

RELIEF OF THE ESTATE OF JULIUS CRISLER—VETO  
MESSAGE

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M E S S A G E

FROM

THE PRESIDENT OF THE UNITED STATES

RETURNING

WITHOUT APPROVAL THE BILL (S. 1950) ENTITLED "AN ACT FOR  
THE RELIEF OF THE ESTATE OF JULIUS CRISLER"

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JANUARY 16 (calendar day, FEB. 17), 1936.—Read; referred to the Committee on  
Finance, and ordered to be printed

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*To the Senate:*

I return herewith, without my approval, S. 1950, an act for the relief of the estate of Julius Crisler.

This bill authorizes and directs the Secretary of the Treasury to pay, out of any money in the Treasury not otherwise appropriated, to the executors of the estate of Julius Crisler, deceased, the sum of \$1,525.31, in full satisfaction of his claim against the United States, such sum representing the amount of taxes assessed against the said Julius Crisler as transferee of the Jackson Sanatorium & Hospital Co. and paid by him. The bill would authorize and direct the refund of such tax regardless of the fact that the matter has been adjudicated by the Board of Tax Appeals from which judgment a timely appeal was not taken by the said Julius Crisler.

On several occasions, there have been submitted to me other bills which proposed to except certain taxpayers from the operation of the statutes of limitations pertaining to the revenue laws by extending the time for the refunding of certain taxes to such taxpayers. On those occasions, I expressed my accord with the enacted policy of Congress that it is sound to include in all revenue acts, statutes of limitations, by the operation of which, after a fixed period of time, it becomes impossible for the Government to collect additional taxes or for the taxpayer to obtain a refund of an overpayment of taxes. I pointed out in each instance that legislation such as the proposed bill selects a small class of taxpayers for special treatment by excepting them from that policy. Such legislation thus discriminates against

the whole body of Federal taxpayers, and establishes a precedent which would open the door to relief in all cases in which the statute operates to the prejudice of a particular taxpayer, while leaving the door closed to the Government in those cases in which the statute operates to the disadvantage of the Government.

In this regard, the instant measure (S. 1950) does not differ in principle from the bills which were under consideration on those prior occasions. I know of no circumstances which would justify the exception made by S. 1950 to the long-continued policy of Congress. Again I must express my belief that the field of special legislation should not be opened to relieve special classes of taxpayers from the consequences of their failures to perfect their claims for the refund of taxes within the period fixed by law.

FRANKLIN D. ROOSEVELT.

THE WHITE HOUSE,  
February 17, 1936.

S. 1950

SEVENTY-FOURTH CONGRESS OF THE UNITED STATES OF AMERICA; AT THE SECOND SESSION, BEGUN AND HELD AT THE CITY OF WASHINGTON ON FRIDAY, THE THIRD DAY OF JANUARY, ONE THOUSAND NINE HUNDRED AND THIRTY-SIX

AN ACT For the relief of the estate of Julius Crisler

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the executors of the estate of Julius Crisler, deceased, of Jackson, Mississippi, the sum of \$1,525.31, in full satisfaction of his claim against the United States, such sum representing the amount of taxes assessed against the said Julius Crisler as transferee of the Jackson Sanatorium and Hospital Company (Board of Tax Appeals Dockets Numbered 3089 and 26637), and paid by him under protest: Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or agents, attorney or attorneys, on account of services rendered in connection with said claim. It shall be unlawful for any agent or agents, attorney or attorneys, to exact, collect, withhold, or receive any sum of the amount appropriated in this Act in excess of 10 per centum thereof on account of services rendered in connection with said claim, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding \$1,000.*

JOSEPH W. BYRNS,  
*Speaker of the House of Representatives.*

JNO. N. GARNER,  
*Vice President of the United States and President of the Senate.*

[Endorsement on back of bill:]

I certify that this act originated in the Senate.

ED. A. HALSEY, *Secretary.*

