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Vinson in Congress
William W. Oliver*

Fred M. Vinson served with high honor in all three branches of our national government. It was in the Congress that he served first. That service, although not the highest to which he rose, is perhaps most significant, for he entered the Congress and the national scene an unknown. It was his climb from a freshman to one of the foremost Members of the House of Representatives that laid a foundation upon which many of his future accomplishments rested.

Kentucky elects its governors in November of the odd numbered years immediately preceding the presidential election year. In November, 1923, William J. Fields, the Democratic candidate, was elected governor and resigned his seat as representative from what was then the Kentucky Ninth Congressional District. Vinson was then Commonwealth Attorney for the thirty-second judicial district of Kentucky, a position generally called district or state's attorney in other states (Kentucky is officially known as the Commonwealth of Kentucky). Vinson, then thirty-three old, was nominated for the Congressional vacancy by the Democratic Executive Committee for the Ninth District, and at a special election on January 12, 1924 he defeated the Republican candidate, Dr. Yasell of Maysville (the home of Mr. Justice Reed) by 10,000 votes, an unusually heavy majority for the district.

The district then contained nineteen counties in northeastern Kentucky. The Kentucky legislature, always securely in Democratic control partly because of under-representation of Republican areas, had conveniently omitted any of the one-party Republican counties of eastern and southeastern Kentucky from the old Ninth District. Still the district was far from automatically Democratic. Effort and organization were needed, and the thoroughness with which Vinson built an organization is almost legendary in the area. Patient and time consuming wooing of the local leaders in every county was a Vinson forte. It was not infrequent for prominent Republicans to be for "Fred Vinson," or for opposing factions of Democrats in a county both to be in the Vinson camp.

Geographically and economically the district was not outstanding. Some four or five counties on the western edge of the district lie within the storied, rich and beautiful, and gently rolling blue

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grass region of Kentucky. The largest city in the district, Ashland, had a population of only 14,729 in 1920. It contained the only significant industrial development in the district, the American Rolling Mills Company having mills there. Most of the district, however, was one of steep hills, with only limited creek and river bottom land capable of sustained agriculture. Tobacco was the only significant cash crop. There still were small, scattered lumbering and sawmill operations, the virgin forests of the area being gone. (Vinson's father had been a timberman in the era when great rafts of logs were floated down the Big Sandy River past Louisa.)

Being elected to fill an unexpired term, even those Democrats who had taken their seats at the start of the term held seniority over Vinson when he arrived in Washington. With his party in the minority, he received assignments to three relatively obscure committees—Flood Control, Pensions, and Public Lands. When he returned to the next, or Sixty-ninth Congress, his sole assignment was to the Military Affairs Committee, a position he held through the first session of the Seventieth Congress. In the second session of the Seventieth Congress he was transferred from the Military Affairs Committee to the Appropriations Committee. This was a long step forward, for the Appropriations Committee has always been powerful while the Military Affairs Committee was at a nadir in the disarmament atmosphere of the 1920's. On the Appropriations Committee Vinson had an opportunity to demonstrate his ability as a student of fiscal affairs.

Vinson was defeated in the Republican upsurge of 1928 in the southern and border states, when Al Smith was the Democratic candidate for President. Vinson was the campaign manager for Smith in Kentucky. While his district, as well as the whole state is predominantly Protestant, it seems unwarranted to assume, as some observers have,\(^1\) that his defeat was a personal punishment given by the district for his having been campaign manager for Smith. The Democrat losses were general over the state—the Democrat House contingent from Kentucky dropped from eight out of eleven to two out of eleven. Vinson, however, polled 47% of the vote in his district and his total vote was more than that of any other Democrat candidate with the exception of the one from heavily populated Jefferson County, in which Louisville is located.

Although Vinson had progressed far enough to become a member of the important Appropriations Committee during those two and

\(^1\) McCUNE, THE NINE YOUNG MEN 260 (1947); American Mercury, April 1946, p. 407.
a fraction terms preceding his defeat, he received little national publicity. He authored no bills. However, he did attract momentary attention in 1925 by reading a poem he had composed about an electric exercise horse used by President Coolidge. After he had read one stanza, Representative Luce of Massachusetts raised a point of order contending that nothing derisive of the President could be read in the Congress. After a verbal skirmish in which Representatives Barkley of Kentucky and Connally of Texas defended Vinson's right to read the poem, Representative Snell of New York, chairman of the Rules Committee and speaker pro tempore allowed Vinson to proceed. The text of the poem is as follows:

2. 66 Cong. Rec. 3668.

**Cal's "Hobbyhorse"**

The Prince of Wales, astride a steed  
Is a picture of world renown.  
When the horse bestirs, as is its need,  
The Crown Prince hits the ground.

Silent Cal is a more cautious chap  
Than the young Prince, brave and good.  
He profited by the princely mishap,  
And bought a horse of wood.

Electric currents fill its veins  
Instead of thoroughbred blood,  
So it never gives its rider pains,  
Or throws him in the mud.

The "hobbyhorse," 'tis easily seen,  
Is as silent as its master,  
It trots and canters in one spot,  
The "jockey" urging it faster.

Cal's "horsie" is without a name,  
As have derby winner plucky,  
But soon it will have equal fame  
With the horses of Old Kentucky.

But unlike the horses of Old Kaintuck,  
Unexcelled for their vim and vigor,  
The White House steed will never buck,  
And mar the President's "figger."

It might be well to find a name;  
We would suggest, of course,  
One that would bring undying fame,  
"Economy"—for Cal's "Hobby" horse.

For Cal upon an autumn day  
Essayed a splendid task  
When he pitched his wondrous crop of hay  
In the campaign that's just passed.

Summoned were the movie men  
To "shoot" this pastoral scene,  
But the President's "real" exercise  
The Public has not seen.
on the Democrat baseball team in the House. In later years he was to tell law clerks about a towering foul ball he caught deep behind the third base line in the 1928 annual game between House Republicans and Democrats. Once his law clerks looked up the issue of the *Washington Star* which reported the game and showed him that the catch was written up as one of the highlights of the game.

Although Vinson wrote no headlines during his service in the 1920's, he formed friendships and acquired unpublicized esteem among his fellow Congressmen which would serve him well in the future. In the fall of 1930 Vinson redeemed himself from the 1928 defeat by being reelected to Congress by a 14,000 majority, the largest the district had ever given any candidate. When the Seventy-second Congress convened for its first session in the fall of 1931, the Democrats held a majority and organized the House.

The Ways and Means Committee is one of the most important—probably the most important—committees in the House of Representatives. It was the first committee organized in the first Congress. By Constitutional mandate Revenue bills must originate in the House, and the House rules have always given Ways and Means jurisdiction over such bills. To the Democratic members, the Committee has added importance for the Democratic members of the Ways and Means function as a committee on committees, which is responsible for assignments of House Democrats to committees. It was a mark of the high standing of Vinson with his Democratic colleagues that he was placed upon the Ways and Means Committee in 1931—an almost unprecedented action for one with such a short period of prior service, especially since Congressional seniority is based upon years of continuous service. Vinson stood last in seniority among the fifteen Democrat Ways and Means members. Ahead of him in seniority was Representative McCormack of Massachusetts, present Minority Whip, who was to become one of Vinson's fast friends.

In Homeric days we will recall,  
During the famous siege of Troy,  
A wooden horse within the walls  
That city did destroy.

'Twould not be very strange, indeed,  
If history should repeat,  
And discovery of the White House steed  
Should encompass Cal's defeat.

Some may entertain regret,  
To see their idol sway,  
But we wonder—owning such a steed,  
Why the President pitched hay.

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By the time the Seventy-third Congress met in emergency session in March, 1933, there was a Democratic President and Vinson was the tenth ranking Democratic member of the Ways and Means Committee. New legislation representing a wide departure from our past traditions was to be proposed to the Congress. Decisions of the Supreme Court\textsuperscript{4} indicated that taxation might succeed as a means of regulation when direct regulation would fail. Revenue would also be needed towards financing New Deal programs, and there were to be “soak-the-rich” taxation plans.

Thus the Ways and Means Committee was destined to become a legislative focal point in the New Deal days. Time had created the need for a man on that committee able to understand, analyze, and explain statistics on income and their relationship to the various tax rates in existence and contemplated. For Fred Vinson, who had tutored mathematics while a student in College and possessed a fabulous memory for numbers and statistics, the need was translated into a correlative opportunity. Chairman Doughton of the Ways and Means Committee, himself a man of ability, found Vinson a tower of strength upon whom to rely and a warm affection developed between the two men. Soon Vinson earned the respect of the entire Committee for his grasp of intricate tax bills.

If any bill went through the Ways and Means Committee during his tenure it is axiomatic that Vinson played a key role in committee consideration of the bill. The NRA, the AAA processing taxes, and the first Vinson-Guffey Coal Bills were among the early New Deal legislation considered by Ways and Means. By 1934 Vinson had established himself as a valuable Congressional supporter of the Administration. In the election that fall Postmaster General Farley, who was also Democratic National Chairman, wrote a member of the Montgomery County (Kentucky) Democratic Committee that the Roosevelt program needed “friends on guard from the top to the bottom.” He urged special efforts to re-elect Vinson who would “cooperate with the National Administration in the best interests of Kentucky.” Why the Administration should be so anxious to have Vinson back is well illustrated by the legislative history of the first Vinson-Guffey Coal Bill. After the Ways and Means Committee had rejected the bill 13 to 12, Vinson personally persuaded Representatives McCormack of Massachusetts and Disney of Oklahoma to abstain in order that the bill could be reported out by a vote of 12 to 11.

In the Seventy-fourth Congress to which he was re-elected in 1934, Vinson continued to forge to the forefront of the Congress.

\textsuperscript{4} United States v. Doremus, 249 U.S. 86 (1919); Veazie Bank v. Fenno, 8 Wall. 533 (U.S. 1869).
Chairman Doughton appointed a special tax subcommittee including Vinson as its key man. When Congressman Hill of Washington was appointed to the Board of Tax Appeals (now Tax Court of the United States) in 1936 Vinson became Chairman of the subcommittee—this at a time when there were six Democrats senior to him upon the committee and although the consideration of revenue bills is the number one business of the committee. This special subcommittee was abolished after Vinson left the Congress, for there was no one else left to take his place as its chairman.

Probably the most important legislation to occupy Vinson's attention during the Seventy-fourth Congress—and indeed during his whole legislative career—was the Social Security Act of 1935. Although the first bills introduced after the Presidential message urging the adoption of a social security system were those by Senator Wagner and Representative Lewis, the bill which was finally acted upon was one introduced by Chairman Doughton of the Ways and Means Committee. There is little doubt that Vinson was the chief architect of the system which was enacted. The national income was then running 55 billion a year, and the national debt stood at only 28 billion. Vinson envisioned a social security fund of 50 billion by 1980 which would be used as a banking fund to finance business expansion and development in the country.

Vinson was an Administration regular. Even the newspaper PM gave him a 100% mark upon labor votes. But upon two occasions Vinson broke with President Roosevelt. Vinson always enjoyed popularity with the American Legion, in which he had been an active member before entering Congress. Vinson fought the Economy Bill of 1933, advocated by President Roosevelt, which reduced veterans' pensions.

The second major break between Vinson and the Administration also involved veterans' legislation, and led to probably the most prolonged and hard fought legislative battle of his career. In 1924 legislation, enacted at Vinson's first session in Congress, had provided for a bonus for World War I veterans in the form of adjusted compensation certificates. These were to mature and be payable in 1945. During the depression mounting pressure came from veterans for the immediate payment of these certificates. On January 3, 1935, the first day of the new Congress, Representative Patman of Mississippi introduced legislation directing the Secretary of the Treasury to exchange for the bonus certificates non-interest bearing notes "of the same wording, form, size, and denominations as United States notes issued under existing law." Although its supporters defended the Patman bill as a
desirable "controlled expansion of the currency." Vinson, a former
director of a Louisa bank, objected to the inflationary aspects of
the bill, which he called the "greenback" or "printing press" bill—
names which became of general use. Vinson, himself an advocate of
the immediate cash payment of the bonus, introduced a bill ap-
proved by the American Legion. It called for immediate payment,
but was silent as to mode of financing, leaving that to the Treasury
Department and the usual procedures for raising revenue. Al-
though the Vinson bill was reported out by the Ways and Means
Committee, the Rules Committee in an unusual procedure allowed
the House the privilege of substituting the Patman bill on the
floor. The Patman bill was substituted after stormy debate by a
vote of 202 to 191. Vinson then moved to recommit. The vote was
tied 204 to 204. Non-voting members were brought into the fray,
and the vote was once again tied 205 to 205. Finally, with one
member changing his vote, the motion was defeated 207 to 204.
The Patman bill passed and was vetoed and the presidential veto
sustained by the Senate.

It was obvious that the bonus issue would be rejoined in the
second session of the 74th Congress. Shortly before the Congress
was to meet, a meeting was held in a Washington hotel with repre-
sentatives of the three major veterans organizations—the Ameri-
can Legion, Veterans of Foreign Wars, and Disabled American
Veterans—and Vinson present. At that meeting those three
organizations agreed to support the "United Front" bill, authored
by Vinson. In accord with Vinson's strong convictions, it did not
contain any "greenback" provision. The Ways and Means Commit-
tee reported this measure out after Vinson introduced it, and the
Patman forces then conceded. This bill, with a Senate amendment
calling for payment in baby bonds, was enacted in January of that
session over presidential veto.

One of the most significant events in the legislative career of
the future Chief Justice did not involve legislation. This was the
fight between Representatives Rayburn and O'Connor for majority
leader. With the death of Speaker Byrns, Representative Bank-
head was expected to leave the leadership to become speaker.
O'Connor was Chairman of the Rules Committee, the place from
which the successor as leader was traditionally chosen. O'Connor
was a Tammany man, but had not been an administration regular.
(He was defeated in 1938, one of the few successes of President
Roosevelt's "purge" of that year.) In the period between the
November, 1936 election and the Democratic Caucus on January
4, 1937, a campaign was waged between Rayburn and O'Connor for
the leadership position. There were campaign managers, publicity,
and victory forecasts. Vinson was campaign manager for Rayburn, and it was generally understood that President Roosevelt and Chairman Farley preferred Rayburn for majority leader. Rayburn was elected by the Caucus, 184 to 127.

Vinson's serving as campaign manager for Rayburn was a labor of love, for there was a deep friendship between the two men. (Vice-President Garner, also a Rayburn backer, was another warm friend of Vinson.) Vinson's position in the Congress was of course strengthened by Rayburn's being leader. The news reports were to state with increasing frequency that Rayburn and Vinson had called at the White House to discuss legislative matters. Although Vinson was benefited by Rayburn's being leader, it must not be forgotten that there were reasons why Vinson was manager for Rayburn in the first place. Rayburn wanted an able leader as manager, not merely to allow a friend the honor of being his manager. Vinson's known ability in the cloakroom, his popular-with-everyone personality, made him a man to be sought as campaign manager. Whether Vinson was or was not a crucial factor in Rayburn's being elected leader can not be definitely settled, but Rayburn was to continue to be closely drawn to Vinson until the Chief Justice's untimely death. Indicia of Vinson's pre-eminence in the Seventy-fifth Congress (in which Rayburn was majority leader) were his membership on the House Select Committee on Government Organization, the Senate-House Joint Committee on Tax Evasion and Avoidance (which resulted in the loop-hole-closing Revenue Act of 1937), in addition to his other important duties as a member of Ways and Means and Chairman of the Tax Subcommittee. He was also elected chairman of an informal Committee of Ohio Valley congressmen, formed to expedite relief for victims of the record breaking 1937 flood.

Besides the New Deal legislation already mentioned, Vinson also actively supported the Fair Labor Standards Act (Wages and Hours Act), Walsh-Healey Act, the National Labor Relations Act (Wagner Act), the second Vinson-Guffey Coal Bill, and the Reciprocal Trade legislation. Vinson authored the first Vinson-Guffey Coal Act and also the second Vinson-Guffey Coal Act which re-enacted and revised the price fixing provisions of the first act, omitting the wage and hour portions which had been invalidated by the Supreme Court.

It was the revenue acts, however, which primarily utilized Vinson's outstanding abilities. That he excelled as a tax expert is itself a tribute to him: one could pick an easier subject in which to be an expert. In all, he participated in the enactment of ten revenue bills, seven as a member of the Ways and Means Commit-
tee. The practice in those days was to enact a Revenue Bill at least once every two years, re-enacting provisions of the old revenue bill which were to be continued in force. It was only with the enactment of the Internal Revenue Code in 1939 that that practice ceased, the Internal Revenue Code being a codification which was preceded by the Revenue Act of 1938, an extensive revision of the Revenue laws stemming largely from the efforts of Vinson.

There are many prominent features of the present revenue system whose genesis can be traced to Vinson. These include the alternative income tax computation, the classification of capital gains and losses into short term and long term, the restrictions on the deductibility of capital losses, the capital loss carry over, the 117(j) provision which allows capital gain treatment for the sale of business assets without subjecting those sales to the limitations applicable to capital losses, the provision for mitigation of certain effects of the statute of limitations, and the rule that accumulations beyond the business needs of a corporation are prima facie evidence of the applicability of Section 102. He also proposed a withholding of income tax on salaries in 1937, long before its eventual adoption.

One tax measure, no longer in force, illustrates Vinson's role as a Roosevelt stalwart, serves as a frame of reference in judging Vinson's political and economic views, and also is an example of his persuasive ability in the legislative forum. This was the undistributed profits tax. President Roosevelt urged the adoption of such a measure in 1936. Corporate tax rates were then much lower than the higher surtax rates upon individuals, and one of the major tax planning devices was to allow wealth to accumulate in the form of stock in closely held corporations which distributed only a small portion of earnings as dividends. The proposed undistributed profits tax was to be an extra surtax upon that portion of corporate income not distributed in dividends. Unlike the Section 102 surtax, which has been largely ineffective, it would apply to all corporations without regard to intention to avoid imposition of surtax upon stockholders. Over vigorous opposition from the corporate interests of the country, Vinson led an undistributed profits tax to enactment. By the fall of 1937 there were widespread demands for its repeal. The contention was made that the tax was primarily responsible for the recession of 1937 by inducing corporations to distribute dividends from funds which would otherwise have been used for capital expansion. The fight over this tax dominated the deliberations upon

the Revenue Act of 1938—an act which contained many non-controversial administrative improvements authored by Vinson.

To satisfy the demands for undistributed profits tax revision, Vinson drafted exemptions for corporations with net incomes under $25,000, and also included certain relief provisions. At the same time he authored the "third basket" tax. This provided for a new and additional surtax upon the undistributed income of corporations falling within a definition intended to encompass large, closely held corporations. This provision was denounced as the most extreme of all New Deal tax proposals. President Roosevelt publicly urged passage of the provision, and Vinson made a nation-wide radio address to stimulate support for it. Vinson was able to bring the "third basket" tax through committee, but it was eliminated by the House, which did pass the rest of the committee bill. The undistributed profits tax was entirely eliminated in the Senate. But Vinson salvaged something from conference: the undistributed profits tax was continued for a limited period of two years.

Vinson had been nominated and confirmed for a position on the Court of Appeals of the District of Columbia in December, 1937. However, he remained in the House until the Revenue Act of 1938 was enacted. He resigned on May 11, 1938, after the final version of the bill was approved in the House. Much of the final debate on the bill was given over to praise for Vinson.6 This

6. 83 Cong. Rec. 6690-6698. Included were the following excerpts:

Mr. Treadway (R., Mass.) "I can see a very marked reason why the gentleman from Kentucky has held his seat as long as he has and why he is as popular, as he must be, not only in his own home district but with the Members of this House. Some of us could probably drop out of this body and our absence would be quickly forgotten, but the type of service that the gentleman from Kentucky has rendered has endeared him not alone with the membership of our great committee, which he has ornamented so highly, but with the entire membership of this body. If I were to describe him in two words I would say that he has shown himself to be a constructive legislator."

Mr. Crowther (R., New York) "We have very many able lawyers on the Ways and Means Committee. I am not a member of the legal profession, but we have many able lawyers well enough trained in tax laws to be recognized as tax experts. The gentleman from Kentucky (Mr. Vinson) is outstanding in that capacity."

"... where you really learn to know men and respect them and find out why they are in Congress is during the long, dreary, laborious, and tiresome hours of committee work. That is where I learned to love and respect my colleague, the distinguished gentleman from Kentucky (Mr. Fred M. Vinson)."

Mr. Jenkins (R., Ohio) "I think he is the best-posted man on taxation in either branch of the Congress, especially on the Democratic side. [Laughter and applause.] I am only sorry that the President of the United States could not have seen fit to have placed him on the Supreme Court bench, where he belongs. I hope the time may come in the wisdom of Providence and in the circle of political expediency when he might reach the top in judiciary as he has reached the top in the legislative branch."

Mr. Robsion (R., Ky.) "He has served in this House with very great ability and distinction, and has served his country devotedly and faithfully."

Mr. Cooper (D., Tenn.) "I am sure I voice the true sentiment and feeling of every member of this body, regardless of his political allegiance, when I say it is
came from both sides of the aisle. Representative Treadway of Massachusetts, ranking Republican member of the Ways and Means Committee called him a "constructive legislator," Republican Crowther of New York, an "outstanding tax expert," and Republican Knutson of Minnesota, "the greatest authority on taxation that has served in this House in the 21 years I have been a

with very deep regret that we realize that we are to lose the service of this most affable and delightful gentleman, this able, courageous and eminently qualified statesman, a man who has rendered such outstanding service as a Member of this body."

Mr. Cullen (D., N.Y.) "The reason I have this feeling toward him is because of his ability, his constructive mind, his common sense, his courage, and, above all, his courteous and affable manner. . . . It is too bad to lose a man like Vinson because the House, after all, needs men of his caliber and stripe, and needs men with the brains and ability that he has from a constructive standpoint."

Mr. McCormack (D., Mass.) "If there is one thing that the gentleman from Kentucky has left with us it is the fact that during his service in this body he has been a man not only of ability, but a man of courage. Fred Vinson, whenever he spoke and voted, spoke and voted in an independent and courageous way—not responsive to a false public opinion, but casting his vote and expressing his views along lines which he considered to be for the best interest of his people—for the best interests of our country. An outstanding Member at all times, you and I have seen him constantly develop. Today he stands and is recognized throughout the Nation as one of the leaders of the Congress of the United States."

Mr. Buck (D., Calif.) "We shall miss him on the Ways and Means Committee, and you ladies and gentlemen of the House will miss him. You will miss his judgment, his ability to present to you complex legislation. If there is one characteristic that Fred Vinson has shown to all of you, it is his boundless energy, and second to that the clarity of his thought, the clearness with which he can analyze figures. You have often seen him stand right here in the Well with his back against the bench. . . ."

Mr. Knutson (R., Minn.) "His departure from Congress is a distinct loss to our country and to the Democratic party. About the only ones who are the gainer in this change are the Republicans. . . . The gentleman from Kentucky, I believe I may say without appearing to exaggerate, is the greatest authority on taxation that has served in this House in the 21 years I have been a Member of this body. . . ."

Mr. Robertson (D., Virginia) "You do not have to serve long on a committee with Fred Vinson to appreciate his superior mental qualities, his remarkable grasp of taxation, and the enthusiasm and energy he puts into everything he undertakes."

Mr. O'Neal (D., Ky.) "It is universally recognized that the House of Representatives considers him one of its most brilliant Members. His mastery of tax matters and intricate legislation, his fearlessness in leading debate, and his good sportsmanship at all times have distinguished him."

Mr. Leavy (D., Wash.) "When I first came to Congress at the beginning of the Seventy-fifth Congress, one of the first men I contacted was Judge Vinson, then an outstanding member of the powerful Ways and Means Committee . . . Judge Vinson's uniform courtesy, his past experience, and his courageous personality cause me to predict for him an outstanding and unusual career on the Federal judiciary. . . ."

Mr. Fuller (D., Ark.) "He is loved for his companionship and admired by his friends because of his great ability. It will be a long time before there will be another man who will grace his position and be such a tax expert, or who can achieve his place on the important Ways and Means Committee."

Mr. Maverick (D., Texas) " . . . he is a man of expansive intelligence, he is honorable, he is smart as a whip, he is a good Congressman, he is an excellent speaker, he is a fine gentleman, and he is the kind of a man we need on the bench. I am sorry he is leaving us. [Applause.]"

Mr. Doughton (D., N. C.) "In my long service as a Member of the House I have been thrown in close contact with many students of Federal taxation, and many capable legislators, but I have known no one with a finer record of service
Republican Jenkins of Ohio thought it unfortunate Vinson had not been appointed to the Supreme Court "where he belongs." Speaker Bankhead left the chair to declare Vinson to have "the best organized and one of the most analytical minds I have ever come in contact with in all my experience in the House of Representatives." Leader Rayburn stated, "No man out of the 435 members here could leave this House in my humble judgment, and the House suffer a greater loss;" while Chairman Doughton of the Ways and Means Committee thought him "the embodiment of the ablest, noblest, and best in our national life."

These declarations are but symptomatic of Fred Vinson's having been one of the most popular Members ever to serve in the Congress. His popularity was all the more remarkable in that it extended to all schools of thought—he was beloved by New Deal liberals, Southern conservatives, and Republicans alike. This is true although he consistently supported the New Deal, would attack a tax measure as Chamber of Commerce supported, and authored the Revenue Act of 1935 which increased sharply the rates in the higher income tax brackets, as well as estate and gift tax rates.

How can this be explained—the absence of enemies when Vinson had been a vigorous leader for measures which evoked strong feelings in those opposed to them? The answer lies in Vinson's well integrated personality. He came to debate and committee with fact and figure at hand and from self possession could state than Fred Vinson. He has ceaselessly labored to ascertain the facts, and to bring about the enactment of tax legislation giving equality of treatment to all. The adoption of this report will mark the close of his legislative career and service to his country as a legislator. The House will lose one of its most valuable members, and we of the Ways and Means Committee an invaluable and a tireless worker. I personally regret his leaving, as he has been a tower of strength in the arduous duties which have fallen upon our committee during the past few years. The gentleman from Kentucky, the Honorable Fred Vinson, is the embodiment of the ablest, noblest, and best in our national life. I know I speak the sentiment of each and every Member of the House, irrespective of party affiliation, in wishing him the same measure of success in his future service to his country in the judicial branch of the Government and I am confident his service there will measure up to the high standard he has achieved here."

Mr. Woodruff (R., Mich.) "May I say that in all my experience here I have known no man who has more devotedly applied himself to his duties and responsibilities."

Mr. Rayburn (D., Texas) "No man out of the 435 Members here could leave this House in my humble judgment, and the House suffer a greater loss . . . I have never served with a man of finer character or greater patriotism or of more outstanding ability than is possessed by the gentleman from Kentucky (Mr. Vinson). [Applause."

Mr. Bankhead (D., Ala.) "... he has one of the best organized and one of the most analytical minds I have ever come in contact with in all of my experience in the House of Representatives. [Applause.] Peculiarly dextrous and disciplined are the mental faculties of this man, and I have often marveled here in his debates upon the floor at the facility with which, out of the retentive recesses of his mind, he could draw complicated figures and statistics, and the fact they were always correct is the remarkable thing about it."

Mr. Vinson (D., Ky.) "I wish to express our appreciation to Mr. Vinson.
his grounds without rancor. There was no petty partisan bitterness about him; as a gentleman he respected the opinions of those with whom he disagreed. He was proud that some of his best friends were Republicans and he had influential Republican backing in his district. He liked people, and his warmth made him friends. His knack for story telling, skill at bridge or poker playing, taste for a little bourbon and conviviality made him a man's man without resort to boisterousness or libertinism. Since people always find it easier to find reasons to disagree with those whom they dislike, Vinson's capacity for making friends in Congress as well as out strengthened his position as a legislative leader.

Vinson possessed a profound understanding of the wellsprings of human motivation, but this knowledge was used for purposes of genial cooperation, not for Machiavellian manipulation of others. One of his basic techniques was to state his disagreements with the others as soon as possible in a firm, courageous manner, but yet in a manner not to injure the other man's pride. He realized that delay in stating a disagreement could be viewed as tacit agreement, after which disagreement smacks of treachery. His calmness increased under pressure and one of his favorite sayings was "Things go better when you don't get all hot and bothered."

Another personality trait which aided Vinson in the Congress was the absence of any tendency to boastfulness. His biographical sketch written by him for the Congressional Directory was always one of the shortest contained in that volume. A typical one merely stated the bare essentials of birth, education, marriage, children, the Congresses in which he had served, and that he was a member of the Ways and Means Committee. One could hardly imagine Vinson's being made chairman of the tax subcommittee over six senior Democrats on the Ways and Means Committee if he were out for self aggrandizement and would have tried to cut the ground from under Chairman Doughton, or if his attitude toward the other committee members had been one of invidious comparison which would have evoked a retaliatory resentment among other members.

Part of the fondness from his conservative friends might be traced to a conviction that Vinson, while supporting all the major New Deal measures, nevertheless would not go far beyond the boundaries marked by such legislation. His opposition to the "greenback" or "printing press" bonus bill, as well as his handling of tax measures, revealed an understanding and affinity for orthodox economic theory. This was illustrated by his belief that the social security fund should be used eventually by the govern-
ment as a conventional banking fund to finance private business expansion.

The reservoir of good will which Vinson had garnered in the Congress was to be a great asset to him throughout the rest of his remarkable career. To the President, Vinson was to be a valuable aid: in addition to his ability to arbitrate between competing economic interests he could always count upon Congressional good will and sympathy for any mission he might undertake. Again and again he was to be confirmed by the Senate for positions with dispatch and unanimity, even when other presidential nominations were being bitterly contested. But these were only post-scripts to the sincere praise and standing ovation given him on May 11, 1938 when he resigned from the Congress bringing to a close one of the great legislative careers of our national history.