

## “We Will See That You Are Troubled Right Along”: Women and the Politics of the Early Federal Income Tax

LAWRENCE ZELENAK\*

In the early years of the federal income tax, from its enactment in 1913 and for several decades thereafter, most considered income tax policy the exclusive province of men—so much so that when, in 1927, three women testified before the House Ways and Means Committee that the personal exemption rules of the income tax were unfair to single women, the Associated Press noted that the women’s appearance “marked the first time in the memory of committee clerks that women had testified before Congress on revenue matters.”<sup>1</sup>

The income tax was born in the Progressive Era. As historian Linda Kerber has observed, “[t]he years 1870-1920 may be the high-water mark of women’s public influence: through voluntary organizations, lobbying, trade unions, professional education, and professional activity.”<sup>2</sup> Given women’s unprecedentedly high level of participation in public policy debates in that era, it may be a bit puzzling that women attempting to influence tax policy was considered so remarkable. The explanation seems to be that, although women broke out of the purely domestic sphere during the Progressive Era and became prominent participants in policy debates, most of their participation was on a few issues closely identified with women’s concerns—most notably, perhaps, suffrage and temperance.<sup>3</sup> Thus, although policy debates were no longer a uniquely male separate sphere, different policy issues had their own gendered spheres, and the tax-policy sphere was male.<sup>4</sup>

On the other hand, it is in the nature of an income tax to reach deeply into the lives of its taxpayers—requiring them not only to pay tax, but also to report their

---

Copyright © 2020 by Lawrence Zelenak.

\* Pamela B. Gann Professor of Law, Duke Law School. The author thanks Diane Ring, Shu-Yi Oei, and the participants at a workshop at Boston College Law School for their comments on an earlier version of this paper. This Essay is a much expanded version of discussions of Helen M. Bent, Anna Howard Shaw, and Martha Connole contained in LAWRENCE ZELENAK, *FIGURING OUT THE TAX: CONGRESS, TREASURY, AND THE DESIGN OF THE EARLY MODERN INCOME TAX* (2018)

1. *No Person Comes to Ask Income Tax Cut by Committee*, WASH. POST, Nov. 4, 1927, at 4.

2. LINDA K. KERBER, *TOWARD AN INTELLECTUAL HISTORY OF WOMEN* 184 (1997).

3. There is, of course, a vast literature on the role of women in the American suffrage movement. For one example among many, see *VOTES FOR WOMEN: THE STRUGGLE FOR SUFFRAGE REVISITED* (Jean H. Baker, ed., 1st ed. 2002). On the role of women in the temperance and prohibition movements, see CATHERINE GILBERT MURDOCK, *DOMESTICATING DRINK: WOMEN, MEN, AND ALCOHOL IN AMERICA, 1870-1940* (2002).

4. For an insightful essay on the intellectual history of “separate spheres” generally, see KERBER, *supra* note 2, at 159-99.

incomes and calculate their tax liabilities, and varying tax liabilities on the basis of (among many other things) marital status. And so, despite tax generally being assigned to the male sphere, tax also involved issues within the female policy sphere. By conferring taxpayer status on affluent women, the income tax suggested an argument that those women should be allowed to vote (or that they should not be required to pay income tax as long as they were not allowed to vote). And by varying tax liabilities according to whether taxpayers were single or married, the income tax raised issues relating to the rights of both single and married women.

This Essay tells the stories of three women who, in the early years of the federal income tax, claimed significant roles in tax policy debates by focusing on the intersection of the income tax and policy issues in the female sphere. In chronological order of their contributions, they are: Helen M. Bent, who critiqued the treatment of married women in the bill that became the 1913 income tax; the leading suffragist Anna Howard Shaw, who shortly after enactment of the 1913 income tax urged passive resistance to the tax by unfranchised women; and attorney Martha Connole, who in 1927 explained to the Ways and Means Committee how the income tax rules were unfair to single women. Shaw was famous during her lifetime and remains well-known today,<sup>5</sup> but neither Bent nor Connole was ever famous, and both are all but forgotten today. As this Essay aims to demonstrate, both were impressive women, well worth remembering.

### I. HELEN M. BENT

Despite the widely held view (even among income-tax scholars) that the federal income tax featured neither marriage penalties nor marriage bonuses prior to the legislative introduction of spousal income-splitting in 1948,<sup>6</sup> the 1913 income tax produced marriage effects of both sorts. Although the 1913 tax disregarded marital status for most purposes, it treated marriage as a tax determinant for purposes of the personal exemption. The law allowed a \$3,000 exemption (roughly \$78,000 in current dollars) to an unmarried taxpayer, while allowing a \$4,000 exemption against “the aggregate income of both husband and wife living together.”<sup>7</sup> This created both marriage bonuses and marriage penalties. A man with income of \$4,000 could reduce his taxable income from \$1,000 to zero by marrying a woman with no income of her own; and a man and a woman each

---

5. For a recent scholarly biography of Anna Howard Shaw, see TRISHA FRANZEN, *ANNA HOWARD SHAW: THE WORK OF WOMAN SUFFRAGE* (2014).

6. See Boris I. Bittker, *Federal Income Taxation and the Family*, 27 STAN. L. REV. 1389, 1399–1412 (1975); Carolyn C. Jones, *Split Income and Separate Spheres: Tax Law and Gender Roles in the 1940s*, 6 L. & HIST. REV. 259, 262 (1988) (recounting in detail the pre-1948 history of the income taxation of spouses, with no mention of either marriage penalties or bonuses in that era). See also CONGRESSIONAL BUDGET OFFICE, *FOR BETTER OR FOR WORSE: MARRIAGE AND THE FEDERAL INCOME TAX* 6 (1997) (stating that, from 1913 until 1948, “[i]ndividual taxation meant that marital status had no effect on taxes”).

7. Revenue Act of 1913, Pub. L. No. 63-16, §II.C, 38 Stat. 114, 168 (1913). The inflation adjustment from 1913 to the present is based on the online inflation calculator provided by the Bureau of Labor Statistics. CPI Inflation Calculator, BUREAU OF LAB. STAT., [www.bls.gov/data/inflation\\_calculator.htm](http://www.bls.gov/data/inflation_calculator.htm). (last visited Oct. 21, 2019).

having an income of \$3,000 would increase their taxable income from zero to \$2,000 by marrying.<sup>8</sup>

While the final legislative product (as interpreted by the Treasury Department) resulted in both penalties and bonuses for married couples, the Ways and Means Committee’s earlier version of the income tax bill had called for large marriage penalties and no bonuses. The Ways and Means personal exemption provision treated neither the individual nor the married couple, but rather the entire nuclear family, as the taxable unit. The bill allowed a personal exemption of \$4,000 to a single person, and provided in the case of a family that “only one deduction of \$4,000 shall be made from the aggregate income of all the members of any family composed of one or both parents and one or more minor children, or husband and wife, but if the wife is living permanently apart from her husband she may be taxed independently.”<sup>9</sup> Having the same \$4,000 exemption for a single person and a married couple was a recipe for marriage penalties without marriage bonuses. Two persons with \$4,000 income each would owe no tax if unmarried, while married they would have \$4,000 of income subject to tax. The marriage of a person with substantial income to a person with no income could never create a tax bonus under this system, because the marriage would not increase the exemption amount.

The House bill inspired the first complaint about marriage penalties in the history of the federal income tax—a complaint that preceded by several months the enactment of the tax. In a lengthy letter to the editor of the *Washington Post* published in June, “Mrs. Richard M. Brent” —actually as explained below, Helen M. Bent—complained that the House bill “would persecute and penalize the married women who live with their husbands.”<sup>10</sup> “It is unjust and inequitable,” Bent claimed, “to deny the married woman living with her husband the inalienable right to be legally a person whose wages earned outside the home and whose income from her property belong to her absolutely, independent of the income of her husband.”<sup>11</sup> Bent continued: “[i]t is illegal for Congress to put [the married woman] back again to be the slave and chattel of her husband, and not to have a legal existence except she ‘live permanently apart’ from him.” Almost as an afterthought, she added, “[t]his bill also penalizes the man who marries, establishes a home and brings up citizens of the state. He will be taxed, not as an individual, but he must add to his income that of his wife and of his minor children before he can have \$4,000 deducted.” A shorter version of the same letter appeared

---

8. See Revenue Act of 1913, Pub. L. No. 63-16, §II.C, 38 Stat. 114, 168 (1913). The statute itself was hopelessly ambiguous as to whether two spouses were entitled to a total exemption of \$7,000 (i.e., a \$4,000 exemption for one spouse and \$3,000 for the other), or only \$4,000 (i.e., one \$4,000 exemption for the couple). However, shortly after enactment the Treasury Department decreed by regulation that spouses “living together are entitled to an exemption of \$4,000 only from the aggregate net income of both[.]” T.D. 1923, 15 Treas. Dec. Int. Rev. 298 (1913).

9. H.R. REP. No. 63-5, at 394 (1913).

10. Mrs. Richard M. Brent [sic], Letter to the Editor, *Tax on Women*, WASH. POST, June 7, 1913, at 6. Bent sent a similar letter of complaint to Ways and Means Committee member Cordell Hull, the principal drafter of the House income tax provisions. Letter from Mrs. Richard M. Bent to Cordell Hull, (undated) (on file with the Library of Congress, Papers of Cordell Hull, Container 1, Folder 1).

11. *Id.*

in the *New York Times* about two weeks later, under the correct name of Helen M. Bent.<sup>12</sup>

One can only speculate as to whether Bent's objection had any influence on the final legislative product, but by reducing the single person exemption to \$3,000 (while keeping the married couple exemption at \$4,000) Congress both decreased income tax marriage penalties (relative to the House bill) and created the prospect of marriage bonuses. The difference between the Ways and Means version and the final version is certainly consistent with a degree of legislative responsiveness to Bent's critique.

But who was Helen M. Bent? At the time of her death at the age of one hundred, she was living on Manhattan's Upper West Side, the widow of Richard M. Bent. According to her *New York Times* obituary, "[s]he received a law degree from New York University, but never practiced, preferring to devote her time to suffrage and prison reform work. She was a founder of the Portia Club, a group of women lawyers, and had been identified for years with the Women's Republican Club."<sup>13</sup> That Bent was affluent is suggested by a *Times* story from 1927, reporting that she had sold two seven-story elevator apartment buildings on West 117th Street.<sup>14</sup> In the first two decades of the twentieth century, the *Times* and the *Post* published several letters from Bent, most of them concerned with suffrage and related issues. In 1907, she wrote in response to a *Times* editorial which had rhetorically inquired, "[w]hat are the suffragists fighting for that they have not, or that their Legislatures will not readily give them, excepting the ballot?"<sup>15</sup> Writing in her capacity as First Vice-President of the Legislative League ("an organization of over 100 women"), she explained that the League had been trying for years, without success, to convince the New York State Legislature to reform property laws that explicitly discriminated against women.<sup>16</sup> "This discrimination against the woman," she wrote, "has stood as long as our laws have stood. Our bill has been introduced repeatedly and the Legislature has as often refused to pass it. That is one thing that the Legislature 'will not readily give' to the disfranchised woman."

In an unusually long letter published the following year, Bent elaborated on this point.<sup>17</sup> She described several ways in which New York State property law discriminated against women, noted that Colorado marital property laws, by contrast, were "precisely equal" between husband and wife, and suggested the difference between the laws of the two states was attributable to the difference in suffrage: "In Colorado the woman has a ballot in her hand when she asks the Legislature to pass a bill; in New York she has none. Does this make the difference in the laws governing her best interests?"<sup>18</sup> The same letter includes a lengthy

---

12. Helen M. Bent, Letter to the Editor, *Income Tax "Injustice" Denies Separate Exemption from Married Women's Incomes*, N.Y. TIMES, June 23, 1913, at 6.

13. Obituary, *Mrs. Richard M. Bent*, N.Y. TIMES, May 21, 1943, at 19.

14. *Browning Buys Flats*, N.Y. TIMES, June 2, 1927, at 43.

15. Editorial, *The Suffragists*, N.Y. TIMES, Dec. 11, 1907, at 10.

16. See Mrs. Richard M. Bent, Letter to the Editor, *The Legislative League: Working to Put an End to Discrimination against Women*, N.Y. TIMES, Dec. 16, 1907, at 8.

17. Helen M. Bent, Letter to the Editor, *Battle of the Suffrage*, N.Y. TIMES, Mar. 29, 1908, at SM11.

18. *Id.*

refutation of the separate spheres argument against women’s suffrage—that is, the argument that politics belongs solely to the male sphere. Bent argued that separate sphere proponents could not explain why it was acceptable for men to make money (sometimes a lot of it) within the female sphere by working as, for example, fashion designers and chefs:

Although no anti-suffragist will dispute that woman’s sphere revolves around the cook stove, look how that sphere has been invaded by man. Thousands upon thousands of men make good livings for themselves and families by revolving around the cook-stove in woman’s sphere. According to the anti-suffragists, these men should be put to the hoe and the plow and get out of woman’s sphere.

Bent was especially active as a *Times* and *Post* correspondent in 1913. In addition to the previously-noted letter on the income tax treatment of married women, Bent wrote in February urging enactment of pending state marital property rights legislation (“When a young woman . . . decides to take upon herself a life of sacrifice, to bear and bring up citizens of the State, her interests should be safeguarded and not impaired by law”), and of pending state legislation that “would require applicants for a marriage license to file a physician’s certificate that the applicant is free from venereal disease.”<sup>19</sup> In another 1913 letter, Bent shared her suspicions of undue political influence in “the Caminetti-McReynolds-McNab incident,” involving a very high-profile prosecution of the son of a federal government official for noncommercial violations of the Mann Act.<sup>20</sup> And Bent’s interest in the new federal income tax was not limited to its treatment of married couples. In August of 1913 she argued forcefully against income tax exemptions for the salaries of the President of the United States, federal judges, and state officers and employees.<sup>21</sup> “[T]hose who are named to administer our public business,” Bent wrote, “should do their part in providing revenue. This proposed legislation would be class legislation of a most dangerous sort. There would be built up in our republic an oligarchy of officeholders, the menace of which any intelligent person can readily foresee.”<sup>22</sup>

Despite her enduring interest in the great issues of her time, Bent was not above more quotidian concerns. Convinced that the standard method of removing snow from city streets—by plowing the snow into piles along both curbs—was “unhygienic” and caused “many preventable illnesses and deaths,” she urged (on behalf of the Woman’s Republican Club) a new and more scientific approach of plowing the snow into “a ridge in the centre of the street.”<sup>23</sup> More than a century later, New York City has yet to adopt this reform.

---

19. Helen M. Bent, Letter to the Editor, *Bills Affecting Women*, N.Y. TIMES, Feb. 3, 1913, at 10.

20. Helen M. Bent, Letter to the Editor, *Diggs-Caminetti Case*, N.Y. TIMES, July 16, 1913, at 6.

21. Helen M. Bent, Letter to the Editor, *Fears Oligarchy in U.S.*, WASH. POST, Aug. 31, 1913, at 6.

22. Bent’s view prevailed, but only in the very long run. See Revenue Act of 1932, Pub. L. No. 72-154, §22 (a), 47 Stat. 169, 178 (1932) (removing the income tax exemption for U.S. presidents and federal judges taking office after the date of enactment); Public Safety Tax Act of 1939, Pub. L. No. 76-32, 53 Stat. 574 (1939) (eliminating the income tax exemption for salaries of state officials and employees).

23. Mrs. James G. Wentz & Mrs. Richard M. Bent, Letter to the Editor, *Suggestions for Snow Disposal*, N.Y. TIMES, Dec. 23, 1907, at 8.

## II. ANNA HOWARD SHAW

## A. Setting the Stage for Dr. Shaw

Almost from the beginning of the woman suffrage movement in the United States at the Seneca Falls Convention of 1848, some suffragists argued for a connection between the obligation to pay taxes and the right to vote. In 1852, for example, Elizabeth Cady Stanton rhetorically inquired, “[s]hould not all women, living in States where woman has a right to hold property, refuse to pay [property] taxes, so long as she is unrepresented in the government of that State?”<sup>24</sup> As described in detail in works by Linda Kerber and Juliana Tutt, throughout the second half of the nineteenth century and into the early twentieth century some propertied women protested their inability to vote by refusing to pay their local property taxes.<sup>25</sup> Perhaps the most publicized instance, recounted in detail by Kerber, was the ongoing struggle, continuing from 1869 to 1876, between two elderly sisters, Abby Hadassah Smith and Julie Evelina Smith, of Glastonbury, Connecticut, and the local property tax assessor.<sup>26</sup> The dispute was over the sisters’ refusal to pay property taxes as long as they were not allowed to vote.<sup>27</sup>

Despite the considerable publicity garnered by the Smiths and other similar protestors, the protests were neither common nor successful in bringing about woman suffrage. As Tutt relates, anti-suffragists pointed out various weaknesses in suffragists’ attempts to ground the right to vote in taxpayer status—including, most damagingly, the fact that only a small minority of women owed property tax, with the result that only a small minority of women would be entitled to vote under the logic of the suffragists’ argument.<sup>28</sup>

Another difficulty with the suffragists’ tax protest strategy was that it worked (if at all) only at the state and local levels. A national version of the strategy would have required a federal tax, imposed directly on individuals, which women could refuse to pay. Except for the federal income tax introduced during the Civil War and abandoned a few years later,<sup>29</sup> and the federal income tax enacted in 1894 and struck down by the Supreme Court in 1895,<sup>30</sup> there was no suitable federal tax before 1913. True, there were always tariffs and excise taxes, and the burden of those taxes ultimately fell largely on women-as-consumers, but such indirect taxes did not lend themselves to protests. Tariffs and excise taxes were generally built into the prices of consumption goods, rather than being nominally imposed on individual consumers. As Kerber has noted:

---

24. Letter from Elizabeth Cady Stanton (Sept. 6, 1852), in *THE PROCEEDINGS OF THE WOMAN’S RIGHTS CONVENTION, HELD AT SYRACUSE, SEPTEMBER 8TH, 9TH, & 10TH, 1852* AT 30, 30 (1852).

25. LINDA K. KERBER, *NO CONSTITUTIONAL RIGHT TO BE LADIES: WOMEN AND THE OBLIGATIONS OF CITIZENSHIP* 81–123 (1998); Juliana Tutt, “No Taxation Without Representation” in *the American Woman Suffrage Movement*, 62 *STAN. L. REV.* 1473 (2010).

26. KERBER, *supra* note 25, at 81–92, 107–12.

27. *Id.*

28. Tutt, *supra* note 25, at 1496–97, 1502.

29. Revenue Act of 1862, ch. 119, § 90, 12 Stat. 432, 473 (1862).

30. Revenue Act of 1894, ch. 349, §§ 27–37, 28 Stat. 509, 553–60 (1894); *Pollock v. Farmers’ Loan & Tr. Co.*, 157 U.S. 429 (1895), *aff’d on reh’g*, 158 U.S. 601 (1895).

Taxes have long been central to public argument about the relationship between the individual citizen and the state . . . . When women set out to measure that relationship with precision, however, they found it hard to do. Throughout the nineteenth century federal taxes came in the form of customs duties or excise taxes, the latter largely on liquor and tobacco. They were felt by individuals only indirectly, in higher prices for imported goods and for two items of consumption[.]<sup>31</sup>

A federal income tax imposed on the majority of the population (such as the post-World War II federal income tax) would have been an excellent protest vehicle for suffragists, as it would have both extended taxpayer status to the majority of women and federalized the protest strategy. The income tax enacted by Congress in 1913 was far from a mass tax. As noted earlier, the single-person exemption amount of \$3,000 was the equivalent of almost \$80,000 today; in a nation of almost 100 million people, taxpayers filed only about 358,000 returns for 1913.<sup>32</sup> But at least the new income tax was a *federal* tax and, as such, a more promising protest vehicle than state and local property taxes.

The connection between taxpayer status and voting became an issue during the 1913 House debate on the income tax. William La Follette (R., Wash.) offered an amendment exempting women from the income tax in all states in which “equal suffrage rights have not been granted.”<sup>33</sup> Had the amendment been adopted, it would have made the connection between paying taxes and enfranchisement not a matter of protest, but a matter of the law itself. Reminding the House that the nation had been founded in opposition to taxation without representation, La Follette argued that, “in order that we as a Nation shall be consistent, and as a Government shall not commit the injustice against which we fought in 1776,” it was necessary “to make this exception in favor of the women of this country dwelling in those States that have not conferred on womankind the right of suffrage.”<sup>34</sup> La Follette was not, however, as enlightened as his support of woman suffrage might have suggested; he explained to the House that opponents of woman suffrage were following “[t]he same instincts which impel the uncivilized American Indian or the Moro head-hunters of our Philippine possessions to force onto their womankind all the sordid labor and menial tasks.”<sup>35</sup>

Not to be outdone in benightedness, James Thomas Heflin (D., Ala.) expressed his disbelief “that there is a red-blooded man in the world who in his heart really believes in woman suffrage,” and suggested “that every man who favors it ought to be made to wear a dress.”<sup>36</sup> Jumping into the fray, Jacob Falconer (Prog., Wash.) commented that “the mental operation of the average woman in the State of Washington, as compared to the ossified brain of the gentleman from

---

31. KERBER, *supra* note 25, at 100–01.

32. *All Individual Income Tax Returns: Sources of Income and Tax Items, Tax Years 1913-2016*, TAX POL’Y CTR., [www.taxpolicycenter.org/statistics/historical-sources-income-and-tax-items](http://www.taxpolicycenter.org/statistics/historical-sources-income-and-tax-items) (last visited Jan. 22, 2020).

33. 50 CONG. REC. 50, 1256 (1913).

34. *Id.*

35. *Id.*

36. *Id.*

Alabama, would make him look like a mangy kitten in a tiger fight.”<sup>37</sup> Not surprisingly, when the dust had settled the amendment to exempt from the income tax women not eligible to vote failed (by a voice vote).<sup>38</sup>

Although La Follette’s amendment did not succeed—and his ultimate goal was obviously universal suffrage, not an income tax applicable only to men—the House debate on the proposed amendment was a watershed moment. The debate was the first time the individualized nature of the income tax—that is, the fact that the tax was to be imposed on persons, rather than on transactions or goods (as in the case of the tariff)—became politically salient. Of course, people had always borne the economic burden of the tariff, and La Follette *could* have introduced a similar amendment to exempt non-voting women from all tariffs on consumer goods, but the formally impersonal nature of the tariff both obscured the burdens it imposed on individuals and made it difficult or impossible to design a mechanism to exempt non-voting women from those burdens. State and local property taxes were personalized (like the income tax, and unlike tariffs), but of course they were not federal.

## B. Dr. Shaw Takes Center Stage

Near the end of 1913, the property tax protest strategy and the income tax protest strategy came together in the person of Rev. Dr. Anna Howard Shaw, the president of the National American Woman Suffrage Association. On December 23rd, a story appeared in the *New York Times* reporting that Shaw had refused to list her property for taxation by Delaware County, Pennsylvania.<sup>39</sup> Shaw sent the tax collector a letter reminding him that the colonists had fought the Revolutionary War under the “shibboleth” of “Taxation without Representation is Tyranny,” and explaining that the “Daughters of 1913 are as loyal to this principle as were their sires in 1776.” Shaw expanded on her views to the *Times*’ reporter, describing taxation without enfranchisement as “the baldest highway robbery,” and announcing her intent to “immediately write to suffragists all over the country and ask them to follow my example in refusing to give an account of their personal property[.]”

As Shaw’s biographer Trisha Franzen notes, Shaw did not refuse to *pay* her property tax (in fact, Shaw told the *Times*, “[o]f course, I will have to pay whatever tax [the collector] demands or lose my property”),<sup>40</sup> but merely refused to furnish the government a list of her property.<sup>41</sup> Interestingly, Franzen speculates that Shaw’s motivation for refusing may not have been entirely noble, as “Shaw may have been attempting to hide her true worth from not only the tax assessor but from her suffrage colleagues and the general public.”<sup>42</sup> In any event, Shaw’s original protest related solely to the property tax; neither her protest letter nor the *Times* story made any mention of the new federal income tax, the first returns for which would not be due until March 1, 1914.

---

37. *Id.* at 1257.

38. *Id.*

39. *Dr. Shaw Defies a Tax Collector*, N.Y. TIMES, Dec. 23, 1913, at 6.

40. *Id.*

41. FRANZEN, *supra* note 5, at 150.

42. *Id.*

As promised, a few days after her letter to the local property tax collector Shaw sent a public letter to the nation's suffragists. The letter began:

The enactment of an income tax law has caused assessors to be more insistent in their demand that an accurate statement of all personal as well as real property shall be listed and returned within a specified time . . . Here women may make their passive protest and decline to aid the Government in levying upon them by refusing to render an account of their property.<sup>43</sup>

The letter continued for several paragraphs, but made no second mention of the new federal income tax. The point of Shaw's opening invocation of the income tax was obscure. For one thing, the causal claim in the first sentence was implausible and unsupported. In addition, although the letter began with a mention of the income tax, and although the logic of passive resistance by refusing to file a tax return would seem to apply as much to the income tax as to property taxes, nowhere in the letter did Shaw actually urge women to refuse to file their federal income tax returns. Not surprisingly, however, the nation's newspapers understood Shaw to be advocating precisely that.

The *Washington Post*, for example, opened its front-page story on Shaw's letter with the pronouncement (perhaps more suitable to an editorial than a purported news story), "'Passive resistance' to the income tax law, officially advocated by the Rev. Dr. Anna Howard Shaw, . . . is a form of militancy which will get the women who may attempt to carry it out into serious trouble with the United States government."<sup>44</sup> The *Post* story included a number of reactions to Shaw's letter; all the people quoted understood Shaw to be advocating passive resistance to the income tax. Rep. Cordell Hull (D., Tenn.), the principal drafter of the income tax legislation, when asked to comment, replied simply, "[o]h, for goodness sake—don't get me mixed up in an argument like that." Rep. Frank Mondell (R., Wyo.), "one of the few ardent advocates of equal suffrage in Congress," told the *Post* reporter that he disagreed with Shaw's tactics despite agreeing with her goal: "Congress has enacted the income tax law; and all persons whose incomes are above the exempted amount are required to make returns . . . and pay the tax." Among "suffragists in Washington, who hold Dr. Shaw as their idol," the reporter found "a disinclination to discuss the income tax and its maze of regulations or its possibilities for a suffrage fight. They all wanted to 'read up a little on it' before talking for publication."

The same understanding of Shaw's letter—as encouraging suffragists to refuse to file federal income tax returns—was also the premise of other newspaper items. The *Chicago Tribune* reported that several "Illinois suffrage leaders" criticized Shaw "for refusing to pay her income tax."<sup>45</sup> And the *Washington Post* editorialized that if Shaw's intention "was to avoid the payment of income tax, and not merely to direct attention to the injustice of taxation without representation, she has defeated her purpose."<sup>46</sup>

---

43. *Women's Tax Fight Will be Passive*, N.Y. TIMES, Dec. 30, 1913, at 18.

44. *Women Must Pay*, WASH. POST, Dec. 29, 1913, at 1.

45. *Chicago Women Criticise Dr. Anna Shaw's Action*, CHI. TRIBUNE, Jan. 3, 1914, at 10.

46. Editorial, *Taxing the Suffragettes*, WASH. POST, Dec. 30, 1913, at 6.

Why did Shaw write a letter which, carefully read, did not advocate passive resistance to the income tax, but which seemed almost designed to promote its misreading on that point? One speculation is that Shaw was concerned about possible criminal liability for inciting persons to violate federal tax law. As it happened, the *Post* story on Shaw's letter quoted an unnamed Treasury official for the propositions that refusing to file an income tax return was a criminal offense, and that Shaw was "inciting persons to violate the law."<sup>47</sup> Perhaps, then, Shaw wrote the letter as she did in the hope that it would be widely understood as urging federal income tax resistance, but that its failure to actually do so (under a very careful reading) would protect her from criminal charges. Or perhaps it was a matter of nothing more than sloppy drafting.

In any event, a few months later, in April of 1914, Shaw published an essay in the *Chicago Tribune*, in which she unmistakably encouraged unfranchised women not to file federal income tax returns. She wrote:

An income tax has been adopted by the Government without the consent of large numbers of women who will be required to pay a levy on their incomes, if the latter exceed \$3,000 a year. The course that can be followed by liberty-loving women is plain. As I did in the case of the tax against my personal property, they can decline to assist the assessors. That is all.<sup>48</sup>

But this advice was only for women with incomes higher than Shaw's. At Shaw's belated birthday party on March 2, 1914 (the day after the due date for 1913 income tax returns), Shaw remarked to an inquiring *New York Times* reporter, "[h]ow glad I would be to pay an income tax! Nothing would give me greater pleasure. But I can't do it, you see, for I haven't the income."<sup>49</sup> It is not easy to reconcile Shaw's birthday remarks with her *Tribune* essay (published slightly more than a month later), but perhaps she meant that, aside from the suffrage objection, she approved of the new income tax.

There is little more to the story of Shaw's advocacy of passive resistance to the income tax. There were a few news reports in 1914 and 1915 of women filing, along with their income tax returns and payments, a form stating, "[t]his tax is paid under protest by a woman taxpayer."<sup>50</sup> But this, of course, amounted to *compliance* with the return-filing and taxpaying obligations, and so was not tax *resistance* of any sort. There seem to have been no news reports of any women—not even Shaw herself, perhaps because her income was too low in all years—following the path of resistance hinted at by Shaw in her December 1913 letter and explicitly advocated by Shaw in her April 1914 *Tribune* essay.

Why did Shaw's protest strategy fizzle so badly? With the high exemption levels of the 1913 income tax, the vast majority of women were in the same position as Shaw claimed to be in herself—unable to refuse to file, because they were not required to file. Still, there were tens of thousands of women subject to the income

---

47. *Women Must Pay*, *supra* note 44.

48. Dr. Anna Howard Shaw, *Women and the Law*, CHI. TRIBUNE, Apr. 12, 1914, at 12.

49. *Dr. Shaw Likes Income Tax*, N.Y. TIMES, Mar. 3, 1914, at 18.

50. *To Protest Income Tax*, N.Y. TIMES, June 3, 1914, at 8; *Women's Protests with Tax Checks*, N.Y. TIMES, June 16, 1915, at 11.

tax, who could have followed Shaw’s counsel if so inclined.<sup>51</sup> Did none of them do so? Perhaps a few did, but their failures to file went undetected by the Internal Revenue Bureau. Maybe so, but the point was supposed to be the making of a public protest, not the surreptitious avoidance of tax by winning the audit lottery. Any woman who failed to file *and* failed to call the government’s attention to that failure would not have been acting in the spirit of Shaw’s advice. If following Shaw’s advice required alerting the government, the press, and the public to one’s civil disobedience, there seems to be no indication in the historical record that *anyone* followed Shaw’s advice.

Actually, the most serious consideration of Shaw’s call for income tax resistance came from Molly Elliot Seawell, a writer of popular fiction and political essays, and an antisuffragist. In her essay, which appeared in the *North American Review* in 1914, Seawell devoted six pages to arguing that the 1913 call for passive resistance to the income tax had been a “suffrage mistake.”<sup>52</sup> Seawell claimed that under American principles, “votes and taxes have no essential relation,”<sup>53</sup> and that “[i]f only those voted who paid taxes, very few women would vote.”<sup>54</sup> Although Seawell’s arguments were forceful, they were hardly forceful enough (nor was the *Review*’s readership broad enough) to explain why seemingly *no one* followed the path urged by Shaw.

Juliana Tutt has noted that federal income tax protests would have been viewed as unpatriotic after the American entry into World War I in early 1917.<sup>55</sup> Tutt quotes suffragist leader Carrie Chapman Catt writing in 1919. “Women,” wrote Catt, “have realized the dire need of huge government resources at this time and have made no protest against the [income] tax” since the beginning of the war effort.<sup>56</sup> Finally, of course, the entire issue disappeared with the ratification of the Nineteenth Amendment in 1920.

So, between the war and the suffragists’ ultimate victory shortly after the war, it is no mystery that there was no significant interest in Shaw’s protest strategy after early 1917. It is harder to understand, however, why so few women—maybe none at all—did as Shaw suggested from 1914 through 1916. Plausible explanatory factors might include the paucity of women subject to the income tax (and thus in a position to protest), fear of prosecution for failure to file, concern that the strategy might backfire by turning public sentiment against the suffrage movement, recognition of the weaknesses in the argument connecting taxation and voting, and the failure of the historical record to note the few protestors who may have existed.

The outcome of the conflict between Shaw and her local property tax authorities serves as a postscript to the story of Shaw’s advocacy of income tax resistance. According to a 1915 *New York Times* story, after Shaw refused to list her

---

51. For tax year 1913, there were 6,682 returns filed by married women, and 23,551 returns filed by single women. 44 *Pay Income Tax on \$1,000,000 or More*, N.Y. TIMES, Oct. 23, 1914, at 1.

52. Molly Elliot Seawell, *Two Suffrage Mistakes*, 199 N. AM. REV. 366, 376–82 (1914).

53. *Id.* at 377.

54. *Id.* at 378.

55. See Tutt, *supra* note 25, at 1509.

56. Carrie Chapman Catt, An Address to the Legislatures of the United States (Jan. 1, 1919), *quoted in* Tutt, *supra* note 25, at 1509.

property in 1913 the tax assessor valued Shaw's property himself (grossly overvaluing it, according to Shaw), and in 1915 Delaware County seized Shaw's "little yellow suffrage car Eastern Victory" for the purpose of enforcing Shaw's tax obligation.<sup>57</sup> In response to the seizure, Shaw issued a statement concluding with the stirring claim that "the little yellow motor named Eastern Victory will become famous when the history of the tyrannical and inconsistent attitude of this so-called republic shall be written."<sup>58</sup> Fortunately for Shaw, but perhaps unfortunately for the later fame of Eastern Victory, friends of Shaw bought the car at the sheriff's auction and returned it to her.<sup>59</sup>

### III. MARTHA CONNOLE

As of 1927, the income tax provided a personal exemption for a married couple more than twice as large as the exemption for a single person—\$3,500 for the couple, compared with only \$1,500 for the single person.<sup>60</sup> In more recent decades—in fact, ever since the introduction of spousal income-splitting by statute in 1948—the debate about the relationship between tax parameters (primarily exemption amounts and rate bracket widths) for married couples and those for single persons has been between those in favor of doubling single tax parameters for married couples, and those in favor of married tax parameters larger than single tax parameters but less than twice as large.<sup>61</sup> The latter approach produces a mix of marriage bonuses (for one-income couples and couples with highly unequal individual incomes) and marriage penalties (for couples with roughly equal incomes). The former approach is sufficiently favorable to married couples to avoid all marriage penalties, producing bonuses for most couples and marriage neutrality for equal-income couples. If, for example, the single-person exemption is set at \$1,500, the system will avoid all possibility of marriage penalties if the married exemption is set at \$3,000. Married or unmarried, two people with incomes of \$1,500 each will avoid any tax by reason of their exemptions.

By contrast, a \$3,500 married exemption (still assuming a \$1,500 exemption for single persons) produces a sort of *super* marriage bonus—that is, a marriage bonus even for equal-income couples. For example, two people with \$1,750 income each would have \$500 of taxable income between them if unmarried, but would have no taxable income if married. This is a radical—*extremely* pro-marriage—approach to the problem of the relative income-tax treatment of married and single persons. It is outside the terms of the tax-policy debate as it has been conducted for the past seven decades.

In November of 1927, a three-woman delegation from the National Federation of Business and Professional Women's Clubs traveled to Washington to testify before the Ways and Means Committee and urge Congress to rectify the unfairness to single persons inherent in the super marriage bonus. The event was

---

57. *Hitches Her Auto to Star of Fame*, N.Y. TIMES, July 14, 1915, at 9.

58. *Id.*

59. *Dr. Anna Howard Shaw, Suffragist, Dies*, N.Y. TIMES, July 3, 1919, at 12.

60. Revenue Act of 1926, Pub. L. No. 69-20, § 216(c), 44 Stat. 9, 29 (1926).

61. See, e.g., Lawrence Zelenak, *Doing Something About Marriage Penalties: A Guide for the Perplexed*, 54 TAX L. REV. 1, 4–8, 21–44 (2000) (reviewing and evaluating the debate between tax parameters for married couples and for single persons).

the subject of a lengthy front-page story in the *New York Times*,<sup>62</sup> as well as a substantial story in the *Washington Post*.<sup>63</sup> The *Post* story noted that the women's appearance "marked the first time in the memory of committee clerks that women had testified before Congress on revenue matters."

Attorney Martha L. Connole began her testimony by remarking, "I have always been interested in how Daniel felt in the lion's den, and now I know."<sup>64</sup> With the benefit (or detriment) of an interjection from her colleague Lena M. Phillips, Connole explained that her organization was concerned about tax fairness to single men as well as single women:

[Miss Connole]: I must say here that when I talk about women I am not excluding men—

Miss Phillips (interposing). You are embracing them.

Miss Connole. No; I would not even say I was embracing them. That would not do. I might be willing to, but they might not be willing. But I know more about women's business.<sup>65</sup>

Connole noted, quite accurately, that until that moment single persons had been the forgotten women and men of income tax policy: "We think that there has been an unfairness as between single and married people. Now, it has not been the fault of this committee. We believe that nobody has spoken for the single people."<sup>66</sup>

Connole offered several arguments for an increased exemption: (1) that after taking into account the costs of tax administration, the government collected little or no net revenue from those current taxpayers who would become non-taxpayers with an increased exemption;<sup>67</sup> (2) that income-taxpayer status was not important as a badge of citizenship;<sup>68</sup> (3) that many single women were *de facto* heads of families, but were not able to prove it for tax purposes;<sup>69</sup> (4) that single women lacked the tax-free imputed income from the services of a full-time homemaking wife, typically enjoyed by married couples (an argument impressively ahead of its time);<sup>70</sup> and (5) that over time Congress had increased the married-to-single

---

62. See *Women Ask Tax Cut for Single Persons by \$3,500 Exemption*, N.Y. TIMES, Nov. 4, 1927, at 1.

63. *No Person Comes to Ask Income Tax Cut by Committee*, WASH. POST, Nov. 4, 1927, at 4.

64. Revenue Revision 1927-28: Hearings Before the H. Comm. on Ways & Means, 70th Cong. 354 (1927) [hereinafter Revenue Revision Hearings].

65. *Id.* at 355.

66. *Id.*

67. *Id.* at 356. There was little merit to this argument, because it ignored the fact that much of the revenue loss from an increased exemption would not be with respect to those taken off the tax rolls by the increase, but from the decrease in the tax liabilities of those who remained income taxpayers after the exemption increase.

68. "Must I pay my Government \$2.23 in order to be a good citizen? I maintain that that is an insult to me as a citizen. You can not take me away from my Government and my Government away from me. I am the Government and the Government is me[.]" *Id.*

69. *Id.* at 356-57.

70. "It costs more for a single person to maintain a home than for a married man to maintain a home, because a wife renders many services which the single person must pay some one to do." *Id.* at 361 (written testimony). Only decades later did the imputed income of full-time homemakers become

exemption ratio (from 1.33/1 in 1913 to 2.33/1 in 1926) without offering any justification or explanation for the change.<sup>71</sup>

Surprisingly, Connole and the other Federation representatives did not make the most compelling objection to the personal exemption status quo—that there was no plausible justification for the single exemption being less than half the amount of the married exemption. The most likely explanation for the omission is that such an argument would have supported only a \$250 increase in the exemption (from \$1,500 to \$1,750), and Connole and her colleagues had more ambitious goals.<sup>72</sup>

When the committee members initially had no questions for Connole, she adroitly shamed them into asking questions: “Of course, Miss Phillips is afraid that if you do not ask any questions you simply are dismissing us from your mind. I assure you that we will not let you do that. We will see that you are troubled right along.”<sup>73</sup> John Nance Garner (D., Tex.), the ranking Democrat on the Committee, responded by offering an insight into how little attention Congress had previously paid to the relationship between the married and single exemption amounts: “When the 1926 act was framed the original suggestion was made that married people be given a \$4,000 exemption and single people a \$2,000 exemption. That probably would have gone into the law except that some misunderstanding developed, and it got down to \$3,500 and \$1,500.”<sup>74</sup>

Garner also suggested that some members of Congress might have thought it appropriate to subsidize marriage (at the expense of singles) by giving married couples an exemption more than double the single person exemption: “Another thing with reference to single people is this—I believe it is in the thoughts of some people—that by giving them a smaller deduction we might encourage them to arrange for a larger one. I do not know whether that has had any effect or not.”<sup>75</sup>

A little more than one month after the women appeared before the committee, a lengthy feature story on their campaign for an increased singles exemption appeared in the *Chicago Tribune* under the headline, “Portia and Uncle Sam Argue About the Income Tax,” and accompanied by a wonderful two-part illustration by W. H. Wisner featuring a portrait of Connole and a scene of Connole as Portia (from *The Merchant of Venice*) representing a female client before a stern Uncle Sam as judge.<sup>76</sup> The story described Connole and her colleagues as arguing

---

widely recognized as having important tax policy implications. See, e.g., Grace Blumberg, *Sexism in the Code: A Comparative Study of Income Taxation of Working Wives and Mothers*, 21 *BUFF. L. REV.* 49 (1971) (a pioneering study of the issue).

71. Revenue Revision Hearings, *supra* note 64, at 360 (written testimony showing a “[t]able comparing exemptions allowed single persons and married men (or heads of families)” from 1913 to 1926). The table does not show the ratios, but the change over time in the relative single and married exemption amounts is clearly the point of the table.

72. In their written testimony, Connole and her colleagues asked for “an increase to at least \$3,500 in the credit [sic] allowed single persons.” *Id.* at 362.

73. *Id.* at 357.

74. *Id.* at 358.

75. *Id.* at 358–59.

76. Genevieve Forbes Herrick, *Portia and Uncle Sam Argue the Income Tax*, *CHI. TRIBUNE*, Dec. 11, 1927, at E1. For more on Wisner, with an emphasis on his anti-hidden tax picture book, see *THE DWINDLING DOLLARS OF ZENO ZOLLARS* (1938); see generally Lawrence Zelenak, *In Memoriam: Marvin*

(among other things) that the \$2,000 difference between the married and single exemptions was “[p]oor feminism, because the modern single lady is not dependent on the bounty of male relatives, but is, herself, frequently the distributor of bounty to more or less dependent male relatives.”<sup>77</sup> This must be among the earliest identifications of an income tax policy argument as feminist.

The story featured a gendered view of the tax discrimination against singles: “And so, these women told the men in Washington, the single woman has been getting the worse of it, while the married man has been getting the better of it.”<sup>78</sup> The story also included an expanded version of the argument based on imputed income:

[Connole] points out that it costs a single woman, in business, more to maintain a home than it does a married man. The married man has the woman who promised to love, honor, and obey him, to do the odd jobs about the house, and at the same time he gets a monetary exemption because of her. The single woman frequently has to pay an outsider to perform domestic services, and gets no exemption for having a wife.<sup>79</sup>

As it turned out, the 1927 Ways and Means hearing marked the climax of the Federation’s unsuccessful campaign for an increase in the single person’s exemption. The Federation did not give up: in 1929, for example, it sent a delegation to meet with Treasury Secretary Andrew Mellon to urge his support for an increased singles exemption,<sup>80</sup> and it enlisted Rep. Ruth Hanna McCormick (R., Ill.) as its “spokeswoman in Congress” on the issue.<sup>81</sup>

The issue never again, however, attracted as much attention as it had briefly done in 1927. Without any substantial public discussion of the relationship between the married and single exemption amounts, married-to-single ratios of greater than two-to-one persisted throughout the 1930s. Congress did not put an end to super marriage bonuses in personal exemptions until the passage of the Revenue Act of 1945.<sup>82</sup>

To read a transcript of the 1927 Ways and Means hearing is to be intrigued by Martha Connole and to want to know more about her. She was, it turns out, for many decades an outspoken advocate of women’s rights in a number of contexts. In her twenties Connole was employed as a school teacher in Whitehall, Illinois.<sup>83</sup> During that period, in 1911, Connole spoke at the annual meeting of the Illinois Equal Suffrage Association in opposition to the claim that women were not really

---

and Zeno, 149 TAX NOTES 311 (2015).

77. Genevieve Forbes Herrick, *Portia and Uncle Sam Argue the Income Tax*, CHI. TRIBUNE, Dec. 11, 1927, at E1.

78. *Id.*

79. *Id.*

80. *Exemption Plea Voiced to Mellon*, L.A. TIMES, Nov. 7, 1929, at 1.

81. Vylla Poe Wilson, *Events of Interest to the Club Women of the Capital*, WASH. POST, July 14, 1929, at S2. McCormick turned out to be a short-term spokeswoman; she served only a single term in the House, losing a Senate bid in 1930. For more on the life of Ruth Hanna McCormick, see KRISTIE MILLER, RUTH HANNA MCCORMICK: A LIFE IN POLITICS (1992).

82. See Revenue Act of 1945, Pub. L. No. 79-214, § 102, 59 Stat. 556 (1945).

83. See *Throng at Women’s Meeting*, CHI. TRIBUNE, Nov. 1, 1911, at 2.

interested in the ballot.<sup>84</sup> “I almost got sent to jail once,” Connole told the delegates, “for pointing out that the town ballot was printed wrong. The idea it was wrong did not hurt so much—but the idea that some woman knew it was wrong. And yet dear friends of mine say that women are not interested in the ballot.”

Not long after that speech, Connole matriculated at the St. Louis University School of Law, from which she graduated in 1915.<sup>85</sup> She practiced law in East St. Louis, Illinois, for many years, while remaining actively involved in civic affairs—and especially with women’s issues.<sup>86</sup>

At the 1927 national convention of the National Federation of Business and Professional Women’s Clubs, Connole presented the resolution that resulted in her congressional testimony later that year. In the course of arguing for the resolution at the convention, she claimed that three-quarters of unmarried businesswomen were supporting one or more parents or other family members, and that they had to do so because unmarried men were shirking their family responsibilities: “Bachelors are selfish, or they would not be bachelors; they’re afraid of assuming the obligations, financial and spiritual, of marriage. Women have a deeper sense of moral responsibility than men.”<sup>87</sup>

Speaking again at the Federation’s convention, this time in 1930, Connole responded to a recent radio address by Mrs. Thomas Edison, in which Mrs. Edison had urged career women to return to homemaking.<sup>88</sup> “And where,” asked Connole:

is the home we are to return to? For nearly every woman who is working there is some man—father, husband, son, brother, or other male relative, dead or alive—who has fallen down on the job of providing for her support . . . [T]he vast majority [of women] wouldn’t quit the ease of having somebody look out for them if they didn’t have to.<sup>89</sup>

At the Federation’s 1931 convention, in her capacity as chair of the legislative committee, Connole requested funding for a study of employment discrimination against women. When the budget committee “wondered where the money was to come from,” Connole (according to the *Chicago Tribune*) “stepped to the front of the platform and shouted”:

Women, this is the most important matter to come before this convention. Do you want your jobs taken away from you, and given to men? Do you want to get a smaller salary than a man who does the same work? Do you want to get slower promotion than the men? Do you know the discriminations that now exist in the

---

84. *Id.*

85. Obituary, *Miss Martha Connole*, N.Y. TIMES, Mar. 13, 1957.

86. *Id.*

87. *Bachelorhood Causes are Debated by Women*, WASH. POST, July 21, 1927, at 3.

88. See *After Ten Years of the New Freedom, Sex Now Leans Toward a Modified Back-to-Harem Movement*, BALT. SUN, July 20, 1930, at HT1 (explaining that Mrs. Thomas A. Edison “recently urged women to return to home-making and pay less attention to the lure of professional and business careers”).

89. *Id.*

government service? Do you know that hundreds of boards of education have discharged married women?<sup>90</sup>

The story concluded by reporting that Connole “got her appropriation, and a stampede of applause.”

Connole was equally convincing at the 1937 meeting of the Illinois Federation of Business and Professional Women’s Clubs, where she urged the Federation to oppose a bill pending in the state legislature to limit the working day for women to eight hours.<sup>91</sup> She explained that, if the bill were enacted, “[i]t would mean that any job demanding more than eight hours would be given to a man. I know hundreds of women in my own city who are holding such jobs. They want them, and they can take them.” Responding to the argument that an eight-hour limit should apply only to women because men were stronger than women, Connole rhetorically inquired, “Men strong? Why women are stronger physically than men ever thought of being. My mother brought up eight youngsters. I’d like to see any man do it.” Persuaded by Connole, the Federation condemned the bill.

At her death in 1957 at the age of seventy-three, a brief obituary in the *New York Times* described Connole as a lawyer and civic leader, and noted that she had served as public administrator of St. Clair County, Illinois, for ten years.<sup>92</sup>

#### CONCLUSION

Of course, all the leading roles in the early history of the federal income tax were played by men—among them, Cordell Hull of the Ways and Means Committee,<sup>93</sup> economist and tax theorist Edwin R. A. Seligman,<sup>94</sup> and Thomas S. Adams of the Treasury Department.<sup>95</sup> Such roles were simply not within women’s sphere at the dawn of the income tax. It is remarkable, however, how effectively Helen M. Bent, Anna Howard Shaw, and Martha Connole were able to participate in early income tax policy debates by focusing on the intersection of the tax and policy issues within the female policy sphere. With the notable exception of Bent’s opposition to the income tax exemption for the salaries of certain government officials, the three women did not try to influence income tax policy where women’s issues were not clearly implicated. They blazed the way, however, so that when women of later generations testified before Congress on tax matters—including matters outside of the traditional women’s policy sphere—the mere fact of women expressing tax policy opinions was no longer front-page news.

---

90. Genevieve Forbes Herrick, *Women Turn Against Men; Fight Age, Too*, CHI. TRIBUNE, July 10, 1931, at 21.

91. *The Ladies, as Stronger Sex, Spurn a Law*, CHI. TRIBUNE, May 16, 1937, at 1.

92. Obituary, *Miss Martha Connole*, *supra* note 85.

93. See LAWRENCE ZELENAK, *FIGURING OUT THE TAX: CONGRESS, TREASURY, AND THE DESIGN OF THE EARLY MODERN INCOME TAX 6–25* (2018) (discussing Hull).

94. See *id.* at 207–10 (discussing Seligman).

95. See *id.* at 90–95 (discussing Adams).