

# Calendar No. 1819

71ST CONGRESS }  
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SENATE

} REPORT  
} No. 1750

## BEQUEST TO THE GOVERNMENT BY S. A. LONG

FEBRUARY 17 (calendar day, FEBRUARY 24), 1931.—Ordered to be printed

Mr. SMOOT, from the Committee on Finance, submitted the following

### REPORT

[To accompany S. J. Res. 112]

The Committee on Finance, to whom was referred the resolution (S. J. Res. 112) concerning a bequest made to the Government of the United States by S. A. Long, late of Shinnston, W. Va., having considered the same, report it back to the Senate without amendment and recommend that the resolution do pass.

Following is a letter from the Secretary of the Treasury concerning the matter:

JANUARY 18, 1930.

HON. REED SMOOT,  
*Chairman Senate Committee on Finance,  
United States Senate, Washington, D. C.*

DEAR MR. CHAIRMAN: I have the request of the special assistant to the Senate Finance Committee of January 9, 1930, requesting a report on Senate Joint Resolution No. 112, concerning a bequest made to the Government of the United States by Mr. S. A. Long, late of Shinnston, W. Va.

This bequest of the deceased was called to the attention of the department by Senator Goff of West Virginia, under date of November 16, 1929, at which time he requested to be advised of the attitude of the United States on the matter. It seems that the amount of the estate is approximately \$8,600, and after paying the debts and funeral expenses of the deceased and providing for the sum of \$1,000 left to the deceased's granddaughter, there will be about \$5,000 to be paid to the United States.

The department was disposed to decline to accept the bequest on behalf of the United States, provided it had the authority to do so. The matter was submitted to the Solicitor of the Treasury for his opinion, and he advised under date of December 10 that he knew of no authority of law, statutory or otherwise, by virtue of which the Secretary of the Treasury could legally decline to accept the gift. Senator Goff was advised of this decision. He was also advised that there did not seem to be anything further the department could do in the matter unless Congress by special act should authorize the Secretary of the Treasury to decline to accept the gift, and that if the Treasury is called upon for a report on a bill introduced for that purpose, it would be inclined, in view of the apparent equities in the case, to recommend its favorable consideration.

In cases of this kind where a person bequeaths property to the United States Government without adequate provision having been made for his heirs, I am of the opinion that Congress should grant special relief, and for that reason I recommend that favorable consideration be given to the proposed legislation.

Very truly yours,

A. W. MELLON,  
*Secretary of the Treasury.*