



THE SECRETARY OF THE TREASURY  
WASHINGTON

April 1, 1943

Dear Marriner:

I take pleasure in sending you, under separate cover, a copy of the Report submitted to me by the Committee on Inter-governmental Fiscal Relations.

Some time ago the President suggested that this Department investigate the problem of Federal-State-local fiscal relations in the United States. The growing conflict and duplication in our tax system called for a vigorous and comprehensive inquiry, preferably by a staff freed from all other responsibilities within the Department. Accordingly, I designated a committee, consisting of Dr. Luther M. Gulick, Director of the Institute of Public Administration, Dr. Harold M. Groves, Professor of Economics at the University of Wisconsin and a former member of the Wisconsin Tax Commission, and Dr. Mabel Newcomer, Professor of Economics at Vassar College, to examine and report on this problem.

The study was made with the full cooperation of the responsible officers of the Treasury Department, but the findings and recommendations of the Report are those of the Committee and do not necessarily reflect the views of the Department.

The Report of the Committee makes an important contribution to the movement for the coordination of Federal-State-local fiscal relations and brings together a body of current information which will be especially helpful to Federal, State, and local officials concerned with this problem.

Sincerely yours,

Honorable Marriner S. Eccles  
Chairman, Board of Governors of the  
Federal Reserve System  
Washington, D. C.



April 13, 1943.

Dear Henry:

This is to thank you for sending me the copy of the voluminous report submitted by the Committee on Intergovernmental Fiscal Relations.

It is a formidable and impressive document, and I have asked our economists to study and digest it with the open-minded consideration that these experts and this hard work so eminently deserve. I realize that the views do not necessarily reflect those of the Treasury. As you know, I am deeply interested in this whole subject, which is of great importance for the future.

Sincerely yours,

Honorable Henry Morgenthau, Jr.,  
Secretary of the Treasury,  
Washington, D. C.

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