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978-0-521-62166-3 - Taxing America: Wilbur D. Mills, Congress, and the State, 1945–1975

Julian E. Zelizer

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Taxing America

Wilbur D. Mills, Congress, and the State,

1945–1975

Taxing America offers a new interpretation of the American state between 1945 and 1975 by tracing the career of Wilbur D. Mills, chairman of the House Ways and Means Committee from 1958 to 1974. Blending methodological insights from history, political science, and sociology, Julian Zelizer provides one of the first comparative histories of income taxation, Social Security, and Medicare in this study of the seminal role Mills played in the national tax agenda as he negotiated between the tax policy community and Congress.

Taxing America lays out four innovative arguments about the expansion of the state during the postwar period: (1) Congress played a crucial role in the institutionalization of the state after World War II; (2) policy communities helped encourage policymaking by creating a link between Congress and other parts of the state; (3) taxation was central to postwar liberalism and its domestic agenda by offering a means of providing moderate economic and social assistance without stimulating a conservative backlash; and (4) a fragile alliance between influential fiscal conservatives and the state was instrumental in expanding support for the policies of the tax policy community.

Julian E. Zelizer is Assistant Professor of History and Public Policy at the State University of New York at Albany. He received his B.A. from Brandeis University and his Ph.D. from The Johns Hopkins University. He was a Research Fellow at the Brookings Institution. He has published articles in *The Journal of Policy History*, *Reviews in American History*, and *Documentary Editing*, and contributed a chapter to the book *Funding the Modern American State: The Rise and Fall of an Era of Easy Finance, 1941–1995*, edited by W. Elliot Brownlee (Cambridge University Press and Woodrow Wilson Center Press, 1996).

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*For my parents, Viviana and Gerald,
with love and appreciation*

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COHP	Columbia University Oral History Project (New York, New York)
DEL	Dwight D. Eisenhower Library (Abilene, Kansas)
HTL	Harry S. Truman Library (Independence, Missouri)
JFKL	John F. Kennedy Library (Boston, Massachusetts)
JMIC	John Manley Interview Collection (in the author's possession). These documents are also in the Lyndon B. Johnson Library.
LBJL	Lyndon B. Johnson Library (Austin, Texas)
NA	National Archives: Papers of Ways and Means and Joint Committee on Internal Revenue Taxation (Washington, D.C.)
NAS	National Archives: Records of the Social Security Administration (College Park, Maryland)
NAT	National Archives: General Records of the Department of the Treasury (College Park, Maryland)
NPM	National Archives: Nixon Presidential Materials (College Park, Maryland)
RMP	Robert J. Myers Papers, Wisconsin Historical Society (Madison, Wisconsin)
SSP	Stanley S. Surrey Papers, Harvard University Law Library (Cambridge, Massachusetts)
WCP	Wilbur J. Cohen Papers, Wisconsin Historical Society (Madison, Wisconsin)
WMPC	Wilbur D. Mills Papers Collections (Conway, Arkansas)

Congress granted me access to the Committee collections, and to the transcripts of the *Executive Sessions of the House Committee on Ways and Means* from 1958 to 1972. During these top-secret sessions, the committee met behind closed doors, joined only by staff members and invited experts, to write the final legislation before putting it up for a vote in the House. Under the regulations of Congress, I could not take notes while reading the transcripts, nor could I cite the material directly. Nonetheless, I was able to read the entire

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collection – unedited – and I have relied on it throughout this book. Scholars who want to examine this extraordinary material should contact Ways and Means.

The John Manley interviews were conducted largely between 1964 and 1969 for his groundbreaking book, *The Politics of Finance*. I am indebted to John Manley for generously providing me with copies of these interviews. Because I cannot name the source of my quotations as a result of an agreement between Manley and his subjects, I refer to them as “one Republican” or “an HEW official.” Their names are on the interviews, which were conducted with the following people.

Democrats

Ross Bass (Tennessee), James Burke (Massachusetts), Dante Fascell (Florida), Richard Fulton (Tennessee), William Green (Pennsylvania), Martha Griffiths (Michigan), Albert Sydney Herlong (Florida), William Pat Jennings (Virginia), Eugene Keogh (New York), Cecil King (California), Philip Landrum (Georgia), Lee Metcalf (Montana), Wilbur Mills (Arkansas), George Rhodes (Pennsylvania), Dan Rostenkowski (Illinois), Clark Thompson (Texas), Albert Ullman (Oregon), Charles Vanik (Ohio), John Watts (Kentucky).

Republicans

Bruce Alger (Texas), James Battin (Montana), Jackson Betts (Ohio), George Bush (Texas), Harold Collier (Illinois), Barber Conable (New York), Thomas Curtis (Missouri), Stephen Derounian (New York), Herman Schneebeli (Pennsylvania), James Utt (California).

Congressional Staff

Albert McCauley, Professional Staff; Mark Talisman, Administrative Assistant to Charles Vanik; Richard Wilbur, Assistant Minority Counsel; David West, Assistant Minority Counsel; William Quealy, Assistant Minority Counsel.

Department of the Treasury

Donald Lubick, Tax Legislative Counsel; Stanley Surrey, Assistant Secretary.

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Department of Health, Education, and Welfare

Wilbur Cohen, Assistant Secretary; Charlie Hawkins, Legislative Reference Officer, Welfare Administration (SSA); Robert Myers, Chief Actuary of Social Security; Michael Stern, Special Aide to Wilbur Cohen.

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Acknowledgments

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Dorothy Ross helped me to understand how the study of political discourse could provide important insights into the operations of the modern American state. Dorothy, along with her husband Stanford, helped me to develop strategies to use Mills as a window into the relationship between political culture and the American state.

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My parents, to whom this book is dedicated, have been great friends, models, and supporters since they brought me into this world. As teachers and writers, both have shown me why intellectual pursuits are valuable in contemporary society. They had never wavered in their support of my professional aspirations, and for that I will always be grateful.

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