

**BENDER'S WAR REVENUE LAW, 1914. AN ACT  
TO INCREASE THE INTERNAL REVENUE, AND  
FOR OTHER PURPOSES, APPROVED  
OCTOBER 22, 1914; ANNOTATED WITH  
REFERENCE TO EARLIER ACTS AND TO OTHER  
EXTANT LAWS; TABLE OF CASES, INDEX, ETC**

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# **MATTHEW BENDER**

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*Bender (Matthew) and company, inc*

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BY THE PUBLISHER'S EDITORIAL STAFF.



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## PREFACE.

### EXCUSE IF NOT JUSTIFICATION

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“The War Revenue Act has been especially productive of doubtful questions.”—Report of Atty. Gen., 1898, p. iii.

According to the latest official record, based upon the figures of the Department of Justice, there were 4,431 cases on Internal Revenue Law pending in the Federal courts. (Report of Commissioner for 1913, p. 18.)

The new Act repeals nothing and adds or revives much statute law—much of the very sort of thing in the way of hasty legislation which makes for litigation, as well as administrative difficulty.

[iii]





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## INTRODUCTORY AND GENERAL.

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The Internal Revenue Act of 1914, Act of October 22, 1914, will doubtless commonly be referred to as a War Tax, although it is not technically such by its title. It is rather a rule-of-thumb expedient for raising needed money than a carefully devised instrument of scientific finance. The very use of the word "war," in and out of Congress, implies that, whereas under normal conditions other sources of revenue, such as the tariff, are preferable, a state of war may so reduce foreign trade and customs duties as to necessitate a resort to additional internal revenue measures. We experienced this in 1813, in 1861, in 1898, and now again (though the present war is not our own), in 1914.

In a sense, excise and stamp taxes are more burdensome and annoying than tariff duties; and memories and traditions of abuses incident to crude, primitive excise systems partly explain this feeling.<sup>1</sup>

1. Even in Hamilton's day the opposition to excise was more traditional than rational. There was, perhaps, an economic explanation of the Whisky Rebellion and some other forms of opposition. We now smile, however, at the talk in the early Congress about internal revenue taxes *per se* being, "the horror of all free states" . . . "hostile to the liberties of the peo-

ple" . . . "would convulse the government; let loose a swarm of harpies who, under the denomination of revenue officers, will range the country, prying into everyman's house and affairs, and, like the Macedonian phalanx, bear down all before them" . . . "grog, a necessary article of drink" . . . "a shirt shall not be washed without an excise," etc. It has