

to the year ahead, it wisely approved, on Governor LEHMAN's recommendation, another generous bond issue for relief. Looking still further ahead, it adopted at least one piece of social legislation—the minimum-wage bill for women and children—New York's experience with which will be closely watched by the other States. Beer control and milk control are two other experiments in government which this "laboratory" is about to make for the edification of the rest of the country. Unemployment insurance fell by the wayside, but industry would have been able to make no immediate contribution to the required reserves in any event. The Legislature was quick to grant the Governor and his aides the emergency powers they required in the banking crisis, and acted favorably on a number of bills designed to bring emergency relief to mortgage companies and certificate holders. It did not sanction either the central savings bank plan or the proposed bank deposit guarantee fund.

THE RECORD AT ALBANY.

The Legislature of 1933 had to deal with an emergency. The long-continued depression brought evils in its train many of which could not be cured without legislation, however impracticable it might prove to cure them by legislation alone. The drop in State revenues was so serious as to require both heavy reductions in the State budget and the levying of burdensome new taxes. Provision had to be made for the continuing relief of the unemployed. The banking crisis demanded prompt action at Albany as at Washington. But where President ROOSEVELT has had the support of an ample majority in both houses of Congress, Governor LEHMAN, from the first day of his term, was confronted with a Legislature divided against itself, the Democrats being in control of the Senate, the Republicans of the Assembly. Nor did he always find in the members of his own party that alacrity to adopt his policies which makes for harmony at least on the side of the administration. A single rebel caused one important section of the beer bill to be rewritten; when it came to the fight over the New York City charter, the Democrats deserted the Governor en masse.

All things considered, the Legislature did a good job. Its first and most unpleasant task was to balance the budget. On the fundamentals of the program needed to effect that balance the Republicans and the Democrats were agreed from the start, though in the end the former decided to write it on the record that they had gone the Governor one better in the matter of reduced expenditures. The \$212,000,000 budget remains in essence a monument to his careful pruning. He may have to go even further next year. In the meantime a schedule of new taxes and new rates has been adopted which should bring the huge deficit which he inherited down to more manageable proportions, if not to the absolute zero contemplated by the Constitution. Income-tax exemptions have been reduced to the Federal level, as they should have been long ago, thus spreading the tax base; the 1 per cent tax on gross incomes is expected to catch a number of large as well as small fish who have hitherto escaped the net. Nobody relishes the imposition of a State sales tax, either in theory or practice; it can be justified only as an emergency revenue measure. Beer may be counted on to make a more lasting contribution to the Treasury.

The emergency had equally pressing social and business aspects. The Legislature acted promptly in the matter of immediate unemployment relief. Looking