

Apart from these considerations, however, it seems to the Treasury Department to have been a distinct presumption of the corporation tax law that private corporations were to be protected in their own character; and Congress later expressed itself almost to that effect. Moreover, the revenue from this tax is materially involved in the faithfulness with which the Government preserves the confidential character of the returns. Other assessing and collecting bodies are far less successful in securing actual bona fide returns than the Treasury Department; and this is because of the rigidly confidential character of its dealings. And just as soon as we shall abandon the confidential nature of the corporation tax returns of private corporations, just that soon we shall fall back to the conditions under which the state and city and county taxing bodies assess and collect their taxes.

#### A SUPERVISOR OF THE EXPRESSIONS OF LAWS.

It is again with diffidence that I recommend the establishment of a bureau associated exclusively with the work of legislation. In administering, however, the laws with which the Treasury Department has to do, I have become greatly impressed with the need of a competent critical revision of the language of laws, with the mere view of making the expression certain and simple. I cannot fail to recognize that this is a large concern of the executive branch of the Government, and a matter of large importance to the people. In the first place, if the language of all the laws, before the laws are finally passed, should be duly considered by a competent bureau, the interpretation of these laws would be a far simpler and more certain matter both for the executive and the judicial branches of the Government. Undoubtedly a large economy would be secured, much greater promptness of government action would ensue, and a great volume of review and litigation would be saved. It is conceivable that the decisions in the Treasury Department alone could be cut in two, if the expressions of the laws with which it has to do were rendered more clear, certain and undebatable. It is in the interest of the Treasury Department that I take the liberty of recommending a bureau of supervision of the language of laws.

#### TARSNEY ACT.

The repeal of the Tarsney Act was received with great regret by the Treasury Department, and by great numbers of people who are especially interested in the art and fitness of government buildings. Our Federal Government is the largest builder of buildings ever known in the world—and its building enterprises are to be far more important still; and the fact that it builds in every part of our great country gives it an unexampled influence upon the architectural art of the entire people. It cannot avoid affecting in a pronounced degree the architectural taste, knowledge, and enjoyment of the

nation. It cannot avoid affecting the growth of good architecture in all communities; for the effect and influence of our building operations are completely nationalized. The mere facts nationalize this influence. The Government, therefore, enjoys in its building operations a tremendous opportunity for good, in the judgment of all who regard architecture as one of the important factors of the higher civilization. This opportunity is really unexampled. Now the elimination from the service of the Government of the knowledge, gifts and inspirations of all architects except those confined within the Treasury building reduces our architectural dimensions to those of a single architect's office, and limits us to the architectural control of one man; whereas such continual building as we do, such opportunities of influence upon all the building in the country as we have, such responsibilities to the architecture of the nation as we cannot relieve ourselves of, demand that the Government should have at its disposal every bit of architectural ability that the nation possesses. To my mind it is absurd to believe that any single architectural office, whether a government office or any other, ought to design every one of the large number of Government buildings turned out annually, when those buildings are all charged with a mission of architectural education to every part of the country. No supervising architect and no private firm ever existed to whom such a great public duty could be properly committed. The Treasury Department is doing excellent architectural work. Under this administration the Supervising Architect's office has been revised. It has not only been economized largely, not only has its cost of operation been reduced, but both its efficiency and its architectural spirit have been distinctly confirmed and advanced. And whatever a Government architectural office ought to be expected to do, it is competent to do. But, as I have said, no single architectural office, no single set of inspirations, no single body of knowledge, no one set of designers, ought ever to be charged with so great a work and so grave a responsibility as the entire building of the Government; and no architect's office, such as this or any other, should be thrown in upon itself or should be taken out of constant association and competition with all the other successful architects and architectural offices. The Government architect—like any other successful architect—needs the touch with all the great architectural activity of the country; and to be in constant relation with all the architectural thought and gifts of the country. Nor is there any question of expense that need stand in the way. It can easily be arranged, and if the Department had been permitted it would have been arranged so that it would not have cost the Government any more to have certain of its buildings designed with the broad aid of the architectural world. This could have been accomplished notwithstanding the fact that under the improvements we have inaugurated the cost of the work of the Gov-

ernment's own office has been reduced. I hope, therefore, that the Congress will reconsider its action of the last session, and restore to the Government the privilege of employing the architects of the country in, at least, the comparatively few instances where it was the practice to employ them.

#### PROTECTION OF THE PRESIDENT-ELECT.

In accordance with precedent, it was thought to be proper—and it was also thought to be necessary—to afford Secret Service protection to the President-Elect; and this has been done. I suggest, however, that as the authority for this is not specifically stated in the law the omission be supplied by Congress.

#### CONTINGENT FUND.

I commend the estimate for the Contingent Fund for the Secretary of the Treasury very cordially. This is for the benefit of my successor. I think it would be a great business mistake and a great mistake in general, to change the new policy of providing a contingent fund for the Secretary of the Treasury. The Congress reduced the Contingent Fund this year; but I hope it will raise it again to at least \$50,000 for the incoming administration.

#### THE COMMITTEE ON EXPENDITURES IN THE TREASURY DEPARTMENT.

The Treasury Department has been aided by the fair investigations and sincere inquiries of the House Committee on Expenditures in the Treasury Department. In its interest in department betterments, and in its advice and criticism, this Committee has shown its interest in every effort of the Department along the lines of improvement. Its continued activity is among the best things I can wish for the incoming administration of the Department.

#### ACKNOWLEDGMENT.

I must not conclude this final report as Secretary without making my acknowledgments to the men in the Treasury Department—in and out of the Classified Service—without whose aid and enthusiasm it would have been wholly impossible to make the improvements of the last four years. We were able to organize a corps of remarkable men who had the progressive spirit; and these men, together with some whom we called in from the outside, are a body with whom I have felt it a great honor to be associated. Their work has been strong work, and singularly unselfish; and they will have enabled me to turn over to my successor a Department that is dominated by active public spirit. Of course, not everybody has sympathized with the improvements; and not everybody has been diligent in them. But it is wonderful that such a multifarious department covering the whole country should have shown such widespread readiness to change and improve.