

SHAPING PUBLIC OPINION AND THE LAW: HOW A “COMMON MAN” CAMPAIGN ENDED A RICH MAN’S LAW

MARJORIE E. KORNHAUSER*

I

INTRODUCTION

The radio schedule published in the *New York Times* on March 6, 1935, listed twelve “outstanding events” for that day, including two musical concerts, a speech about the “next war,” and a talk by Raymond Pitcairn, national chairman of a group called the Sentinels of the Republic, about the ongoing “Pink Slip Publicity Strike.”¹ The “pink slip” was the pink-colored form each income taxpayer had to submit along with his income-tax return, pursuant to the Revenue Act of 1934. The form contained certain tax information that would then become public record, even if the taxpayer had no actual tax liability. The “strike” was part of a campaign orchestrated by Pitcairn to force Congress—by dint of public opinion—to repeal this provision. Viewed as an exercise in futility when it began, the campaign quickly gained momentum and soon achieved ultimate success—repeal.

Although the pink-slip provision died quickly, its passage and repeal remain relevant for anyone interested in the media, politics, the New Deal, income taxation, or simply a good tale. At its most basic level it is a fascinating story full of razzle-dazzle, a dash of sexism, and a large dose of kidnapping anxiety. Studying the repeal campaign more deeply, however, offers more-substantive rewards. It provides perspective on the recurrent tension between the right to know and the right to privacy. Indeed, amidst the current financial crisis, publicity of tax information once again has gained some attention. Former IRS Commissioner Mark Everson recently stated, for example, that increasing transparency by publicizing corporate tax returns would more quickly reduce the public’s economic fears than regulation would.² The story of the pink-slip repeal also deepens our knowledge of conservative groups during the early New Deal, especially regarding federal taxation. Most of all, it enriches our

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* Professor of Law, Sandra Day O’Connor College of Law, Arizona State University. I would like to thank the many librarians whose expertise and kindness were instrumental to my research, with special thanks to Marge McNinch at the Hagley Library.

1. *Today on the Radio*, N.Y. TIMES, Mar. 6, 1935, at 14.

2. Mark W. Everson, *A Reform Tool: Tax Returns*, WASH. POST, Oct. 18, 2008, at A15.

understanding of the use of public relations to influence public opinion for political ends in the field of taxation as well as elsewhere. In doing so, it presents an early example of the still-current political phenomenon by which a small but active and well-financed group influences legislation through the manipulation of public opinion.

The story of the pink-slip repeal contradicts a common criticism of the income tax—that it leads to a tyranny of the minority who “soak the rich.” Very few Americans paid income taxes at that time. Nevertheless, the repeal campaign’s expert use of public relations, the media, and rhetorical appeals to the “common man” harnessed the hopes and fears of everyday people to support a policy that not only did not affect them, but that helped the rich who were subject to the tax. Today, the scope (and expense) of lobbying campaigns far exceed those of the 1935 repeal campaign, but the basic outlines of that campaign still hold true: a small, well-organized group, rhetorical appeals to the common man—to both his fears and his patriotism—and extensive use of the media to broadcast those appeals and encourage activism by average people. The campaign against the estate tax, which culminated in 2001 with a (temporary) repeal, used a similar template. Although the tax affects a very small percentage of taxpayers, the campaign, funded largely by a small number of very wealthy families, focused on the effect that the estate tax has on average Americans, and especially on quintessential American institutions—family farms and small businesses—the vast majority of whom never pay any estate tax.³

II

A SHORT HISTORY OF TAX PUBLICITY IN THE UNITED STATES FROM THE CIVIL WAR TO 1934

In 1934, a law requiring the publication of income-tax information (*publicity*) was neither a novel idea nor an unprecedented practice in the United States. It was, however, unusual. In fact, in the history of the federal income tax, it had occurred only twice previously: during the Civil War and in 1924; additionally, the 1909, income-based corporate excise tax contained a publicity provision. Organized campaigns were instrumental in effecting the quick repeal of both the 1909 and 1924 provisions. Even if congressmen had personally opposed publicity, voting to repeal it so quickly after enactment might have been politically difficult, especially given the scandals that had provoked their passage. In 1909 and 1924, however, concerted effort converted existing opposition to publicity into a groundswell of “natural” outrage large

3. MICHAEL J. GRAETZ & IAN SHAPIRO, *DEATH BY A THOUSAND CUTS* (2005); Public Citizens & United For A Fair Economy, *Spending Millions to Save Billions, The Campaign of the Super Wealthy to Kill the Estate Tax* 24–26 (2006), *available at* <http://www.citizen.org/documents/EstateTaxFinal.pdf>.

enough to provide a legitimate justification for repeal. An even stronger repeal campaign in 1935 would lead to a repeal of the 1934 law.

The establishments of income-tax publicity and the income tax itself were practically simultaneous. Although the first effective income tax in 1862 was ambiguous on the issue, the 1864 Act explicitly provided for public inspection of lists of the names of taxpayers and the amount of taxes they owed. Regulations issued by the Bureau of Internal Revenue stated that such publication would provide the “amplest opportunity” to detect frauds and omissions.⁴ Despite opposition to this publicity provision, it was not repealed until 1870 when the tax itself was repealed. Since then, confidentiality of income-tax information has been the rule and publicity the exception.

The next instance of tax publicity, in 1909, illustrates a recurrent pattern: publicity occurs only when financial scandals create enough concern to override the deep-seated aversion to it. Although technically not an income tax, the Corporate Excise Tax Act of 1909 imposed a tax based on a corporation’s income.⁵ The Act required full publicity of tax returns. Many people, including President Taft, believed that the publicity provision would solve the widespread practice of stock-watering, which overstated a corporation’s capitalization by inflating the value of property contributed by incorporators. Relying on these erroneous financial data, investors bought stock in these thinly capitalized corporations. As a result, these innocent stockholders could end up personally liable to corporate creditors for the full, inflated amount. Public access to corporate tax returns, proponents argued, would eliminate the problem by providing investors with the accurate financial information necessary to make wise investments.⁶ The groundbreaking Securities Act of 1933 and the Securities and Exchange Act of 1934 followed this philosophy as well.

Corporations and trade associations waged a concerted attack on the publicity provisions, peppering Congress and the Treasury with letters and petitions; association members (especially small businesses and businessmen) did so as well, using form letters provided by groups such as the National Association of Manufacturers.⁷ Their objections mirrored the Civil War objections in both theme and rhetoric, emphasizing the intrusive and “un-American” nature of the law. Although the law affected only corporations, its

4. Revenue Act of 1864, ch. 173, 13 Stat. 223, 228 (1864); George S. Boutwell, *Regulations for the Assessment and Collection of the Special Income Tax Upon Income of 1863*, in A MANUAL OF THE DIRECT AND EXCISE TAX SYSTEM OF THE UNITED STATES 258, 259 (4th ed. 1864). For a history of income-tax publicity, see HOWARD M. ZARITSKY, CONG. RESEARCH SERV., CRS REPORT FOR CONGRESS: LEGISLATIVE HISTORY OF TAX RETURN CONFIDENTIALITY: SECTION 6103 OF THE INTERNAL REVENUE CODE OF 1954 AND ITS PREDECESSORS (1974).

5. Ch. 6, § 38, 36 Stat. 11, 112 (1909).

6. Marjorie E. Kornhauser, *Corporate Regulation and the Origins of the Corporate Income Tax*, 66 IND. L.J. 53, 99–100 (1990). On the general problems of stock-watering and publicity as the solution, see *id.* at 72–81.

7. See 45 CONG. REC. 1467 (1910) (Rep. Longworth reading example of a circular from the Illinois Manufacturers’ Association urging its members to write their congressmen and to contribute money to the antipublicity campaign); Kornhauser, *supra* note 6, at 115–18.

opponents not only complained that publicity would reveal business secrets, but also highlighted publicity's prurient appeal to the lower classes of society and people's baser natures.⁸ Opponents also continued the un-American theme. Publicity, they claimed, contradicted the "thing that has made America great beyond all things else . . . the freedom of the individual [which included a corporation] from undue governmental control."⁹

The opposition developed two additional themes that would become increasingly important in the twenties and thirties. First, it stressed that publicity would be dangerous for businesses—especially small ones—it would divulge trade secrets to competitors.¹⁰ Second, opponents made a broader point: publicity was an illegal exercise of federal power. In 1909 they argued specifically that by attempting to regulate corporations, the federal government intruded upon states' rights.¹¹ In 1910 Congress repealed the mandatory disclosure provision and returned to the previous policy of giving the President discretion to disclose tax information, which he exercised only for public corporations.¹²

Although the Senate had passed a full tax-publicity bill in 1921,¹³ Congress did not enact another publicity provision until 1924—amidst congressional investigations of the Teapot Dome Scandal and the Bureau of Internal Revenue.¹⁴ The 1924 Revenue Act provided a very limited amount of publicity: only the names and addresses of taxpayers and the amount of tax paid were open for inspection; the Act also provided for publication of refund amounts.¹⁵

8. 45 CONG. REC. 4136 (1910) (Rep. Gillett: "[Publicity] would only gratify the curiosity or malice or ill will of others . . ."). Opponents also objected to the publicity provisions as allowing unwarranted regulation by the federal government. *See* Kornhauser, *supra* note 6, at 116–17. During the Civil War, opponents claimed that publicity was "obnoxious" because it "traded upon by newsmongers and the scandal-loving portion of the public." ZARITSKY, *supra* note 4, at 6–8.

9. 45 CONG. REC. 4140 (1910) (Rep. Sherley stating that corporations should be treated like individuals and be free from undue governmental control). During the Civil War, opponents claimed that publicity turned Americans into spies. ZARITSKY, *supra* note 4, at 6–8.

10. *See, e.g.*, Kornhauser, *supra* note 6, at 125–26.

11. *See, e.g.*, *Rush of Objections to Taft Tax Plan*, N.Y. TIMES, June 22, 1909, at 1 (stating that objection to tax focused on the publicity feature's attempt to supervise corporations); Editorial, *Mr. Taft's Tax Bill*, N.Y. TIMES, June 24, 1909, at 6 (stating that the primary purpose of the tax was its publicity feature because if the purpose were to raise revenue, a stamp tax would accomplish it). *See also* Kornhauser, *supra* note 6, at 115–16. In later years, more-general illegality arguments would be made.

12. Ch. 297, 36 Stat. 494 (1910). Secretary McVeagh did not favor publicity. ROY BLAKEY & GLADYS BLAKEY, *THE FEDERAL INCOME TAX 57* (1940). *See* Kornhauser, *supra* note 6, at 125–32. For an analysis of the amendment and its enforcement, see Exec. Order, T.D. 1665, 13 Treas. Dec. Int. Rev. 117 (1910); Kornhauser, *supra* note 6, at 130–31.

13. In 1921 the Senate passed bills to open both income-tax returns and refund claims to public inspection. 65 CONG. REC. 7692 (1921); 61 CONG. REC. 7365 (1921).

14. *See, e.g.*, *Walsh Will Fight for Tax Publicity*, N.Y. TIMES, Dec. 8, 1924, at 3 (Sen. Walsh asserting that publicity would help constrain tax administrators).

15. Revenue Act of 1924, § 257(b), 43 Stat. 293 (1924). The Senate, however, had passed a full publicity bill. 65 CONG. REC. 7692 (1924); *Full Tax Publicity Voted by Senate*, N.Y. TIMES, May 3, 1924, at 1.

Although some people (including President Coolidge) opposed publicity from the outset,¹⁶ the provision did not gain much public attention until newspapers published lists of taxpayers and the amount of taxes they owed. Individual taxpayers, businesses, and commercial organizations such as Chambers of Commerce passed resolutions and sent letters to congressmen; there were even calls for taxpayer meetings to protest.¹⁷ At that point, however, much of the commentary did not focus on publicity of tax information generally, but only on whether the publicity provision, which required that the tax lists be open to public inspection, permitted newspapers to publish the lists—a question the Supreme Court answered affirmatively in 1925.¹⁸

Much of the opposition followed the lines of earlier publicity battles. Opponents' surprisingly tame and generally framed complaints asserted that publicity was "inquisitorial," "un-American,"¹⁹ and "a gross and unwarranted violation of [a taxpayer's] privacy and his rights."²⁰ Some stressed the adverse effect of publicity on business, especially small business, while others claimed it would decrease revenues.²¹ Though vague on detail, the complaints did not lack rhetorical flourish. Congressman Hawes' oration on the House floor was typical in its appeal to the average man, national myth, and democracy. Publicity, he asserted,

violates every idea of Anglo-Saxon fair play. [Applause.] It destroys the old theory of the right of castle. A man is entitled to some privacy. . . .

...

16. See, e.g., *For Income-Tax "Snooping,"* LITERARY DIG., Mar. 8, 1924, at 12 (citing negative excerpts from various papers and stating that "[m]any editorial writers wax[ed] sarcastic over the proposal[] while others ignore[d] it"); *President Opposes New Tax Clauses*, N.Y. TIMES, May 7, 1924, at 1–2 ("[V]iolent protests have poured in on Senators from every quarter, not alone from corporations and business men, but from the individual taxpayer who regards this as a gross and unwarranted violation of his privacy and his rights.").

17. See, e.g., *Taxpayers to Protest*, N.Y. TIMES, Nov. 16, 1924, at E16 (Union League Club of Brooklyn announcing plan to call a meeting of residents of Long Island to protest publicity as being "destructive of privacy and a denial of the fundamental right of citizens to keep their own affairs to themselves"); *Watson Wants Repeal*, N.Y. TIMES, Nov. 27, 1924, at 18 (reporting that Representative Watson's "mail [had] been flooded with protests against the [publicity] section, coming from individuals, corporations and organizations of business men all over Pennsylvania . . . including the Philadelphia Chamber of Commerce").

18. *United States v. Dickey*, 278 U.S. 378 (1925); *Income Tax Returns Made Public; J.D. Rockefeller Jr. Paid \$7,435,169; Ford Family and Company Pay \$19,000,000*, N.Y. TIMES, Oct. 24, 1924, at 1; *Nation-wide Chaos on Tax Publicity; Collectors Are Confused by Rulings; More Payments Made Public Here*, N.Y. TIMES, Oct. 25, 1924, at 1.

19. *For Income-Tax "Snooping,"* *supra* note 16, at 12.

20. *Full Tax Publicity Voted by Senate*, *supra* note 15, at 2.

21. *Uncle Sam Fears Paul Pry*, INDEPENDENT, Nov. 8, 1924, at 353; see also *Tax Bill Conferees Clash over Changes*, N.Y. TIMES, May 17, 1924, at 1 (reporting Hoover's statement that publicity would hurt small business and open "the door to fraud"); *To Act on Tax Publicity*, N.Y. TIMES, July 25, 1925, at 5 (noting that "unscrupulous competitors" would use the information and cause harm to businesses).

The frontiersmen who crossed the ocean and built their cabins in this land put doors and windows in their homes in order that they might sleep and rise and dress in privacy.²²

Newspapers similarly lambasted the provision. Publicity, one declared, “illustrates the tendency . . . to Prussianize our Government and surround the individual with all sorts of tyrannies, both large and small. . . . The spirit that lived in Adams and in . . . patriots who refused to bend the knee to autocracy, still lives in America to-day.”²³ The papers increasingly used sarcasm to fight publicity. Articles and editorials spoke of “Mrs. Grundy’s” and “Paul Pry’s” prurient interest in other people’s tax information.²⁴ The *Washington Post*, noting that tax publicity was “the most effective step toward Government control of private affairs since the Volstead law” (prohibition), cautioned that progressives’ next step might be to lobby Congress for legislation requiring all married couples to have at least four children to fulfill their “moral obligation . . . to be fruitful.”²⁵ The *Chicago Tribune* commented, “Probably we’ll all be ready presently for a law prohibiting the manufacture, sale, distribution and use of window blinds of more than one-half of 1 per cent opaqueness.”²⁶

Sarcasm was not the only rhetorical device that sharpened in the campaign against the 1924 publicity provision. Opponents triggered both patriotism and political anxiety by labeling publicity un-American and linking it to socialism and communism.²⁷ They also made more-pointed references to the harmful ways in which the less respectable elements of society would use publicity. The magazine the *Independent* proclaimed that publicity not only fanned class hatred among the “ill-to-do” but “[p]artners are checking up on each other; husband and wife are on the fiscal trails of their mates, alimony hunters are running wild, and ‘sucker lists’ of the wealthy are being prepared by those who

22. 65 CONG. REC. 2959 (1924). See 65 CONG. REC. 2952–59 (1924) for much of the House debate. For the Senate debate, see 65 CONG. REC. 7682–89 (1924).

23. *For Income-Tax “Snooping,” supra* note 16, at 12 (quoting Springfield Union).

24. *E.g., Mrs. Grundy’s Taxes*, NEW REPUBLIC, Nov. 12, 1924, at 262; *Uncle Sam Fears Paul Pry*, *supra* note 21, at 353.

25. *Press Comment on Publicity for Income Tax Returns*, N.Y. TIMES, Oct. 25, 1924, at 3 (reprinting *Private Affairs Obsolete* from the *Washington Post*).

26. *Press Comment on Tax Publicity*, N.Y. TIMES, Oct. 26, 1924, at 25 (reprinting *Oh, See the Pretty Gold Fish* from the *Chicago Tribune*).

27. Publicity supporters noted that claims that a bill was an “assault” on private property leading to Bolshevism were made whenever “organized capital” opposed a proposal. *Walsh Will Fight for Tax Publicity*, *supra* note 14, at 3.

have something to sell.”²⁸ The *New York Times* noted similarly that publicity “might become a direct encouragement to grafting and blackmail.”²⁹

This rhetoric ignored two important facts. First, most people did not care about publicity because they did not have to file an income-tax return. Second, the salaries of many of those who did have to file already were public information.³⁰ Nevertheless, in 1926 Congress amended the publicity provision so that only the names and addresses of taxpayers would be available to the public.

In 1934 financial scandal and fraud once again became the impetus for tax publicity. Spurred by evidence of widespread tax evasion revealed during the Senate hearings on the 1929 stock-market crash, the Revenue Act of 1934 closed many legal tax loopholes.³¹ Some congressmen, such as Senator La Follette Jr. argued that this was not enough. Publicity of tax information, they claimed, was needed to prevent the abuses from happening again. Using arguments that they had used in the 1920s, publicity proponents argued that publicity would keep both taxpayers and tax officials honest and in so doing increase tax revenues:³² publicity allowed citizens to detect cheating by other

28. *Uncle Sam Fears Paul Pry*, *supra* note 21, at 353; *accord Income Tax Books Here Now Guarded*, N.Y. TIMES, Oct. 26, 1924, at 1; *Names of Wealthy on Non-Taxable List*, N.Y. TIMES, Sept. 4, 1925, at 1. When the Supreme Court later upheld the right of newspapers to publish tax information, an editorial in the *Independent* observed that there was great “joy among the Paul Prys, the compilers of ‘Sucker Lists,’ the gossips, the have-not’s, the parasites, and the informers.” *Paul Pry Wins His Case*, INDEPENDENT, June 6, 1925, at 625.

29. *Washington Is at Sea*, N.Y. TIMES, Oct. 25, 1924, at 3.

30. *Mrs. Grundy’s Taxes*, *supra* note 24, at 262 (noting that salaries of government employees were published as were hourly or weekly rates of pay).

31. Revenue Act of 1934, § 277, 48 Stat. 680 (1934).

32. STOCK EXCHANGE PRACTICES, REPORT OF THE COMMITTEE ON BANKING AND CURRENCY, S. REP. NO. 72-1455, at 321–22 (1934). Even pro-business newspapers expressed outrage that wealthy people such as J.P. Morgan paid no income tax. JOEL SELIGMAN, THE TRANSFORMATION OF WALL STREET: A HISTORY OF THE SECURITIES AND EXCHANGE COMMISSION AND MODERN CORPORATE FINANCE 30–33 (1995). The Senate Committee on Banking and Currency undertook an investigation of the minimal income tax paid by the wealthy. *E.g.*, 78 CONG. REC. 2506 (1934) (Rep. Doughton stating that congressional investigation and hearings disclosed tax evasions and avoidance that “astounded the entire country”); 77 CONG. REC. 4110 (1933) (Rep. McFarland stating that the Senate Investigating Committee Hearings showed “how easy it [was] for these big international bankers such as J.P. Morgan & Co. and their affiliates to evade the payment of their income taxes[,]” and that Congress should prevent tax evasion by “tightening up the loopholes in our income tax law that [made] these evasions possible” and “giving publicity to the income-tax returns to the end that the public generally may know more about the manipulations, maneuvers, and so forth, of these Wall Street pirates”). This theme continued through the passage and repeal of the publicity provision. 79 CONG. REC. 4445 (1935) (Sen. La Follette stating that secrecy of tax returns “[predisposed] to a maladministration of the law, to favoritism”); 79 CONG. REC. 4453 (1935) (Sen. Long referring to investigations and the need for publicity); 79 CONG. REC. 4517 (1935) (Sen. Couzens stating that investigations would not have been needed if returns were public); 79 CONG. REC. 4447, 4452 (1935) (statement of Sen. Long); 78 CONG. REC. 6545 (1934) (Sen. La Follette: “I am satisfied that we would never have known of the shocking evasions of taxes which were revealed by the investigations of the Senate Committee on Banking and Currency if those taxpayers had known that the returns which they were filing with the Government were going to be a matter of public record.”); *id.* at 6546 (Sen. La Follette stating that the “gross

taxpayers as well as favoritism played by tax officials.³³ Moreover, paying taxes, they claimed, was a “public business” that gave every person the right to know that others were paying their fair share; confident that others were paying their fair share, taxpayers would be likely to do so as well.³⁴

The fury generated by the hearings enabled proponents to enact a full publicity-of-tax-returns provision in the Senate.³⁵ It failed, however, to pass in the House. Ultimately, Congress enacted only a limited publicity feature in 1934.³⁶ New section 55(b) of the Revenue Act of 1934 required that all income taxpayers—not just individuals or corporations—submit a new form with their tax returns containing the taxpayer’s name, address, gross income, deductions, taxable income, and amount of tax liability. This form, known as the pink slip because it was printed on pink paper, would then become a public record open to inspection by anyone. Although this provision was not as broad as the publicity provision in the Corporate Excise Tax of 1909, it was broader than the 1924 provision and, unlike the 1909 Act, it applied to individuals. All taxpayers required to file returns had to fill in the pink slip, even if they owed no tax.

Although many commentators initially believed that repeal was impossible, by 1935, the pink-slip law was abolished before it even went fully into effect. What caused this quick turnabout? Part of the reason surely lies in the basic aversion to publicity that makes tax confidentiality the rule and that led to the swift repeal of earlier publicity provisions. Yet repealing the pink-slip law presented formidable challenges: the law had been enacted less than a year previously, few people were affected by it, and outrage at the manipulations of the rich to avoid paying their taxes in the midst of the depression still ran high.

favoritism and special privileges” accorded to the wealthy by tax officials would never have occurred if returns were public).

33. 79 CONG. REC. 4445 (1935) (Sen. La Follette stating that publicity prevents “maladministration” of law and “favoritism”); 78 CONG. REC. 6546 (1934) (Sen. La Follette stating that the “gross favoritism and special privileges” accorded the wealthy by tax officials and revealed at the hearings would never have occurred if returns were public).

34. *See, e.g.*, 79 CONG. REC. 3397 (1935) (Rep. White stating that filing tax returns was public business); *accord* 79 CONG. REC. 4445, 4513 (1935) (statement of Sen. La Follette); 79 CONG. REC. 4511 (1935) (statement of Sen. Norris); 79 CONG. REC. 4453 (1935) (statement of Sen. Long). On the argument that publicity would increase revenues because taxpayers would more willingly pay their own share, see, for example, 53 CONG. REC. 13292 (1916) (Sen. Husting stating that taxpayers were more willing to make a “true” return if they knew others were paying their fair share, and that people were less likely to evade tax when they knew other taxpayers could discover it); 53 CONG. REC. 13291 (1916) (Sen. Husting stating that taxpayers would be more apt to make a correct return if tax evasions “would be detected by their fellow citizens or by the authorities”).

35. *See, e.g.*, 78 CONG. REC. 2521 (1935) (statement of Rep. Frear); 78 CONG. REC. 6553 (1934) (showing passage in the Senate); 78 CONG. REC. 6543 (1934) (statement of Sen. La Follette); 78 CONG. REC. 2600 (1924) (statement of Rep. Patman). The “fury” is indicated by debates in both houses. *See, e.g.*, 78 CONG. REC. 2521 (1934) (statement of Rep. Frear); 78 CONG. REC. 2600 (1934) (statement of Rep. Patman); 78 CONG. REC. 7198 (1934) (statement of Sen. La Follette); 77 CONG. REC. 4110 (1933) (statement of Sen. McFarland); 77 CONG. REC. 4119 (1933) (statement of Rep. Shoemaker); 77 CONG. REC. 4122 (1933) (statement of Rep. Patman).

36. Revenue Act of 1934, § 55(b), 48 Stat. 680 (1934).

The key to the repeal's success did not lie in the arguments against publicity, which were not new; rather, success was the product of both a massive campaign and current events. Orchestrated by one man named Raymond Pitcairn under the auspices of a small, conservative group, the Sentinels of the Republic, the intense campaign was a culmination of lessons learned from past political lobbying campaigns, especially the campaign to repeal prohibition. It made sophisticated use of the newest forms of media- and public-relations techniques to gain the attention and support of the masses. It made heavy use of traditional anti-publicity themes aimed at the common man—appealing to his patriotic sense of freedom and a democratic way of life, warning of invasions of privacy and preying on his fears of crime. Most importantly, the campaign adeptly focused on kidnapping, a crime to which the public was particularly attuned, given the Lindbergh baby kidnapping trial then in progress.

III

THE SENTINELS OF THE REPUBLIC AND RAYMOND PITCAIRN

The Massachusetts-based Sentinels of the Republic are an early example of the politically active, conservative citizen groups formed in the 1920s and 1930s. Organized in Massachusetts, the Sentinels' 1922 certificate of organization listed the following purposes:

To maintain the fundamental principles of the American Constitution.

To oppose further Federal encroachment upon the reserved rights of the states.

To stop the growth of socialism.

To prevent concentration of power in Washington. . . .

To help preserve a free Republican form of government in the United States.³⁷

The Sentinels opposed laws it believed illegally expanded federal power and undermined the American form of government, such as prohibition, the Maternity and Infancy Care Act, and the Child Labor Amendment.³⁸ By the early 1930s, the group distributed much of its information to legislators via personal letters and to the general public via letters to the editor and pamphlets. It also used radio broadcasts—a new and popular means for individuals and organizations to disseminate their messages—including those about taxation—across the nation.³⁹

Like most other conservative groups of the time, the Sentinels focused on the offending laws or programs themselves, but it also saw the connection

37. Certificate of Organization, Sentinels of the Republic Records, 1922–1944 (on file with Law and Contemporary Problems and the Williams College Archives and Special Collections, MC57 Series I, Volume I, Records: 1922–1944).

38. See *Senate Investigation of Lobbying Activities, Hearings Pursuant to S. Res. 165 and S. Res. 184 Before a Special Comm. to Investigate Lobbying Activities*, 74th Cong. 2047, 2049 (1936) [hereinafter *Sibley Testimony*] (testimony of David F. Sibley on April 17, 1936).

39. RUTH BRINDZE, NOT TO BE BROADCAST, THE TRUTH ABOUT THE RADIO 57–83 (1937).

between the programs it opposed and the taxes that funded them.⁴⁰ In 1922, the year of the Sentinels' founding, a member challenged the constitutionality of the Maternity and Infancy Care Act of 1921 (the Sheppard-Towner Act) on the grounds that revenues legally raised under the taxing power were being used for unconstitutional purposes. The Supreme Court dismissed the lawsuit, however, stating that taxpayers did not have standing.⁴¹ When the Sentinels discussed taxes more generally, it (like other conservative groups) focused on taxes such as the estate tax.⁴²

Despite all these activities, as 1935 began, the Sentinels of the Republic was a generally unknown organization. The appointment of Raymond Pitcairn as the Sentinels' first national chair on January 26, 1935, radically—if briefly—changed the organization and its status. His repeal campaign altered the group's agenda and brought it to the attention of both Congress and the media.

Pitcairn joined the Sentinels and began the repeal campaign for both political and personal reasons. Pitcairn was a wealthy lawyer, son of the Pittsburgh Plate Glass Company's founder, director of several corporations, and an active member of the Swedenborgian religious community in Bryn Athyn, Pennsylvania. His political beliefs in individual freedom and limited government were grounded in his religious ones: beliefs in free will, individualism, and the responsibility to act to change laws that infringed upon freedom.⁴³ He believed that individuals could influence congressional actions, especially with the aid of skillful public relations.⁴⁴

For many years, Pitcairn focused his political activities on repealing the Eighteenth Amendment (prohibition).⁴⁵ He joined several of the many associations advocating repeal, including the powerful Association Against Prohibition Amendment (AAPA), of which he was a director.⁴⁶ The AAPA's

40. *E.g.*, MAJ. GEN. JAMES G. HARBORD, SUGAR COATING YOUR TAXES 3 (1931) (arguing against the heavy level of taxation); SEN. HIRAM BINGHAM, TOO MUCH GOVERNMENT 2 (Oct. 4, 1931) (stating that everyone, not just the wealthy, bore the burden of government spending because the wealthy shifted their taxes to the poor).

41. Brief of Appellant at 21, *Frothingham v. Mellon*, 262 U.S. 447 (1923); *accord* 262 U.S. at 480 (“[P]laintiff alleges that the effect of the statute will be to take her property, under the guise of taxation, without due process of law.”). *The History of the Sentinels* (on file with Law & Contemporary Problems and the Schlesinger Library, Radcliffe Institute, Papers of Alexander Lincoln, Box 1, Folder 5, at 1). Ultimately, the Court dismissed the case, stating that taxpayers have no standing to challenge an appropriation unless they sustain “direct injury as the result of its enforcement, and not merely . . . suffer in some indefinite way in common with people generally.” 262 U.S. at 488.

42. For example, both the Sentinels and the National Council of State Legislatures—also formed in the 1920s with similar goals—opposed the estate tax in the 1920s as an illegal exercise of federal power that infringed on states' rights. 1 SENATE LOBBYING INVESTIGATIONS 600 (1929) (testimony of John Henry Kirby).

43. JENNIE GASKILL, BIOGRAPHY OF RAYMOND PITCAIRN 111, 119 (1977); *see also* the Swedenborgian Church of North America, <http://www.swedenborg.org> (last visited Oct. 26, 2009).

44. GASKILL, *supra* note 43, at 112.

45. *Id.* at 97, 111–19.

46. *See, e.g.*, *Sibley Testimony*, *supra* note 38, at 2054; DAVID E. KYVIG, REPEALING NATIONAL PROHIBITION 154, 170–71 (2ded. 2000); 4 WHO WAS WHO IN AMERICA (1961–1968), at 755 (1966).

repeal campaign was so large that one commentator stated, “For sheer power and professional efficiency the propagand machine of the AAPA surpassed anything the country had ever seen.”⁴⁷ The AAPA campaign—like the future publicity campaign—was run and funded by a small group of wealthy individuals who wanted limited government and disliked the income tax.⁴⁸

In his AAPA campaign, Pitcairn took advantage of the new publicity techniques and media, such as radio talks and flashes on movie screens. Some of his methods had been used in other recent political campaigns,⁴⁹ but he also developed novel, attention-grabbing tactics that he would use again during the pink-slip–repeal campaign.⁵⁰ His rhetoric—aimed at the masses—stressed, often melodramatically, two themes that he would emphasize again in his publicity repeal campaign: liberty and crime.⁵¹

Once the Twenty-First Amendment repealing prohibition was ratified in December of 1933, the AAPA officially disbanded. Its success, however, encouraged many former members to redirect their newly freed time, energy, and money to other political issues. In August of 1934, a group of former AAPA members founded the American Liberty League to continue the defense of the Constitution and states’ rights, a mission previously carried on by the AAPA.⁵² Pitcairn considered joining the League but chose the Sentinels of

47. GEORGE WOLFSKILL, *THE REVOLT OF THE CONSERVATIVES: A HISTORY OF THE AMERICAN LIBERTY LEAGUE 1934–1940*, at 40 (1962); *accord* FLETCHER DOBYNS, *THE AMAZING STORY OF REPEAL: AN EXPOSE OF THE POWER OF PROPAGANDA* 15 (1940).

48. *But see* ROBERT F. BURK, *THE CORPORATE STATE AND THE BROKER STATE: THE DU PONTS AND AMERICAN NATIONAL POLITICS, 1925–1940* ix (1990) (stating that the du Ponts wanted decentralized government only if they could not control a government). Some supported repeal in the hopes that revenues from liquor sales could eliminate the need for an income tax. DAVID M. KENNEDY, *FREEDOM FROM FEAR: THE AMERICAN PEOPLE IN DEPRESSION AND WAR, 1929–1945*, at 62 (1999); Walter Lippmann, *Today and Tomorrow: Repeal*, N.Y. HERALD TRIB., June 2, 1933, at 19.

49. *Aid Tax Reduction Week*, N.Y. TIMES, Apr. 8, 1924, at 11; *General O’Ryan Heads Tax-Cut Committee*, N.Y. TIMES, Jan. 18, 1924, at 3; *Open Week’s Drive for Tax Reduction*, N.Y. TIMES, Apr. 6, 1924, at 2 (describing actions by the Citizens’ National Committee to mobilize support for Mellon’s tax-reduction plan).

50. He created, for example, a fake newspaper. GASKILL, *supra* note 43, at 117–18.

51. Letter under Raymond Pitcairn’s signature, as Temporary Chairman of the Republican Citizens Committee Against National Prohibition to Sen. La Guardia and Others (Mar. 21, 1932) (on file with Law & Contemporary Problems and the Hagley Library, Papers of Irene du Pont, Accession #228, Series J, F261 Politics & Legislation 1930–40, Box 103, Folder 1932–1933) (quoting a letter in the *Commercial and Financial Chronicle* that bootleggers used “foul and illegitimate means” including murder).

52. *See, e.g.*, WOLFSKILL, *supra* note 47, at 61–65; Letter from Captain Wm. H. Stayton to Former Members of the Executive Committee of AAPA (Oct. 11, 1934) (letter on AAPA letterhead stating that the American Liberty League worked “for the restoration and preservation of constitutional principles”) (on file with Law & Contemporary Problems and the Hagley Library, Papers of Pierre du Pont, Accession # 771, Group 10, Series A, File 771, Box 1294); Letter from Pierre du Pont to Captain Wm. H. Stayton (Oct. 17, 1934) (on file with Law & Contemporary Problems and the Hagley Library, Papers of Pierre du Pont, Accession # 771, Group 10, Series A, File 771, Box 1294) (response to Mr. Stayton’s Oct. 11 letter).

the Republic instead;⁵³ the Sentinels' goals were similar to those of the League, but the group was generally not well known and about which Pitcairn himself seemed to know very little.⁵⁴ One reason for this decision might have been that the Sentinels—a small and relatively unknown group in need of money and members—offered more of an opportunity for him to exercise authority than did the League, which already had many powerful, wealthy members, including several du Ponts. Moreover, the Sentinels were willing to let Pitcairn campaign against income publicity, a battle he was already contemplating.⁵⁵

By January 31—just days after his appointment as the Sentinels' national chair—Pitcairn had already drafted a pink-slip–repeal petition that he believed would bring attention and money to the organization.⁵⁶ Although he brought in little new money other than his own, Pitcairn succeeded in attracting attention—not just for the campaign to repeal publicity but for the Sentinels as well.⁵⁷

IV

THE CAMPAIGN TO REPEAL THE PINK SLIP

Congressional opposition to income-tax publicity during the debate over the pink-slip provision echoed earlier anti-publicity arguments. Publicity, opponents claimed, harmed business and invaded privacy, often dangerously so. As in the 1920s, critics phrased their objections in sensational terms. Representative Treadway, for example, listed six reasons why tax publicity was “not within common sense or decency,” including three phrased in language that played to people's fears and voyeurism.⁵⁸ Publicity, he claimed, would lead to “[p]ersons with substantial incomes [being] hounded by bond and stock salesman, promoters—every kind of person—trying to get a commission selling stocks or bonds or wildcat schemes[,]” and “every man will be made a spy on

53. *E.g.*, Letter from Raymond Pitcairn to Frank L. Peckham, Vice President of the Sentinels of the Republic (Feb. 5, 1935) (on file with Law & Contemporary Problems and the Glencairn Museum Archives, Papers of Raymond & Mildred Pitcairn, Letter Press Book #15, at 876).

54. Indeed, the Sentinels had theretofore been so unknown that one newspaper incorrectly stated that the group had been formed just months earlier with the “primary” purpose of repealing the pink-slip law. Felix Belair, *Opposition Grows to Pink-Slip Law*, N.Y. TIMES, Feb. 24, 1935, at E10.

55. Letter from Raymond Pitcairn to Alexander Lincoln, President of the Sentinels of the Republic (Jan. 31, 1935) (on file with Law & Contemporary Problems and the Glencairn Museum Archives, Papers of Raymond & Mildred Pitcairn, Letter Press Book #15, at 865).

56. *Id.* Most of the money brought in was Pitcairn's, and most of that were loans and not contributions. *Sibley Testimony*, *supra* note 38, at 2051.

57. Belair, *supra* note 54.

58. 78 CONG. REC. 2602 (1934).

his neighbor and every employee a spy on his employer.”⁵⁹ But the “greatest” evil of publicity, he warned, was that it provided blackmail opportunities.⁶⁰

Despite the lengthy congressional debate about the pink slip in 1934, the media did not focus on it. This lack of attention occurred in part because the media and the public—especially the business community—were focused on bigger legislative issues such as the introduction of the National Securities Exchange Bill in Congress. The lack of interest may also have resulted partly from the failure to appreciate that the provision turned the President’s formerly discretionary power to publicize into a compulsory mandate to do so. Whatever the reason, the resultant lack of attention may actually have facilitated the pink-slip provision’s passage.

In 1935, as the March 15 deadline for returns approached, opposition to the pink slip grew, but none of it seemed promising. On February 8, Representative Robert Bacon (R-NY) introduced a bill to repeal the pink slip, but prospects for its passage appeared dim; he could not even get it out of committee.⁶¹ Some commentators believed that Bacon was merely making a “political gesture” to his “ultra rich” Republican constituency.⁶² Columnist Arthur Krock opined that repeal would happen only if the administration pressured Congress to repeal the law.⁶³ Although that pressure never materialized, Congress nevertheless repealed the provision less than two months later. Many contemporaries attributed this unexpected success to the efforts of Raymond Pitcairn, who had actually begun his Sentinels’ repeal campaign just before Bacon introduced his bill.

A. The Sentinels’ Campaign

Pitcairn opened the Sentinels’ campaign on three fronts. First, he sent Secretary of the Treasury Henry Morgenthau a petition from the Sentinels requesting that the pink-slip provision be repealed. Second, on February 6, 1935, he sent the petition and a form letter under Sentinels letterhead to 12,000 people urging them to complain about the pink slip and explaining exactly what steps they should take to do so. Third, he sent this form letter, the petition, and a short, more personal, cover letter (also on Sentinel letterhead) to several prominent individuals, some of whom he knew from the prohibition-repeal campaign, such as Irene and Pierre du Pont.⁶⁴

59. The other objections, also traditional, were more-sedately phrased. *See id.* (Rep. Treadway arguing that publicity revealed business secrets to competitors, enabled “tax experts” to pressure taxpayers to pay them for advice, and “seriously” interfered with those taxpayers whose business may not be profitable).

60. *Id.*

61. 79 CONG. REC. 2305 (1935).

62. *Taxation: Back to Privacy*, TIME, Apr. 15, 1935, at 15.

63. Arthur Krock, *In Washington: Bacon Maintains Lone Fight on Tax “Pink Slip,”* N.Y. TIMES, Feb. 21, 1935, at 18.

64. Letter from Captain Wm. H. Stayton to Former Members of Executive Committee of AAPA (Oct. 11, 1934) (on file with Law & Contemporary Problems and the Hagley Library, Papers of Pierre

Although Pitcairn opposed publicity on constitutional grounds—and occasionally stated so⁶⁵—his initial arguments, which set the tone for the rest of the campaign, were aimed at the heart, not the head. With tax returns due in less than two months, Pitcairn needed to quickly create a groundswell of popular support that would pressure Congress to repeal the pink-slip provision. He needed to grab people’s attention and motivate them to political action. The way to do this, he knew, was through emotion, not reason. His opening actions were designed to accomplish these goals—and did.

Sent out by the thousands, the form letter was a call to arms, setting out a plan of action that, with the petition, explained at an emotional—not legal—level why people needed to fight for freedom and liberty against the un-American pink slip. Pitcairn knew that a small number of people could sway legislation if they were vocal enough, but he had to convince others of that truth. Otherwise, Congress would not bother to act; and action—the more spectacular the better—was needed. Consequently, he began the letter by stating that repeal was possible “if even TWENTY-FIVE PER CENT of those citizens who resent it will express a demand for its repeal.”⁶⁶ Minorities, he continued, “create news because they do daring things and act together. They get their way against larger numbers because they demand what they want and make a fuss about it. While the majority DO NOTHING. This is not Democracy!”⁶⁷ Next, Pitcairn listed three specific steps each individual could take: write to newspaper editors, write to his congressmen, and, “Write across your pink slip: ‘I protest against this outrage to the right of privacy’; or just ‘Sentinels protest.’ If you cannot afford the Five Dollar penalty fill in pink slip adding protest.”⁶⁸ Pitcairn then continued with both a carrot and a stick, telling those who were not inclined to write letters regarding repeal that “you deserve the kind of laws you are getting, and your kind will be ruled by those who DO take interest in such matters.”⁶⁹ Pitcairn ended by stating that the Sentinels of the Republic “are out in front fighting for you. Back us up and united we will

du Pont, Accession # 771, Group 10, Series A, File 771, Box 1294) (on AAPA letterhead); Letter from Pierre du Pont to Captain Wm. H. Stayton (Oct. 17, 1934) (on file with Law & Contemporary Problems and the Hagley Library, Papers of Pierre du Pont, Accession # 771, Group 10, Series A, File 771, Box 1294) (response to Mr. Stayton’s Oct. 11 letter); Letter from Raymond Pitcairn to Irene du Pont (Feb. 7, 1935) (on file with Law & Contemporary Problems and the Hagley Library, Papers of Irene du Pont, Accession #228, Series J, F261 Politics & Legislation 1930–40, Box 111, Folder: Publicity Repeal Campaign); Letter from Raymond Pitcairn to Samuel H. Church, President of the Carnegie Institute, and Newton D. Baker (Feb. 5, 1935) (on file with Law & Contemporary Problems and the Glencairn Museum Archives, Papers of Raymond & Mildred Pitcairn, Letter Press Book #15, at 872–73).

65. *E.g.*, *The Pink-Slip Strike, as Told by Raymond Pitcairn, National Chairman, Sentinels of the Republic*, SAT. EVE. POST, June 8, 1935, at 44 [hereinafter *The Pink-Slip Strike*] (referring to the fact that he was chairman of an organization that “pledged to the preservation of the Constitution”).

66. Letter from Raymond Pitcairn (Feb. 6, 1935) (on file with Law & Contemporary Problems and the Papers of George W. Norris, Library of Congress, Box 29, Folder: Repeal of Pink Slip Data; Papers of Robert La Follette Jr., Series C459) (form letter from Pitcairn).

67. *Id.*

68. *Id.*

69. *Id.*

win.”⁷⁰ The petition described the dangers of publicity in a sensational manner. Publicity will “help undesirable mendicants, professional and other importunate collectors and unwelcome salespeople[]—scrupulous or otherwise[]—to prey upon citizens.”⁷¹ “Worse,” the petition continued, publicity “will serve the ends of competitors, business enemies, private enemies and blackmailers of citizens whose private means are thus publicly . . . exposed.”⁷² “Worst of all, enforcement of this law . . . will expose citizens to be victimized by CRIMINAL RACKETEERS, KIDNAPPERS AND GANGS OF THE UNDER-WORLD.”⁷³

Although Pitcairn’s letter stated that a fuss by the minority was how Father Coughlin ended up on the radio, he might as well have been talking about himself and the repeal campaign. In order for the “fuss” to be effective, Pitcairn transformed the campaign from one fought by and for the minority (income taxpayers) into a patriotic one fought for the majority—the common man.

The initial February 6 mailing initiated the fuss. It generated many letters to Congress and publicity in the press, but Pitcairn did not stop there. He asked the Treasury for 100,000 copies of the pink slip (at the Sentinels’ expense). When Secretary Morgenthau refused, Pitcairn printed facsimiles of the form emblazoned with “I protest this outrageous invasion of my privacy” and distributed them in a mailing campaign even larger than the first, stating, “If you want the pink slip killed, sign this and mail it to Washington.”⁷⁴ Later still, the Sentinels sent letters with the protest slogan printed on “bright green stickers,” urging recipients to paste them on their official pink slips. In all, the Sentinels distributed over 500,000 letters accompanied by both the sticker and the facsimile pink slip to thousands of businessmen, clubs, newspapers, and professional organizations (including those of lawyers, educators, publishers, and doctors).⁷⁵ Numerous people followed the exhortations and participated in the protest.⁷⁶

Pitcairn later sent a telegram to Senator La Follette inviting him to debate the pink slip on the radio. Pitcairn made a big production when La Follette refused.⁷⁷ After La Follette failed to respond to another telegram, Pitcairn

70. *Id.*

71. Raymond Pitcairn, Petition to Treasury (Feb. 6, 1935). The petition sent to Congress was tamed down—the capitalization of “Criminals,” etc. was omitted (both on file with Law & Contemporary Problems and the Papers of George W. Norris, Library of Congress, Box 29, Folder: Repeal of Pink Slip Data; Papers of Robert La Follette Jr., Series C459).

72. *Id.*

73. *Id.*

74. *The Pink-Slip Strike*, *supra* note 65, at 46–47.

75. *Id.*

76. There are five large boxes containing materials that protested the pink slip at the National Archives. U.S. Nat’l Archives, Record of U.S. House of Representatives Ways & Means Comm., Correspondence File, 74th Cong., HR 74 A-F391, RG233 Box 386.

77. *Income Publicity Called Kidnap Aid*, N.Y. TIMES, Feb. 25, 1935, at 2.

printed a transcript of what would have been the debate, but printing only his own comments and none for La Follette.⁷⁸

The campaign continued. Taxpayers, Pitcairn said, “awakened [by him, obviously] to the value of direct action, began a bit of polite picketing.”⁷⁹ “[P]retty girls” handed out stickers to taxpayers as they filed returns and “[i]n only one instance did a conscientious guard scent [sic] in the presence of these personable young women a menace to the domestic tranquility, and order them away.”⁸⁰ Under Pitcairn’s tutelage, the pink slip was not just an invasion of privacy, but un-American; and not just un-American, but despotic: “We are living in America, not Russia. Not even a Mussolini or a Hitler imposed such indignity upon taxpayers.”⁸¹

The Sentinels’ flashy actions and inflamed rhetoric, especially about kidnapers and gangsters, were designed to get attention, and they did. On February 8, the day after Pitcairn presented the petition to Morgenthau, the *New York Times* reported it in an article titled “Repeal of Income Publicity Demanded to Thwart ‘Mendicants’ and ‘Racketeers.’”⁸² His challenge to La Follette (and La Follette’s refusal to debate) also made the news, as did his plans to picket the Internal Revenue offices.⁸³ The *Times* even reported the large number of letters that congressmen were receiving.⁸⁴ Within weeks, much of the press was publishing editorials, cartoons, and letters to the editor on the topic.⁸⁵ The press published a picture of the Speaker of the House, Representative Byrns, accepting a petition from Pitcairn, which Byrns displayed in the Speaker’s lobby.⁸⁶ Fred Allen even mentioned the campaign on his popular radio show.⁸⁷

78. The Pink Slip Strike: A Debate Between Raymond Pitcairn, National Chairman, Sentinels of the Republic, in Person, and Senator La Follette, Senator Couzens, and Secretary Morgenthau, in *Spirit* (1935) (on file with Law & Contemporary Problems and the Papers of George W. Norris, Library of Congress, Box 29, Folder: Repeal of Pink Slip Data; Papers of Robert La Follette Jr., Series C459).

79. *The Pink-Slip Strike*, *supra* note 65, at 48.

80. *Id.*

81. *Week in Business: Sentinel Spies Pink Tax Slip, Sees Red*, NEWSWEEK, Feb. 16, 1935, at 34.

82. *Repeal of Income Publicity Demanded to Thwart “Mendicants” and “Racketeers,”* N.Y. TIMES, Feb. 8, 1935, at 4.

83. *See, e.g., Income Publicity Called Kidnap Aid*, *supra* note 77; *Urges Income Tax Delay*, N.Y. TIMES, Feb. 26, 1935, at 10.

84. *See, e.g., Gets 300 Protests a Day*, N.Y. TIMES, Feb. 26, 1935, at 10.

85. Letters to the Editor, N.Y. TIMES, Feb. 13, 1935, at 18; Feb. 18, 1935, at 14; Feb. 19, 1935, at 20; Feb. 28, 1935, at 18 (letters to the N.Y. TIMES editor arguing for repeal); *The Pink-Slip Strike*, *supra* note 65, at 46.

86. *In Brief Review*, LITERARY DIG., Mar. 2, 1935, at 4–5. Pitcairn mentioned to President Roosevelt that Byrns had posted the petition in the lobby. Letter from Raymond Pitcairn to Franklin D. Roosevelt, President of the United States (Feb. 25, 1935) (on file with Law & Contemporary Problems and the Glencairn Museum Archives, Papers of Raymond & Mildred Pitcairn, Political Series, Sentinels of the Republic Sub-series, File Sentinel #3); *see also* 79 CONG. REC. 3392 (1935) (statement of Rep. Truax); *Push Move to End Income Publicity*, N.Y. TIMES, Feb. 21, 1935, at 5.

87. Letter from Raymond Pitcairn to Thomas Cadwalader, Chairman of Executive Committee of Sentinels of the Republic (Feb. 25, 1935) (on file with Law & Contemporary Problems and the Glencairn Museum Archives, Papers of Raymond & Mildred Pitcairn, Political Series, Sentinels of the

Pitcairn did not neglect the more-mundane aspects of lobbying. As his February 6 letter showed, he understood the political power of letters to Congress. Accordingly, the Sentinels sent petitions to each congressman and to the President, posted petitions on club bulletin boards, and presented them to mayors.⁸⁸ Congressmen received folders containing copies of the protest slip, petitions, news clippings, and other information, with a table of contents neatly typed on the front.⁸⁹ Pitcairn understood, however, that the most effective pressure comes from individual constituents, not groups. Therefore, when it appeared that pro-publicity senators would pass another full-publicity bill, he sent letters to everyone on the Sentinel's mailing list, again requesting them to write personal letters. He enclosed a sample protest, but asked each individual to send it on his own letterhead, under the individual's personal signature, to show the senators that they should not be "obstructionists" "flout[ing] the will of the people."⁹⁰

Pitcairn also addressed, in more-serious terms, the constitutional objections to publicity, especially after Bryns's sympathetic acceptance of the repeal petition on February 20.⁹¹ The petition to President Roosevelt, for example, was considerably tamer than those sent to the Treasury and Congress. Although kidnapping and unfair competition were still mentioned, the petition to the President at least stated that publicity "invades the constitutional right of privacy."⁹² The "Suggested Form of Resolution" that the Sentinels distributed to various organizations was more specific than the petitions: it charged that publicity "flagrantly [invaded] the right of privacy to which the citizen is entitled

Republic Sub-series, File Sentinels #3) ("[W]hen the radio comedians take up the movement it must be going over.").

88. *The Pink-Slip Strike*, *supra* note 65, at 48.

89. Senator Robert La Follette, Jr. Papers, Library of Congress, Series C459, Publicity of Tax Return Information; Folder: Repeal of Pink Slip Data. The folders are undated, and the front lists a table of contents:

1. (Feb. 6.) First letter of "Sentinels," asking Letter campaign protesting Inquisition of Tax Returns Publicity.
2. PETITION TO TREASURY DEPT. (Unanswered.)
3. PETITION TO CONGRESS (Received favorably by speaker Byrns.)
4. Letter to Income-Taxpayers to send "Pink Slip" Protests (Response by all classes.)
5. Specimens of Pink Slips (en route to Washington.)
6. Challenge to Senator La Follette to Debate.
7. Newspaper Support Grows (practical unanimity.)
8. Specimen Resolutions for Organizations (Wide adoption.)
- (March 3.) Wave of Protest Grows (Coast-to-Coast.)
9. Deluge of Telegrams and Letters to President, Treasury and Senate.
10. Telegram to Secretary of Treasury asking protection of rights to privacy of all Taxpayers aiding Recovery.

90. *The Pink-Slip Strike*, *supra* note 65, at 48.

91. Letter from Raymond Pitcairn to Franklin D. Roosevelt (Feb. 25, 1935) (on file with Law & Contemporary Problems and the Glencairn Museum Archives, Papers of Raymond & Mildred Pitcairn, Political Series, Sentinels of the Republic Sub-series, File Sentinels #3).

92. *The Pink-Slip Strike*, *supra* note 65, at 47.

under the [F]ourth Amendment to the Constitution,” and that it violated the “right to be let alone” articulated by Justice Brandeis.⁹³

In general, however, Pitcairn’s campaign operated on a more visceral level in order to spur the public into action that would pressure Congress into repealing the provision. It is hard to convince people to act even when their personal interests are affected; it is even harder when people have no personal stake in the action, as was the case of income-tax publicity since the vast majority did not file income-tax returns. Moreover, since publicity applied only to the rich, it might be expected that in the midst of a depression and scandals about the wealthy avoiding income taxes, the masses might actually favor publicity. Pitcairn attempted not only to neutralize this antagonism, but to galvanize public support by reinforcing people’s natural preference for privacy. Therefore, he stressed the effect of publicity on the common man, not on businesses or the wealthy, and he characterized the law as applying to the average small businessman in order to garner sympathy. Most importantly, he gained attention through melodramatic actions such as protests and petitions and incited hostility through scare tactics enumerating the fearsome personal consequences of publicity, especially kidnapping.

The threat of kidnapping for ransom—a relatively recent phenomenon—had been used in the 1920s. The opponents of both tax publicity and prohibition, undoubtedly playing on fears stemming from the 1924 kidnapping and murder by Leopold and Loeb,⁹⁴ had raised the threat of kidnapping in their campaigns.⁹⁵ But in 1935, the pink-slip campaign brandished the menace far more forcefully and in a far-more-receptive atmosphere.

Fear of kidnapping increased dramatically in the 1930s. Proponents of prohibition repeal had argued that prohibition encouraged bootleggers to kidnap their rivals and hold them for ransom. By 1931, with the end of prohibition in sight, many people—including media pundits—believed that bootleggers, deprived of their profits, would turn to kidnapping wealthy citizens for ransoms. By the early 1930s, the kidnapping “wave,” especially the apparent threat to wealthy businessmen, influenced state and federal elected officials to urge legislative action.⁹⁶ The March 1932 kidnapping of the Lindbergh baby and

93. *Olmstead v. United States*, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting). In its “Suggested Form of Resolution to Be Adopted by Organizations Supporting the Sentinels of the Republic ‘Pink Slip’ Repeal,” the Sentinels of the Republic listed the first two complaints that publicity “flagrantly [invaded] the right of privacy to which the citizen is entitled under the [F]ourth Amendment to the Constitution,” and that it violated the “right to be let alone” as articulated by Justice Brandeis. This form was undated but seemed to be from late February. The Sentinels of the Republic, Suggested Form of Resolution to Be Adopted by Organizations Supporting the Sentinels of the Republic “Pink Slip” Repeal (on file with Law & Contemporary Problems and the Glencairn Museum Archives, Papers of Raymond & Mildred Pitcairn, Political Series, Sentinels of the Republic Sub-series, File Sentinels #3).

94. ERNEST KAHLAR ALIX, *RANSOM KIDNAPPING IN AMERICA: 1874–1974*, at 59 (1978). The first recorded kidnapping occurred in 1874 and the first successful one in 1900. *Id.* at ix, 16.

95. See, e.g., *A Register for the Crooks*, N.Y. TIMES, Nov. 9, 1924, at E6.

96. See ALIX, *supra* note 94, at 59–62, 173–78.

its intense public reaction finally pushed Congress into enacting a federal kidnapping law later that year.⁹⁷

The initial debates regarding the passage of a publicity feature in the Revenue Bill of 1934 reflecting this contemporary concern contained considerable rhetoric about crime—especially kidnapping. The 1935 repeal campaign found an even more receptive public for kidnapping rhetoric because of the contemporaneous trial of Bruno Hauptmann, the world’s “public enemy number 1,”⁹⁸ for the Lindbergh baby kidnapping and murder.⁹⁹ Taking advantage of the national—and worldwide—attention, the pink-slip-repeal campaign focused on kidnapping as a danger of publicity. Pitcairn used it; the press used it. So, too, did congressional opponents of publicity.

B. Congressional Opposition to the Pink Slip

Congressional opponents of publicity echoed the themes of the Sentinels’ campaign. Representative Millard even used the exact wording of the Sentinels’ petition, claiming that publicity made people “victims of blackmail, kidnapers, racketeers, and other gangs of the underworld.”¹⁰⁰ Privacy objections were sometimes based on the Fourth Amendment,¹⁰¹ but more frequently these objections—like the Sentinels’ campaign—were vague and simply stressed the un-American nature of the law. Senator Tydings, for example, stated that the “logical” extension of the pink slip was “to permit a neighbor to come in another man’s house to see if that man was violating the law. . . . If we keep on whittling away what few liberties we have there will not be any use of having any Government, because we will all be automatons, goose-stepping along.”¹⁰²

Women were mentioned as both potential victims and victimizers. Most frequently, congressional opponents claimed that publicity left women and children vulnerable to harassment by unscrupulous salesmen and to criminals.¹⁰³ Representative Kahn stated she “received dozens of letters from women who have their own incomes who are very fearful of this situation [kidnapping], because they fear their children may be kidnapped if the fact is divulged that they would be capable of paying ransom.”¹⁰⁴ Women, however, might also be victimizers. Inquisitive spouses and nosy mothers-in-law would want their

97. *Id.* at 67–78; see also LLOYD C. GARDNER, *THE CASE THAT NEVER DIES: THE LINDBERGH KIDNAPPING* 3–4, 109 (2004).

98. ALIX, *supra* note 94, at 110 (quoting “*No Mercy*,” *Wilentz Plea; Intruder Shouts at Court; Case Goes to Jury*, N.Y. TIMES, Feb. 13, 1935, at 1).

99. Hauptmann was convicted of first-degree murder on February 13, 1935 and executed the following year. See, e.g., *Another Reprieve Hinted*, N.Y. TIMES, Apr. 3, 1936, at 1.

100. 79 CONG. REC. 2640 (1935) (statement of Rep. Millard).

101. E.g., 79 CONG. REC. 2595 (1935) (statement of Rep. Beiter); 79 CONG. REC. 3389 (1935) (statement of Rep. O’Connor); 79 CONG. REC. 4450–52 (1935) (statement of Rep. Copeland).

102. 79 CONG. REC. 4450 (1935).

103. 79 CONG. REC. 2576 (1935) (statement of Rep. Bell); 79 CONG. REC. 2307 (1935) (statement of Rep. Bacon).

104. 79 CONG. REC. 2307 (1935).

allowances increased if they knew how much income the (male) taxpayer had, while widows would use tax information to search for a wealthy spouse.¹⁰⁵

Although the pink-slip provision applied to all types of taxpayers, congressional opponents of publicity—like Pitcairn—focused on individuals, especially individuals with “small” incomes. Congressmen stressed the letters they received from people of “modest means” and the dangers publicity posed to these “ordinary” people.¹⁰⁶ According to congressmen opposed to publicity, the “small” taxpayer, “struggling to pay his taxes, to meet his mortgage and insurance payments, and to give his children an education . . . even more than the large [taxpayer], strenuously protests having his earnings paraded before the busybodies in his neighborhood”¹⁰⁷

In reality, however, very few people were subject to the publicity provision, which applied only to those required to file or pay income taxes. This group comprised less than ten percent of the population. Consequently, even the “small” taxpayer for whom the publicity opponents argued were relatively wealthy compared to the vast majority of Americans. Moreover, according to publicity proponents, all the letters from ordinary people were “inspired” by the rich who wanted a “government of the rich, by the rich, and for the rich.”¹⁰⁸ In their view, the Sentinels’ entire campaign was a “smokescreen” using the little taxpayer to “shield” the big taxpayers.¹⁰⁹

Although statements such as these were certainly political grandstanding, they also reflected real sentiments against the wealthy and big business. Consequently, repeal proponents needed to gain (or appear to gain) the support of ordinary people and to motivate them to write letters supporting repeal. Arguments based on constitutional principles or the lack of publicity’s effectiveness, no matter how true, would not gain the attention of the unaffected bulk of the population, let alone motivate them to actively support repeal. Appealing to their fear of crime and distaste of nosy neighbors would.

105. 70 CONG. REC. 3397 (1935) (statement of Rep. Shannon); 79 CONG. REC. 4505 (1935) (statement of Sen. McAdoo); 79 CONG. REC. 4506 (1935) (statement of Rep. Connally).

106. See, e.g., 79 CONG. REC. 3391 (1935) (Rep. Snell reading the letter of L.E. Lawes into the record); 79 CONG. REC. 2306 (1935) (statement of Rep. Bell). Business also protested. See, e.g., *Income Publicity Hit by Chamber*, N.Y. TIMES, Jan. 25, 1935, at 32 (quoting the Federal Finance Committee of the U.S. Chamber of Commerce recommending repeal because “publication would betray vital affairs and trade secrets to competitors as well as encouraging racketeering and kidnapping”); *Income Publicity Called Kidnap Aid*, supra note 77 (Chamber of Commerce renewing call for repeal on same grounds); *To Oppose Pink Slip*, N.Y. TIMES, Feb. 17, 1935, at N17 (National Retail Dry Goods Association opposing pink slip).

107. 79 CONG. REC. 2640–41 (1935) (statement of Rep. Millard).

108. 79 CONG. REC. 3409 (1935) (statement of Rep. Truax). Senator Long, in contrast, said that he received no mail about publicity because “[n]one of the common people were urging such action.” 79 CONG. REC. 4453 (1935).

109. 79 CONG. REC. 3398 (1935) (statement of Rep. McFarlane); 79 CONG. REC. 4515 (1935) (statement of Sen. Couzens).

The ongoing, highly publicized trial of Bruno Hauptmann turned kidnapping into a trump card.¹¹⁰ Although publicity proponents knew the threat was “a great, big bogey man,”¹¹¹ they could not overcome the frequent reiterations by congressmen, newspapers, and letter writers that publicity would encourage kidnapping. Senator Norris reminded opponents who objected to the inconvenience of publicity that publicity was “necessary” for the proper collection of taxes and that people put up with inconvenience in all areas of the government, including paying “more than a million dollars” for the Hauptmann trial.¹¹² Within a month of Hauptmann’s conviction, however, the House voted overwhelmingly for repeal.

The common-man rhetoric, combined with the kidnapping bogeyman, gave congressmen a legitimate reason to vote for repeal. Rather than fight to protect the interests of the rich (which often included themselves), congressmen claimed to oppose publicity because the small person opposed it, as evidenced by the many letters they had received. Although publicity proponents could argue that the campaign and the letters were directed by the wealthy and for the wealthy, they could not discount the hundreds of letters from allegedly ordinary people.¹¹³ These letters provided sufficient political cover for Congress to vote for repeal, regardless of its true motives.

C. The Administration’s Position

Many repeal proponents had originally believed that repeal would occur only if President Roosevelt himself supported it.¹¹⁴ The reality, however, was the reverse. In light of the congressional and “popular” (however generated) support for repeal, only administration support could *save* tax publicity. This did not occur, and the pink-slip provision was repealed less than one year after its passage.¹¹⁵

Neither President Roosevelt nor the Treasury ever offered an official position on publicity, despite intensive lobbying to persuade them to do so. In late February, Representatives Bacon and Koppelman, who both had repeal measures before the House, wrote Secretary Morgenthau asking about his position on the matter. Although Morgenthau’s answer “avoided a clear expression for or against the measure,” both “understood” from his letter that he would not object to repeal.¹¹⁶ In March, just after the House passed the bill

110. 79 CONG. REC. 4510 (1935) (Rep. Norris stating that kidnapping had “great influence”).

111. 79 CONG. REC. 4453 (1935) (statement of Sen. Long).

112. 79 CONG. REC. 4510 (1935).

113. *See, e.g.*, 79 CONG. REC. 4447 (1935) (Sen. Copeland stating that the protests were not coming from the “big fellow” but from the “little people”).

114. Belair, *supra* note 54; Krock, *supra* note 63.

115. “*Pink Slip*” *Repeal Is Voted by Senate*, N.Y. TIMES, Mar. 29, 1935, at 1.

116. Belair, *supra* note 54. The Chamber of Commerce also asked Morgenthau to support repeal. *Treasury Aid Asked in Pink Slip Repeal*, N.Y. TIMES, Mar. 6, 1935, at 13.

repealing the pink-slip provision, Morgenthau again repeated that the Treasury was strictly neutral¹¹⁷—despite what others were saying.

Roosevelt was in no position to support income-tax publicity, even if he desired it. By 1935, he was under attack from both the right and the left. On the right, the business community and conservatives were becoming increasingly antagonistic towards the New Deal, not just because they saw it as failing to deliver an economic recovery. Increasingly, they opposed his new programs as dangerously enlarging federal power, expanding federal spending, and therefore increasing the need for tax revenue.¹¹⁸ These were the very objections of people and groups such as Raymond Pitcairn, the Sentinels of the Republic, and the American Liberty League. On the left, Huey Long, whom many believed would run for President in 1936, was challenging Roosevelt on the Senate floor and in the media with his Share Our Wealth Campaign.¹¹⁹ Father Charles Coughlin's popular radio show and the National Union for Social Justice also threatened to draw voters away from Roosevelt.¹²⁰

With his political power under siege from both sides, and with an ambitious program to reclaim it, Roosevelt would have been extremely unwise to take any position regarding tax publicity, a provision initiated by Congress. The pink slip aroused great hostility—especially from the right—but was too narrow to quiet attacks from the left. To do that, Roosevelt needed a broader legislative plan incorporating both tax and nontax aspects. Much of this program was in progress or being contemplated at the time of the pink-slip-repeal campaign. It included the Social Security Act, the Emergency Relief Appropriation Act, the Banking Act, the Wagner National Labor Relations Act, the Public Utility Holding Companies Act—and a new broad-based tax program to redistribute wealth (either symbolically or actually, depending on one's view). On June 19, 1935, shortly after repeal of the pink-slip provision, Roosevelt sent Congress a message proposing tax policies intended to decrease “an unjust concentration of wealth and economic power.”¹²¹ He recommended the enactment of inheritance and gift taxes, an increase on rates for taxpayers with more than one million dollars, a graduated corporate tax, and taxation of dividends received by

117. Transcript of Telephone Conversations between Henry Morgenthau and Sen. James Couzens, March 11, 1935 and between Rep. Harrison and Morgenthau, March 12, 1935, Franklin Roosevelt Library, Morgenthau Diaries, Vol. 4, Reel 2, at 66D–G, 71F.

118. KENNETH S. DAVIS, F.D.R.: THE NEW DEAL YEARS: 1933–1937, at 503–07 (1986); KENNEDY, *supra* note 48, at 62; accord Turner Catledge, *Relief Votes Spurs Drive for Passage of New Deal Bills*, N.Y. TIMES, Mar. 25, 1935, at 1, 11 (mentioning opposition by business and the National Economy League); Arthur Krock, *Roosevelt Wrestles Shifting Opposition*, N.Y. TIMES, Mar. 24, 1935, at E3.

119. See, e.g., Arthur Krock, *Taking Relief Hurdle Opens Congress Path*, N.Y. TIMES, Mar. 17, 1935, at E3. Accord MARK LEFF, THE LIMITS OF SYMBOLIC REFORM: THE NEW DEAL AND TAXATION 1933–1939 124, 147 (1984).

120. See, e.g., KENNEDY, *supra* note 48, at 234–40; PATRICK J. MANEY, THE ROOSEVELT PRESENCE: A BIOGRAPHY OF FRANKLIN DELANO ROOSEVELT 62–64 (1992).

121. FRANKLIN D. ROOSEVELT, TAX METHODS AND POLICIES, MESSAGE FROM THE PRESIDENT OF THE UNITED STATES, H.R. DOC. NO. 229, at 1 (1935).

corporations, and he urged the elimination of “unnecessary” holding companies through taxation.¹²²

Income-tax publicity—unlike salary publicity, which Roosevelt continued to support for several more years¹²³—was not merely symbolic. Salary publicity already existed to a large extent and applied only to corporate officers; by contrast, the pink slip would publicize financial information on a scale not seen since the Civil War. It would apply to all wealthy taxpayers and to all their income, not just the portion consisting of salary. The pink slip was a powder keg, in large part due to Pitcairn’s campaign, which had stirred up the middle class. Supporting it became too great a liability that produced too little gain. Although the President never officially came out against the pink slip, by the time the Senate passed its version of repeal on March 28, his approval was “considered sure.”¹²⁴ He signed the bill abolishing the pink-slip provision on April 30.¹²⁵

V

CONCLUSION

In less than three months the campaign to repeal the pink-slip income-tax-publicity provision went from hopeless to triumphant. Many contemporaries attributed this success to Raymond Pitcairn and his Sentinels of the Republic’s campaign. The well-organized, well-funded, near-constant, often sensational campaign captured the attention of the press, the public, and Congress alike. Its showy tactics guaranteed media attention, and its rhetorical appeals to small taxpayers and to citizens’ fears of kidnapping motivated people to write to their congressmen. Words and actions together created a juggernaut. The *New York Times* called the campaign “probably the most ardent campaign for repeal of legislation since the drive to expunge the Eighteenth Amendment [prohibition],”¹²⁶ which, in its time, had been viewed as the most powerful campaign.¹²⁷

The prohibition-repeal campaign and the campaign to repeal the pink-slip provision had much in common—participants, methodology, and ideology. Raymond Pitcairn, who played an active role in the former, orchestrated the latter, and without his leadership the pink-slip provision probably would not have been repealed. Methodologically, Pitcairn applied the lessons he had

122. *Id.* at 2–5.

123. See LEFF, *supra* note 119, at 77–80. Days after the House repealed the pink-slip provision, Roosevelt was reported to favor a war-time proposal including publicity of all salaries. *War Profits Curb Drafting Industry, Offered Senators*, N.Y. TIMES, Mar. 20, 1935, at 1, 9.

124. “Pink Slip” Repeal Is Voted by Senate, *supra* note 115, at 1.

125. ZARITSKY, *supra* note 4, at 229.

126. Belair, *supra* note 54, at E10; see also Turner Catledge, *Relief Vote Spurs Drive for Passage of New Deal Bills*, N.Y. TIMES, Mar. 25, 1935, at 1 (success due to “popular demand”). That demand was generated by Pitcairn’s repeal campaign.

127. WOLFSKILL, *supra* note 47, at 40.

learned in the prohibition-repeal campaign about the effectiveness of a well-organized group, lobbying, and the power of the media in his Sentinels' campaign to repeal the pink-slip. Ideologically, both campaigns reflected Pitcairn's—and the Sentinels'—broader beliefs about individual rights and a limited federal government. Opponents of publicity, as was noted at the time, tended to object not just to publicity but generally to other federal programs such as the child-labor law and labor provisions of the National Recovery Act.¹²⁸

The pink-slip-repeal campaign, like the earlier prohibition-repeal campaign, was a powerful example of a relatively new phenomenon in politics (and advertising): the public-relations “counsel.”¹²⁹ Traditional press and publicity agents *managed* the news so as to present their clients in the best possible light. The new public-relations man did more: he *created* the news and did so most effectively when the public believed that this “news” was impartial or disinterested.¹³⁰ Raymond Pitcairn performed that function in the prohibition-repeal campaign, and he did so again when he crafted the blitzkrieg that was the pink-slip-repeal campaign.

Given that the pink slip applied to less than ten percent of the population, it is unlikely that natural but uncoordinated opposition would have gained the attention—let alone the support—of an indifferent, if not hostile, public. Without such support Congress was unlikely to repeal a provision it had enacted less than a year previously, especially since it was in response to public outrage at tax avoidance (and evasion) by wealthy individuals, as revealed by Senate investigations. Pitcairn, however, did not see these problems as insurmountable. He conducted an intense, flamboyant campaign that garnered the attention of both the public and Congress.

Although many people perceived the partisan nature of Pitcairn's actions, his tactics had a patina of objectivity. The petitions, strikes, and challenges to debate were news. Reported in papers and magazines, they gained more attention, and possibly more importance, than simple political posturing. Even if they were only politics and not news, they were done in the name of American democracy and the common man, not on behalf of just a privileged few. The campaign's focus on individuals appealed to most people's natural desire for privacy and to the American myth of the small businessman. Moreover, its constant emphasis on the personal dangers of publicity played to the fears of the common man. All these dangers—ranging from neighbors' nosiness to more-serious concerns about solicitations by scam artists and the increased possibility of serious crimes such as blackmail—had a basis in reality. It was the constantly reiterated threat of kidnapping, however, that especially resonated with the public, focused as it already was on the trial of Bruno Hauptmann for the kidnapping and murder of the Lindbergh baby.

128. See 79 CONG. REC. 3393 (1935) (comments of Rep. Truax).

129. MALCOLM M. WILLEY & STUART A. RICE, COMMUNICATION AGENCIES AND SOCIAL LIFE 176 (1933).

130. *Id.*

The hundreds of letters to congressmen and newspaper editors generated by Pitcairn's strategies provided congressmen with the political cover they needed to vote for repeal. Perhaps President Roosevelt could have prevented the repeal by taking a stand in favor of continuing tax publicity. However, embroiled in broader battles against both the right and the left, he did not choose to expend political capital to do so.

The repeal of the pink-slip less than one year after its passage meant that the effectiveness of income-tax-information publicity would not be tested. Yet, as Senator Norris dryly noted, some good had come from repealing the pink slip so quickly. Congress had "saved the country from the danger of kidnapping, and [has] now ended the kidnapping epidemic . . ." ¹³¹ Although the repeal campaign did not really end a kidnapping epidemic, its success undoubtedly helped ensure the continuance of another epidemic: the intense, highly organized use of the media, public relations, and rhetoric aimed at the common man in tax debates.

131. 79 CONG. REC. 5426 (1935).