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## Is This the Right Time To Attack Married Women's Separate Property Acts? From a letter by Robert H. Montgomery, C. P. A.

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The third major problem mentioned was that of reducing the keyed-up tempo of war-time production. At the present time, most industries are operating at capacity production, causing the volume of production to be greatly above normal. A statement such as this is not actually realistic. It would be better to say the volume of production in certain fields is greatly above normal, for in some lines it has been considerably decreased and in other lines, completely curtailed.

Undoubtedly when the war is over, peak-load operations will cease and normal operations will be restored. At first thought it would seem that this would result in unemployment, since capacity production will not be necessary. It must be remembered, however, that the great demand for goods that were forgone during the war will prevent any drastic decline in the total volume of production. In all probability the business index in the post-war period will remain considerably above normal. The most difficult problem will be that of preventing the index from rising to the inflationary boom level with the resultant collapse and primary post-war depression.

The fourth major problem listed was that of rehabilitation. Rehabilitation will have been effected when the three problems already discussed have been overcome and also when those goods essential to everyday life that have been forgone during the war are once again produced and made available for public consumption.

In discussing these problems no attempt has been made to analyze each in detail. It has been the purpose of this report to consider in general some of the implications of the post-war problems as related to employment opportunities for women in business. Thus, some of the reasons have been presented why it may be expected that post-war employment opportunities for business women will be enhanced.

All our human resources must contribute to bringing about readjustment efficiently. As we realize during the war, the best way to utilize human resources is for each individual to do that which he can do best—let us likewise keep this in mind in the post-war period.

### Is This the Right Time To Attack Married Women's Separate Property Acts?

*From a letter by*

*Robert H. Montgomery, C. P. A.*

The attack has started. A real danger threatens. The Treasury says: "Let's have joint returns — England required it." But the Treasury fails to disclose that England does not tax capital gains and husbands there are still the favored spouse in more ways than one. Let's work out our own tax laws.

Germany seems to be returning to barbarism and denial of individual rights but this is no reason for the United States to follow suit.

In the case of *Hoepfer v. Tax Commission of Wisconsin*, decided in 1931 by the U. S. Supreme Court, Justice Roberts said: "Since, then, in law and in fact, the wife's income is in the fullest degree her separate property and in no sense that of her husband, the question presented is whether the state has power by an income-tax law to measure his tax, not by his own income but, in part, by that of another. To the problem thus stated, what was said in *Knowlton v. Moore*, 178 U. S. 41, is apposite:

"We have no doubt that, because of the fundamental conceptions which underlie our system, any attempt by a state to measure the tax on one person's property or income by reference to the property or income of another is contrary to due process of law as guaranteed by the 14th Amendment. That which is not in fact the taxpayer's income cannot be made such by calling it income."

The pending tax law should not monkey with uncertain and highly vulnerable subjects of taxation. Let the law be clear and certain and the full burden will be met, maybe not cheerfully, but surely with no thought of evasion.

Over several hundred years the question of women's rights (if any) was debated, sometimes temperately and oftentimes the opposite. Courageously the women asserted their God-given rights, equally just from any fair man's viewpoint. Finally justice prevailed and the rights of women to vote, to hold office and to retain possession of their separate property were established, it was assumed, for all time.