

Intermission

When we come back

What were other countries doing?

Politics in action

What were other countries doing

Other Countries that had Prohibition

- Sweden 1914-1935 Rationing System
- Iceland 1915-1935 Beer continued until 1989
- Norway 1916-1927
- Finland 1919-1932
- Canada some provinces were dry from 1914 until mid 1920s.
- Japan considering and watching the US
- And Russia ???

Russia.

PROHIBITION IN RUSSIA.

A STARTLING IMPROVEMENT
SHOWN IN WHOLE LAND.

Visitors Declare Country is Hardly
Recognizable Since Law Became
Effective—Czar to Continue Opera-
tion of Edict after War—Russians
Win on Prussian Frontier.

[BY ATLANTIC CABLE AND A. P.]

PETROGRAD (via London) Sept.
30.—Minister of Finance P. Bark re-
ceived today an order to the effect that
the prohibition of the sale of vodka
shall be continued indefinitely after
the end of the war. This order is
based principally on the tremen-
dously improved condition of the
country since the Emperor issued the

Prohibition Laws
in Other Countries
Even Russia
Los Angeles Times –
October 1, 1910

Czar finds better working
and living conditions with
the elimination of beer
and vodka.

Repealed in 1925

Wheeler's and Prohibitionist's Status in the late 1910s

- ASL has backing from WCTU and other organizations
- Support from rural America thru the churches.
- Several states/counties already “dry” by the mid 1910s,
- Resentment to Germans (beer) with WWI.
- Income Tax amendment passed in 1913, thus the concern of the loss of alcohol tax had less of an effect.
- Need to get the idea of prohibition as a US constitution amendment to the people and congress.
- Redistricting in the US house due after 1920 census.

Taxation of Liquor and Income Tax

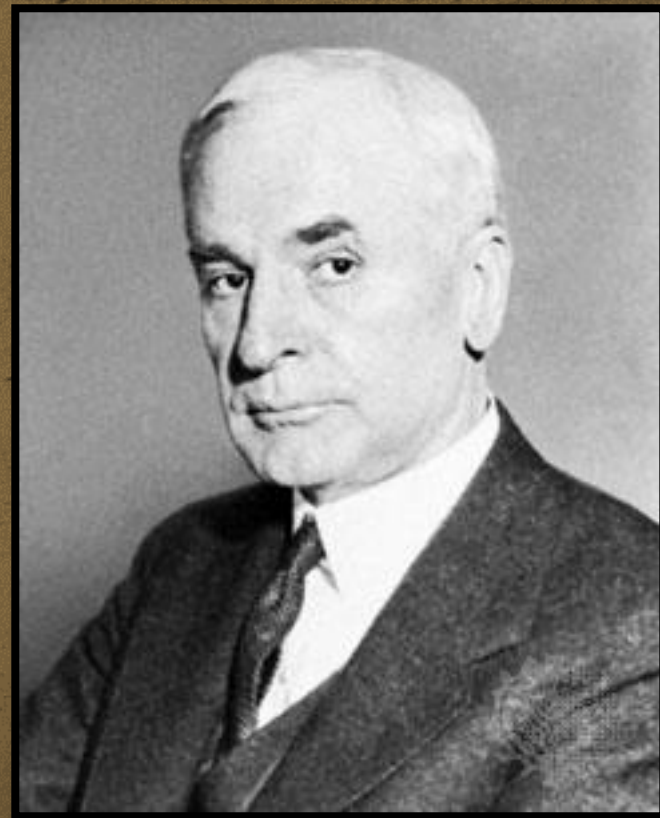
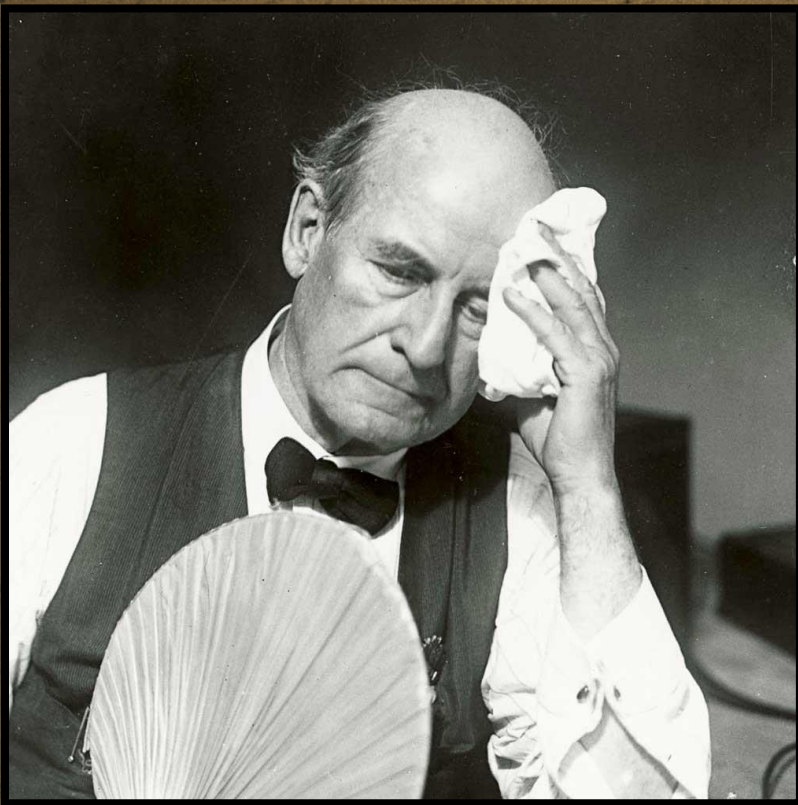
History of Liquor Tax and Wars

- Alexander Hamilton *1791 to 1802* American Revolution
- James Madison *1812 – 1817* War of 1812
- Abraham Lincoln *1862 –* Civil War
- Spanish American War - Liquor tax doubles resulting in the alcohol tax representing 40% of the US revenue.
- *By 1910 the federal government was drawing \$200 million a year from the liquor industry – 71% of all internal revenue, and more than 30% of the federal revenue overall.*

Prohibition and Income Tax Supporters Work Together

William Jennings Bryan
House of Representative

Cordell Hull
Senate



Income Tax Form from 1913

TO BE FILED IN BY COLLECTOR. Form 1000. TO BE FILED IN BY INTERNAL REVENUE BUREAU.

List No. _____ INCOME TAX. File No. _____
 District of _____ THE DUALITY OF THE RETURN FOR THE PURPOSES OF THE COLLECTION OF INTERNAL REVENUE, ON OR BEFORE MARCH 1 IS \$20 TO \$4,000. Assessment List _____
 Date received _____ Page _____ Line _____
(SEE INSTRUCTIONS ON PAGE 4)

UNITED STATES INTERNAL REVENUE.

RETURN OF ANNUAL NET INCOME OF INDIVIDUALS.
(As provided by Act of Congress, approved October 3, 1913.)

RETURN OF NET INCOME RECEIVED OR ACCRUED DURING THE YEAR ENDED DECEMBER 31, 191 _____
(FOR THE YEAR 1913, FROM MARCH 1, TO DECEMBER 31.)

Filed by (or for) _____ of _____ State of _____
(Old rates of individual.) (Estate and No.)

in the City, Town, or Post Office of _____ State of _____
(SEE IN PAGES 1 AND 3 BEFORE MAKING CHECKS HEREON)

1. GROSS INCOME (see page 2, line 12)	\$				
2. GENERAL DEDUCTIONS (see page 3, line 7)	\$				
3. NET INCOME	\$				

Deductions and exemptions allowed in computing income subject to the normal tax of 1 per cent.

4. Dividends and net earnings received or accrued, of corporations, etc., subject to like tax. (See page 2, line 11)	\$				
5. Amount of income on which the normal tax has been deducted and withheld at the source. (See page 2, line 9, column A)	\$				
6. Specific exemption of \$3,000 or \$4,000, as the case may be. (See Instructions 3 and 10)	\$				
Total deductions and exemptions. (Items 4, 5, and 6)	\$				

7. TAXABLE INCOME on which the normal tax of 1 per cent is to be calculated. (See Instruction 3)

8. When the net income shown above on line 3 exceeds \$20,000, the additional tax thereon must be calculated as per schedule below:

	INCOME.	TAX.
1	per cent on amount over \$20,000 and not exceeding \$50,000	\$
2	" " 50,000 " " 75,000	\$
3	" " 75,000 " " 100,000	\$
4	" " 100,000 " " 250,000	\$
5	" " 250,000 " " 500,000	\$
6	" " 500,000	\$

Total additional or super tax \$ _____
 Total normal tax (1 per cent of amount entered on line 7) \$ _____
 Total tax liability \$ _____

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GROSS INCOME.

This statement must show in the proper spaces the entire amount of gains, profits, and income received by or accrued to the individual from all sources during the year specified on page 1.

DESCRIPTION OF INCOME.	A.		B.	
	Amount of income on which tax has been deducted and withheld at the source.		Amount of income on which tax has NOT been deducted and withheld at the source.	
1. Total amount derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid	\$		\$	
2. Total amount derived from professions, vocations, businesses, trade, commerce, or sales or dealings in property, whether real or personal, growing out of the ownership or use of interest in real or personal property, including bonds, stocks, etc.				
3. Total amount derived from rents and from interest on notes, mortgages, and securities (other than reported on lines 5 and 6)				
4. Total amount of gains and profits derived from partnership business, whether the same be divided and distributed or not				
5. Total amount of fixed and determinable annual gains, profits, and income derived from interest upon bonds and mortgages or deeds of trust, or other similar obligations of corporations, joint-stock companies or associations, and insurance companies, whether payable annually or at shorter or longer periods				
6. Total amount of income derived from coupons, checks, or bills of exchange for or in payment of interest upon bonds issued in foreign countries and upon foreign mortgages or like obligations (not payable in the United States), and also from coupons, checks, or bills of exchange for or in payment of any dividends upon the stock or interest upon the obligations of foreign corporations, associations, and insurance companies engaged in business in foreign countries				
7. Total amount of income received from fiduciaries				
8. Total amount of income derived from any source whatever, not specified or entered elsewhere on this page				
9. TOTALS				

NOTES—Total of Column A on line 5 of first page.

10. AGGREGATE TOTALS OF COLUMNS A AND B \$ _____

11. Total amount of income derived from dividends on the stock or from the net earnings of corporations, joint-stock companies, associations, or insurance companies subject to like tax. (To be entered on line 4 of first page.) \$ _____

12. TOTAL "Gross Income" (to be entered on line 1 of first page) \$ _____

1913 Income Tax Rates

						INCOME				
1	per cent on amount over \$20,000 and not exceeding \$50,000					\$				
2	"	"	50,000	"	"	75,000				
3	"	"	75,000	"	"	100,000				
4	"	"	100,000	"	"	250,000				
5	"	"	250,000	"	"	500,000				
6	"	"	500,000							