ROBERT ALPHONSO TAFT
HIS EIGHT YEARS IN THE OHIO GENERAL ASSEMBLY

A Thesis

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I. SAVING THE CITIES

Ohio went over the top in the Christmas seal sales in 1920 with the campaign attracting more supporters than any drive since the war. In the capital the Santa Claus Club reported its most successful campaign against empty stockings, and in Marion President-elect Warren G. Harding ate his Christmas turkey with friends and members of the press. The dreadful war was over and Ohio could look forward to a native son moving into the White House to return the country to normalcy.

The bright cheerful news of the Yuletide season soon vanished, however, as there were evidences that Americans faced serious problems. Demon Rum was legally dead but the grave was not closed. Cincinnati and other cities faced financial crises that threatened their existence. Daily the newspapers reported growing unemployment and reports of vicious crimes blackened the front pages. America answered by sending 119 men and two women to cells to await execution.²

A mild spirit of optimism swept through the air in Columbus as the Eighty-Fourth General Assembly convened. A Republican governor would soon be inaugurated and his

¹Columbus Dispatch, Dec. 26, 1920.
²Columbus Citizen, Jan. 5, 1921.
party had a record membership in the Assembly. The Columbus Citizen warned the legislators not to be content with making laws against the symptoms of unrest in the world, shown by such things as "agitators, red flags, strikes, factories closed 'to teach workers their place', jobless men, and dead babies." The newspaper recalled that Republicans had shown a tendency in the past to tear down the progressive legislation enacted by Democrats and warned that a broad and sweeping program of social legislation was needed.

Among the new members of the Assembly was a dignified man not yet 32 years of age, whose presence commanded attention. He had lived in the White House and his family had a record of distinguished public service. Poor eyesight had kept him out of the war to save democracy but he had lent his brilliant legal talents to his country's relief efforts to ease the aches and pains of the war in Europe.

He had worked to make the Democratic President's dream of a League of Nations, now sure to be smashed by another Ohioan, a reality.

Robert Alphonso Taft lost no time in making his presence felt in the House of Representatives. He had led

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3 Columbus Dispatch, Jan. 2, 1921. The Republicans had 113 members in the House and the Democrats eleven. In the Senate the Republicans held a thirty-six to one majority.
4 Columbus Citizen, Jan. 11, 1921.
the field for Representative in Hamilton County in his first bid for public office, polling about five thousand votes less than Senator Harding received in carrying the county from Governor James M. Cox for the nation's highest office. Before the gavel banged to close the first day's meeting, the freshman legislator from Cincinnati had introduced and secured the passage of a choice piece of patronage, one empowering the Speaker to appoint ten stenographers.  

More important matters than the organisation of the House were on Taft's mind. His home city, with several others in Ohio faced a financial crisis, the result of the iron grip rural elements in previous Assemblies had fastened upon the tax system. At the first opportunity, which came on the second day of the session, he introduced House Bill No. 4 which would pump new blood into the city financial systems although by the admittedly poor technique of deficit financing.  

Before the legislative mills could grind the bill into law, there were other matters requiring the attention of the Assembly. A Democratic governor had to perform his constitutional duty of advising the Assembly on the state

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6Cincinnati Enquirer, Nov. 4, 1920.
7Ohio General Assembly, House of Representatives, Journal, CIX, 11. Hereafter this will be cited as Ohio House Journal.
8Ibid., 37.
of the state. The message was sure to be ignored as the
Republicans awaited a message from a member of their party
who soon would become governor.

The Columbus Dispatch on January 5, in reporting the
committees appointed, showed that Taft was the fourth man
named on the House Tax Committee. The following day he
commanded more space in the paper. An eight-column head-
line declared the Cincinnatian "Would Allow Cities to Lift
the Smith One Per Cent Law."

The Cincinnatian told the first annual conference of
the Ohio Tax Association that the Smith Act had reduced the
tax system "to an absurdity." The speech staked out the
ground upon which he would build his legislative career and
was the opening gun in his long battle to free the Buckeye
State from the Act and the "Uniform Rule", a constitutional
provision requiring that all property be listed for taxes
at its absolute value, which everyone seemed to agree was
becoming more and more un-uniform as Ohio continued to grow
as an urban and industrial state.

Taft's attention and energy were not confined to the
bothersome tax question during the session. He was named
Chairman of the Committee on Cities, and a member of the
Dairy and Food Committee, the Reference Committee, and the
Tax Committee.

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9Ohio House Journal, CIX, 338 ff.
The Reference Committee Assignment was a prize plum for a freshman. The Assembly in an effort to improve its operation created this committee to examine all bills when introduced to eliminate the frivolous or duplicating proposals and to assign bills to committees. The five-member committee could keep the Assembly from getting out of control from a party standpoint, and an appointment to it was a recognition of ability, intellectual and political.

Membership on the Dairy and Food Committee would seem an odd assignment for a city representative, but this was an ideal place by which to win the friendship and understanding of the agricultural elements. The chairman and nine other members were farmers, another was an insurance salesman, the twelfth member (Taft) was a city born and reared lawyer.

There was no longer a wet and dry problem in Ohio, Republican governor Harry L. Davis declared in his inaugural address, because the people in a referendum in the November election had approved the Crabbe Act which gave local authorities the responsibility for enforcing the Prohibition laws. The Governor felt, however, that local enforcement was not enough, and he asked the legislators to create a Prohibition Enforcement Bureau to make enforcement of the law a state responsibility. He also asked for a staff large
enough to carry out the provisions of the Crabbe Act.\textsuperscript{10}

The Dry Forces hastened to carry out the Governor's desires. The answer was Senate Bill No. 17. It was a strong measure as its author, William Monroe Miller, a Muskingum County publisher, had long been active in the activities of the Anti-Saloon League.

The search and seizure provisions of the Bill touched off a storm of protest. Some persons believed the Wet Forces would support it because its provisions would create an anti-Prohibition sentiment.\textsuperscript{11} The Senate made some modifications in the original Bill and voted its approval. A "well-known" attorney called the phrasing "ambiguous" and said that the amendments meant "nothing."\textsuperscript{12}

The bill was not to go through the House without the spirited opposition of Robert A. Taft. The Temperance Committee sent it to the floor with a recommendation for passage,\textsuperscript{13} which came five days later. Taft denounced the measure as a violation of constitutional rights and an unlawful invasion of private homes.\textsuperscript{14} Not only did he speak against it but he supported amendments, one of which he introduced, to soften the search provisions.\textsuperscript{15} These were wildly shouted down and when the vote on the bill was taken

\textsuperscript{10}James K. Mercer, \textit{Ohio Legislative History, 1921-1922}. (Columbus, n. d.) IV. 453.
\textsuperscript{11}Columbus Dispatch, Jan. 23, 1921.
\textsuperscript{12}Ibid. Jan. 26, 1921.
\textsuperscript{13}Ohio House Journal, CIX, 108.
\textsuperscript{14}Columbus Citizen, Feb. 3, 1921.
\textsuperscript{15}Ohio House Journal, CIX, 120 ff.
only eight persons voted against it. Seven of these, including Taft, were from Hamilton County. The emergency clause received overwhelming support and the Governor declared his satisfaction as he signed the bill and it became law. The Miller Bill, the reorganization of the state government, and changes in the tax system were the main objectives of the Governor.

The seemingly everlasting problem of taxation and revenue challenged the Assembly from the beginning. The difficulties stemmed from the Smith Act and the Uniform Rule. Taft exerted his strongest efforts to remove these difficulties and he was partially successful. His answer was House Bills No. 4 and 34, both of which became law. The first permitted cities to fund deficits in operating revenues for 1921 and levy taxes for that purpose without a referendum. House Bill No. 34 was a companion to the Griswold Bill, House Bill No. 33, which would limit the issuance of bonds to permanent improvements. Taxing districts whose income was needed to pay for bonds already issued would have nothing left if denied the right to issue bonds for current expenses, and to meet this possible crisis, Taft's Bill would allow an increased tax rate for three years.

The Smith Act became law in 1910 along with a bill calling for periodic reappraisals of property. The reappraisal act would require the listing of intangible as

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16 Columbus Dispatch, Feb. 3, 1921.
17 Cincinnati Enquirer, Feb. 3, 1921.
well as tangible property at full value for assessment purposes. The Smith Act provided a combined maximum limitation on taxes which could be levied by school, county, township, and city taxing districts of one per cent or ten mills on each dollar of assessed valuation. An additional five mills could be levied if approved in a referendum. The law, with its amendments, had the effect of leaving to the cities, the Cincinnati Times-Star pointed out, the amount the township, county, and school districts did not claim from the one per cent levy. The increasing costs of government the cities were receiving less revenue as assessments had not kept pace with the rising costs of government. The Reappraisal Act had been repealed.

In introducing House Bill No. 4, Taft admitted that it was vicious in theory but that it was based upon a condition and not a theory. He explained that from a tax rate of two per cent Cincinnati received two mills and faced a deficit of three million dollars.

Testimony to support Taft's bill, the first of his legislative career, was given the House Tax Committee by

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18Report of the Joint Legislative Committee on Economy and Taxation of the Eighty-Sixth General Assembly, December, 1926, 188 ff.


20Cincinnati Enquirer, Jan. 5, 1921.
the Mayor of Cincinnati and the Director of Finance for the City of Dayton. Telegrams supporting the measure were sent by city officials in Lima and Youngstown. The opposition before the Committee came from John E. McCrehen, representing the Ohio Board of Commerce and the Ohio Association of Real Estate Boards. McCrehen said he did not oppose the Bill but wanted his clients to have an opportunity to express their views. He warned, however, that the bill might defeat the purpose of bills proposed in recent tax conferences to suspend the Smith Act for three years and remove the limit on the bond issuing powers of the cities. Taft questioned this and warned that such a program could not give relief until 1922 and that the City of Cincinnati might be forced to suspend operations on March 1 unless given immediate aid.21

The bill passed the House on February 1 with only one person speaking against it, and some thought that this was just an evidence that Cleveland was laughing at Cincinnati's crippled financial condition. Carl V. Weygandt, a Cleveland Democrat serving his first term, declared the bill was a three-fold slap at home rule as he recalled the Governor's message advocating home rule for cities in tax matters. He lashed the Republicans for permitting city councils to increase taxes above the legal limits without

21 Columbus Dispatch, Jan. 19, 1921.
a vote of the people. Furthermore, he said, it would be unfair for the Assembly to support a tax increase for Cincinnati when the people there had voted down a proposed increase in the November election.22

Taft vigorously defended his bill. He declared the situation in the cities was not their fault but that of the legislatures which had limited the tax rate and had aggravated the situation further in its last session by giving schools a larger share of the revenue. The bill passed, 96 to 16, and the emergency clause was approved, 97 to 12.23

House Bill No. 4 would not cure all of the financial troubles of the cities. It would require a number of laws to do this, but the bills introduced by Taft and Representative Hal H. Griswold, a Republican attorney from Chardon, were intended to ease the situation. Bills for permanent improvement could be considered later.

The taxing districts, hemmed in by the Smith Act, had learned that they could issue bonds to pay their operating expenses and worry about redeeming the bonds later. From 1910, when the Smith Act became law, until 1921, the outstanding bonds of local districts had increased from $187,574,000,000 to $607,899,000,000. The Griswold Bill would require the districts to pay current expenses from

22Columbus Dispatch, Feb. 2, 1921.
23Ohio House Journal, CIX, 114.
current revenue and would limit the issuance of bonds to improvements having a life of five years or more.\textsuperscript{24}

This abrupt change in the financial methods of the districts could be disastrous as they attempted to pay their expenses and the interests on bonds but the douce representative from Hamilton County had the answer. He introduced House Bill No. 34 which would enable the districts to increase tax limits for three years beyond that allowed by the Smith Act if the people approved in a referendum.\textsuperscript{25}

There was little opposition to the bills. It appeared that the general approval they received indicated that all interested parties would soon agree upon a program to modernize and improve the tax system.

Old scores were forgotten and amity reigned as the House Tax Committee conducted hearings on the twin bills. Those favoring improvements in the tax system were further heartened when L. J. Taber, master of the State Grange, suggested to the Committee a program which he said the farmers believed would be a permanent solution to the situation. A newspaperman wrote that it was a "spectable" to see the farmers presenting a tax program and the city representatives giving it their "hearty indorsement, in the main."\textsuperscript{26}

This harmony, however, could not continue, for it did not face realistically certain traditions and customs

\textsuperscript{24}Report of the Joint Legislative Committee, op.cit.
\textsuperscript{25}Ohio House Journal, CIX, 63
\textsuperscript{26}Columbus Dispatch, Feb. 9, 1921.
of the people, and an interference with their cherished beliefs was certain to touch off a stormy protest. Taber's program, among other things, would have abolished the Uniform Rule. It was this program that ultimately sent the two houses home in disagreement with the Taft Bills and the Griswold Bill the only major tax laws placed upon the statutes.

The suggested program had the support of the Grange, the Farm Bureau Federation, and the Home Protective League. Taber pointed out that the Uniform Rule had been in the constitution for more than seventy years but that there was no law to enforce it. He proposed that it be abolished and that a constitutional amendment be adopted which would give the Assembly power to provide sufficient revenue but limit real estate taxes to one and one-half per cent unless specific levies were authorized by majority vote. His proposal also called for an income tax but it exempted from the tax income from real estate upon which a direct tax was paid. If this could not be done, he wanted strict laws for the enforcement of the Uniform Rule.27

This bold departure from the traditional stand by the real property owners was hailed as a forward step. Governor Davis said it was "the most decided step forward" in many years toward the creation of an adequate tax

27 Columbus Dispatch, Feb. 29, 1921.
system. At the same time he appointed a committee of three farmers, three businessmen, and three representatives of the general public to develop a tax program along the lines suggested by Taber. Some Republicans in the Assembly mumbled that the Governor stole their program but there was reason to believe that the tax laws would be revised drastically.28

The House, meanwhile, was giving its approval to the Griswold and Taft Bills. The victory came on February 16, when Taft's second tax bill received approval, 116 to 0, just a few minutes after the House received word that the Senate had approved his earlier tax bill. The Griswold Bill was approved, 117 to 0.29

A whisper was soon heard along the corridors of the capitol which caused those advocating tax reform to strain an uneasy ear. Representative John Chester, a fourth-term Republican from Paulding County, was letting it be known that his Cornstalk Club didn't like the Silver Resolution which would ask the voters to strike the Uniform Rule from the Constitution.30

28Columbus Dispatch, Feb. 10, 1921.
29Ohio House Journal, Clf, 201-203.
30John Chester was one of the most colorful members of the Assembly and one of the most powerful. The newspapers often called him "Silent John" and gave him military titles, generally advancing him in the hierarchy as his Cornstalk Brigade, a popular name for the rural element, won victories. Chief Justice Carl V. Weygandt of the Ohio Supreme Court, a member of the Assembly in 1921, recalled in an interview with the writer on July 3, 1951, that "although 'Uncle John' wasn't an official leader in the Republican party, he was one of the real bosses."
Taft had made one concession to the farm bloc which opposed a provision written into House Bill No. 34 that would have submitted the referendum to increase taxes during the August primaries. The farmers cried that the City Hall would dominate the primaries and at Taft's suggestion the bill provided for conducting the referendums during the November elections.31

The Assembly, busy developing its own tax programs, was somewhat indifferent to the report of the Citizen's Committee on Taxation.32 The Governor suggested that the legislators give the report their attention but his failure to recommend its adoption was believed to foreshadow its doom.33

Representatives from the rural areas could not understand how the abolition of the Uniform Rule in favor of a classification system would result in more property being listed for assessment. Chester called classification a dodge for city people.34 It was the same argument advanced by the Grange fifteen years earlier when their Master said farmers could not understand how the exemption of millions of dollars of property could help the farmer.35 The fact

31 Cincinnati Enquirer, Feb. 11, 1921.
32 Ibid., March 10, 1921.
33 Ibid., April 3, 1921.
34 Ibid., Feb. 11, 1921.
was that the assessors could see real estate but they had no easy way of checking on stocks and bonds.

Taft spoke for the Robbins Bill, favored by the champions of the Uniform Rule, which would give county auditors the authority to call persons before the Common Pleas courts to certify their assessments. The Tax Committee yielded on the Uniform Rule and agreed to keep it with the bill exempting from the property tax that property upon which an income tax was paid. This would bring more intangible property to the tax duplicates but it brought no surrender from "Uncle John." Taft fought a bill to tax church property which some thought was introduced to entangle the House in a religious quarrel. He helped modify the Fouts Bill, the original form of which Taft believed would ruin the savings and loan associations because of the tax rate on debts and charges.

Defeat appeared certain on all tax proposals when the legislators returned on May 12 after a recess. The Cornstalk Brigade, however, was not ready to deliver its final blow until late in the afternoon, May 14, when it killed the Silver Resolution proposing to give the voters a choice of amendments to the constitution. One would keep the Uniform Rule with the maximum rate eighteen mills in

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36 *Columbus Dispatch*, March 17, 1921.
38 *Cincinnati Enquirer*, March 31, 1921.
the cities and fifteen in rural areas. The other would tax intangible property at five mills and real estate at not more than twelve mills in the county and fifteen in the city. Fifty-five representatives voted "yea", including Taft, but this was short of the number necessary to submit a constitutional amendment to the voters. Twenty of the thirty-one persons voting against the Resolution were farmers.40

Governor Davis was determined that a tax proposal be submitted to the people in November. He advised the Senate in April to "submit something" but the temper of that body had become embroiled over the Reorganization Bill and other matters and was not likely to pay much attention to the Chief Executive.41

The Cornstalk Brigade let it be known that it could use the power that would kill tax measures to kill other bills not to its liking. They returned from a recess in April and let it be known they might oppose concurrence in Senate Amendments to the Reorganization Bill if their demands on tax issues were not satisfied.

The Reorganization Bill proposed a complete overhauling of the administrative operations of the government. Twenty-seven boards and departments would be abolished and

40 Ohio House Journal, CXI, 905.
41 Cincinnati Enquirer, April 22, 1921.
and their duties absorbed by eight new departments.\textsuperscript{42} It was the only bill during the session that became a strict partisan issue, and it passed the House on a party line vote.\textsuperscript{43} Its sponsor, Representative Robert Dunn, a Bowling Green attorney, said after a party caucus that the Republicans were in complete harmony on the bill and considered it a fulfillment of their often-repeated pledge to put the government on an efficient and economical basis.\textsuperscript{44} Taft joined with his Republican brethren in voting for the bill.

Governor Davis considered the reorganization of the government under this law one of the foremost accomplishments of his administration. It remains a basic law for the operation of government in Ohio. It aims to give the governor, who had the responsibility for the government, the power to assume the responsibility through the appointment of the heads of the various executive agencies.

There was more excitement about the bill when it reached the Senate. The manufacturers, public service corporations, and health organizations were opposed to its enactment.\textsuperscript{45} There was objection to its emergency clause which would deny the people an opportunity to express their opinion on the matter in a referendum. But the

\textsuperscript{42}State of Ohio, Legislative Acts, Eighty-Fourth Assembly, (Springfield, O.) CIX, 105.
\textsuperscript{43}Chief Justice Weygandt recalled in an interview with the writer on July 3, 1951 that "sure we Democrats voted against the 'Davis Ripper Bill.' To us it meant a lot of Democrats were going to be replaced by Republicans."
\textsuperscript{44}Columbus Dispatch, March 18, 1921.
\textsuperscript{45}Cincinnati Enquirer, March 18, 1921.
announced, "Steam Roller In Good Condition As Ripper Bill Passes." No party caucus was necessary to keep most of the Republicans in line, and it was felt that the law would force Davis to forego his determination not to seek re-election and be a candidate the following year. 46

The Ohio Federation of Labor opposed the Reorganization Bill because it feared its effects upon the Industrial Commission, Factory Inspection Department, State Examiners of Engineers and Boiler Inspection, Plumbing Inspection, and the State Board of Health, all of which were absorbed by the new departments. 47

Taft voted "yea" on three of the four strictly labor bills and was not recorded as voting on the fourth. He failed to vote on a bill to require a telephone system in mines. 48 The bills he favored were those relating to brakes on urban, interurban and street cars, 49 providing a penalty for violation of the miners' washhouse law, 50 and the appointment of five additional mine inspectors. 51 All passed without a dissenting vote except

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46 Cincinnati Enquirer, April 8, 1921.
48 Ibid., 9.
49 Ibid., 10.
50 Ibid., 11.
51 Ibid., 12.
the latter which drew a vote in opposition from Charles F. Krieder, a farmer from Hocking County. 52

Labor could measure its gains in the Assembly as much by the bills it helped kill as it could by those it was able to have enacted.

The Federation opposed House Bill No. 8 which proposed to abolish the non-partisan ticket for judges. Taft opposed this bill and in voting against it, he went against the Republican politicians in Cincinnati who wanted the law repealed because they could not defeat a Democratic judge there when he ran on a non-partisan ticket. 53 The House voted, 54 to 47, in favor of the measure but it failed to receive the necessary majority. 54

The memories of the Pinkertons were still fresh in the minds of many men who worked in factories and on the railroads and they dreaded a state constabulary as they would the plague. This time those favoring a state police system planned that the bill creating the organization should be introduced by a member of the House from an agricultural district, for a similar bill had been killed in the previous session after introduction by a Senator from an industrial county.

52 Ohio Federation of Labor Report, 1921, 13.
53 Columbus Citizen, Feb. 4, 1921.
54 Article II, Section 9 of the Ohio Constitution requires that a majority of the members of each house must approve a bill before it passes.
Daily the newspapers reported vicious crimes throughout the land, and the Agricultural Committee in the House was kept aware of the need for stronger law enforcement. The Committee, however, sent the bill to the floor without a recommendation and there it died for lack of a constitutional majority. Taft voted for the bill and opposed amendments and tactics that would weaken or delay it.55

While the police bill was under consideration, the United Mine Workers of Ohio held their annual convention within a stone's throw of the capitol. There two men whose views would often clash with Taft's in future years denounced the bill. William Green, international secretary of the United Mine Workers, declared that the bill would provide for "Industrial Cossacks" to "beat striking workmen" and Phillip Murray, an international vice president of the organization, denounced the bill in similar terms.56

The Columbus Dispatch reported that during the first eleven weeks of the session Labor had been disappointed but that the accomplishments of the twelfth week "ought to compensate for many previous disappointments."57 The newspaper referred to bills establishing a minimum wage for women, the extension of the Workmen's Compensation Act to

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55Ohio Federation of Labor, Report, 1921, 60.
56Columbus Citizen, Jan. 13, 1921.
57Columbus Dispatch, March 27, 1921.
cover more industrial diseases, and the tabling of a bill to permit employers to pay compensation insurance directly instead of making payments to a state fund.

The Freshman from Cincinnati supported the minimum wage bill but labor's chief concern was that it be represented on the board that would administer the law. The bill passed the House but died in the Senate.

There was little joy in labor's ranks with the bill carrying out the Republican party platform pledge to extend the Workmen's Compensation Act. The Federation's Legislative Agent declared that the most that could be said for it was that "the principle of the payment of compensation for occupation diseases has been acknowledged and placed in the law." Labor was disappointed because the House Labor Committee had reduced the number of diseases some doctors believed should be included. The hearings were noisy and tempers flared but the bill found only one opponent and he was not Robert A. Taft.

The Burns Bill to permit employers to handle their own compensation payments died in committee after the Republicans had reached an agreement with the Democrats not to bring the bill to the floor for a record vote.

Taft voted with eighty-seven other representatives to kill a bill to require all locomotive engines to be

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58 Ohio Federation of Labor Report, 1921. 60
59 The Republican platform, one of the shortest on record, is printed in the Cincinnati Enquirer, July 1, 1920.
60 Cincinnati Enquirer, March 30, 1921.
equipped with vestibuled cabs, and a bill to require locomotive cabs to have front windows. Both were favored by Labor.

The Cincinnati Freshman supported two bills which Labor saw go through the House without opposition. One required an employer faced with a strike to tell a new employee the nature of the employment and obtain the consent of the parents of minors employed. The other made it a punishable offense to tamper with the signals and other safety devices on common carriers.

Taft would not be stampeded by the majority. He showed this clearly when he cast the only dissenting vote to the Brand Co-operative Bill which would allow farm organizations to establish co-operative markets under the Public Utilities Commission. Taft declared the bill did nothing more than exempt co-operatives of farmers that were already legal, "as they ought to be," from the anti-trust law and if it tried to do more than this it would be class legislation and ineffective. He denounced the bill because it allowed the Public Utilities Commission to set prices for farm products in some cases and because it made the marketing of farm products a public utility. Some persons believed the Brand Bill would destroy the Valentine Anti-Trust Act although that was not the intent of its supporters.
Again he refused to go along with the majority, this time in the interest of civil rights. The House passed, 81 to 12, a resolution to submit a constitutional amendment that would permit the Assembly to levy a poll tax. He continued his fight on the bill when the Senate sent it back for concurrence in an amendment to insert another sponsor's name in the title. This time he tried unsuccessfully to kill it by a parliamentary maneuver.

Taft also opposed a bill that provided for the censoring of motion pictures but he was on the losing end of a 90 to 13 vote.

The Freshman could fight when challenged and he was able to show the young Democrat from Cleveland who had ridiculed his first piece of legislation the folly of interference. The issue was whether the bill to punish profiteering from rents would stay in Taft's Committee on Cities or be given to the Committee on Codes. The fight was one of the closest of the session and Taft won by two votes out of sixty-eight cast. The bill stayed in Taft's committee and there it died. The Committee also killed a bill by Samuel I. Lipp, a Cincinnati Republican, that provided for regional and county planning.

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67 Ohio House Journal, CIX, 713.
68 Ibid., 356.
69 Ibid., 664.
70 Ibid., 417.
71 Ibid., 417.
Veterans remember the Eighty-Fourth General Assembly as the session that enacted a bonus bill without a dissenting vote. It submitted to the voters a proposal to amend the constitution and issue twenty-five million dollars in bonds to pay the bonus. This was not enough and the Governor called the legislators to Columbus on July 3, 1922, to provide ten million dollars more for bonus payments. He told the Assembly that the night before it convened he learned there was a ten million dollar surplus in the treasury and asked that the legislators consider using this to pay the bonus instead of submitting another bond issue. House Bill No. 1 carrying out the Governor's implied suggestion passed, 115 to 0, after the rule requiring a bill be read on three days had been suspended. Taft voted with the majority. 72

The Governor called the legislators into special session again on September 22, 1922, to enact a law to deal with the rising prices of coal. The law provided for the appointment of a fuel administrator who was empowered to establish fair prices for fuels. Taft was not recorded as being in attendance during the session. 73

The Freshman had won his spurs in the Assembly. The tax bills were his major accomplishments although he

73 Ohio House Journal, Eighty-Fourth General Assembly, 2nd Ext. Sess., Sept. 22-23, 1922. The printed journals for these two days were never bound.
sponsored a bill, House Bill No. 334, relative to the pay and duties of assignment commissioners. It passed the House without a dissenting vote.

The overwhelming Republican majority meant that a high percentage of the bills went through with little difficulty. The Republicans learned, however, that without the Democrats to challenge them they could become involved in factional fights that were more deadly than partisan fights. The factional fights which doomed the bills Taft fought particularly hard for, however, were along interest-group lines instead of party lines with the lines being drawn on the basis of rural and urban representation.

--- 74 Mercer, op. cit., 453.
II. CENTER OF THE STAGE

The Ohio Supreme Court in its decisions in 1921 and 1922 had raised a number of issues which would demand the attention of the Eighty-Fifth General Assembly. The learned justices had ruled that the meaning of "solicitor" in the Crabbe Act meant the person trying to buy bootleg liquor and not the seller. It was, according to the Court, not a violation of the Act to sell whiskey.\(^1\)

The Court also had said that the safety laws were endangered because Assemblies had been careless in defining the "lawful requirements" an employer should observe. Another ruling had exempted farmers' mutual telephone companies from the regulation by the Public Utilities Commission. Still another decision said that Ohio could not collect inheritance taxes on gifts to educational institutions outside the state.

This was a veiled suggestion to the Assembly that the tax laws needed a careful revision. But no suggestion was necessary as the members gathered in their newly decorated chambers, so handsomely refurbished that the "historic gloomy appearance" was almost entirely gone.

The douce Representative from Hamilton County was ready to make an effort to correct this situation. Robert A. Taft let it be known before the Assembly convened that he was ready to introduce a tax bill that would provide

\(^1\)Cincinnati Enquirer, Jan. 1, 1923.
a more equitable division of funds among the subdivisions and agencies of government at all levels. The measure proposed to abolish the Smith One Per Cent Act (1910) to which amendments had all but destroyed its effectiveness, and had confused the tax situation. Taft's Bill had the approval of the Ohio Tax Association, city officials, and various public groups, and the Ohio State Grange was not hostile to it. The school people, however, from superintendents to booksellers, probably would oppose the Cincinnatian's bill because they feared it would reduce the amount of money they would receive.²

Since the legislators wanted to enjoy the New Year's holiday they gave only nominal attention to the constitutional requirement that they convene on the first day of the year. They organized but the business of lawmaking could wait. The Republicans elected Hal Howard Griswold of Geauga County as speaker but with the other members paid only respectful attention to his pleas that each committee charge a member to carefully examine the grammar of each bill because a misplaced comma could have far reaching effect.³

The Democrats could listen with pleasure on the second day as the reading clerk droned the message of

²Cincinnati Enquirer, Jan. 1, 1923.
³Ibid., Jan. 2, 1923.
Governor Harry L. Davis. Their eyes brightened as they learned that the state had a record treasury surplus of more than nineteen million dollars, not including several millions more in special funds. The clerk read on and suddenly they were aghast. Davis, the Governor whose administration had been repudiated at the polls, was proposing the abolition of all direct state taxes except two which would expire during the current year.

The astonishment of the Democrats turned into a nightmare a few minutes later. The Republican floor leader, Robert C. Dunn, an attorney from Bowling Green, introduced the first bill of the session, one which would repeal the taxes as proposed by the outgoing Governor. There was a need for immediate action, Dunn declared, and despite protests and sputtering from the Democrats about the "rape of the Constitution", the Republican majority suspended the constitutional requirement that a bill be read on three different days. They suspended the rule, passed the tax reduction bill in both houses, and sent it to the Governor that evening.

The Grand Old Party had promised the people that the Reorganization Act would improve the administration of the government and it had promised to reduce taxes. The Republicans had made good their promise to reduce taxes at the

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5 Columbus Citizen, Jan. 3, 1923.
first opportunity, and they had served notice to the incoming Democratic governor that his small majority indicated that the people wanted legislative matters left in Republican hands.6

Handsome Vic Donahey let it be known that he wanted the inauguration ceremonies to be simple. This was indeed fortunate because an ostentatious display of pomp on the capitol steps would not have convinced the Republicans that he believed in economy, but more important, as matters developed, it was fortunate from a physical standpoint. The day before he became the forty-sixth person to become Governor of Ohio he suffered an acute attack of indigestion. The outgoing Governor, too, was in poor health, physically and mentally, and their brief meeting on January 8, 1923, was gloomy indeed. Governor Donahey refused to go to bed, for he insisted on meeting the people. Before the strenuous day was over, he had fainted in the capitol rotunda.7

The overture for the session had been played and those accustomed to lending an ear to politics could recognize the strains of vicious politics at the beginning. Robert A. Taft would need to use all of the spurs he had earned in his first session to get the tax bill through. The Democrats

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6 Vic Donahey defeated Carmi A. Thompson, a Cleveland Republican, by 18,648 votes. Thompson received 803,300 votes and Donahey, who was making his second bid for the office, 821,948. Donahey in 1916 had been elected State Auditor for a second term by receiving the largest number of votes ever given a Democrat for a state office. Mercer, op. cit., V, 10.

7 Cincinnati Enquirer, Jan. 9, 1923.
alone could not sustain a veto but there were the rebel-
lious Cornstalkers in his own party. 8 The veterans from
the previous session, however, remembered that the Freshman
had stood out and they fixed their hopes of tax reform on
him. 9

House Bill No. 20, introduced by Taft, contained the
Republican tax program, and into the hopper it went on the
same day on which Donahey became Governor. 10 The next day
it went to the Committee on Taxation which was headed by
Taft, a city man "...who had earned the promotion fairly." 11

The bill proposed a definite limit on tax levies. In
the cities it would be seventeen mills and in the counties
fifteen, not including sinking fund and interest charge
levies. No further taxes could be imposed without a vote
of the people. 12

It was clear that careful planning would be neces-
sary to put this bill through the Legislature. It made no
attack upon the Uniform Rule, but the rural representatives

8 There were thirty-one Republicans and four Democrats
in the Senate and 103 Republicans and twenty-seven Democrats
in the House. There were thirty-three farmers in the House
but a number of other representatives were from small towns
whose interests were closer to those of the farmers than
to those of the city people. Mercer, op. cit., V, 388 ff.

9 Jacob A. Meckstroth, a reporter for the Ohio State
Journal during the 1921 session and now editor of that paper
told the writer in an interview on July 20, 1951, that every-
one anxiously awaited the maiden speech of the former Presi-
dent's son. He could not recall its date or content but
from his seat on the Republican side of the House he could
clearly hear the remarks of the members. They said, "...we
won't have to worry about this boy. He will be all right."

10 Ohio General Assembly, House of Representatives, Journal
 CX, 31.

11 Cincinnati Enquirer, Jan. 9, 1923.

12 Ibid., Jan. 21, 1923.
were not beyond looking with a supercilious eye at changes in the tax laws proposed by city people. The classifica-
tionists remained quiet, for there was hope that the rural members would propose a plan to relax the Uniform Rule. The State Tax Commission had issued an eye-opening report showing that less than forty-five thousand persons in Cuyahoga County, whose population was approximately one million, were paying taxes.13 The awakening might be all the more shocking when the property owners learned that it was they and not the renter who paid most of the taxes but received fewer of the benefits from increasing expenditures for education, social work, and recreation.

There was reason to believe that the measure would pass. John Chester had broken his silence to let his Uniform Rule followers know there had been too much "venom" in the controversy, and he appointed a committee of his friends to see what should be done. He would be a force in this session even though his Republicanism might be questioned. He had won his fifth term from Paulding County by only eighty-eight votes, and word had reached the capitol that he had looked with favor upon Donahey's candidacy because of "Honest Vic's" declared love of the Uniform Rule.14

A number of persons representing various interests paraded before the Committee on Taxation to urge passage

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14 Ibid., Jan. 23, 1923.
of House Bill No. 20. C. A. Dyer, the agent for the Ohio Grange and the Farm Bureau Federation, approved the measure but wanted to be sure of an "irrevocable limit" on taxes.\textsuperscript{15}

City officials voiced their approval with the Finance Director of Cleveland declaring that putting the sinking fund and interest charges outside the current expense levy was a move in the proper direction. Officials from Toledo, Cincinnati, and Columbus expressed similar sentiments.\textsuperscript{16}

The Ohio Association of Real Estate Boards proposed to the Committee that the Uniform Rule be abolished and that the Assembly be permitted to adopt a classification system and levy any taxes it desired. The Cleveland Building Owners and Managers Association approved the Taft Bill with the suggestion that the seventeen mills be the absolute limit in levies. To one person who believed the bill would increase taxes in Cleveland, Taft quickly replied that it would reduce them one-tenth of one mill.\textsuperscript{17}

It was clear that the cities were keenly interested in this bill because it would provide for a better distribution of the tax revenues than was possible under the Smith Act. The rural interests had not shown enthusiastic support for the measure but were not making a campaign against it.

There were indications that the Administration would support some of the Taft tax proposals as the Cincinnati

\textsuperscript{15}Cincinnati Enquirer, Jan. 25, 1923.
\textsuperscript{16}Ibid., Jan. 31, 1923.
\textsuperscript{17}Ibid., Feb. 7, 1923.
had said after a conference with the Governor early in the session that their thoughts were "running together on many matters." 18

Before the Taft Bill was ready for presentation on the floor, there were other matters requiring the attention of the Assembly. The Ku Klux Klan was being debated in the legislatures throughout the country and bills to curb its activities were before the Ohio General Assembly. 19

Some persons saw the hand of the Klan in a bill introduced by Representative W. C. Cole, a Cleveland motorman, that would require the county auditors to publish the lists of all property exempt from taxation. Taft helped push this measure through the House by a 68 to 31 majority, two more votes than necessary. H. R. Mengert, of the Cincinnati Enquirer, reported that Taft supported the bill to win support for his own bill. He wrote that Taft's support of the Cole Bill was a "master stroke" that might affect a bloc of fifteen to twenty-five votes when House Bill No. 20 was called. 20

This was a session in which politics proved a determining factor, and winning votes for the Cole Bill did not mean Taft's approval of the Klan. He had amended the bill

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18 Cincinnati Enquirer, Jan. 18, 1923
19 A United Press Survey published in the Columbus Citizen Jan. 23, 1923, showed anti-Klan legislation was being considered in fifteen state legislatures.
20 Feb. 2, 1923.
to limit publication of exempt property to once in four years, and he had helped kill an amendment, cleverly designed to have the lists of tax-exempt property published in the State Auditor’s Annual Report, although publication would have been forbidden at the county level.21 There was little expectation that the bill would pass the Senate, where it died, as it was understood by informed persons that this was a case of “passing the buck.”22 Taft’s support of the Cole Bill did nothing to harm him among the Catholic voters who were sure to be aware of all Klan activities, no matter how cleverly disguised. He said in a Saturday afternoon seminar conducted for the voters of Hamilton County that the constitution provided for the publication of lists of tax-exempt property. He said he favored the proper exemptions, but believed some properties were illegally exempt from taxes. Charles F. Dolle, of the National Council of Catholic Men, said that Catholics did not oppose the bill.23

The next day Dolle told the Cincinnati Deanery of the National Council of Catholic Men that they should be aroused by a bill Representative Charles W. Bremmer of Cleveland planned to introduce that would require children to attend public schools.24 The Cole Bill, he said, would do

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21 Ohio House Journal, CX, 169 ff.
22 Columbus Citizen, Feb. 2, 1923.
23 Cincinnati Enquirer, Feb. 4, 1923.
24 The bill was introduced as House Bill No. 399 on Feb. 21, 1923, and died in committee. Ohio House Journal, CX, 327, 381.
nothing more than make public what was generally known ---
that many churches owned property upon which no taxes were
paid. He said Taft was a "fine, fair, and high-minded offi-
cial free from prejudice or narrow thinking."25

Taft's views on the Klan came the following Tuesday
when he joined with twenty-five other representatives in
voting for a bill that would require secret societies to
file their membership rolls with the Secretary of State.
The Klan and various fraternal orders strenuously opposed
this bill and mustered eighty-one votes to kill it.26

The legislative mills which frequently grind so
slowly that the average citizen is bewildered and puzzled
turned in unusually low gear during this session. After six
weeks the legislators had enacted only six bills.27 There
was, however, a promise of action as the "Little Legislature"
composed of nine party stalwarts in each house planned to
decide the program and policies during the remainder of the
session.28 The douse Representative from Hamilton County
was a member of this group.29 Their "Republican Program"
asking for the support of Republicans a few days later drew
a sharp rebuke from one editor who demanded that they pro-
duce a program which all good citizens could support.30

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26Ibid., Feb. 7, 1923.
27Columbus Citizen, Feb. 9, 1923.
Senator William Borah in a speech to Republicans in Akron later chided his party for a lack of leadership in Washington and in Columbus.\footnote{1}

It became obvious in mid-February that the Taft Bill was "taking the center of the stage."\footnote{2} The Cincinnatian was leaving no stone unturned in promoting his bill and spent an afternoon discussing it with the Cornstalk Club. He explained that the highway contractors opposed it because they felt there would be less money for them to spend. This, he declared, should be proof to the farmers that the bill was not a cleverly designed measure to increase taxes. He told the group that his bill was the logical middle of the road position. It had been amended to make the maximum rate outside of the cities fourteen mills instead of fifteen as originally planned.\footnote{3} That same day the House agreed to make the bill a special order of the day on February 27.\footnote{4}

A number of amendments had been proposed to the bill, but only three received serious consideration. One provided that political units must limit expenditures if they increased tax rates and a new appraisal of property increased the tax duplicate. Another required an adjustment of rates each year, and another, proposed by Taft, permitted the counties to decide if they wanted to continue their elective budget commissions.\footnote{5}

\footnote{1}{\textit{Cincinnati Enquirer}}, March 22, 1923.} \footnote{2}{\textit{Ibid.}, Feb. 20, 1923.} \footnote{3}{\textit{Ibid.}.} \footnote{4}{\textit{Ohio House Journal}, CX, 285.} \footnote{5}{\textit{Ibid.}, 355 ff.}
The opposition to the bill on the floor was not to the Cincinnati's liking. The Grand Old Party had considered the bill in caucus, but the majority leader announced that there was no caucus decree on it. The latent hostility of the Cornstalk Club was beginning to be felt, and John Chester said the future of the bill was in doubt. Taft moved that further consideration of the measure be postponed until the following day.

The angry debate the next day showed that the bill was in trouble, and those who feared it would be defeated were sure when "Uncle John" obtained passage of his motion, by a 71 to 50 vote, to send it back to committee for a reprinting. Chester explained that he didn't think anybody knew what was in the bill except Taft and that it would be wise for the members to have a look at a completed copy.

A strange combination of Uniform Rule supporters, classificationists, and Democrats, who declared the defeat of a classification proposal in the last election indicated the people wanted the Uniform Rule retained and enforced, had sent the bill to the committee and, it seemed to sure death. The bill was "torpedoed" and was "a hopeless derelict on the legislative seas," according to one reporter.

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36 Cincinnati Enquirer, Feb. 27, 1923.
37 Ibid., March 1, 1923.
38 Columbus Citizen, March 1, 1923.
39 Cincinnati Enquirer, March 1, 1923.
The House Representative from Cincinnati was not yet ready to acknowledge newspaper obituaries of his bill. His Committee reported it again with a recommendation for passage on March 6,\textsuperscript{40} and the next day he saw it pass the House, 85 to 33.\textsuperscript{41} He could be surprised pleasantly indeed as he had claimed only seventy-five votes for the bill, and some persons thought the Republicans would desert him because the measure would give Donahue an opportunity to send a veto with a vigorous denunciation of the Grand Old Party for attempting to increase taxes. The eighty-five votes for the bill promised to quiet the fears of those worried about a veto and its political implications.\textsuperscript{42}

Passage of the bill was a master accomplishment for Taft. The "Strategy of Taft" had been "Too Subtle for the Cornstalk Club" the Cincinnati \textit{Enquirer}'s headlines announced. He had won by "dogged persistence and refusal to compromise on essential points over the opposition in the Republican party and among the Democrats."\textsuperscript{43}

His strategy had been to go along with the farmers, although twenty of them opposed his bill on the roll call. He supported the bill, introduced by Representative W. H. Albaugh of Troy, to abolish the elective assessors and

\textsuperscript{40} \textit{Ohio House Journal}, CX, 429.
\textsuperscript{41} \textit{Ibid.}, p. 421.
\textsuperscript{42} \textit{Cincinnati Enquirer}, March 7, 1923.
\textsuperscript{43} \textit{Ibid.}, March 8, 1923.
give their duties to appointed boards under the control of the State Tax Commission. He also supported the bill of A. C. Robison, a farmer and attorney from Proctorville, to levy a penalty upon persons who failed to list property for taxation.

Passage of the Albaugh Bill made the old-line Republicans beat their brows and wonder, for they had made continued reliance on the elective assessor's office good Republican doctrine since the 1914 campaign when they used it to defeat Governor Cox in his bid for re-election. The Senate, however, where "the progressive stuff is served only on prescription" by the ruling group, could save the party from an about face. Taft's comment was that the Albaugh Bill would help weaken the Uniform Rule.

None of the three bills passed by the House that afternoon were stop-gap measures, and this was the first time since 1915 that the House had passed a tax law intended to be permanent.

The Senate approved the Taft Bill with forty-eight amendments, and the House gave its concurrence without a dissenting vote. The Senate also passed the other bills, and the Assembly had to pass them later over the Governor's veto to keep the support of the rural group.

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44 Cincinnati Enquirer, Feb. 11, 1923.
46 Ohio State Journal, March 8, 1923.
47 Ohio House Journal, CX, 753.
There was one more fight to put the bill on the statutes. Governor Donahay returned it to the House with a lengthy veto. The legislators had followed their customary practice of completing their work and returning home to await action by the Governor on their work. The Cincinnatian expressed profound indignation when he learned that the Governor had vetoed his bill, although he would not comment until he had received a copy of the veto message by telephone from Columbus. He declared that the Governor had promised to discuss the bill with him before taking any action on it. The Republican County Executive Advisory Committee in Cincinnati also expressed profound indignation with the Governor's action and voted a "liberal" contribution to the State Executive Committee with the public announcement that there was no connection between its hopes for overriding the veto and the contribution.

It was obvious that Taft faced an uphill fight to pass the bill over the veto. All fifty vetoes Donahay had sent the House could not be overridden, but the Governor had offended so many Republicans that they would either unite and show him which party ruled or they would fall into an intra-party squabble over the bills to be passed.

Some Republicans could question the wisdom of passing the Taft Bill over the Governor's veto for they could see

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48 Mercer, op. cit., V, 47 ff.
49 Cincinnati Enquirer, April 19, 1923.
little that could be gained politically. It was possible that the people would demand a referendum on the measure and that Donahey could make political capital by opposing a Republican-sponsored law that would permit higher taxes. If the bill became law and worked out as its backers claimed, the people might forget to whom they owed the blessing.

The Cornstalk Club let it be known it would revolt if the bills Taft had supported just before his bill passed were not supported by the Republicans against the Governor's veto. Other members of the Grand Old Party believed it would be wise to acknowledge receipt of the vetoes, call a recess, and go home. The Senate faced a deadlock on the tax bills when some senators threatened to revolt if the Bloom compulsory school attendance measure vetoed by the Governor was brought up again for passage. The Hardin County onion growers, however, insisted that this measure be enacted to relax the laws regulating the employment of children.

All of this, however, was just speculation for the party whip cracked and the Republicans decided to override fourteen vetoes. The Taft Bill headed the list. It was late that Saturday evening when the legislators trooped back into their chambers to record the results of the Republican caucus. The President of the Cornstalk Club had

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50Columbus Citizen, April 27, 1923.
51Cincinnati Enquirer, April 29, 1923.
52Ohio House Journal, CX, 1039 ff.
threatened to balk but he couldn't leave the party in the hour of need. The Republican bills passed with monotonous regularity until 11:40 P.M. when the House voted to recess for five minutes.53 This was a technical matter as the House and Senate had no intention of returning. The recess meant the Governor could not call a special session and ask the Assembly to consider any matters that might be embarrassing to the Republicans.

Taft took the occasion to explain his vote to override the veto of his bill. He read a statement in which he said the Governor was "completely ignorant or deliberately misrepresented the situation" when he complained that House Bill No. 20 would violate the Smith Act. Taft cited a number of laws that had increased taxes beyond the limitations of the Smith Act.54

The tax bill had been Taft's major interest and it had held the spotlight. He had shown political and legislative ability in putting it through. It was all in vain, however, as the people rejected it in an initiated referendum by a "decisive majority" in the November election.55
The bill it was widely asserted, would help the cities, and particularly Cincinnati, more than the farmers. The Cincinnati Enquirer had urged the adoption of a higher tax levy in

53 Ohio House Journal, CX, 1072.
54 Ibid., 1039-1044.
55 Mercer, op. cit., V. 371.
Cincinnati, but the voters had rejected it in the November, 1922, election. Another paper had declared, in opposing the bill while it was pending in the Assembly, that it was foolish of Cincinnati to want to make it possible to increase taxes throughout the state when the Queen City proudly boasted of its wealth.

The Eighty-Fifth General Assembly is not remembered for its positive record in legislation. Its record was "evasion, maudling, and delay," Hal Confrey wrote when the legislators went home to await the Governor's action on their work. Most of the major bills were "makeshifts" and the Republicans had used their power for "no other purpose than to block legislation recommended by the Democratic Governor and to see that everything savoring of progressiveness was slaughtered." It had used the "gag rule" more often than was usual. It had done nothing for labor and had killed proposals for old age pensions, an extension of the Workmen's Compensation Act, a teacher tenure bill, all in committee, a fate that most bills concerning women's rights met similarly.

Taft had introduced eleven bills in this session and six of them had become law as far as the Assembly was

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57 Columbus Citizen, April 9, 1923. Mr. Confrey was the manager of the Scripps-McRae League bureau and covered the Legislature for that organization. Today (1951) he is the state capital and legislative correspondent for the Scripps-Howard newspapers.
concerned although his major bill was rejected in a referendum. The most important of the bills that went on to the statute books was House Bill No. 599 relating to the borrowing of money by boards of education without the vote of the people. He patiently explained to those who worried about his views on taxes that the bill would prevent schools from borrowing for current expenses and that its immediate aim was to prevent a third of the schools from closing.

The Governor could approve in good graces Taft's House Bill No. 602, which required corporations to furnish evidence that they had paid all personal property taxes before dissolution. He could also approve House Bill 167 which defined property that was exempt from taxation. The Governor could not, however, approve Taft's House Bill No. 600 concerning appeals from mayors' courts because he said it failed to define the method of prosecuting the appeals, and he could not approve House Bill No. 401 to increase the salaries of the State Tax Commission. The Grand Old Party made no effort to override these vetoes.

The Cincinnatian aroused the ire of the automobile associations and dealers at the same time that he served notice that he would make many changes in the tax laws.

Into the hopper with House Bill No. 20 went House Bill No. 21 which would make the owner of an automobile responsible

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59 Ohio House Journal, CX, 240.
60 Mercer, op. cit., V, 112.
61 Ibid., 118.
for any damage it might cause, regardless of whom was driving the vehicle. Ownership would be prima facie evidence of responsibility. The automobile dealers said the industry would be destroyed if damage claims were placed ahead of chattel mortgages. The Committee on Codes, of which Taft was a member, struck this priority from the provisions of the bill but refused to exempt the owner from liability at any time. The bill passed the House by a wide margin but died in the Senate.

The most controversial legislation concerning labor was a measure to enact a minimum wage standard for women. The measure was introduced in the Senate, and there it died. Taft, however, voted for a Senate Joint Resolution calling for an investigation and report on the entire matter of minimum wages for women, a move designed to get the issue off the hands of the Assembly at the time. 63

A bill approved by the Ohio Federation of Labor and by representatives of employers supplementing the Workman's Compensation Act passed without a fight with Taft voting "yea." 64 With the bill was the Nebman House Joint Resolution proposing a constitutional amendment authorizing additional payments for injuries or deaths in industry caused by the failure of employers to comply with the specific safety

requirements of the state insurance laws, and in return
the right to sue an employer for damages for failure to
comply with the requirements was eliminated. The Resolution met with opposition in the House Steering Committee, of which Taft was a member, but when it reached the floor, he joined in voting for it.65

Taft voted for the Chester Bill to permit the state
to use convict labor to make bricks for highways,66 but it
died on the Senate calendar.

There were few other bills pertaining to Labor that
aroused opposition. A reading of the Federation's Legislative Agent's Report shows that the organization did not feel that it was worth while to record the vote of the legislators on most of the bills it favored, and does not show that Taft was a consistent opponent of Labor bills.

Taft let it be known that he would oppose a Klan
move to require the reading of the Bible in the public
schools. His grandfather, Alphonso Taft, had taken the
same stand years earlier and it had denied him the Repub-
lican nomination for governor.67

Taft voted for a bill creating a Judiciary Council
to study the operation of the state's courts and voted to
pass it over the Governor's veto.68 He supported the

65 Ohio Federation of Labor Report, 1923, 15, 44.
66 Ohio House Journal, CX, 895.
67 Cincinnati Enquirer, March 9, 1923.
68 Ohio House Journal, CX, 1058.
Freeman-Collister Bill placing motor bus and truck lines under the jurisdiction of the Public Utilities Commission.69

The Anti-Saloon League proposed to correct the loophole in the law that the Supreme Court found in ruling that the soliciting of bootleg liquor referred to the purchaser and not the seller. Senator George H. Bender, the jovial Republican from Cuyahoga County, introduced a bill to make the selling of poisonous liquor that resulted in the death of the consumer first degree murder punishable by death. His bill also proposed to prohibit the sale of whiskey, provide heavy penalties for making it, and prohibit judges from suspending fines and sentences imposed for violation of the liquor laws. The measure passed the Senate without opposition and in the House, after being amended by voice vote to make the selling of poisonous liquor second degree murder punishable by life in prison, it passed without a dissenting vote. Taft voted for the measure.70 It was the first bill sent to Governor Donahey and he promptly signed it.71

The Governor, however, vetoed the Finefrock Bill, which would have allowed persons imprisoned for forfeiture of fines on liquor charges more credit on their sentence if they worked on the roads than they would receive by spending idle time in prison. Taft did not vote on the bill.72
Taft supported the Sullivan Election Bill which would have prohibited candidates defeated in a primary election from seeking a place on the November ballot by petition. The Governor vetoed the bill, pointing out that the public apathy to the primary elections might allow an undesirable candidate to be elected in November. Taft voted to override the veto which could not withstand the Republican majority. He also voted for Bender's Senate Bill which would expedite the reporting of election returns so that the outcome could be known within hours after the polls closed. The measure was sponsored by the newspapers.

The Director of Highways, Leon C. Herrick, a hold-over appointment from the Davis Administration, wanted to go ahead with his program of building "good" roads instead of making as many roads passable as possible. The plan was directly opposite that favored by Representative John T. Brown, a Republican from Champaign County who was chairman of the Committee on Highways. Brown wanted to "lift the state out of the mud now" with semi-permanent roads which could be improved later. The Republicans, after a caucus, decided to support the Brown Bill, House Bill No.325, which would levy a tax of two cents on each gallon of gasoline sold and earmark the revenue for highway improvements.

Ohio House Journal, CX, 873.
Ibid., 1055.
Ibid., 487.
Cincinnati Enquirer, Feb. 1, 1923.
The House would not approve the tax levy and after considerable amending and maneuvering, its opponents led by Representative Paul M. Herbert, a Republican attorney from Columbus, tabled the bill over the opposition of Brown and Taft. The Cincinnati Enquirer congratulated the Assembly on its "commendable judgment" in killing the measure. The Ohio State Journal had opposed the bill by declaring that the tax was unnecessary. Taft had worked hard for this bill but had offended the rural legislators by reducing the amount of money cities would pay under its provisions. His action would have meant a thirty-five thousand dollar savings for Cincinnati.

The Davis Administration pledged the Republicans to appropriate money to help the weak school districts when Davis asked that the direct state levy for this purpose be repealed. Taft did not vote on a bill providing the money, but he supported House Bill No. 624 which required the districts to revise their assessments to be eligible for state aid. There was vigorous opposition to the paying of state money to these districts because many persons felt the fifty counties receiving aid had failed to properly assess their property and that this should be corrected

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77 Ohio House Journal, CX, 642.
78 March 30, 1923.
79 March 7, 1923.
80 Cincinnati Enquirer, March 26, 1923.
81 Ibid., 419.
82 Ibid., 805.
before the state paid almost three million dollars to help them.\(^3\)

The Governor vetoed a number of items in the appropriations bill, the majority of which pertained to colleges and universities.\(^4\) The Republicans would not contest some of his vetoes in the bill but they passed those which increased salaries of the presidents of some colleges and an item appropriating $1,728,000 for buildings at the Ohio State University. The Governor opposed increasing salaries and he said the buildings at the University were not specified by name. Taft joined with the majority in overriding these vetoes.\(^5\)

The failure of the Assembly to reduce the funds for the University surprised some persons as several representatives had complained that professors in the institution had assailed the tariff doctrine of the Grand Old Party. The University's president, William Oxley Thompson, however, was a member of the party whose "Republicanism was certified AAA1."\(^6\)

---\(^3\)Cincinnati Enquirer, April 7, 1923.
\(^4\)Mercer, op. cit., V, 68 ff.
\(^5\)Ohio House Journal, CX, 1036.
\(^6\)Cincinnati Enquirer, Jan. 28, 1923. Some members of the Assembly always are proud to assert their control over state education institutions because the Legislature controls the appropriations. This session was no exception. Representative Joseph F. Brashares had introduced a resolution assailing Professor Raymond S. Osborn for his remarks after William Jennings Bryan addressed the Assembly. Cincinnati Enquirer, Jan. 15, 1923. Other professors had aroused the suspicions of the representatives by commenting on the tariff laws and one member of the Ohio Congressional delegation had proposed an investigation of the University
The session had been deeply involved in politics and the Cincinnatian had won his political spurs. He had fully demonstrated his ability in the maneuvering that is sometimes necessary to steer bills through an Assembly that is a battleground of parties and party factions. He had earned the respect of his fellow legislators.87 The party would reward him at its first opportunity.

87 Jacob A. Meckstroth, now editor of the Ohio State Journal, had taken a leave of absence from that paper as its legislative correspondent to serve as secretary to Governor Donahue. He recalled in an interview with the writer on July 20, 1951, that Taft "was the smartest man in the Assembly. He could think faster than anybody else and although at times it appeared that the House was tired of hearing him make speeches -- he made more speeches than anyone else -- his independent judgment earned him the respect of his fellow legislators." Mr. Meckstroth said other members frequently asked Taft for his advice. "On political matters," Mr. Meckstroth said, "Taft would not answer until he had conferred with the Republican leaders in Hamilton County, but on other matters he always was quick to speak out. On straight party matters, he always listened to the men at home but on other matters he was independent," and particularly its Department of Agriculture for "sending out Democratic propaganda" which was anti-tariff discussions. Cincinnati Enquirer, Jan. 22, 23, 1923.
III. MAJORITY LEADER AND MISTER SPEAKER

The Ohioan who listened to his radio during the evening of November 5, 1924, could go to bed happy in the thought that the voters had done nothing radical during the day. Calvin Coolidge was returned to the White House with an overwhelming majority. Vic Donahay would continue as Governor of Ohio for two more years.¹ The Republicans would continue their control of the General Assembly.²

There would, however, be some changes in the House of Representatives of the Eighty-Sixth General Assembly. Hal H. Griswold had become a member of the Attorney General’s staff and the House would need a Speaker. The Republicans let it be known that Harry D. Silver, re-elected to his fifth consecutive term from Preble County, was their choice for the office with Robert A. Taft the choice for Speaker Pro Tem, an office that carried with it the duties of majority floor leader. Robert L. Rohe, a newspaper executive from Tiffin and the youngest representative to serve three consecutive terms, coveted the Speakership but in the interest of party harmony said he would accept the

¹On election eve, 1924, the voters of the nation for the first time heard the Presidential candidates make their final appeals by radio. The next day Ohioans endorsed Coolidge over John W. Davis, the Democratic candidate, by 648,776 votes. They gave Donahay a 144,282 plurality over Harry L. Davis, the former Republican governor. Cincinnati Enquirer, Nov. 4, 6, 1924.
²There were thirty-three Republicans and two Democrats in the Senate and 110 Republicans and twenty Democrats in the House. James K. Mercer, Ohio Legislative History, 1925-1926, (Columbus, n.d.) VI, 354, 363.
second place. Taft would have no part of such an "harmonious" arrangement. He arrived in Columbus on the eve of the party caucus and set up headquarters in the clerk’s office to campaign for the position of Speaker Pro Tem.3

The following afternoon Representative O. C. Gray, a Republican banker from Harrison County, told the caucus that it was an honor to nominate Taft, "...an untiring worker...for an office that meant one step further on a career that will rival that of his great father."4 The stalwarts fell into line to boost the dour Cincinnatian another round on the legislative ladder. He received 66 votes, Allan C. McDonald, a Dayton attorney, 28, and Rohe 12. Taft’s election was a setback for the Ku Klux Klan whose leaders had boasted that the Klan would elect the officers of the House. After the caucus, Republican leaders said that they were through with the Klan.5

The position of floor leader was one to challenge Taft’s political and legislative skill. He would be responsible for helping to formulate a party program and for shepherding it through the House. At all times he would have to be alert for parliamentary tactics which would

3Cincinnati Enquirer, Dec. 17, 1924
4"Untiring" was an appropriate phrase for Taft. Several persons working in the capitol in 1951 recalled Taft’s years in the Assembly. One lady, who asked to remain anonymous recalled that he spent an entire summer drafting tax bills. She also recalled that after a night session she and Taft had spent several hours in the lobby of the Deisher-Wallick hotel reading proofs of a tax bill.
5Cincinnati Enquirer, Dec. 18, 1924.
advance the program and delay or kill bills offensive to the party. The matter of timing would be important. He would have to put the party bills ahead of other matters without offending persons whose bills were being sidetracked or buried in committees. The routine motions required of the floor leader would help advance the program, particularly motions to adjourn made at the proper time.

Taft did not introduce any bills during the session but he made twenty-five amendments to bills after their presentation on the floor.6

It was obvious from the beginning that taxation bills would demand more attention than any other type of legislation.7 House Bill No. 4 which Taft had put through during his first term to give cities temporary financial relief had expired, and the voters had rejected House Bill No. 20, which he put through during his second term to relax the limitations imposed by the Smith Act of 1910.

The City of Hamilton was nearly bankrupt and needed immediate help from the Assembly. Taft told a delegation of Butler County businessmen who outlined their plight to him and the Governor that the Republicans preferred peace with the Chief Executive and would not attempt to run over him.8

6 Ohio General Assembly, House of Representatives Journal, CXI, 1235.
7 Columbus Citizen, Jan. 6, 1925.
8 Cincinnati Enquirer, Jan. 6, 1925.
Taft announced later in the day after a conference with the Governor and the Speaker of the House that he would write a tax bill upon which all could agree which could be rushed through the Assembly. Its chief provisions were to permit cities to levy an additional three mills tax in June if they would face a deficit at the close of the fiscal year. The law, however, would require that a majority of the persons who had voted in the last election petition the city councils to impose the levy. The costs of a special election, Taft said, in explaining the petition requirement often would be equal to the deficits faced by the cities.

This bill would provide only temporary tax relief, and legislation for permanent improvements in the tax system would be considered later, the Floor Leader said. The same day he had told the Ohio Tax Association that both parties were responsible for the muddled taxation situation. He pleaded for harmony and understanding and succeeded in having the Association forego adoption of a resolution attacking the Uniform Rule in taxation.

The temporary tax bill came out of the Committee on Taxation as a substitute for House Bill No. 27 which had been introduced earlier by Representative John Roger Williams of Lake County. It passed both houses without difficulty and was signed by the Governor on the same day that Donahey denounced Republican sponsored tax bills.
pending in the Assembly. The Governor's words, however, were not taken too seriously as Taft announced that his conversations with Donahay led him to believe a compromise could be reached on taxation matters.

Taft had let it be known that the Republicans would seek the Governor's advice on a permanent tax program, and he had extended the olive branch to Donahay when the Governor vetoed the first bill passed by the Assembly. It was a supplementary appropriations bill and Donahay had eliminated a $125,000 appropriation for the State Emergency Board. Taft declared that the item was in the bill at the request of the Governor's Director of Finance. If he did not want it, Taft said, the Republicans would make no effort to force the money upon him.

Before the Assembly could take up the tax program there were other matters to be considered. The Congress had submitted to the states a proposed amendment to the Constitution regulating child labor. The proposed amendment was opposed vigorously by the business interests.

Rallying to its support, however, were the educational, civic, and public welfare organizations. They
could point out that Ohio was known for its advanced legislation to protect children in industry, but its opponents raised the cry that the amendment would create idleness. Even worse, they declared, it was another evidence of the increasing interference by the federal government in the affairs of the states.

Taft supported the amendment. He said in a House speech that the extension of the federal power under the amendment would not be one-tenth as much as it had been under the prohibition and income tax amendments. His words fell on empty ears, however, as only thirty-five representatives voted for it. The same day other legislatures rejected the amendment, and it seemed dead, for thirteen states had turned it down.

The Floor Leader could not help but be discouraged by the multitude of bills introduced. After five weeks the legislators had introduced 386 bills, passed three, and killed the Child Labor Amendment. He proposed that the representatives submit proposals instead of bills to the Reference Committee. The Committee would have the authority to kill or advance the proposals to the status of a bill which could be introduced by the person making the proposal.

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16 Cincinnati Enquirer, Jan. 28, 1925.
17 Ibid., Feb. 6, 1925.
18 Ohio House Journal, CXI, 159-160.
It was denounced as a move to deny the members the right to introduce bills and as an "insult" to the counties which sent representatives to Columbus.19

The Republican program began to shape up in the form of five major tax laws, a gasoline sales tax, and changes in the law giving the Public Utilities Commission authority to regulate transit companies. There was a proposal, loaded with political dynamite, to take from the Secretary of State the duties of issuing automobile license plates, a duty which gave that official political appointees throughout the state. But this issue contained little political dynamite in comparison with House Bill No. 14—Mr. Buchanan.

The Buchanan Bill was one to excite men's emotions, for it seemed to align them with God or the forces of the devil. It would require the reading of the Holy Bible in the public schools and the memorizing of the Ten Commandments by all pupils above the fourth grade.

It did not take long, however, for the people to see the sinister hand of the Klan in this bill, which was an assault upon the constitutional separation of church and state and, more realistically, an attack upon Catholics and "foreigners."

The Floor Leader could oppose this bill in good conscience but as floor leader it was his duty to see that it was not the stumbling block upon which all of the party

19Cincinnati Enquirer, Feb. 6, 1925.
platform would be slaughtered. The proponents of the bill could with their propaganda easily maneuver its opponents on to what might appear to be the side of the Devil arrayed against the Lord, a position most legislators would not want to take.

The gasoline tax bill was safely through the House before the fight developed on the Bible reading bill. The Klan, which had the support of numerous rural members, could support this bill without difficulty as it provided a two-cent tax upon each gallon of gasoline motorists purchased and earmarked the revenue for highway purposes.

Introduced by Representative John T. Brown of Champaign County, the gasoline tax bill had the support of the various farm organizations but was generally opposed by urban organizations. Brown answered the urban objections by pointing out that although most of the money would be spent on country roads, city persons drove eighty-five percent of the cars on country roads.

One spokesman for business interests, however, said there were "few arguments that can be brought against the fairness and wisdom of a gasoline tax." It was pointed out that Ohio would lose revenue from visiting motorists while Ohioans would pay a gasoline tax when they drove their
vehicles of the Buckeye State.

The bill passed the House, 96 to 29, with Taft voting for it,\(^\text{22}\) long before the Bible Bill came up.

The Republican tax program consisted of five bills, four of which originated in the House.\(^\text{23}\) House Bill No. 130, known as the McDonald Bill, provided for a reappraisal of property every six years. The Tallentire Bill, House Bill No. 5, gave charter municipalities the right to establish a complete budget system and determine their tax limits, which would take precedence over the state limitations. The Krueger Bill, House Bill No. 175, required that voters approve a tax to pay for bonds at the time they voted for the bonds. The Dodd Bill, House Bill No. 58, would replace Taft's House Bill No. 34 of the 1921 session and provide for special levies for specific purposes, periods, and amounts by the voters in any taxing district. The fifth bill was the Vorys Budget Bill, Senate Bill No. 94, which required taxing districts to operate under a budget and changed the fiscal year to make it conform to the calendar year.

The Floor Leader scored his first victory in the tax fight on February 12 when the House passed the McDonald Bill, 96 to 5, shortly after Donahey had let it be known that he was opposed to it. There was still hope for

\(^{22}\)Ohio House Journal, CXI, 177.

\(^{23}\)A synopsis of the tax bills is printed in the Ohio Journal of Commerce, loc. cit., May 1, 1925, XXX, 77.
harmony between the Assembly and the Governor for he summoned Taft and Silver that day and after the conference Taft reported that there was hope for compromises although the Governor's first thoughts were in opposition to the Todd, Tallentire, Krueger, and Vorys bills.24

Action on the Buchanan Bill could not be delayed for much longer. Church leaders opposed the measure in committee hearings that almost got out of control and forced the chairman to threaten to exclude the public.25 The bill came from the Committee on Schools on February 10 with a recommendation for passage with amendments which would eliminate the provisions to dismiss teachers who failed to comply with the law and would subject them only to undefined disciplinary action.26

The leader of the Klan in Ohio, Clyde W. Osborn of Youngstown, bragged as he strode through the corridors of the capitol that the bill would pass the House and would show the Klan's strength.27 Taft said on the eve of its consideration in the House that he would fight it and the Speaker indicated that he thought it should be tabled.28

It was from another quarter, however, that the opponents of the measure received their opportunity to stop the Klan. During the heated debate an amendment was offered

24Cincinnati Enquirer, Feb. 13, 1925.
25A detailed account of the committee hearings may be followed in the Cincinnati Enquirer, Jan. 29, Feb. 5, 1925.
26Cincinnati Enquirer, Feb. 11, 1925.
27Ibid., Feb. 10, 1925.
28Ibid., Feb. 17, 1925.
which would weaken the bill. A woman's voice rang out. It was Mrs. C. J. Ott of Mahoning County asking that the amendment be tabled. The Klansmen, eager to make sure that the Bible was read daily in the public schools, shouted their approval in the belief that they were getting the amendment out of the way. They were furious when they realized that in their haste to kill the amendment by placing it on the table they had killed the bill. The alert Floor Leader moved to continue with the regular order. There was nothing left for the Klansmen to do but table a bill Mrs. Ott was deeply interested in, a bill relating to muskrats.

Mrs. Ott, whose motion had made her the center of attention, told reporters that she had no objections to the Klan tabling her muskrat bill if it wanted to make a martyr of her. In a more serious vein, she said that she had not entered into a conspiracy to defeat the bill and that her motion to lay the amendment on the table came to her on the spur of the moment.

Putting the amendment to the bill on the table was a victory for those who opposed the bill, but it only complicated matters for the Floor Leader. His motion to continue with regular order had offended a powerful bloc but the bloc showed its strength a few minutes later when it

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29 Ohio House Journal, CXL, 216, ff.
30 Cincinnati Enquirer, Feb. 18, 1925.
lost on a roll call to reconsider the vote on tabling the amendment. The seventy persons who voted to reconsider the amendment, four short of the number required, were not all Klansmen as some of them undoubtedly felt the issue should be faced fairly.

Any course of action that Taft might take would be distasteful to him. He knew the bill would pass if brought to a vote. Should he deny the representatives of the people an opportunity to vote on a bill because he considered it unwise? If he refused to permit a vote on the measure, it would not be the first time that he had kept a popular bill from the floor for he had won the fight to keep the rent control bill in his committee during his freshman term. If he refused to permit a vote on the issue, it probably would mean that the tax bills were doomed. He could arrange to be absent with the understanding the bill would pass while he was away, but he would not dodge the issue.

The entire program of the Grand Old Party was stalled because of the opposition of the Klansmen. There seemed to be only one thing to do and that was to permit a vote on the measure. He told its supporters that he would move to suspend the rules and permit the amendment to be taken from the table. At the same time, however, he denied that he had entered into an agreement on the Buchanan Bill to win support for the tax bills and for the Collister Bill, which would

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give home rule to the cities in the regulation of transit companies.

On February 24 he seconded a motion to make the Bible Bill a special order of business for February 26, but that did not mean he would support it when the measure came to the floor. He declared in a speech that no trade had been made on the bill in order to win support for other measures, but some representatives refused to vote on the Collister Bill because they believed an agreement had been reached. The Cincinnati proposed three amendments to the Buchanan Bill, all of which would have weakened it by allowing local boards of education to decide if there should be classes in the reading of the Bible in schools. His amendments were shouted down and the measure passed 80 to 40, with Taft casting a negative vote.

Taft had taken precautions, however, to make sure that the Klan group did not walk out on the tax measures. He had called the Dodd and Tallentire Bills before the House for a vote and heard an overwhelming shout of "yeas" on them before the representatives had an opportunity to vote on the Buchanan Bill.

The day before the House had given its approval to the Collister Bill, which it had rejected earlier, in a manner that forced the Speaker to make a difficult ruling.

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32 Cincinnati Enquirer, Feb. 25, 1925.
33 Ibid., Feb. 25, 1925.
34 Ibid., Feb. 27, 1925.
35 Ohio House Journal, CXI, Feb. 25, 1925.
He declared that the bill was lost when it failed to receive the necessary majority on the roll call and he refused to change the ruling although enough persons changed their votes to give the measure the necessary majority.36

An uneasy feeling prevailed in the Assembly's chambers as the days dragged on because there were rumors that the Bible Bill might be pigeonholed in the Senate. The storm broke during the closing week, although that chamber had approved the House tax bills and had sent the Vorys Bill to the House before the Buchanan Bill came up.

The action in the Senate was an anti-climax as it had long been felt that the Buchanan Bill would not reach the floor of the upper house. It was an expectant and querulous House that learned late in the afternoon of March 27 that the Senate committee studying the bill had deadlocked on the question of sending it to the floor and that the senators had voted down a motion to bring it to the floor.

Taft had heard the rumors that the Klan would make an effort to kill all pending bills if the Senate refused to act upon the Bible Bill.

"Let's have a showdown," Taft shouted as he demanded a roll call on a motion to continue the session until 6 P.M., about an hour.37 The motion carried, 64 to 46, an indication that the Klan's strength was waning.

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36 Ohio House Journal, XII, 253.
37 Cincinnati Enquirer, March 28, 1925.
The final week of the session was hectic but the Floor Leader guided several important bills through in the closing days. The House Republicans in caucus had rejected a proposal to abolish the primary elections when the Cornstalk Club let it be known the rural people would vote against the measure. The proposal was to abolish the primary election for state and federal offices.

The McCready Bill, which would give the Public Utilities Commission the authority to suspend changes in bus fares sanctioned by local ordinances, was approved, 87 to 2, with Taft favoring the bill. The House which was "obsessed" with the determination to pass a gasoline tax, reached an agreement with the Senate on amendments to the gasoline tax bill, which earlier had been delayed when the House rejected the Senate amendments, 2 to 95. Taft had served as a member on the conference committee which ironed out the difficulties which centered around the new rates for automobile licenses.

Taft used the parliamentary maneuver of tabling a motion to prevent the House from considering a bill its sponsor, Paul M. Herbert, a Columbus attorney, said would prevent an increase in natural gas rates, by putting the distributors of natural gas under the supervision of the Public Utilities Commission. Taft explained that he moved

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38 Ohio House Journal, CXI, March 22, 1925.
39 Ibid., 779.
40 Ibid., 426.
to table Herbert's motion to bring the bill from committee because the committee had turned it down and not because of the bill's contents.41

Herbert, however, would not surrender easily and declared that he had made a motion asking for a roll call on his motion to bring the bill from committee. The Speaker ruled that the motion had not been concurred in, and Herbert contested the ruling. The House stood by the Speaker's decision and sustained the chair, 66 to 15, with Taft voting with the majority.42

The Verys Budget Bill, Senate Bill No. 94, passed the House in the final week with an 89 to 1 vote, with Taft voting "yea."43

The closing days of legislative bodies generally produce a rush to dispose of bills, and sometimes there are other developments which border on the sensational. The closing days of the Eighty-Sixth General Assembly were no exception for, on the morning of March 25 the legislators could learn from an eight-column headline in the Ohio State Journal that Bolshevism held sway in state-supported schools. Senator James Richard Hopley, a Republican newspaper editor from Bucyrus, planned to introduce a resolution calling for an investigation of reports that a group of professors in the Ohio State University had organized a Socialist chapter.

41 Cincinnati Enquirer, March 24, 1925.
42 Ohio House Journal, CXI, 611 ff.
43 Ibid., 747.
The resolution was written by an unnamed Columbus newspaperman. 44 The next day there were newspaper stories that the Governor had hired investigators to prowl the hotel corridor to check on the activities of lobbyists. 45

When the legislators went home on March 27 to await action by the Governor on the bills they had passed, it was obvious that the harmony of the early days when Taft and Silver conferred with the Governor on tax matters was gone. Taft told reporters that the Assembly had adopted a constructive program but that the Governor with his "fondness for destructive criticism" probably would veto "good legislation without consideration of the necessity and difficulty of a constructive solution." 46 The five tax bills were the most important pieces of legislation, Taft said.

The Assembly had passed a number of bills other than those dealing with tax matters. It had failed to act upon a report submitted by the committee appointed in the previous session to investigate the need for minimum wages for women. 47 It had, however, passed a Workmen's Compensation Bill without a fight which guaranteed payment of claims by the state if the employer's account with the state was not enough to pay the claims, and it had increased the amount of time allowed for filing claims with the State Commission.

44 Columbus Dispatch, April 26, 1925.
45 Ohio State Journal, March 26, 1925.
46 Cincinnati Enquirer, March 29, 1925.
Taft did not vote on the bill. 48

Only one other bill of particular interest to labor was enacted. It was House Bill No. 91—Mr. Rebman, which required that prison made goods carry a label clearly showing that they were prison made. 49

Conrad Rebman, Jr., a third-term Republican from Hamilton County, however, was unable to obtain action on two other bills of importance to labor. One proposed to permit working men to organize unions for collective bargaining and the other embodied an effort to outlaw provisions in contracts whereby persons agreed not to join a union and companies agreed not to join an association. 50 The mouthpiece of Ohio business called the bills "The Alarming Bills" 51 and deemed the collective bargaining measure the worst.

Taft announced early in the session that close attention would be paid to the budget bill and the House for the first time in years discussed the budget on the floor. 52 Most of the discussion had been in the Committee of the Whole and the bill passed, 115 to 0, with the representatives striking out the appropriation for highways. The money for highways, they felt, could come from the gasoline sales tax.

A weakened version of the proposal to curb the Secretary of State's patronage machine created by issuing

161id., 9.
161id., 14 ff.
Ohio Journal of Commerce, loc. cit., April 1, 1925.
Cincinnati Enquirer, March 11, 1925.
automobile licenses was enacted. It provided for the county auditors to issue the licenses with the Secretary of State having the option of appointing additional salesmen if he desired. Taft voted for the bill. Taft also voted for a bill which provided for state construction and improvement of all inter-county highways and the main market roads. The bill, House Bill No. 59, passed, 110 to 0.

Taft voted for Senate Bill No. 197 which appropriated $100,000 for use by the Attorney General and the Public Utilities Commission to investigate telephone rates. He also supported the Day-Derr Bill to take away the exemptions given to ex-servicemen on Civil Service examinations but add twenty per cent to their grades.

Taft also supported the Dempsey Bill, House Bill No. 338, to determine the method of levying the corporate franchise tax. He supported House Bill No. 113 which transferred stream pollution authority from the Department of Agriculture to the Department of Health. He supported the Rubenstein Parole Bill, House Bill No. 197 which authorized county parole and probation systems. The Cincinnati also voted for Senate Bill No. 212, to abolish the fee-splitting system which had encouraged officials to

Ohio House Journal, CXI, 523.
be unnecessarily aggressive in enforcing the liquor control laws. 60

Taft gave his support to a resolution providing for the submission of a constitutional amendment which would relax the Uniform Tax rule and provide for classification of assessed property for taxation purposes. 61 He also supported a resolution to submit a constitutional amendment which would provide four-year terms for state officials. 62

The time allotted to the Governor to decide on the bills sent to him by the Assembly was not a happy period for Vic Donahey. He had to weigh the merits of the batch of bills dumped on his desk, the tax bills among them, but there were other matters weighing on his mind. The Senate had refused to confirm his appointments to the Public Utilities Commission and two Republicans appointed by Governor Davis were serving until their successors were confirmed. Donahey appealed to the people in a radio address, urging them to put pressure on the senators to approve the appointments. He did not mean to quarrel with the Senate, he said, but he was convinced that the utility lobbyists controlled the Senate and he wanted the people to make their voices heard. 63

The Governor also was disturbed by the actions of his eighteen-year-old son, Hal. The boy had spent three days in

60 Ohio House Journal, CIX, 791.
61bid., 803.
62bid., 886.
63The text of the Governor's address is printed in the Cincinnati Enquirer of April 14, 1925.
the Columbus jail for reckless driving in February.64 The damaged car, a state vehicle, had been stolen from a garage and later taken by Springfield officers when they found it being used by bootleggers.65 This had touched off a heated Senate debate with stinging innuendos toward the Governor and his family.66 The Governor branded as "horseplay" a Senate resolution calling for an investigation of the use of state cars.

The youth, a student in Capital University, had since purchased a convertible with money borrowed from his father, and young Donahay did not feel compelled to remain in the Columbus area. He went to Zanesville where he invited another man and two girls, all strangers, to ride with him. They quarreled and he discharged all of his passengers except a fifteen-year-old girl whom he took to Columbus where Mrs. Donahay found her in a rooming house. The Governor said he would let the law take its normal course and the youth was fined $100 by a Zanesville judge who was incensed because the boy had lied to him. The judge denied the girl the privilege of dating for one year and he placed young Donahay under the care of the court until he was twenty-one years of age.67

64 Cincinnati Enquirer, Feb. 15, 1925.
65 Ibid., Feb. 17, 1925.
66 Ibid., Feb. 19, 1925.
67 Ibid., April 8, 9, 10, 1925. The youth's activities made front page news in all the newspapers. The Columbus Citizen gave detailed coverage of his imprisonment on the reckless driving charge, reporting that he spent his time working mathematics problems and fighting bugs.
These troubles, however, did not prevent the Governor from vetoing a number of bills. He wielded the ax somewhat more gently than he had two years previously when he had rejected seventy-four bills, including parts of the appropriations bills. This time he vetoed thirty-three bills, including items in two appropriations measures.68

The legislators, however, were in no mood to compromise when they returned to Columbus. The Republican caucus decided that the party would override all of the vetoes except in instances where the author of a bill asked that it be withdrawn.69

Before the legislators could indulge in the fun of making light of the Governor's opinion of their bills, there were other matters to be taken care of. The most important was House Bill No. 14 which was bottled up in a Senate committee. The Klansmen let it be known that unless the Senate approved the bill calling for the reading of the Bible in the public schools, they would not support the party in overriding the vetoes.70

The strategists for the Grand Old Party were ready to deal with this situation. The policy would be to pass House Bill No. 14 and hope that the Governor, whose vetoes they were eager to override, would use his veto power to

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68 Roseboom and Weisenburger, op. cit., 510.
69 Columbus Citizen, April 16, 1925.
70 Ibid., April 17, 1925.
to spare them the curse of enacting the law. The bill passed the Senate with the majority leader, Senator Joseph R. Gardner of Cincinnati, chiding the senators for discussing the measure for two hours when it already had been decided how they would vote.71

The Floor Leader explained the procedure and what was expected of true party men as the House prepared to act on the vetoed bills. He read a statement accusing the Governor's advisers of looking for "ostensible defects" upon which a veto message could be written. The Governor's advisers had been proud to call themselves "the wrecking crew," Taft said, as he further asserted that they had shown that the Governor's "entire interest is directed to destructive criticism of measures proposed by others." He accused the Governor of refusing to assume responsibility and of having challenged the General Assembly. "I am in favor of accepting his challenge," the Floor Leader declared as he called his brethren into action.72

The oratorical fireworks were hardly necessary, for the Grand Old Party was ready to assert itself. The word from the Senate that the Bible Bill had passed was all that was needed to start the steamroller on its way.

It was a noisy night session in which the Republicans overrode all but five of the vetoes. Taft had ordered the

71 Cincinnati Enquirer, April 18, 1925.
72 The text of Taft's statement is printed in the Ohio House Journal, CXI, 861-862.
doors locked to prevent the members from leaving while the Senate debated the Buchanan Bill.73

Each member of the House was permitted to make a statement when a vote on his vetoed bill was called for, and other persons could speak for not more than three minutes. The session dragged on with the monotonous tones of a clerk reading messages as members, anxious to finish their work, approved all of the bills called except a Senate Bill concerning mechanics' liens. The "most tumultuous session in years" ended at 2:15 A. M.74

The Assembly showed its distrust of the Governor by voting to recess until December 31, 1926, a move which would prevent him from calling the legislators into a special session to consider matters he might propose.

The Assembly also authorized a joint committee to make a study of the tax system to determine the best and most equitable methods of taxing property and to recommend the necessary legislation. Taft was appointed to this committee and was elected vice-chairman and secretary at its first meeting in May 1925. The result was a 270 page report75 which was submitted to the Eighty-Seventh General Assembly. Taft, however, did not seek election to this session.

73 Columbus Citizen, April 18, 1925.
74 Ibid., April 28, 1925.
75 State of Ohio, Report of the Joint Legislative Committee on Economy and Taxation of the Eighty-Sixth General Assembly, (Columbus, 1926).
The Republican leaders in the Assembly, who had reserved for themselves the authority to decide if the Assembly would meet again when they recessed instead of adjourning at the close of business in April, called a session in January 1926. The tax legislation of 1925 resulted in nearly half of the counties being unable to pay their accumulated debts, although these counties were supposed to be the districts in the best financial condition. The situation in Lima was particularly acute and the city faced a deficit which would require all of its current revenue and leave nothing for current operations.

Harry D. Silver had resigned from the Assembly to accept another state office. Taft was the logical choice for the Speakership and defeated the Reverend J.H.T. Gordon, a Republican from Logan County, 81 to 15. There had been rumors in the party caucus that some dissatisfied Republicans would oppose Taft and that they would seek the Democratic votes for his opponent on the floor of the House.

The party leaders decided to consider only the tax legislation necessary to relieve the acute financial

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76 State of Ohio, Report of the Joint Legislative Committee on Economy and Taxation of the Eighty-Sixth General Assembly, (Columbus, 1926), 37.
77 Roseboom and Weisenburger, op. cit., 513.
78 Ohio House Journal, CXI, 993.
79 Cincinnati Enquirer, Jan. 15, 1926.
condit on in some of the taxing districts. There was some
discussion of bringing up the Buchanan Bill which Donahey
had vetoed as the Republicans had hoped but the party
leaders would have nothing more to do with this matter. They also frowned upon a proposal to transfer money from the
Workmen's Compensation Fund to the commission charged with
beginning construction of the State Office Building on Front
Street. They also refused to take up the Klan-inspired move
to investigate the Ohio State University and they would not
consider measures to offset a possible treasury deficit.

One bill received the party's approval and one bill
only was enacted. It was the Baxter Bill which would permit
taxing districts to fund their accumulated current indebted-
ness so that they could operate thereafter within the bud-
get requirements established by the Vorys Bill. The bill
passed each house with little difficulty, there being a
97 to 16 margin in the House for its passage and a 99 to 10
vote to declare it an emergency measure effective immedi-
ately.

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80 Cincinnati Enquirer, Jan. 15, 1926.
81 Report of the Joint Legislative Committee, op. cit.
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82 Cincinnati Enquirer, Jan. 16, 1926.
IV. A NEW OPPORTUNITY

The hopes of those who long had advocated a relaxation of the Uniform Rule to permit a classification system in taxation were answered by the people in 1929. An impressive array of organizations and civic leaders, with private citizen Robert A. Taft in the foreground, had spent the summer and fall decrying the Rule and explaining the merits of a classification system. It was believed generally that the proposed amendment to the constitution to provide a new tax system would be approved by the electorate and the only surprise was the amendment's majority. The early returns indicated that it would be adopted by one hundred and fifty thousand votes, although in some counties a fourth of the voters failed to vote on the amendment at the time that they marked their ballots in local elections.

For Robert A. Taft this was the opportunity to reap the harvest of his earlier work. He had advocated a classification system but had been thwarted in the effort by the Uniform Rule provision of the constitution and by the voters who rejected efforts to relax the Rule. After this failure he had labored as a member of the House to rewrite the tax laws within the bounds imposed by the constitution. He now decided that the Senate would be the best place to attack on the new front and in November 1930 the voters of Hamilton County elected him to the Senate of the Eighty-

1 Cincinnati Enquirer, Nov. 3, 1929.
2 Ibid., Nov. 6, 1929.
The freshman senator would find the political situation considerably different when he entered upon the duties of his new office than it had been during two of his previous terms in the House. Then he had walked by a Democratic governor's office enroute to the legislative chambers but that had hardly troubled him because the Grand Old Party's majorities in the Assembly could make the vetoes of Honest Vic Donahey seem like scraps of paper. In this session, however, the Democrats had enough votes to be heard. There were fourteen of them in the Senate, only four less than the Republicans counted, and in the House they held fifty-eight of the 128 seats.

Some observers hailed this balance of power as meaning that the Assembly would be forced to consider legislation carefully. They said it would mean that the bosses would not write the laws. Donahey, who had long been an advocate of the Uniform Rule and who had vivid memories of the Republican legislative steamroller fresh in his mind, had hoped that there would be a divided Assembly to write the new tax laws.³

There were many problems facing the Assembly when it convened in January 1931. A new tax code was conceded to be the major task but the oncoming depression was

³Cincinnati Enquirer, Nov. 2, 1930.
already shaking the American industrial system. There were cries for a reduction in the cost of government, for increased salaries for school teachers, and for a change in the distribution of the gasoline tax revenues which were divided among the various levels of government. All of this promised headaches as Harry D. Silver, the former House Speaker who was the outgoing Director of Finance, reported that the state's expenditures would exceed the revenue by as much as fourteen million dollars. He had left for the lawmakers, not a proposed budget, but an unpleasant picture of the state's financial condition.4

The freshman senator was named on six committees and made chairman of the Committee on Institutions.5 His other committees were Commerce and Industry, Elections and Federal Relations, Judiciary, Political Subdivisions, and Taxation. The Senate also bestowed upon its distinguished freshman the duty of heading the committee which escorted the retiring Republican Governor Myers Cooper to the rostrum to make his farewell address.6

Although the new tax legislation was considered the most important matter with which the Assembly would deal, a matter so important that it meant that the legislators had "the very industrial life of Ohio" in their hands,7 it was obvious that the best method of attacking the problem would

4 Cincinnati Enquirer, Jan. 7, 1931. 
5 Ohio General Assembly, Senate Journal, CXIV, 18 ff., hereafter cited as Ohio Senate Journal. 
6 Cincinnati Enquirer, Jan. 7, 1931. 
7 Ibid., Jan. 6, 1931.
be to complete other legislation and then devote full attention to the complicated tax issues.

The balance of power which some persons had believed would force each party to be reasonable developed into a partisan struggle when the Assembly first gave serious consideration to the tax program. James A. Reynolds, a veteran Democratic senator from Cuyahoga County, introduced a joint resolution providing for a joint committee to study and propose tax legislation. The Republicans screamed in horror and immediately amended the resolution to take out the provision which would have given the Democratic governor the authority to appoint three members of the committee. The fight became more bitter in the House where the Cornstalk Republicans, feeling that the rural interests would be denied adequate representation on the committee, united with the Democrats in a drive which would have killed the resolution if it had not been hurriedly returned to the Reference Committee to avoid a vote.

A glance at the proposed personnel of the committee frightened the members of the Cornstalk Club who felt that the committee would be controlled by urban interests. The doce Senator from Hamilton County sought to quiet the storm by proposing that the chairman of the House and

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\(^3\) Cincinnati Enquirer, Jan. 29, 1931.
\(^9\) Ibid., Feb. 3, 1931.
Senate Tax Committees be made ex-officio members of the committee.10

The fight to strip the Governor of his appointive powers was unnecessary, it developed, as Governor White sent word to the Assembly that he would be glad to advise the legislators but that he did not covet their powers of naming committees.11

The membership of the six-man committee showed that the rural forces had scored a victory.12 The House named Representatives Earle L. Johnson of Lake County and Charles H. Johnson of Jackson County as the Republican members and C. H. Burke of Huron County as the Democratic member. Taft "who knew more about taxation than any member in the Assembly,"13 led the Senate delegation with Frank E. Whittemore, a rebellious Republican from Summit County and William Greenlund, a Cuyahoga County real estate agent and a Democrat, making up that body's membership on the committee.14

Taft was chosen chairman of the committee and he announced that it would conduct open hearings on taxation matters after the Assembly had finished its other business.

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10Cincinnati Enquirer, Feb. 6, 1931. The Cincinnati Enquirer has been used as the principal source of information for the activities of the tax committee because it gave extensive coverage to the hearings, and being a morning newspaper could report each day's happenings in one issue. The Columbus Citizen gave extensive coverage to the hearings but being an afternoon newspaper could not always report the activities of one day in one issue. The afternoon newspaper, however, often was able to give a more interpretative account as its reporters were not pressed to meet a deadline as were the morning paper reporters.
11Columbus Citizen, Feb. 5, 1931.
12Cincinnati Enquirer, Feb. 10, 1931.
13Columbus Citizen, Feb. 6, 1931.
14Ohio Senate Journal, CXIV, 141.
It was not until the middle of April, however, that the Assembly was ready to devote its full attention to rewriting the tax laws. The joint committee on taxation, however, plunged into its work as best it could, considering that the members were busy with other affairs of state. Taft announced that Clarence Laylin, a Columbus attorney and part-time professor of law in the Ohio State University who was considered an expert on constitutional law, would be the special counsel for the committee.

There was no dearth of advice on what changes should be made in the tax system. The Retail Merchants Association in its annual convention in Columbus adopted a resolution opposing a retail sales tax. The Ohio Chamber of Commerce voted in favor of a direct levy for taxes to support the welfare programs, a stand directly opposite that of Governor White who proposed that bonds be issued for the cost of erecting new buildings. Further advice came from Representative E. R. King, a Republican from Vinton County, the smallest in the state, who proposed that the classification amendment be resubmitted to the electorate. He declared that the wording of the amendment on the ballots in 1929 was confusing and that the people should have another opportunity to express their sentiments.

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15 Cincinnati Enquirer, Feb. 17, 1931.
16 Ibid., Jan. 29, 1931.
17 Ibid., Feb. 7, 1931.
18 Columbus Citizen, Feb. 20, 1931. For a discussion of the defects of representation by area instead of by population, see the Cincinnati Enquirer editorial page of Feb. 23, 1931.
The legislators, with other matters upon which to make speeches which they hoped would win a headline, generally were silent on the tax issue, and it was believed, when Taft announced that the joint committee would hold night sessions, that a tax program would be the final work of the Assembly and that the committee's recommendations would be accepted with a minimum of opposition.19

The taxation of intangible property, always a prime topic of discussion among the tax experts, occupied the committee's attention during its first serious session. The members discussed whether they should check the federal income tax returns to make sure that all intangible property was listed with the local assessors. They wrestled with the problem of how to tax corporations doing business in the state whose assets were elsewhere and they tackled the problem of taxing estates, many of which were established outside of Ohio even though they were the property of Ohioans. It was agreed that the estates would be taxed at the domicile of the trustees.20

A week later the committee considered the problem of tax rates for stocks. Taft declared that he saw no difference for tax purposes between common and preferred stock. The tax expert for the Goodyear Tire and Rubber Company countered with the suggestion that preferred stock had a definite income.21

19 Cincinnati Enquirer, Feb. 27, 1931.
20 Ibid., March 6, 1931.
21 Ibid., March 11, 1931.
Toward the end of March, the men who controlled the Assembly indicated that the decks would be cleared of all legislation by April 15 at which time there would be a recess of one month to give the joint committee time to complete work on the tax bills. Taft said the first drafts would be finished by that time and that the committee would spend the month conducting additional hearings and making any necessary revisions in the bills.22

Meanwhile advice from various quarters continued to be given the committee. Constantly there were warnings that the unsettled economic situation made the time inopportune for changing tax laws. The Ohio Good Roads Federation proposed a plan for licensing trucks but the committee spurned the advice and went on with its own plans.23 It announced on April 8 the completion of the draft of a bill for taxing intangible wealth, described editorially by the Cincinnati Enquirer as "the first bit of constructive thought to come out of a year and a half of tax study."24 Committees sponsored by the Assembly and various public organizations had studied the tax system through the years with little accomplishment to show for their work, the latest having been a committee, appointed during the administration of Governor Cooper, whose recommendations were being ignored.25

22 Cincinnati Enquirer, March 24, 1931.
23 Ibid., April 11, 1931.
24 Cincinnati Enquirer, April 12, 1931.
There was no recess in mid-April for the members of the committee considering tax legislation who stayed in Columbus to listen to the pleas of various groups, all of which urged the legislators to be "reasonable" in taxing their property. The Ohio Manufacturers Association advised the committee that a one hundred per cent assessment on inventories would be disastrous and won a promise from the legislators to consider an assessment rate of sixty-five per cent.26

A refreshing bit of advice, however, came to the committee from one retail merchant who said that businessmen were making an error in pleading for special consideration. The probably result of undue concessions, he warned, would be a demand for "panic tax legislation" in the next Assembly.27

Taft, meanwhile, reported that the committee had discovered approximately $1,750,000,000 in new tax sources which could be added to the fifteen billion dollars which opponents of the Uniform Rule had frequently said was the amount of property escaping the tax lists.28

The Cincinnati Enquirer in an editorial urged the committee to adopt a "reasonable" rate of taxation on bank deposits.29 It was pointed out that after Kentucky adopted a classification system of taxation, the deposits in Louisville banks reported in one year were more than all the deposits reported in Ohio.

26 Cincinnati Enquirer, April 17, 1931.
27 Ibid., April 23, 1931.
28 Ibid., April 21, 1931.
29 April 28, 1931.
The reports that the committee was considering legislation for income, tobacco, and soft drink taxes threatened to disrupt the harmony that had prevailed. The advocates of the classification amendment had often said that its purpose was to relieve real estate from some of the tax burden by establishing a rate that would not make the listing of intangible property confiscatory. The modernization of the tax system, they had said, was not a cleverly devised scheme for imposing new forms of taxation unless all other sources of revenue had been exhausted.

The committee should keep faith with the people, the Cincinnati Enquirer warned, and not propose legislation completely different from that which the electorate had understood it was approving in adopting the amendment.30

As the committee announced that it was planning to begin writing its final draft of the bills it would introduce, it was indicated that the tobacco tax would be the only new excise tax proposed. The committee also announced that it had discarded plans to tax automobiles by weight and that it would levy the tax according to the horsepower of the automobile. The tax on trucks, however, would be according to weight.31

It was an anxious group of legislators who trooped into the legislative chambers on the evening of May 12, 1931, for they knew they were about to abolish the tax doctrine

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30 April 25, 1931, Columbus Citizen, May 5, 1931.
of eighty years standing. The authors of the constitution of 1851 had declared that all property would be assessed at full value for tax purposes and for seventy-eight years this doctrine had been good enough for Ohioans. Not until 1929 did they vote to change the constitution, and on this night the legislators knew they were to begin compliance with the mandate of the people.

For the Senator from the Queen City it was a proud moment. Ten years earlier he had stood in the other wing of the capitol and had pleaded for adoption of the Silver Resolution that would have submitted to the people a proposed amendment to the constitution to relax the Uniform Rule. In office and as a private citizen he had continued the campaign.32

The ten bills which his committee had written, however, would not bear his name. They would be introduced under the sponsorship of The Special Joint Taxation Committee Appointed Under Joint Resolution No. 7.33

The content of the bills had been made public earlier and among them were bills for a retail sales tax, two income tax bills, a soft drink tax bill, a tobacco tax bill, and a bill to permit the issuance of bonds by taxing districts handicapped by large lists of delinquent taxes.

32Ohio Chamber of Commerce, Proceedings of the Thirty-Fifth Annual Meeting (Columbus, 1928), 8.
33Ohio Senate Journal, CXIV, 627.
The bill to tax intangible property at classified rates and to assess tangible personal property, Senate Bill No. 323, was the first proposal submitted to the Assembly by the committee.34

The next day the committee introduced seven more points in its program. First it submitted a proposed constitutional amendment for the issuance of five million dollars in bonds for the construction and repair of buildings in the welfare institutions.35 The need for urgency in improving the state's welfare system had been brought home only a year before when a fire in the state penitentiary in Columbus had claimed the lives of 20 persons.36

There were six bills dealing with the tax structure. The bills were Senate Bill No. 324 to levy a tax on tobacco; Senate Bill No. 325 to levy a retail sales tax; Senate Bill No. 326 to remit penalties on delinquent taxes if paid by a certain date; Senate Bill No. 327 to create a county budget commission and a state board of local government finance; Senate Bill No. 328 to establish a schedule of taxes for automotive vehicles; and Senate Bill No. 329 to increase the membership of the State Tax Commission from three to four persons and to increase their salaries.

The bills to levy an income tax were introduced on May 18 without a recommendation and sent to the Committee.

34Ohio Senate Journal, CXIV, 617.
35Ibid., 627 ff.
36Cincinnati Enquirer, April 22, 1930.
on Taxation where they died. These bills, and all of the others recommended by the committee, were introduced in the House at the same time they were introduced in the Senate.

The committee could justify proposing the various nuisance taxes by pointing to the need of more revenue. The Director of Finance had told the Assembly early in the year that expenditures would exceed the revenue by at least fourteen million dollars. To further justify the new bills, the committee could point to a statement by Governor White issued on the day the Assembly reconvened that the state faced a deficit. The Governor, however, was not endorsing the nuisance taxes but was reminding the legislators of the demand for an adequate tax system and of the need for serious consideration of the general appropriations bill which had not been passed.

The sweeping revision of the tax system proposed by the committee was sure to bring some objections, and within two days the corridors of the capitol were crowded with groups of men expressing dissatisfaction with the bills. Some persons believed that the rate for taxing intangibles was too low while others declared that the bills would exempt a large amount of property. The bill to levy a retail sales tax on tobacco was unpopular as were the sales tax and the income tax bills. All of these, however,

37 Ohio Senate Journal, CXIV, 642.
38 Cincinnati Enquirer, May 12, 1931.
39 Ibid., May 14, 1931.
except the tobacco tax bill were certain to die in committee, although the House later brought an income tax bill to the floor where it was killed, 69 to 39.

There was absolutely no need for the nuisance taxes according to some of the legislators. The state needed more revenue they would admit, but had they not heard the advocates of a classification system declare that the tax revenues would be increased if only a small levy was imposed upon intangible property?

The bills contained many inequities, according to the Ohio State Journal, but were a step in the proper direction. The newspaper, however, could find no excuse for the committee's failure to come to grips with the problem of taxing utility companies. The committee had not made "so much as a gesture for taxing the powerful and wealthy utilities."

Meanwhile the bills had been following the normal course of events, moving through calendar readings, committees, and the amending process, and each day it seemed that the possibilities of a major fight were fading. The Governor opposed the nuisance taxes, but he told the Democrats that it was time they fell into line to support the tax program. He said that he believed that the schedule for intangible property should be higher than the five percent on income from revenue producing securities and two

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40 June 4, 1931.
41 June 11, 1931.
mills on non-income producing securities.42

The major opposition to the bills was likely to make its strongest fight against the intangible tax bill, Senate Bill No. 323, as it was definite that the retail sales tax and the income tax proposals would not be brought to the Senate floor.

The members of both parties could ultimately claim credit for putting the intangible tax bill through the Senate although a correspondent for the Cincinnati Enquirer wrote that "the Republican steamroller was in perfect condition" as the bill passed.43 The vote was 23 to 5 with four members absent and two members of the Grand Old Party voting against the bill.44 It had been reported from committee the previous day with nine pages of amendments, and it was the Senator from Cincinnati who had defended the measure on the floor.45 He had defended the rate for taxing intangible property by declaring that it was unfair to compare the tax rate with the rate on real estate. This, he said, was because intangible property was taxed by the federal government and the Assembly, by levying the tax, was imposing double taxation.46 The bill was approved by the House, with amendments covering four pages of the Senate Journal that the senators accepted. Governor White

42 Cincinnati Enquirer, May 27, 1931.
43 May 28, 1931.
44 Ohio Senate Journal, CXIV, 669.
46 Cincinnati Enquirer, May 28, 1931.
sounded the final flourish of victory in the long battle for a lower levy on intangible property when he signed the bill on June 29, 1931.

The passage of Senate Bill No. 323 signaled victory for the tax program in the Assembly although there were fierce minor skirmishes in the mopping up operations as the other bills were considered. Additional taxes on automobiles and tobacco had drawn the fire of various groups but there was little doubt but that they would become law.

The dour Senator from the Queen City would take nothing for granted, however, and he continued to fight for the tax bills. The day after the intangible tax bill was passed, he spent an hour and a half lecturing to an almost empty chamber on the automobile license tax. The weather in Columbus that afternoon was delightful and some of those who normally could be counted upon to help in the floor campaign had yielded to the temptation to play golf. Taft said that the tax would increase the revenue from automobile licenses by one hundred per cent.47

The showdown came on June 2 when after angry debate the bill passed, 18 to 13.48 An opponent of the entire new taxing system had vigorously denounced the measure.

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47 Cincinnati Enquirer, May 29, 1931.
48 Ohio Senate Journal, CXIV, 680.
He declared that the bills would raise twenty-three million dollars from automobile owners whose property was worth one billion dollars and two hundred million dollars from real estate valued at twelve billion dollars and only twenty-seven million dollars from intangible property valued at eighteen billion dollars. The fight continued in the House and, after a joint conference on the House amendments, the bill was sent to the Governor who approved it.

There was no opposition to the other tax bills brought before the Senate that day. Senate Bill No. 327, to authorize county budget commissions and a state board of local government finance, passed, 27 to 0, and was sent to the House where it died. The senators approved Senate Bill No. 326 to remit delinquent tax penalties, without a dissenting vote, the tally being 29 to 0. Senate Bill No. 337, to authorize the voting of tax levies beyond the limits prescribed in Article XXII, Section 2, of the constitution, received a 27 to 0 endorsement and, after amendments were added in the House, was approved by the Governor.

The opponents of the tobacco tax bill declared that it was a nuisance tax and that it would be harmful to the

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49 Cincinnati Enquirer, June 2, 1931.
50 Ohio Senate Journal, CXIV, 737.
51 Ibid., 628.
52 Ibid., 687.
53 Ibid., 690.
tobacco industry. Representatives of various unions whose members worked in the industry combined with other unions, including the railroad brotherhoods, to fight the bill.\(^5^4\) They issued a statement on June 1 declaring their opposition to a personal income tax and all sales taxes. The issue was debated widely and after much discussion the Senate Tax Committee rewrote the bill to limit the tax to cigarettes. The bill, which earlier had included all tobacco, provided that the tax would expire after three years. In that form the measure passed the Senate, 18 to 6, and it became law effective September 1, 1931. Taft voted for the measure.\(^5^5\)

The Senate finished its tax program on June 18, save for concurrence in House amendments and the formal signing of the bills. The final two measures for consideration were the proposed constitutional amendment to issue five million dollars worth of bonds for improvements at state welfare institutions and to increase the membership and salaries of the State Tax Commission. The bond issue was amended by increasing it to seven and a half million dollars,\(^5^6\) and passed without a dissenting vote.\(^5^7\) The Commission Bill, Senate Bill No. 329, passed the Senate

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\(^{5^5}\)Ohio Senate Journal, CXIV, 734.

\(^{5^6}\)Ibid.; 721.

\(^{5^7}\)Ibid.; 728.
as an emergency measure with only one dissenting vote and later became law.58

Unsettled economic conditions throughout the world and the prospect of deficit financing in the state government had made financial matters a major issue during the session although most of the tax legislation was handled during the latter part of the session as was the budget bill. Actually it was the last matter attended to by the Assembly, the House putting its stamp of approval on the bill at 6:40 A.M., June 27, after the persons favoring higher taxes for utilities had fought until the final minutes of the session.59 The Senate had remained in session until 3:13 A.M. It was an unbalanced budget that the legislators approved.

The freshman senator from Cincinnati had been in the thick of the legislative and political battles from the beginning. He had sponsored a number of bills and had plunged into the fights to make the Republican majority of four a controlling one.

Early in the session he had introduced Senate Joint Resolution No. 12 which would have amended the constitution to provide four-year terms for state elective officials. The Senate passed the resolution, 25 to 1,60 and the House

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58 Ohio Senate Journal, CXIV, 729.
59 Ibid., June 27, 1931.
60 Ibid., 209.
Judiciary Committee reported it favorably, but the House would not endorse it. Some observers believed that if the amendment was adopted Taft had hopes of becoming the first governor under its provisions, but the dour Senator kept silent on that matter. They pointed out that Taft had often prefaced his remarks on the floor with the words, "If I were governor." Taft gave his support to Senate Joint Resolution No. 18, introduced by Senator W. A. Greenlund of Cuyahoga County, which proposed permission for the consolidation of local and county governments and for a charter form of county government. This measure found Taft, the leader of the Republicans in Cincinnati, in a bitter dispute before a Senate committee with Harry Baker, the mayor of Norwood, a small town adjoining Cincinnati. The mayor of Norwood dared to turn his back on the Senator who was questioning him. Baker said later that he understood Taft had finished his questioning but Taft, whose face reddened, needed several minutes to compose himself and continue his questioning. The Norwood mayor was not the only small town official who dared challenge the Freshman. Robert E. Roehm, an attorney

61 Ohio Senate Journal, CXIV, 590.
62 Cincinnati Enquirer, Feb. 19, 1931. For an account of the debates on the measure, which was opposed generally by legislators from southern Ohio counties, see the Enquirer of Feb. 20, 21, and 24, 1931.
for a number of suburbs of Cleveland, told the Senator, in a sarcastic tone of voice, that the small cities did not want to be gobbled up by the large ones. He mentioned that three members of the Cleveland City Council had recently been imprisoned on graft charges. From the other side came comments that the gravel interests were opposed to the bill because it would eliminate the townships as choice customers for gravel. The Senator's brother, Charles P. Taft II, appeared before the committee that evening to urge adoption of the measure.63

The resolution had stormy sailing in the Senate and was defeated, 16 to 9,64 but was later reconsidered and passed, 22 to 10.65

Taft sponsored other bills pertaining to city and county government. His Senate Bill No. 14 would have established county zoning commissions to control the growth and development of the areas around the cities. It passed the Senate, 23 to 1,66 but was tabled in the House.67 He also sponsored Senate Bill No. 61 to remedy the situation created by a Supreme Court decision which threatened to destroy the financial support of city libraries. His bill proposed to allow one mill for libraries within the fifteen

Cincinnati Enquirer, Feb. 26, 1931.
Ohio Senate Journal, CXIV, 340.
ibid., 422.
ibid., 411.
ibid., 589.
mills limit. He said that he hoped to combine all laws pertaining to libraries but that the immediate purpose of this bill would be to permit the Cincinnati library to issue bonds totalling upward to three million dollars.68

His bill passed the Senate without a dissenting vote, and after the title was amended in the House to include a joint sponsor, was approved by that body.69

He introduced Senate Bill No. 74 to permit the consolidation of county welfare activities, a measure the rebellious Senate Republicans helped kill,70 but he obtained its reconsideration and it passed, 20 to 8,71 only to die in the House.

Another Taft bill died on the Senate calendar. It was Senate Bill No. 178 to provide for community protective societies.72

He sponsored Senate Bill No. 193 to limit the Supreme Court representative on the Judicial Council to the Chief Justice and to permit the Council to accept contributions. It passed the Senate, 31 to 0,73 and later was approved by the Governor.

The Senator took time out from his duties to give the Cincinnati Enquirer correspondent his views on conservation.

68 Cincinnati Enquirer, Feb. 25, 1931.
69 Ohio Senate Journal, CXIV, 491.
70 Cincinnati Enquirer, March 20, 1931.
71 Ohio Senate Journal, CXIV, 359.
72 Ibid., 383.
73 Ibid., 108.
A system of dams throughout the state would be necessary, he said, to conserve the state's water supply. He said that he approved the plan used successfully on the River Thames in England, and he mentioned that a series of dams had saved the water supply for his city. This, however, was not a matter to be pushed through the Assembly but was a long range program that would deserve careful consideration throughout the next decade.74

Taft took the minority side of two measures which passed the Senate with overwhelming majorities. He opposed Senate Bill No. 106 which proposed to forbid all persons except citizens and aliens who had declared their intention of becoming citizens from public employment. The bill passed the Senate, 26 to 2.75 He also voted in favor of House Bill No. 147 which would have permitted the sale of colored oleomargarine, a bill bitterly opposed by the agricultural interests.76

The Senator took an active part in welfare and labor legislation. He was appointed to a committee to confer with the Governor about the growing unemployment crisis and necessary relief.77 He supported a bill to provide relief for needy school children.78 He tried to bring the entire welfare problem in Ohio before a Senate committee but

74 Cincinnati Enquirer, Feb. 9, 1931.
75 Ohio Senate Journal, CXIV, 476.
76 Ibid., 482.
77 Ibid., 482.
78 Cincinnati Enquirer, Feb. 3, 1931.
79 Ohio Senate Journal, CXIV, 122.
was ruled out by the presiding officer of the Senate. A committee had been proposed to study the unemployment situation and to consider the possibility of mutual insurance. Taft sought to amend the resolution to authorize a study of the entire matter of poor relief, institutional care, and the advisability of old age pensions. The chair ruled that his amendment was not germane to the resolution, which passed, 31 to 0, with Taft voting "yea."

Organized labor, long hindered in its efforts to organize the working men, exerted every effort in favor of legislation to abolish the "Yellow Dog Contract." The contract was an agreement in which the working man and the employer agreed not to join organizations for collective action, an arrangement which meant loss of employment for joining a union.

The fight was bitter, for the employer groups were vigorously opposed to the measure. In the front, however, of those fighting for the bill in the Senate was Robert A. Taft. He voted to bring the bill onto the floor when the Senate Calendar Committee was deciding which bills should go to the floor. When the bill, Senate Bill No. 108, reached the floor, Taft was among those who took an active part in guiding it to a 26 to 1 passage.

79 Ohio Senate Journal, CXIV, 499.
The overwhelming majority the bill received might arouse suspicion in view of the heated opposition the industrial community had made to it. A reporter for the Cincinnati Enquirer suggested later in a review of the Assembly's lack of accomplishments that the Yellow Dog Contract bill was approved by the Senate to get the measure out of the way because it was understood that the bill would be buried in the House.81

Taft supported a measure providing for the payment of prevailing wage scales to laborers, workmen, and mechanics in public work for the state or for any of its political subdivisions.82 He also voted to support legislation extending the Workmen's Compensation Act, a bill upon which employers and labor had agreed and which consequently passed the Assembly without a dissenting vote.83

The Cincinnatian, however, opposed one major proposal in the labor legislative program and was one of two senators voting against it. It was Senate Bill No. 54 to create a state board of barber examiners and to regulate the business of barbering. The bill passed the Assembly but was vetoed by the Governor. The Senate then postponed action on it, which meant the bill died.84

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81 Cincinnati Enquirer, April 12, 1931. H.R. Mengert of that newspaper's capitol bureau said the outlook for legislative "good deeds was dim."
82 Ohio Senate Journal, CXIV, 503.
83 Ohio Federation of Labor Report, 1931, 27.
84 Ibid., 33.
The Senator supported the DeArmond Bill which provided for a three and a half million dollar appropriation to match a federal grant for highway construction. The Senate, with an eye upon the bill's benefits in easing the unemployment situation, passed the measure. The Farm Bureau Federation gave its endorsement to this bill.

Across the country state legislatures were busy considering the liquor question as the Eighteenth Amendment to the Constitution was under fire in many quarters. The rebellion against Prohibition had dealt the Grand Old Party a heavy blow as the Democrats scored heavy gains in the November elections of 1930, and a number of those Democrats elected had favored repeal of the Amendment. The large gains made by the wets throughout the country served as a "good index to popular sentiment" on the question, one of the leading Ohio newspapers commented.

The Amendment did not escape the attention of the Ohio General Assembly. C. C. Crabbe, the former Republican attorney general who had written the enforcement law in the Buckeye state, urged that the Assembly submit a proposal to the electorate providing for the repeal of the Amendment. He said that he opposed making Ohio a "bootlegger's

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85 Ohio Senate Journal, CXIV, 105.
86 Ohio Farm Bureau News, May, 1931, X, 3.
87 Columbus Citizen, Feb. 24, 1931. A United Press survey showed that nineteen state legislatures were considering bills to abolish the Eighteenth Amendment.
88 Cincinnati Enquirer, Nov. 9, 1930.
The measure died in the House Judiciary Committee, and its sponsor in the Senate announced that he would drop the fight in the Assembly and concentrate upon arousing popular sentiment to support a petition proposing a referendum on the question.90

The Grand Old Party had been determined that its majority of four would control the Senate. To make sure it had allowed only one Democrat on the nine-member Rules Committee and it had been determined that Republicans would dominate the important Calendar Committee, even though the Democrats demanded equal representation.91 The issue had come to a head in mid-March when the Senate spent four hours doing four minutes' work because the Democrats would not yield without a fight. A Republican offer that gave the majority party a majority of one was spurned by the Democrats who finally agreed to accept two places on a seven-member committee. The responsibility of the legislative program would be squarely upon the Elephant's shoulders and the Democrats would not worry because the Mule could kick vigorously if the Governor presented it with an opportunity in the form of a veto.92

Taft, loyal to the Cincinnati Republican organization, supported Senate Joint Resolution No. 30, a proposal

89 Cincinnati Enquirer, Feb. 11, 1931.
90 Ibid., March 5, 1931.
91 Ibid., March 6, 1931.
92 Ibid., March 16, 1931.
to abolish the direct primary for state and district offices. The uprising in Cincinnati the year before that saw the independent voters put the Republicans "on the rocks" was proof enough to him that the machine could not control if the people were given the opportunity to vote in primaries and were sufficiently aroused.

A move to rearrange the congressional districts on the basis of the last federal census was made but it failed in the Senate on a tie vote. Taft immediately announced that he had a new plan for redistricting, and he was able to save the measure in the confusion of the dawn hours when the Assembly recessed in April to await the tax bills. That same morning he lost a move to exempt charter cities from provisions of a bill that sought to permit police and firemen to appeal case of dismissal by Civil Service boards to the courts. The Assembly finally "shirked" its duty and failed to redistrict the state.

The growing economic depression made it imperative that Governor White bring the legislators back to Columbus on three occasions to enact laws to deal with the crisis.

The first special session, which began on March 29, 1932, and continued for four days, enacted five laws to

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93 Ohio Senate Journal, CXIV, 461
94 Cincinnati Enquirer, Nov. 5, 1931.
95 Ibid., April 9, 1931.
96 Ibid., April 12, 1931. The Senate recessed at 4:30 A.M.
97 Cleveland Plain Dealer, May 28, 1931.
deal with the emergency. Before the legislators left they had voted to create a State Relief Commission and had authorized the counties to issue relief bonds which would be retired by a higher tax on public utilities. The Assembly also enacted laws to allow seventy-five per cent of the gasoline tax to be spent for relief by the cities and counties and to allow boards of education to supply shoes and clothing to needy children. Taft signed a committee report that approved a bill that required the counties to obtain approval from the state before issuing the bonds. He also voted for a Senate resolution calling for an investigation of mortgage foreclosures. He introduced a measure, recommended by the Governor, to grant an extension of time for payment of taxes on intangible property because of the difficulties in computing the tax under the new intangible tax law.

The legislators returned to Columbus on May 16, 1932, for a one-day session during which Taft was one of those who unanimously approved a bill to borrow money from the Reconstruction Finance Corporation and pledge the assets of the closed banks as security. The measure was designed to speed the reopening of banks which had been closed. The Senator obtained passage of a bill to extend

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99 Ibid., 21.
100 Ibid., 29.
maturity date of the county relief bonds, authorized at
the previous session, by one year. 102

On September 27, 1932, the legislators again returned
for a special session. They voted without a murmur of
opposition to reduce salaries of all state employees. They
also approved a bill to permit savings and loan associa-
tions to invest in the newly created federal home loan
bank with Taft voting with the unanimous majority. 103 He
voted with a similar majority to permit the state to accept
the conditions of the federal Emergency Relief and Con-
struction Act.104

Before the day was over, the Senator from Cincinnati
voted for a Public Housing Bill. There was no recorded
opposition to the measure, but every supporter of the bill
had to vote to assure its passage. The bill passed, 17 to
0, one vote more than the constitutional majority. 105 The
Act created limited dividend corporations and gave them
certain rights and privileges in obtaining land for slum
clearance. The corporations were private organizations
and were financed by the Reconstruction Finance Corpora-
tion.

103 Ohio Senate Journal, CXIV, 3rd Ext. Sess. 33
104 Ibid., 36.
105 Ibid., 50.
V. AS THE TWIG IS BENT

The Roosevelt whose name had been in and out of the headlines as the Roaring Twenties came to an end commanded large type on the front page during the summer and fall of 1932. On the morning of November 9, 1932, the editors brought out their largest and blackest type to announce that Franklin D. Roosevelt had been elected President of the United States. The black headlines across the front pages seemed to be appropriate funeral crepe for the Grand Old Party which was all but buried in the Democratic landslide.

The readers of the Cincinnati Enquirer learned that the Democratic sweep had extended into Hamilton County. Far down the column on the front page a copyreader had broken the monotony by inserting a subhead that announced the Democrats had extended their gains "In the Legislature, Too!".

A single paragraph reported that Robert A. Taft had gone down in defeat before the Democratic senatorial nominees.¹ The defeat marked the end of Taft's career in the Ohio General Assembly. He had served for eight years, and as the twig is bent, so grows the tree.

In what direction would the tree grow? This was a logical question for those who believed and hoped that this scion of an old family with a tradition of distinguished public service would carry on the family tradition.

The question, however, was overlooked by two writers

¹Nov. 9, 1932.
in a national magazine in 1940 when Taft, a freshman in the United States Senate, was being considered as a candidate for the Presidency.²

Taft had been presented to the people as a "streamlined liberal" in his campaign which won him the election to the United States Senate in 1938. Some observers, however, were inclined to question this presentation for they could accuse him of having opposed local reform in Cincinnati. They could recall that the Hamilton County Republican Central Committee under his direction as chairman had opposed local reforms and had ousted civil service appointees who later were reinstated by the Ohio Supreme Court.³

Was it true that Taft had been a consistent opponent of local reform? Was it true that he was a "streamlined liberal?"

To those who accused him of being an opponent of reform, Taft could present a number of counter-arguments. As a state senator he had introduced a bill to establish county zoning and planning boards. He had worked hard for

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²Two articles in the Saturday Evening Post in 1940 in which Taft's career was discussed failed to mention that he had served in the General Assembly. Robert Moss in "The Political Olympics," Feb. 24, 1940, CCXII, 13 ff., discussed Taft and other Republican Presidential possibilities and branded Taft as "intelligent, well-balanced, steady, reliable, undramatic, a little heavy and cold." Alice Roosevelt Longworth in "What's the Matter with Bob Taft?", May 4, 1940, CCXII, 29 ff., buried the hatchet of a previous generation and found there was nothing wrong with him.

³Cleveland Press, Nov. 9, 1938.
a bill to combine city and county functions and to permit counties to have a charter form of government. This, on the other hand, one might say, would pave the way for bigger and better political machines. There could be little doubt that Taft was a politician who could play the vicious game of politics. His election to the House Steering Committee and his election as Floor Leader and later Speaker were recognition of his political skill. His stand in favor of returning to the convention system for nominating candidates was an indication of his firm belief in party control. On the other hand, he had broken with the party leaders during his freshman term to oppose a bill to require candidates for the judiciary to stand on party tickets instead of being non-partisan candidates.

The term "streamlined liberal" could mean almost anything including nothing. If it is taken to mean a supporter of progressive legislation, there could be some justification for its use on Taft's campaign brochures. He had taken a stand against the Yellow Dog Contract, he had defended civil liberties in the Prohibition and poll tax fights, he had voted to establish a minimum wage for women, he had sought to give cities freedom in taxation matters, he had voted to permit the sale of colored oleomargarine, and he had introduced a bill which saved the city libraries.

It was the tax legislation which the Cincinnati
ant place in the history of Ohio.

"It was only natural," according to the Ohio State Journal, that Taft should head the committee drafting tax legislation in 1931 because when one had thought of tax legislation during the previous ten years, Taft's name was the first that came to mind. It was the legislation of this session that left its most marked imprint upon Ohio and it was the Senator from Cincinnati who fathered the bills.

There had been a great deal of agitation for tax reform throughout the years and it was "strange that the people of Ohio" had "shied so persistently at every proposal to modify the uniform tax system," the Tiffin Daily Advertiser said. It was all the more strange, too, since the adjacent state of Pennsylvania had used a classification system for more than a hundred years. The people of Ohio, however, had turned down efforts to relax the Uniform Rule and the Cleveland Plain Dealer declared in 1925 that the next proposed amendment should be "sound and acceptable." Ohioans in 1925 had turned down an amendment to relax the rule for the eleventh time.

The section of the constitution requiring that all property be taxed at its full value was stricken from the

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May 24, 1931.

document in 1929 but there was confusion in the minds of the people. A disturbed citizen wrote to the *Pickaway County News* shortly before the election that the amendment would benefit only the big city banks and that the rural people would gain nothing by its passage. The air was not entirely clear two years later when the Assembly was rewriting the tax laws and a storm of opposition arose to the proposed "nuisance taxes." The people had not understood, a leading newspaper declared, that the amendment they had adopted was not a classification amendment but an amendment which "opened the door for a new tax system." The Governor, the newspaper declared, was misrepresenting the situation when he said that the enactment of an income tax law would be a breach of promise and principle.

The reaction to the tax legislation of 1931 was divided, as the reaction to all such laws perhaps will always be. Passage of the bills would make "the muddle worse than it had ever been under the uniform rule," the Hamilton *Daily News* shrieked, in opposition immediately after the bills were introduced. The tobacco sales tax, moreover, was particularly obnoxious because it would open the door to further taxes. The proposal to have appointed county budget

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7October 17, 1929.
8Cleveland *Plain Dealer*, May 13, 1931.
commissions, whose members served without pay, would open the doors to such deplorable situations that it was difficult to understand why "supposedly intelligent persons elected to represent the people could act so assinine."9

To the editor in an Ohio River town the new tax law was a "most complicated document, to say the least, and the more one studies it, the less he knows about it."10 A more quieting answer came from the voice of business which reported that "many manufacturers were inquiring about branch plant locations in Ohio following news of the state's recent tax legislation, particularly as it affects inventories and money in the bank."11

The bills had not been rushed through the Assembly as the special joint committee had conducted extensive hearings. The people had been warned "to read the daily papers as the city people were taking over and much was being done in the Assembly that was of importance to the farmers."12

Taft had shown legislative ability in conducting the hearings and in drafting the legislation. He had shown courage in proposing a sales tax and an income tax. The fairness of the intangible tax rates was a question for the

May 13, 1931.
10Belpre News, June 18, 1931.
11"Tax Reduction in Ohio Attracts Manufacturers,"
The Business Week, Aug. 19, 1931, 16.
Assembly to decide but the principle was sound. Could anyone ever hope that bonds yielding four per cent interest would be listed for taxation at two and a half per cent of their income? The answer shows the importance of a classification system.

Taft had from the first attempted to revise the tax laws, and tax legislation had been his major interest. He had introduced on the second day of his legislative career a bill to permit cities to levy additional taxes to escape the financial crisis the Smith Act of 1910 was creating. He had joined with Hal H. Griswold in a program of debt limitation legislation, and in his second term he had sponsored House Bill No. 20, which was passed over the Governor's veto and later rejected in an initiated referendum, which would have permitted a higher rate of taxation and would have placed the charges for bonds outside of the current expense levy.

Taft had fought for civil rights in opposing the search and seizure provision of the Miller Prohibition Enforcement Bill during his first term. He had voted to unmask the Ku Klux Klan and he had voted against submitting a proposed constitutional amendment which would have permitted the levying of a poll tax.

Taft supported the Reorganization Act which passed the Assembly during his first term as a straight partisan measure. He maintained that it was a "good thing," and he
said two years afterward that he would not vote to change it unless the law produced harmful effects, which it had not done.13

The Act was hailed in some quarters as a step forward in popular government because it made the heads of the various administrative agencies responsible to the governor who in turn was responsible to the people. Others, however, believed the Act had only reshuffled the various agencies and had perhaps weakened them by giving the governor too much appointive power.14

It often is difficult to evaluate the ability and statesmanship of a legislator by the votes he casts on the floor. What indication of a man's ability can be gained from recording his "yea" votes on measures that passed without a dissenting vote with an extremely high percentage of the legislators voting? Some credit, however, must be given because the legislator could have stayed away or he could have cast a negative vote.

There is little to indicate that Taft joined the bandwagon when to do so would be seriously contrary to his beliefs. He had made a long speech against the Brand Cooperative Bill and he was the only legislator who voted against it. He had fought the Miller Prohibition

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13 Cincinnati Enquirer, Feb. 4, 1923.
Enforcement Act because of its sweeping search and seizure provisions at a time when it took brave men to challenge the holy forces of the Drys. He was practically alone in denouncing a bill in the Senate which proposed to forbid public employment to all except citizens and aliens who had declared their intention of becoming citizens.

The vote to permit the sale of colored oleomargarine could hardly endear the Cincinnatian to farmers, but it may not have meant as much as it appeared to do on the surface. The vote, however, would endear him to the people of his urban district and by the time the clerk had reached Taft's name on the roll call the issue had been settled. The Cornstalk Club would understand that this was an opportunity for everyone to win favor at home on a dead issue.

The American legislative system has endowed the committees of the Congress and the legislatures with wide powers, and for the bill to punish profiteering in rents, the Committee on Cities in the 1921 General Assembly decreed legislative inaction. There was a bitter fight to bring this measure out of committee but the Freshman from Cincinnati had won the battle to keep it in the committee he headed. Should he have denied the Assembly an opportunity to vote on the measure? The question has
many answers and perhaps none of them would ever be completely accepted. It would seem, however, that no harm could have been done in permitting the elected representatives of the people to express their sentiments on the measure.

Four years later Taft was forced to permit the representatives of the people to express their sentiments upon a measure he believed unwise. It was the Buchanan Bill which required that the Bible be read in the public schools. The bill was tabled and perhaps would have stayed there if the Floor Leader had continued his determination to keep it there. The House had turned down a motion to reconsider the vote which tabled the measure but still the Klan had enough votes to kill almost any piece of legislation, especially if Governor Donahey vetoed it. Should Taft have decided to allow the bill to lie on the table and permit the other legislation to lose? This time he decided to allow the elected representatives of the people be heard.

Taft's vote for the Reorganization Bill, and the various measures to consolidate city and county functions and to give the state more control over county financial matters would indicate that he favored a centralized government. On the other hand, he had worked hard to free the cities from the restrictions the Assembly placed upon them.

The Cincinnati had indicated that he opposed the setting of prices by government action when he opposed
the Brand Co-Operative Bill, which would have permitted the Public Utilities Commission to regulate their prices. He also opposed the rent control measure and he took no part in a special session of the Assembly which established a State Fuel Administrator to control the prices of coal.

Taft showed an interest in welfare and labor legislation. He had voted for the Public Housing Bill and he had urged legislative action to deal with the problems of relief and unemployment. He did not always vote as labor would have him vote, but he was not considered as consistently hostile to labor.

It is sometimes said that the voters chose their rulers on the basis of whom they can trust in the various situations that arise rather than electing them for the promises in their campaign platforms. If this be true, there was much to indicate that Robert A. Taft would win elections. He had demonstrated his courage by taking the unpopular side. He had demonstrated his interest in public affairs by working long hours during the session and between sessions in studying and recommending tax legislation. It could be said that he had a personal interest in the tax legislation because he was a member of a wealthy family and a corporation lawyer. But did not the "little man" benefit from the reduced tax rate on bank deposits,
stocks, and bonds? Taft had demonstrated his party loyalty on numerous occasions, but he had gone his own way at times when other Republicans preferred to follow the beaten path. He had refused to vote to abolish the non-partisan ballot for judges, and he had led the fight for the bill to abolish the elective assessor's office, one which had become sacred to the Grand Old Party.

Taft had worked hard and he had introduced and fought for many worthwhile bills. He was not a back-slasher but he had not been too busy to discuss any matter with any member of the Assembly. By hard work and ability Taft had become a leader in the Legislature. He had won the uphill battles and many of them were difficult struggles. His House Bill No. 20 could hardly be called popular because it would permit higher taxes. The voter might predict what Taft would do in a given situation but he could always be sure that Taft would not plunge headlong into a situation without weighing its effects.
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