

Index

- Acheson, Dean, 363
- Ackley, Gardner
CEA forecast of corporate profits (1967), 260
as chairman of CEA, 243–4
as member of tax community growth manipulation faction, 179
- Adams, Sherman, 45
- Advisory Council on Social Security report (1971), 328–31, 339
- Aid to Dependent Children (ADC), 153
See also Aid to Families with Dependent Children (AFDC)
- Mills's targeting of, 153
post-1950 decline in number of recipients, 80
- Aid to Families with Dependent Children (AFDC)
freeze on benefits (1967), 280
Mills's criticism of, 316–17
Nixon administration proposal to replace, 315–17
- Aiken, George, 124
- Albert, Carl, 274, 351
- Alford, Dale, 134–36
- Alger, Bruce, 162
- Altmeyer, Arthur, 68
- American Association for Retired Persons (AARP), 344
- American Medical Association (AMA), 213, 234–5, 250–1
- Anderson, Clinton, 215, 229
- Anderson, Robert, 99, 203
- anti-communist crusades (1940s and 50s), 361
- anti-statism, 3–6
- Appropriations Committee
jurisdiction over general-revenue spending, 264
Mills's encroachment on jurisdiction of, 269–70
role under Revenue and Expenditure Control Act (1968), 277
- Archer, William, 22
- Arkansas
defense spending during Cold War in, 115–16
- Mills's civil rights negotiations in, 133–6
Mills's obtaining federal funds for, 266
- Arnold, Carl, 335
- Atkeson, Thomas, 96, 99
- balance of payments, U.S. deficits (1968), 256
- Ball, Robert, 105, 181, 212
as member of tax community, 10
in Nixon administration, 315
recommendations related to OASI expansion plans, 69–70
relations with Robert Myers, 326–7
in Social Security Administration, 56, 65, 126
on Social Security amendments (1950), 78
on Social Security payroll tax, 235–6
- Barlow, Joel, 166
- Barr, Joseph, 181, 200–201, 298–9
- Bass, Ross, 199, 220
- Battistella, Annabel, 351
- Biden, Joseph, 354
- Biemiller, Andrew, 228
on inadequacy of Social Security benefits, 322
as member of tax community, 10
qualifications and experience of, 50–1
- Bittker, Boris, 296
- Bolling, Richard, 354
- Boon, Richard, 261
- Brannon, Gerard, 138, 143, 189, 286, 327–8
- Brazer, Harvey, 96, 181, 286
- Brookings Institution, 181, 315
- Brown, Cary, 180
- Brown, Douglas, 328
- Brown, E. Cary, 105, 180
budget deficit
Johnson administration (FY 1968), 263
Mills's attack on, 262–3

- Burke, James, 331
- Burke, Walter, 328
- Burns, Arthur, 315
as chairman of Council of Economic Advisers, 97
on dealing with mild recession, 105
on indexation for cost-of-living, 320–1
qualifications and experience of, 45–6
on tax reduction in recession, 102
- Burton, Phillip, 354
- Bush, George, 308–9
- Business Committee for Tax Reduction, 183
- Byrd, Harry, 126, 203
- Byrnes, John, 162, 208
and healthcare, 259
bipartisan alliance with Mills, 124, 129, 202
on prepayment, 238
retirement of (1973), 356
support for cost-of-living indexation, 324
support for reform of tax-exempt status, 301
support for tax-break reform, 297
- Califano, Joseph, 275
- Caplin, Mortimer
member of Taxation Task Force, 180–1
member of tax reform faction, 137–8, 286
qualifications and experience of, 44
as tax reform scholar, 138
- CEA *See* Council of Economic Advisers (CEA).
- Celebrezze, Anthony, 223, 233, 244
- Celler, Emanuel, 124, 364
- Chase, Henry, 320
- Church, Frank, 340
- civil rights
Mills's negotiations in Arkansas, 133–6
- Cohen, Edwin, 286
- Cohen, Sheldon, 286, 302–3
- Cohen, Wilbur
as assistant secretary of HEW, 181
as consultant to Nixon administration, 315
on increase in Social Security benefits (1968), 318
on indexation for cost-of-living, 321
as member of tax community, 10
on Mills's understanding of Social Security, 128
in network related to taxing the elderly, 105
as part of Social Security faction, 212
- proposal to increase Social Security benefits, 124–5
qualifications and experience of, 48
on role of macroeconomists in Social Security system, 345
in Social Security Administration, 56, 126
on Social Security amendments (1950), 70
- Cold War, 2
fiscal effect of, 86–7
politics and fiscal policy in context of, 158–9
- Collier, James, 119
- Colm, Gerhard, 105
- committee chairmen
increased power with congressional reform, 39–41
policy communities interaction with, 8–9
positive and negative power of, 20
power of congressional, 7–8
specialized expertise of congressional, 8
- Committee on Economic Development (CED), 104, 181, 198
- committee system
alliances of committees with interest groups, 35–7
control committees of, 41–3
decentralized and specialized, 7, 10, 40, 120, 361
easing of Mills into government through, 32
fiscal conservatism of tax-writing committees, 17
- Conable, Barber, 341
- Congress
See also Appropriations Committee; committee system; Joint Committee on Internal Revenue Taxation (JCIRT); Joint Economic Committee (JEC); Ways and Means Committee
expansion of social insurance (1950), 80–1
influence (1945–75), 361
power of committee chairmen in, 7–8
professionalization of (1940s), 34
reforms (1910–1942), 39–41
reforms (1970s), 353–7
role in institutionalization of the state, 7–8, 361
rules insulating Ways and Means Committee, 42, 310
specialization and apprenticeship norms, 34

- Congress (*cont.*)
 support for Social Security
 amendments (1950), 78
- Conkling, Raymond, 143
- control committees, congressional, 41–2
- Cooper, Jere, 70, 119
- Corcoran, Thomas, 170
- Cost-Of-Living Adjustment (COLA), 313
See also indexation for cost-of-living
- Coughlin, Charles, 173
- Council of Economic Advisers (CEA)
 Burns as chairman, 97
 JCIRT staff challenges to analyses of, 259–60
 Kennedy administration, 181–2
 Keynesian and neoclassical arguments related to inflation, 255
 as part of growth manipulation faction, 255
 role of, 100
- Cox, Edward, 33
- Craft, Ed, 144
- Cruikshank, Nelson
 as AFL-CIO expert on Social Security, 56, 144
 as member of Social Security faction, 212
 as president of National Council of Senior Citizens, 326
 qualifications and experience of, 50–1
- Curtis, Carl, 70
- Curtis, Thomas, 98, 101, 160, 163, 195, 233, 238
- Daniels, Michael, 335
- defense spending
 in Arkansas during Cold War, 115–16
 Mills's conception of, 206
 Mills's position on, 114–15
- Democratic Study Group, 298
- depletion allowance
 Mills's position on, 302
 position of Ways and Means Committee on oil, 302
 as tax break, 36
 testimony in Ways and Means hearings related to (1969), 300
 Ways and Means vote to reduce oil, 304
- Desautels, Claude, 183
- de Wind, Adrian, 180
- Dillon, C. Douglas, 202
- Doughton, Robert, 33, 68, 96, 119, 124
- Douglas, Paul, 101, 106–7, 141, 171
- Earned Income Tax Credit, 368
- Eckstein, Otto, 105, 328
- economic growth
 during Cold War, 2
 convergence with tax credit and reduction (1965), 211
 of domestic Keynesianism, 149–51
 Mills on U.S., 109
 postwar income-tax policy used as stimulus to, 15
 studies on (1954–7), 83
- economic policy
 of Keynesianism, 61, 86, 105, 149, 170–1, 207, 263–4, 358–9
 postwar taxation as, 14–16
 role of Revenue Acts (1962, 1964) in, 209–11
- Economic Policy Task Force, 180–1
- Economic Recovery Tax Act (1981), 367
- Eisenhower, Dwight D., 79–80, 87, 94, 130
- Eldercare proposal, 233–9
- Ensley, Grover, 105
- executive branch
 under Kennedy and Johnson administrations, 182–3
 strengthened during Roosevelt administrations, 4
- Family Assistance Plan (FAP), 315–16
- Faubus, Orville, 134, 136
- Federal Supplemental Security Income Program, 342
- Finch, Robert, 321–2
- fiscal conservatism
 actuarial fears related to OASI expansion plan, 70–3
 role in tax policy, 16–17, 370–1
 in Social Security tax system, 81
- fiscal discourse
 elements of Mills's, 149–69
 rejected alternatives in, 169–75
 service to tax community, 175–6
- fiscal policy
See also payroll tax; taxation; tax breaks; tax community; tax expenditures; tax reform; tax system
 concepts included in postwar discourse of, 149–69
 concepts omitted in postwar discourse of, 169–75
 Kennedy administration's push for aggressive, growth-oriented (1961), 185–7
 Mills's opposition for use affecting the economy, 155–8
 Mills view of, 109–12
 reliance of postwar state on, 14–15
 studies of Joint Economic Committee subcommittees, 100–108

Cambridge University Press

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

Julian E. Zelizer

Index

[More information](#)

376

Index

- fiscal policy (*cont.*)
 taxation in postwar, 14–16
 technocratic expertise in drafting of, 160–5
 used as stimulus to economic growth, 15
 views of tax reduction supporters, 102–3
- Fleischmann, Manley, 45
- Foley, Thomas, 354
- Folsom, Marion, 62–3, 99, 125–6
- Ford, Gerald, 319
- Ford, Henry II, 183
- Fordney, Joseph, 119
- Fowler, Henry
 as member of tax community, 10
 qualifications and experience of, 44–5
 on spending control, 203
 support for tax surcharge (1967), 258
 as undersecretary of the Treasury, 181, 185
- Friedman, Milton, 211
- Fulbright, William, 124, 294
- Fullerton, William, 143
- Funston, G. Keith, 192–3
- Galbraith, John Kenneth, 171
- Garner, John Nance, 32
- Gibbons, Sam, 351
- gold
 in international market (1968), 271
 U.S. adopts two-price, two-market system for (1968), 271–2
- Golden Ring Council of Senior Citizens, 242
- Goldwater, Barry, 101, 174
- Gordon, Kermit, 181, 237, 238, 328–30
- Gore, Albert, 169, 306
- Goss, Oscar Eugene, 352
- Great Depression programs, 3–4
- Great Society, 1, 256
- Green, William, 119
- Hackett, David, 261
- Halleck, Charles, 141, 208
- Harrington, Russell, 99
- Harrison, Burr, 219
- Hart, Gary, 354
- Hauge, Gabriel, 328, 330
- Hawkins, Charles, 143
- Hawley, Willis, 119
- Hays, Brooks, 134
- health insurance
See also Medicare; Supplementary Medical Insurance
 Byrnes's Bettercare proposal, 239
 debate over proposed Medicare program, 212–15
- Eldercare proposal (1965), 233
- health maintenance organizations (HMOs)
 choices for Medicare participants under Social Security amendments (1972), 342
 under Social Security amendments (1970), 324
- Heller, Walter
 as member of CEA, 181
 as member of tax community, 10
 as member of tax community growth manipulation faction, 179
 qualifications and experience of, 47
 on spending control, 202
 support for temporary tax cuts, 103
- Henderson, Leon, 170
- Herlong, Albert, 219, 233
- highway policy, 23, 116, 151
- Hill, Robert, 143
- Hill, William, 361
- hobby farms, 301
- Hodges, Luther, 162
- Hospital Insurance Trust Fund, 342
- Hussey, Ward, 144
- income tax
 legislation giving priority to reduction in, 279
 mass tax system of World War II, 84–7
 Mills's view of, 109–12
 with recodifications (1954, 1964), 15, 90–6
 relationship between the economy and, 300
 tax expenditures made through, 299
- indexation for cost-of-living
 effect of, 344
 Mills's opposition to, 313–14, 319–21
 passage of, 314
 recommendations of Advisory Council on Social Security, 330
 under Social Security, 313
- indexation of wage base
 under Social Security amendments (1972), 342
- industrial development bonds, 295
- inflation
 control to ensure stable dollar, 272
 fiscal measures of restraint (1966–7), 257–8
 period of high (1968–80), 281
- interest groups
 AFL-CIO support for increases in Social Security benefits (1969), 322
 alliances with congressional committees, 35–7

- interest groups (*cont.*)
 business groups in favor of tax surcharge (1967), 258–9
 distinct from tax community, 9
 groups lobbying for the elderly, 344
 influence of tax community on tax reform, 295–6
 influence on tax recodification (1954), 93
 labor unions in Mills's constituency, 135–6
 Mills's use of politics of, 123
 New Left activists, 280
 officials of, 50–1
 opposed to indexation for cost-of-living, 320–1
 politics of, 35–6
 interest on state and local bonds
 tax exempt treatment of, 88, 302
 Internal Revenue Recodification (1954), 15, 54, 82, 90–6
 investment tax credit
 Kennedy administration proposal (1961), 185–7
 Mills's compromise related to (1961), 186–7
 of Revenue Act (1962), 190–1, 287
 temporary repeal (1966), 257
 Irwin, Leo, 142–3
 issue networks
 role in formulating fiscal policy (mid-1950s), 104
- Javits, Jacob, 229
 JCIRT *See* Joint Committee on Internal Revenue Taxation (JCIRT)
 Jennings, Pat, 199, 220
 Johnson, Lyndon B.
 attack on Mills (1968), 275
 decision not to run for reelection, 273, 275
 Mills's undermining of liberalism of, 278
 on political effect of tax reduction, 210–11
 as president, 202
 relations with Mills over spending controls (1967), 264
 role in negotiations related to King-Anderson bill, 222–8
 as Senate majority leader, 82–3
 showdown with Mills related to tax increase (1968), 1–2
 tax surcharge proposal (1967), 258
 Johnson administration
 expenditure control commitment (1964), 202–4
 Great Society of, 1, 256
 war in Vietnam, 1, 277–8
- Joint Committee on Internal Revenue Taxation (JCIRT)
 bipartisan staff of, 143–4
 composition and function of, 36–7
 creation of (1926), 39
 influence of staff, 143
 staff challenges to CEA analyses, 259–60
 Joint Economic Committee (JEC)
 creation (1946), 100–101
 hearings (1955), 106–8
 role in Revenue Act (1964), 195
 studies on taxation, 100–109
- Kane, William, 143
 Kappel, Frederick, 183
 Kean, Robert, 70, 74
 Kennan, George, 209
 Kennedy, Edward, 354, 364
 Kennedy, John F.
 assassination of, 202, 220
 on balancing the budget, 150–1, 193–4
 expansion of Council of Economic Advisers role, 182
 positioning of tax community people, 180–2
 on proposal for Medicare, 216
 relationship with Mills, 198–200
 Troika and Quadriad meetings, 185
 Kennedy administration
 Mills's relationship with, 193
 push for aggressive fiscal policy (1961), 185–7
 role in shaping Revenue Act (1964), 193–202
 Keogh, Eugene, 144, 227
 Kerr, Robert, 129
 Kerr-Mills Act (1960), 215
 expansion in Part C of Social Security amendment (1965), 247–8
 proposed "Eldercare" bill to expand (1965) 233
 Keynes, John Maynard, 165
 Keynesianism
 growth manipulation policies of, 86
 macroeconomic policies to promote economic growth, 105
 Mills's argument related to guns versus butter decision, 263–4, 268–9
 Mills's command of, 207
 of postwar fiscal discourse, 149
 postwar fiscal discourse including, 149–50
 as single dominant model, 358–9
 social, 170–1
 warnings about Social Security based on, 61

- Keyserling, Leon, 29, 171
 King, Cecil, 212, 215
 King-Anderson bill
 administration's revised version, 232–3
 campaign for, 215–16
 Mills's lack of support for, 216–18
 provisions of, 215–16
 Kitchin, Claude, 119
 Knutson, Harold, 35, 119
 Kurtz, Jerome, 286
- Lamar, Harold, 143
 Lampman, Robert, 261
 Landrum, Phil, 220
 Latimer, Murray, 328
 Legislative Reorganization Acts (1946, 1970), 40, 354
 Lewis, John L., 173
 Life Insurance Taxation Reform (1959), 132
 Limit on Tax Preferences
 Nixon tax reform proposal, 303
 Lippmann, Walter, 209–10
 Long, Huey, 173
 Long, Russell, 290, 305–6, 327
 Lubick, Donald, 190
- McCormack, John, 135, 146
 McCracken, Paul, 105
 McCulloch, William M., 124
 McGovern, George, 334, 335
 McMahan, Brien, 364
 McNamara, Robert, 363
 macroeconomics
 Mills's tax surcharge argument using, 268
 as rhetorical weapon, 257
 used in analysis by postwar expert, 163
 Mahon, George, 269, 272, 273
 Manatos, Mike, 183
 Martin, John, Jr., 143, 205
 Martin, William McChesney, Jr., 272
 Mason, Noah, 70
 Means, Gardiner, 170
 Medicare
 challenge to payroll tax to finance public welfare, 253–4
 debate related to implementation of (1952–65), 212–15
 expansion and cost control under Social Security amendments (1972), 342
 measures to reduce costs (1970), 324
 Mills's attention to mounting costs of, 322–3
 Mills's opposition to, 216–18
 policy entrepreneurs' focus on, 212–13
 protection from budget cuts (1968), 277
 as rider to Social Security bill (1964), 229–30
 Mellon, Andrew, 165
 Mills, Abbie Daigh (mother of WDM), 28
 Mills, Ardra Pickens (father of WDM), 27, 28
 Mills, Clarine Billingsley (wife of WDM), 30–1
 Mills, Wilbur D.
 as fiscal conservative, 16–17, 21–2, 109
 as potential candidate for president, 331–7, 349
 fall from power, 350–3
 on role of the state, 109–10
 on status of public welfare, 152–4
 opposition to conglomerate mergers, 300
 opposition to Nixon's proposed Family Assistance Plan, 316
 strategy of, 303–4
 expertise
 command of Keynesian economics, 207
 in tax matters, 84, 141–5
 understanding of actuarial data and concepts, 128, 245, 322, 333
 fiscal policy
 attacks on unbalanced budgets, 262–3
 on compromises in making of, 281–2
 conditions for support of Johnson administration tax increase (1968), 1–2
 on function of taxation, 155–6
 on high tax rates, 97–8
 on inflation as threat, 255
 opposition to tax surcharge proposal, 258–64
 position on spending controls (1967), 264–7
 on problems in tax code reform, 293–4
 push for tax reform (1967), 295
 reestablishes and promotes expenditure control, 278–9
 on role of fiscal policy, 207
 on stimulus of Revenue Act (1964) provisions, 206, 210
 on tax deduction for interest on mortgage payments, 309
 on tax exemption of interest, 88–9

- fiscal policy (cont.)*
 on tax reform, 166–8, 300, 309–10
 trading reforms for rate reduction
 in Revenue Act (1964), 205
 on uses of tax policy, 211
- legislation*
 design of Medicare, 214–15,
 241–52
 opposition to Medicare, 216–19
 role in Revenue Act (1964),
 204–11
 Tax Reform Act (1969), 284–5
- networks and relationships*
 at crossroads of tax community
 factions, 184
 with Kennedy, 198–201, 208
 legislative and negotiating skills of,
 21
 with Lyndon Johnson, 225–6,
 228–9, 264, 275–6, 280–1
 mediation with issue networks,
 104–5
 negotiations related to Medicare,
 219–30, 241–52
 with Pechman, 184
 political arenas of, 20
 with Surrey, 184, 193
 with tax community, 13, 19–22
 with Ture, 105–7, 261
 with Woodworth, 142, 185
- reputation and influence*
 manipulation of legislative
 proposals, 362
 related to health care reform,
 208–9
 and sex scandal, 350–3
 technical knowledge of, 141–5,
 279–80
- Social Security*
 compromise on proposed Medicare
 program (1965), 214
 on dangers of Medicare to Social
 Security system, 213, 323
 on efficacy of payroll tax, 236–7
 handling of amendments (1958),
 124–30
 on Medicaid, 262
 opposition to cost-of-living
 indexation, 313, 323–4
 redefinition of amendments
 (1958), 124–30
 role in Social Security expansion
 (1950), 70–3
 on system of, 114
- tax breaks*
 on depletion allowances, 201
 dislike of Johnson's proposed tax
 surcharge (1967), 259, 263
- Ways and Means Committee*
 bargaining for tax reform, 205
 as chairman (1958), 80, 119–20,
 209
 commitment to bipartisanship, 124,
 208
 control of, 130–2
 expansion of influence, 120–46
 power of and use of power, 20,
 208–9, 221–3, 279–80, 337
 role in shaping Revenue Act
 (1964), 191–208
- Mondale, Walter, 328
 monetary crisis, international (1968),
 271–3
- Morgan, Gerald, 29
 Morgenthau, Henry, 60, 63, 84
 Murray, James, 361
 Musgrave, Richard, 96, 97, 180, 192,
 195, 286, 296
 Muskie, Edmund, 328
 Myers, Robert, 162
 actuarial assumptions for Medicare,
 235
 actuarial expertise of, 127–8
 attacks on expansion of Social
 Security, 346
 as chief actuary for Social Security
 Administration, 214
 on increase in Social Security benefits
 (1968), 318
 on indexation of OASDI benefits,
 318
 in issue network, 105
 on loan to Ways and Means (1949),
 71–3
 as member of tax community, 10
 qualifications and experience of, 49
 relations with Robert Ball, 326–7
 in Social Security Administration, 56,
 64, 126
 work on compromises in King-
 Anderson bill, 221–2
- National Association of Manufacturers
 (NAM), 5
 National Committee to Preserve Social
 Security and Medicare, 344
 National Council of Senior Citizens,
 344
 Nestingen, Ivan, 183
- New Deal
 earmarked taxation under, 56–7
 microeconomic management as
 concept of, 170
 political rhetoric of, 158–9
 Social Keynesianism of, 170–1
 New Left activists, 280

- Nixon, Richard M.
 competition with Mills, 314
 proposal to index OASDI, 317–18
- Nixon administration
 proposed tax reforms, 303
 wage and price controls, 170
 welfare reform efforts, 315–17
- OAA *See* Old-Age Assistance (OAA)
- OASI *See* Old-Age and Survivors' Insurance (OASI)
- O'Brien, Lawrence
 as head of Office of the Congressional Liaison, 183–5
 on Mills's handling of legislation, 131
 role in negotiations related to King-Anderson, 221, 224, 227–8
 on White House accommodation of Mills, 208
- Okun, Arthur, 274
- Old-Age, Survivors, and Disability Insurance (OASDI)
 link to payroll taxes, 214
 pressure to reform, 124–30
- Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI)
 Ways and Means hearings related to expansion of, 321–2
- Old-Age and Survivors Insurance (OASI)
 actuarial estimates of provisions (1956 law), 127
 as centerpiece of U.S. domestic policy, 80–1
 creation of Trust Fund for, 61–2
 financial philosophy transformed (1950), 76–9
 plan to expand, 68–70
 under Social Security Act amendments (1939), 62–3
- Old-Age Assistance (OAA), 67–8
 expansion (1940s), 67–8
 increase under Social Security (1950), 76
 post-1950 decline in number of recipients, 80
- Oldfield, William, 27
- O'Neill, Thomas P., 351–2
- Patman, Wright, 301, 361
- Paul, Randolph, 96
- Payne, Sereno, 119
- payroll tax
 earmarking under Social Security Act, 61–2
 to finance OASI, 61–3
 legislation to increase (1967), 277
 protecting soundness of, 128
 of Social Security system, 58–9
- Pechman, Joseph
 at Brookings Institution, 181, 308
 endorsement of OASDI benefit indexation, 319
 in network to reform tax breaks, 96
 qualifications and experience of, 47–8
 relationship with Mills, 184
 tax community tax reform faction member, 10, 137, 187, 283, 286, 296
- Peloubet, Maurice, 105, 186
- pluralism in fiscal discourse, 155
- policy communities
See also tax community
 emergence of postwar tax, 117–18
 influence on policymaking, 362–5
 Mills's shaping of issues of, 21
 Mills's use of, 363
 role in policymaking, 8
 for tax policy, 8–9
 use of taxation, 11–12
 working within political culture, 11
- policy entrepreneurs, 212–13
- policymakers
See also policy communities; tax community
 civil servants as, 48–50
 economists as, 45–8
 interest-group officials, 50–1
 lawyers as, 43–5
 Mills's promotion of tax reform through fiscal, 140–1
 new types of postwar period, 83–4
 in plan to expand OASI (1948–50), 69
 postwar tax, 117–18
 tax specialists, 51–3
 using concept of expertise, 162–3
- political culture, 10–11
- politics
 anti-growthmanship, 171–2
 ideas of microeconomic management, 169–70
 ideas of radical free-market conservatism, 174–5
 political reform (1970s), 357–60
 populist ideas, 172–4
 of social insurance, 214
- Quadriad, 185
- Rayburn, Sam, 27, 33–4, 50, 82, 96, 119, 146
- Reed, Daniel, 91, 94, 119
- Reuther, Walter, 171
- Revenue Act (1964)
 depletion allowance changes, 204
 logic of revenue-raising reforms, 204, 306

- Revenue Act (*cont.*)
 tax reductions, 204–6
- Revenue Acts (1962, 1964)
 Mills's role in devising, 179, 184–5
 Revenue and Expenditure Control Act as logical outcome of, 279
 tax breaks, tax reform, and tax reductions of, 179, 188–91, 204–8
 tax reduction and endorsement of budget deficits, 15
- Revenue and Expenditure Control Act (1968), 256–7, 277–9, 297
- revenues
 of federal government (1940s–70s), 2
 under Revenue and Expenditure Control Act (1968), 277
- Ribicoff, Abraham, 229
- Richardson, Elliot, 316, 339
- Riddell, James, 143, 335
- Roosevelt, Franklin D.
 on payroll tax of social insurance, 59
 populist themes of, 173
- Roosevelt administration
 federal-level programs created under, 4–5
 introduction of earmarked taxation, 56
- Rostenkowski, Daniel, 22, 265, 369
- Rostow, Walt, 363
- Rusk, Dean, 363
- Ruttenberg, Stanley, 50–1
- Samuelson, Paul, 104
- Sanders, Barefoot, 272, 275–6
- Sanders, Stuart, 183
- Saulnier, Raymond, 105
- Schmidt, Emerson, 105
- Schneebeli, Herman, 356
- Schultze, Charles, 264, 267
- Scribner, Fred, 29
- Senate Finance Committee, 38
 reporting out Social Security amendments (1950), 75
- Shultz, George, 339–40
- Siegfried, Charles, 328
- Simons, Henry, 165
- Smathers, George, 273
- Smith, Dan Throop, 99–100, 105, 141, 286
- Smith, Howard, 121
- social insurance
See also Social Security system
 effect of Vandenberg–Murray amendment on (1944), 64–6
 expansion under Social Security amendments (1950), 81
 factors in plans to expand, 66–7
 legislation giving priority to growth of, 279
 Medicare, 212
 Mills's explanation of, 74–5
 Mills's position on, 113–14, 151–2
 precedent for use of general revenue to pay for, 253
 seen as earned right distinct from public welfare, 14
- Social Security
 increase in benefits under Tax Reform Act (1969), 307
 indexation to cost-of-living (1969), 313
 legislation to increase benefits (1967), 277–8
 Mills's concerns related to cost of Medicare (1969), 322–3
 Mills's reservations related to expansion (1968), 319–21
 Nixon's proposal to index OASDI, 317–18
 protected from budget cuts (1968), 277
 recommendations of Advisory Council on Social Security for, 328–31
- Social Security Act (1935), 57–61
 addition of Disability Insurance (1956), 212
 amendments (1939), 61–3, 74
 amendments (1950), 54, 73–81
 amendments (1952, 1954), 79
 amendments (1958), 124–30
 amendments (1965), 214–15, 240–52, 279, 312
 amendments (1968), 312
 amendments (1969, 1972), 312–13, 345
 amendments (1970), 324
 amendments (1972), 340–45
 earmarked taxes of, 55, 57, 214–15
 Mills redefines 1965 amendments, 240–7
 provisions for earned benefits, 59–60
 Vandenberg–Murray amendment (1944), 64–6, 69, 74, 76
- Social Security system
 congressional protection of actuarial soundness of, 127
 under control of the Ways and Means Committee, 40–1
 earmarked taxation under, 113–14, 213
- Federal Supplemental Security Income Program (1972), 342
 as pay-as-you-go earmarked tax system, 12–13
 plan to expand (1948–50), 68–70
 public assistance track, 57–8

Cambridge University Press

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

Julian E. Zelizer

Index

[More information](#)

382

Index

- Social Security system (*cont.*)
 retirement of OASI as centerpiece of, 12
 social insurance track, 58–9
 trust funds of, 58, 61–4, 77, 81, 125, 127, 212, 219, 222, 225, 231–6, 238, 248–50, 254, 266, 322–4, 329, 342, 346, 366
- Soloway, Arnold, 105
- Sorenson, Theodore, 180, 199
- spending, public
 ceiling and reductions under Revenue and Expenditure Control Act (1968), 277
 during Cold War, 87
 for Korean War, 87
 legislation giving priority to control of general revenue, 279
 Mills's attack on built-in, 265
 Mills's promotion of control of (1968), 279
 negotiations related to reduction of (1967), 264
 through tax expenditures, 286–9
- Stam, Colin, 27, 36–7, 49–50, 91–2, 143–4, 189
- state, the
 in discourse of faster economic growth, 151
 increase in size and scope (1940s–70s), 3–4
 postwar reliance on macroeconomic fiscal policy, 14–15
 role of Congress in institutionalization of, 7–8, 361
- state-building
 challenges to (1940s–70s), 3–4
 in post-World War II period, 6
 taxation as central to, 7
- Stein, Herbert, 315
 on Committee on Economic Development, 104, 181
 on high-employment balanced budget, 86
 as member of tax community, 10
 as member of tax community growth manipulation faction, 179
 qualifications and experience of, 46
- Stevens, Thaddeus, 38
- Supplementary Medical Insurance
 general revenue to be used to finance, 253
- Surrey, Stanley
 on distribution of tax breaks across income brackets, 296–7
 introduction of term “tax expenditure,” 297
 in Kennedy administration, 181–2
 on Mills's position on tax reform, 294
 in network related to reform of tax breaks, 96
 qualifications and experience of, 43–4
 relationship with Mills, 184, 243, 245
 study of 1959 federal tax returns, 181–2
- Task Force on Tax Reform of, 293
 on task of tax reform, 308
 tax code studies (1965–9), 283–4, 286
 tax community tax reform faction member, 10, 137, 187
 on tax expenditures, 287
 on U.S. income tax system, 285
- Taft, Robert, 361
- Task Force on Health and Social Security, 215–16
- Task Force on Tax Reform, 293
- taxation
See also income tax; payroll tax
 direction of revised tax code (1954), 15
 earmarked, 56, 313
 influence of Congress on, 7
 rates during Cold War, 86–7
 role in postwar liberal governance, 12–16
 studies on (1954–7), 83
 as subject of domestic Keynesianism, 150–1
 use by Mills and tax community, 11–12
- Taxation Task Force, 180–1, 185
- tax breaks
See also tax expenditures
 curtailed in Tax Reform Act (1969), 306
 depletion allowances as, 36
 distinction between legitimate and illegitimate, 16, 302
 economic studies of Ways and Means subcommittees (1954–7), 96–7
 federal government system of, 15
 for life insurance industry, 89–90
 under recodification, 95
 revision in Tax Reform Act (1986), 308
 statistical documentation on costs to federal budget, 297
 treatment with income tax recodification, 90–6
 typology of, 138–9
- tax-break system
 bipartisan support for reform of (1967–8), 297

- tax-break system (*cont.*)
 development of, 88
 as public spending, 286–9
- tax community
 components of, 9–10
 concepts omitted from tax policy
 discourse, 169–75
 concepts used in postwar fiscal policy
 discourse, 146–69, 175–6
 conflict over welfare concept in, 152
 diminished strength of (1970s),
 359–60
 distinct from interest groups, 9
 efforts to expand social insurance,
 12–13
 influence of, 9–10, 22
 members of, 10
 Mills's relationship and interaction
 with, 8–9, 13, 19–22, 145, 147,
 184
 Nixon's relations with, 314
growth manipulation faction
 debate over payroll tax increase
 related to Medicare, 243–5
 divided, 103
 formation and ideas of, 9, 83
 inflation-related actions of, 255
 Mills's relationship and interaction
 with, 184
 role in Revenue Act (1964),
 191–204
 role in revenue legislation (1962,
 1964), 179
- Social Security faction*
 coalesces (1948), 70, 81
 debate over payroll tax increase
 related to Medicare, 243–5
 divided, 64
 findings related to increased
 benefits, 318
 Medicare debate, 212–14, 221–30
 position on pension inadequacy,
 314
 proposal to expand OASDHI
 (1969), 312
- tax reform faction*
 arguments related to efficient tax
 system, 286
 contributions to legislative debate,
 286
 demonstration related to tax
 reform (1965–9), 283–4
 formation and ideas of, 9, 83,
 96–100
 members as consultant to Treasury,
 296
 role in tax reform studies
 (1958–9), 136–41
- tax exemptions
 foundations' use of status of, 301
 proposed reforms for (1969), 301
 as tax breaks, 88
- tax expenditures
See also tax breaks
 analysis of government spending
 made through income tax, 299
 budget concept of, 307–8
 budget published by Treasury
 Department, 308
 concept of, 16, 284, 286–8
 forms of, 288–9
 gains to taxpayers with reduction in,
 299
 introduction of term, 297
- tax neutrality concept, 310
- tax reform
 influence of Revenue Acts (1962,
 1964) on idea of, 15–16
 Mills's and Surrey's argument for, 309
 Mills's position on, 113, 293–5
 Mills's selling to Congress of, 298–308
 Nixon administration proposals, 303
 objectives of proposed legislation
 (1967), 295
 technocratic discourse of, 165–9
 Ways and Means Committee focus on
 principles behind, 302–3
 Ways and Means Committee studies
 on, 136–41
 Ways and Means hearings on, 96–100
- Tax Reform Act (1969), 284–5
 increase in Social Security benefits
 under, 313
 provisions and intent of, 306–9
- Tax Reform Act (1986), 308, 369
- tax surcharge
 Johnson proposal for, 258
 proposal in the Ways and Means
 Committee, 258–65
 under Revenue and Expenditure
 Control Act (1968), 277
- tax system
 earmarking for Social Security,
 113–14
 recodification (1954), 82–3, 90–6
 Revenue Act (1951), 87
 of Social Security system, 81
 of World War II, 84–6
- Technical Amendment Act (1957), 97
- Teeters, Nancy, 328
- Terborgh, George, 105, 186
- Thompson, Clark, 219
- Thurmond, Strom, 35
- Tobin, James, 181, 205–6
- Townsend, Francis, 68, 173
- Troika, 185, 197

- Trowbridge, Charles, 327, 329
 Truman, Harry S., 68, 78
 Tugwell, Rexford, 170
 Ture, Norman, 296
 as architect of Economic Recovery Tax Act (1981), 367
 head of Task Force on Tax Reform, 298
 as member of Taxation Task Force, 180
 relationship with Mills, 261
 role in Ways and Means tax reform studies, 137, 141
 on staff of Joint Economic Committee, 105–7
- Ullman, Al, 22, 278, 350, 354, 356
 Underwood, Oscar, 119
 unemployment (1965), 210
 unemployment compensation, 121–2
- Vietnam *See* war in Vietnam
- Ward, Donovan, 235
 war in Vietnam
 Johnson administration spending for, 1
 protection from budget cuts (1968), 277–8
- Warren, Lindsey, 33
 Watts, John, 219, 265
 Waxman, Henry, 354
 Ways and Means Committee
 centralization of control (1961), 130
 components of tax-reform bill reported out (1969), 304–5
 congressional rules insulating, 42, 310
 as control committee, 41–3
 de jure and de facto power of chairman, 22–3
 divested of power to make committee assignments (1974), 352
 effect of insulation of, 357
 focus on principles behind tax reform, 302–3
 formal jurisdiction over taxation and Social Security, 264
 hearings on tax reform (1969), 300–304
 hearings related to expansion of OASDHI (1969), 321–2
 hearings related to tax breaks (1954), 92
- history of, 38–41
 increased policy jurisdiction, 40–1
 increasing power of, 39–41
 influence of staff members, 190
 insulation during deliberations related to Tax Reform Act (1969), 310–11
 Mills as chairman of, 119–20
 Mills as member of, 33–8
 Mills's centralization of control, 130–2
 past chairmen of, 119–20
 postwar transformed institutional context, 120
 role in shaping Revenue Act (1964), 193–208
 social security legislation (1958), 124–30
 studies on tax reform, 136–41
 as target of congressional reform, 355–6
- Weisbrod, Burton, 261
 welfare reform
 Mills's promotion of concept, 316
 Nixon's failed attempt, 315–17
 welfare system
 expansion (1940s), 67–8
 increased scope of public assistance (1950), 76
 Mills's position on spending for, 114–15, 152–4
 public welfare distinct from Social Security, 14
 under Social Security amendments (1972), 342
 tax policy related to social welfare, 12–14
- Williams, John, 273
 Williams, W.R., 49
 Wilson, Henry Hall, 183, 227
 Wirtz, Willard, 171
 Witte, Edwin, 48
 Woodworth, Laurence
 as member of tax community, 10
 as Mills's confidant, 185
 qualifications and experience of, 49–50
 relationship with Mills, 142–4, 185, 189, 245
 role in Ways and Means tax reform studies, 138
 on staff of JCIRT, 143–4
 tax reform studies (1965–9), 283–4, 286