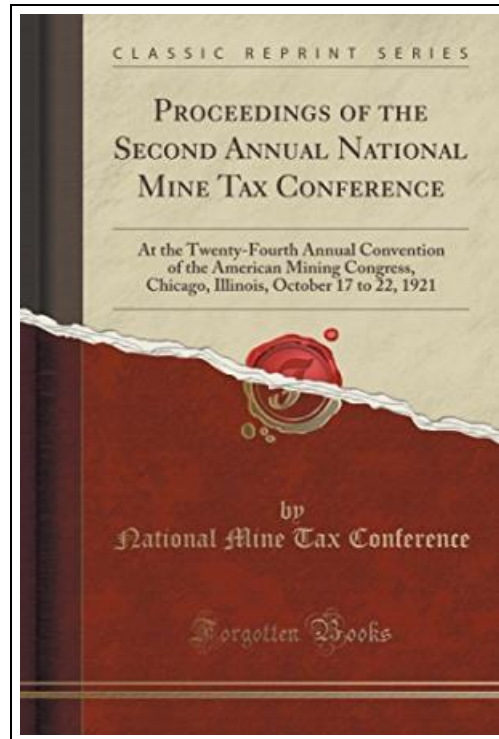


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Forgotten Books, 2015. Paperback. Condition: New. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. Excerpt from Proceedings of the Second Annual National Mine Tax Conference: At the Twenty-Fourth Annual Convention of the American Mining Congress, Chicago, Illinois, October 17 to 22, 1921 The federal taxes are uniform all over the country. The state taxes are far from uniform. One state levies taxes on certain industries at the rate of 1.7 cents per pound, another state levies them at the rate of one-half a cent per pound. How can industries in those two states compete on equal terms with those conditions? The three great things that are worrying the mining industry today are: high cost of wages and labor, high cost of transportation, and high and discriminatory and un-uniform taxes. The railroads are recognizing that and are endeavoring to make their rates uniform. The illustration of that is the long and short haul. For example, the mines get a rate on copper, with which I am familiar, to the seaboard, to the East, of \$16.50 per ton. That rate is almost uniform in Montana, in Arizona, in Utah, and elsewhere. Wages are mobile. They take care of themselves more or less. If there is a tendency to equalize wages in different states, the taxes have no such tendency unless the mines themselves initiate some sort of a movement, some sort of a concentrated effort to make taxes uniform. There are two ways the states accomplish the penalization of mines: They raise the tax rate directly against the mine. They put on an ad valorem tax and add to that a tonnage tax. Minnesota has distinctly penalized mines. It has an open policy of penalizing mines. In the first place it has an amendment to the constitution which taxes...

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