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REPORT
OF THE
INDUSTRIAL COMMISSION
ON
AGRICULTURE
AND ON
TAXATION IN VARIOUS STATES

(SECOND VOLUME ON AGRICULTURE),

INCLUDING

SPECIAL REPORTS AND SUMMARIES RELATING TO FICTITIOUS SALES
OF FARM PRODUCTS, THE TOBACCO TRADE, AMERICAN FARM
LABOR, LAWS REGARDING AGRICULTURAL BOARDS,
WAREHOUSE AND ELEVATOR LAWS, ADUL-
TERATION OF FOOD PRODUCTS,
AND TAXATION SYSTEMS.

VOLUME XI
OF THE COMMISSION'S REPORTS.

WASHINGTON:
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MEMBERS OF THE INDUSTRIAL COMMISSION.

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Mr. CHARLES H. LITCHMAN.

Mr. D. A. TOMPKINS.

E. DANA DURAND, *Secretary.*

[Extract from act of Congress of June 18, 1898, defining the duties of the Industrial Commission and showing the scope of its inquiries.]

SEC. 2. That it shall be the duty of this commission to investigate questions pertaining to immigration, to labor, to agriculture, to manufacturing, and to business, and to report to Congress and to suggest such legislation as it may deem best upon these subjects.

SEC. 3. That it shall furnish such information and suggest such laws as may be made a basis for uniform legislation by the various States of the Union, in order to harmonize conflicting interests and to be equitable to the laborer, the employer, the producer, and the consumer.

INDUSTRIAL COMMISSION,
December 5, 1901.

To the Fifty-seventh Congress:

I have the honor to transmit herewith, on behalf of the Industrial Commission, a report relating to Agriculture and to Taxation, especially as regards corporations, prepared in accordance with an act of Congress approved June 18, 1898. The testimony on the general subject of agriculture is included in Volume X of the Commission's reports. This volume consists of special investigations and summaries of existing laws and court decisions.

The conclusions and recommendations of the Commission on the subjects covered by this volume will be presented in its Final Report to Congress.

Respectfully,

ALBERT CLARKE, *Chairman.*

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