 1981, *368–369*, 375–376, *375–376*
tax reform of 1986, 382–384, *385*
"Write Rosty," *372*, 380
Rules, Committee on (House). *See also* House Rules
appointments to the, 216–217
blocks legislation, 272, 313–314
chairman of Appropriations Committee, a member, 211, 213
chairman of Ways and Means Committee, a member, 185, 211, 213, 231
chairman on the Democratic steering committee, 277, 359
exclusive assignment to the, 216, 321
hearings held by the, 324
member on Budget Committee, 353
permits amendment to Social Security, 286
permits use of closed rules, 327
reporting a rule, 314–315
report on Senate tariff amendments, 208
Speaker barred from membership in the, 215
special orders of the, 212
used to schedule the legislative agenda, 218, 277
Ruml, Beardsley, 304
Russo, Marty, *376*

Salt tax, 46, 48, 76, 77
Sanborn, John D., 191–192
Sanger, Margaret, 226
Schenck, Robert C., *186*, 188–190, 195, 200–201, 203
Schweiker, Richard, 377
Science and Astronautics Committee, 321
Scott, Winfield, *152*
Second Bank of the United States. *See* also Bank of the United States
Cheves as President of the, 79, 90
Constitutionality of the, 114
establishment of the, 82–83
jurisdictional conflict over the, 91
recharter of the, 102, 106, 113–121, 125
Secretary of State
Blaine as, 234
Buchanan as, 132
Hull as, 278–280
Madison as, 65, 69
McLane as, *89*, 90
Seward as, 150
Webster as, 125
Secretary of the Navy, 72, 102, 129, 135
Secretary of the Treasury. *See also* Chase, Salmon P.; Gallatin, Albert; Morgenthau, Henry, Jr.; Wolcott, Oliver
agents appointed by the, 190–192
Board of Inspectors under the, 135
Boutwell as, 203
Campbell as, 74, 80
Carlisle as, 231, 236
Civil War records of the, 167
commissioners appointed by the, 160, 167, 197
Crawford as, 58, 83
Dallas as, 58, 81–83, 85, 149

Dillon as, 335, 345–346
Duane as, 117
Gage as, 245
Hamilton as, 27–36
Humphrey as, 313
McAdoo as, 253–257
McCulloch as, 200
McLane as, *89*, 90, 111–112, 116–117
Mellon as, 227, *257*, 260, 262–265
Mills, Ogden, as, *263*, 268
petitions to the, 30, 79
proposes revenue plans, 25, 27
removes greenbacks from circulation, 200–201
reports to Congress, 104
reports to the House, 39, 52
Richardson as, 190–193
Sherman as, 204
submits plans to Ways and Means, 42–45, 51, 54, 262, 264
Taney as, 117–120
Walker as, 121, 131–132
Woodbury as, 123
Sedgwick, Theodore, 46, 49, 51
Select committees, 11, 16–19. *See also* House Committees
Select subcommittees, 177, 248, 269
Senate alteration of House bills, 329–330. *See also* Senate Finance Committee
Senate Finance Committee
acts on greenbacks, 203
advised by the JCIRT/JCT, 330, 332
chairmen formerly chairing Ways and Means, 74, 188
clerk appointed to the, 100
considers the Legal Tender Act, 157–158
control of conferences, 364
division of the, 178
drafts the Banking Act of 1863, 165–166
established as a standing committee, 104
favors free coinage of silver, 241
hearings held by the, 247, 255, 262, 286, 289
income tax considered by the, 163, 198
within the Joint Budget Committee, 274
members on conference committees, 330
members on Joint Study Committee on Budget Control, 352
Refunding Act reported by the, 201
relative independence of the, 129–130
revenue bills amended by the, 205, 214
revenue bills considered by the, 290, 296
revenue bill written by the, 256
reviews the Internal Revenue Code, 316
role in the appropriations process, 139–140, 142
stability of the, 205
tariff bill buried by the, 239
tariff bills altered in conference by the, 227–228, 231, 241, 247, 260–262, 266–267, 269–270
tariff bills amended by the, 205, 207–208, 232, 238, 251–252
tariff bill written by the, 210–211, 262
tariff reform studied by the, 260
tax bill drafted by the, 383–384
tax bill endorsed by the, 201
tax proposals considered by, 301, 376
trade agreements agreed to by the, 338, 366
on use of the Army in Kansas, 136
Seniority system
attacked by congressional reform, 351–352, 355
beginnings of the, 175–176
entrenched, 272–273
used for appointment of chairmen, 188, 253, 324
used for committee assignments, 359
Seward, William H., 150
Shackleford, Dorsey, 219
Shaddin, Robert, *87*, 91
Shannon, James M., 358
Shays, Daniel, *16*
Sheldon, Lionel A., 186
Sherman, John, *138*, 139–142, 188, 200, 203–204
Silver certificates, *200*
Silver coinage, 229, 241
Silver Purchase Act, 204, 235
Simmons, Furnifold, 256
Simpson, Richard, 315
Sinclair, Upton, 284
Slavery
abolition of, 145, 147, 173
barred from former Mexican territory, 132
denounced by Stevens and Chase, 145–147
economic growth hindered by, 134
Independent Treasury seen as a danger to, 123
in Kansas and Nebraska, 136
in Missouri, 147
Northern opposition to, *137*, 139
a political issue, 96, 133
protective tariffs seen as a danger to, 123
tax on slaves proposed, 49, 52
trade prohibited in the District of Columbia, 134
trade suppressed by the Navy, 135
Smilie, John, 51
Smith, Emor E., 196
Smith, Robert, 72
Smith, Samuel, 55, *84*, 85–86, 88, 90, 92, 106
Smith, William, 26
Smith, William Loughton, 26, *34*, 34–35, 37, 39–49, 53
Smithsonian Institution, 106
Smoot, Reed, *261*, *266*
Smoot-Hawley Tariff, 226, *228*, 230, 260, 265–270, 279–280, 309
Social Security. *See also* Medicare
Act of 1935, 270–271, 282–288, *283–285*, 318, 339
Amendments of 1939, 270, *287*, 290–294, 318
Amendments of 1954, 315, 318
Amendments of 1983, *371*, 379–380, 384
Amendments of 1960, 1961, and 1967, 338–345, *351*
Amendments of 1972 and 1977, *351*, 364
benefit increases proposed, 344, 355
benefits reduced, 377
bills considered under a closed rule, 327, 344
constitutionality of, 272
financed by payroll taxes, 287, 291, 293, 318, 339–341, 343
fiscal stability of, 373, 377–380
issues within Ways and Means' jurisdiction, 275–276, 317, 322, 333, 373
Social Security Administration, 323
Social Security Board, 291–292
Spanish-American War, 243–245
Spaulding, Elbridge Gerry, 141, 144, 146, 155–158, 165
Springer, Kuter W., 227
Springer, William M., 218, *232*, 235–236
Staff. *See* Clerks of committees; House Committees; Legislative Drafting Service; Standing Committees
Staff subcommittees, 332
Stam, Colin P., 331–332
Stamp Act, *12*
Stamp tax
drafted by Ways and Means, 53
included in the Internal Revenue Act of 1862, 160, *240*
opposed by Madison, 46
petition against the, 196
repeal, 245
reported, 36, 48–49
required for more items, 244
Standing committees, House
adoption of, 60
appointment to, 59, 62, 69, 91
budget review by, 176
of the Continental Congress, 17
criteria for appointment to, 72
establishment of, 24, 37, 41, 144, 181, 319
evolution of, 52, 93–94
importance of, 357
number of, 70, 274, 322
number of assignments to, 216, 274
originate bills, 142
preeminence of Ways and Means among, 171

recognized by House Rules, 52, 57, 59–60
size of, 39
staff of, 274–275
system, 98, 319–325
Standing committees, Senate, 98, 104, 274, 319–320, 352–353. *See also* Senate Finance Committee
State finance committees, 12–17, 34–35
Steamship subsidies, 135, 178, 193
Steering Committee. *See* Democratic Party
Steiger, Bill, 367
Stevens, Thaddeus
career and personality of, *144*, 145–149, 167
chairs Appropriations, 167, *168*, 169–170, 185
deals with public finances, 146–152, 157, 160, 164–165, 172
declines appointment to Treasury, *164*
his property destroyed by Confederates, 165
increases the protective tariff, 163
majority leader in the House, 143–144, 171
policies for Reconstruction, 146, 169
relations with Chase and Lincoln, 147–148, 171
Stevenson, Andrew, 106, 110, 112
Stockman, David, 375
Subcommittees, 175–178, 320, 322–323, 352, 354–355. *See also* Select subcommittees
Subcommittees of Ways and Means
absence of, 322–323, 353
appointment of the chairmen of, 269
autonomy diminished, 369
during the Civil War, 146–147, 176–177
on currency and loans, 147
on customs, 221, 237
delegation of bill drafting evolves into, 141
first referred to, 36, 40, 44, 52
on income tax, 251
increased importance of, 360–361
list of, 221, 322
number mandated by House Rules, 354–357, 360
on oversight, 360
for preparation of tariff bills, 206, 248–251, 269–270
a response to member specialization, 141, 220
on revenue, 221, 289–290, 322, 360
select subcommittees, 248, 269
on Social Security, 322, 360, 377
staff used by, 360, 362, 369
on taxation, 144, 147, 151, 281, 322
on trade, 322, 360, 366
on unemployment, 360
on welfare, 360
Sugar, duties on, 233–234, 237–239, 243, 245, 250
Sumner, Charles, 201
Supreme Court, U.S.
appointment of Salmon Chase to the, 147
attempt to pack the, 290
curtails congressional hearings, 193
decision on contraceptives, 227
decision on income taxes, 240, 244
decisions against New Deal acts, 275–276
impeachment of Justice Samuel Chase, 66
Surpluses in the Treasury. *See also* National debt
end with the Great Depression, 268
land sales create, 108
post-Civil War, *194*, 201, 206, 210
post-Spanish-American War, 245
post-World War I, 263
Surtaxes on the personal income tax
graduated, 256
lowered, 260, 263
maximum, 269
progressive, 281
raised, 263–264, 282, 297, 299
rates for, 257, 302
temporary, 347–348

Taft, William Howard, 246–248, 270
Tammany Hall, 188
Taney, Roger B., 117–119
Tariff Board, 248
Tariff Commission. *See also* Reciprocal trade agreements
affirms protective tariffs, 207
an independent agency, 253
changes in the, 315
created, 206–207, 248
escape clause use recommended by the, 336
expert advice of the, 222–224
hearings held by the, 207
powers and duties of the, 207, 245, 253, 262
recommends rates to the President, 262, 266, 309
reorganization of the, 268
reports of the, 207
Tariff (reform). *See also* Payne-Aldrich Tariff; Underwood Tariff
to be studied by the Senate, 260
favored by Cleveland, 210, 227, 229, 235, 239
favored by progressives, 229–230
post-Civil War, *202*, 206–211, 215
Tariff (revenue)
dominance as revenue source, 252
to fund the Civil War, 151–153, 171
as prime purpose for tariff, 83, 138, 206, 237, 253
Tariffs. *See also* Jurisdiction of Ways and Means over tariffs; Nullification; Protective tariffs; Reciprocal trade agreements
affect of, 270
constitutionality of, 20, 109
enactment a goal of Hamilton, 28
flexible, 242, 248, 262, 266–268
origination within the House based on purpose, 83–88, 107–109
reductions in, *113*, 209, 242, 247, 309
review of, 174–175, 197, *204*, 205–211
subcommittee review of, 190
Taxation, Joint Committee on (JCT), *327*, 330, 361
Taxation subcommittee of Ways and Means, 144, 147, 151, 281, 322
Tax bills considered under closed rules, 296, 347
Tax code. *See* Internal Revenue Code
Taxes. *See also* Corporate income tax; Estate tax; Excess profits tax; Excise taxes; Inheritance tax; Personal income tax; Real estate taxes; Social Security; Stamp tax; Tariffs; Tax reduction; Tax Reform Act of 1986; Whiskey and liquor taxes
agricultural products processing, 289
capital gains, 290, 348, 367
collection of, 304
colonial and state, 14–17
controversiality of, 272
as a curb to inflation, 304, 309–311
on dividends, 277
evasion of, 190, 260, 281, 289, 304
expertise on tax issues, 187
gift, 264, 282, 290, 300, 365
on munitions, 253
national sales, *263*, *265*, 268–269, *299*, 301–302, 310–311
origination of, 45–46
payable in paper money, 156
payable in Treasury notes, 76, 83
policy on, 213, 227, 296, 298, 361
power to levy, 5–8, 17, 20, 22, 279
raised, 287, 291, 293, 386
reform of, 260, 316, *344*, 345, 348, *359*, 365–366
repeal of, 64
salt, 46, 48, 76–77
slave, 49, 52
spending, 300
tea and coffee, 132, 151
undistributed profits, 281, 290, 294
used to manage business cycles, 318
windfall profits, 289
Tax reduction. *See also* Economic Recovery Tax Act of 1981
ends with the Great Depression, 268
initiatives of Ways and Means, 227
a Jeffersonian policy, 60, 65
a political issue, 196, 350
post-World War II, 305–306, 312, 318
under Reagan, 367, *368–370*, 370
a Reagan policy, 367, *368*, *372*
requested by Kennedy, 346, 347
Tax Reduction Acts of 1971 and 1975, 345, *346*, 365

Tax Reform Act of 1986, 371, 373–374, *375–379*, 380–384
Taylor, John W., 80, 90
Teague, Charles M., 329–330
Tilghman, B. C., 168
Tocqueville, Alexis de, 97
Tonnage duties, 28, 35, 91
Toombs, Robert, 140
Townsend, Francis E., 284, 286, 291
Trade Act of 1974, *336*, 337–338, 366
Trade Agreements Act of 1979, *364*, 365–366
Trade deficits, 384, 386
Trade Expansion Act of 1962, *328*, 333–337
Trade legislation by the Executive. *See* Reciprocal trade agreements; Tariff Commission; Trade Act of 1974; Trade Expansion Act of 1962
Treadway, Allen T., 277–278, 282, 298
Treasury bonds, 78–79, 151, 196, 204
Treasury certificates of indebtedness, 258–259
Treasury Department. *See also* Secretary of the Treasury
  bank capital deposited with the, 166
  Bureau of the Budget transferred from, 271
  creation of the, 24–27
  delays income tax implementation, 153
  draft of tax legislation, 331–333
  drug trade regulated by the, 226
  elimination of automobile excise tax resisted by, 347
  examined by Congress, 33–34
  expert advice provided by the, 222, 237, 248, 256, 289, 361
  includes the Post Office, 56
  moiety system of the, 190–193
  operations reviewed by Ways and Means, 105
  plans for taxes, 297, 300–301, 332, 348
  proposed funding of health insurance by the, 340, 343
  reports reviewed by Ways and Means, 39, 59, 80
  reviews the Internal Revenue Code, 316–317
  specie payments by the, 200
  suspends debt interest payments, 81
  suspends specie payments, 154
  works closely with Ways and Means, 58, 60, 72, 133, 268
Treasury notes
  Civil War issues, 151, 154–156, 196
  first issues, 76, 77, 80
  interest bearing, 122
  payment of, 140
  redeemed by government stock, 83
  redeemed with gold, 204
  small denominations as paper money, 81, *124*, 149
  taxes payable with, 76, 83
Truman, Harry S., 272, 306–312, *334*, 339, 343
Tucker, Jim Guy, 358
Twain, Mark, 173, 174
Tweed Ring, 188
Tyler, John, 121, 125–128, *130*, 133

Udall, Morris, 350
Ullman, Albert C., 338, 353, 356–357, *359*, 360–370
Underwood, Oscar W., *216*, 216–218, 224, 246, 248, 250–251, 253
Underwood Tariff, 227, 248–253, 262
Unemployment, *280–281*, 289, 306, 384
Unemployment insurance, 284–286
Upshur, Abel P., 129

Vallandigham, Clement L., 157
Van Buren, Martin, 120–125, 133
Vandenberg, Arthur, 299
Vander Jagt, Guy, 378
Vander Veen, Richard F., 358
Vanik, Charles A., 338, 345, 366
Varnum, Joseph, 70
Verplanck, Gulian, 100, *111*, 112–116
Veterans' pensions, 201
Victory loans. *See* War, loan issues
Victory Tax, 302–303
Vining, John, 26
Vinson, Fred, *267*, *277*, 289
Vinton, Samuel Finley, 132–133

Wadsworth, Jeremiah, 26
Wage controls, 300, 303–304, 349
Wagner, Robert F., 284, 286, 339
Walker, Robert J., 121, 131–132
War Department, 56, 58, 65, 102, 106, 147. *See also* Army, U.S.
"War Hawks," 76
Warner, Charles Dudley, 173
War of 1812, 74–83
War, loan issues
  defense bonds, 297
  Liberty bonds, *255*
  Victory loan, *254*, 295
  war bonds, 253–256, 258
Washington, DC. *See* District of Columbia
Washington, George, *18*, 23, 33, 63
Watterson, Henry, *204*
Ways and Means Committee. *See also* Clerks of committees; Hearings held by Ways and Means; Jurisdiction; Petitions; Revenue jurisdiction of Ways and Means; Senate Finance Committee; Social Security; Standing committees; Subcommittees of Ways and Means
  action on New Deal programs, 275–278
  advised by the JCIRT/JCT, 330, 332, 345
  advised by Treasury, 332–333
  chairman also on Rules, 185, 211, 213, 231
  chairman as party leader, 185, 214, 216–217, 219
  chairman on Democratic steering committee, 277, 359
  criteria for appointment to, 72, 90–91, 99, 187–190, 220, 329, 358–360
  Democratic members caucus, 281–282
  division of the committee, 167–170, 172, 213
  drafts tax bills, 364
  establishment of the, 24–25, 56, 57
  exclusive assignment to the, 216, 321
  geographical balance of the, 50–51, 54, 72–74, 91, 99, 321, 359
  importance of assignment to the, 320–321, 329, 358
  importance of the, 368, 385–386
  independent judgment of the, 270, 272, 333
  investigations done by the, 45, 105–106, 142
  involvement in tariff legislation, 96, 107–113, 205–211
  within Joint Budget Committees, 274, 352
  jurisdictional losses of the, 353–356
  legislative activity of the, *381*, 385
  legislative procedure of the, 42–46, 52–53
  members on Budget, 353
  members on conference committees, 330
  national debt a concern of the, 59, 86, 159
  operations under John Randolph, 59–74
  operations under Wilbur Mills, 320–325
  origins of the, 23–54
  party leader excluded from chairmanship of the, 216, 218
  privileges granted to the, 145, 185
  proposed as a standing committee, 37–39, *38*, 41, 46
  reports of the, *293*, 304
  reviews the Internal Revenue Code, 315
  reviews Treasury reports and operations, 39, 59, 80, 105
  as a select committee, 34–36
  seminars of the, 371–372
  in session, *207*
  size of the, 26, 33–35, 39–40, 48, 50–51, 53–54, 97, 141, 186, 218, 220, 236, 355–356, 358
  staff of the, 322, 357, 360–361
  studies tax reform, 260
  taxation a concern of, 333
  title of the, 35, 185–186
  works closely with Treasury, 58, 60, 72
Ways and Means Committee, English, 6–7. *See also* Finance committees
Wealth tax, 282
Webster, Daniel, 82, 125–126
Welfare system, 271, 364, 385
Wells, David A., 197

Whig Party
disintegration of the, 134
opposes currency reform, 120, 126
origins of the, 97, 117, 121
protective tariffs of the, 125–128, 131–132
strength in the House, 123, 125
Whiskey and liquor taxes
alcoholic beverage tax, 294
distilled spirits tax, 297
duties on stills, 49
liquor tax, 77, 244–245, 315, 347
petitions for relief from, *87*, 91–92, 196
whiskey tax, 164–165
wine tax, 193, *240*, 244, 277, 297
White, John, 126
White House, expenditures to maintain the, 106
Wickersham, George W., 247
Wilmot Proviso, 132
Wilson, James F., 169
Wilson, William L., 220–222, 229, *234*, 235–239
Wilson, Woodrow
appears before a Joint Session, 248
author of *Congressional Government*, 181, 216, 248
confers with Underwood, 250
health of, 253
influences tariff and revenue acts, 227, 251–252, 256–257
relations with Kitchin, 259
vetoes the Fordney tariff, 261
Wise, Henry, 126
Wolcott, Oliver, 36–37, 41–45, 49, 51, 54
Wolfe, James, *11*
Wood, Fernando, 164–165, 185, 188, 206, 210
Woodbury, Levi, 123
Woods, Henry, 51
Woodworth, Laurence, *327*, 332
World War I revenue acts, *252*, 252–259
World War II revenue acts, 294–305, *297–298*
Wright, Hamilton, 224
Wright, James C., *368*
Wright, Silas, 122–123, 131

Yazoo land fraud, 66