



No. 401

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*In the Supreme Court of the United States*

OCTOBER TERM, 1935

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UNITED STATES OF AMERICA, PETITIONER

*v.*

WILLIAM M. BUTLER ET AL., RECEIVERS OF HOOSAC  
MILLS CORPORATION

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*ON WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT  
COURT OF APPEALS FOR THE FIRST CIRCUIT*

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MOTION BY THE UNITED STATES TO ADVANCE

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## MOTION BY THE UNITED STATES TO ADVANCE

The Solicitor General, pursuant to Rule 20, paragraph 3, of this Court, moves to advance the above-entitled cause for a hearing on or as near the twentieth day of November 1935 as may be agreeable to the Court.

This case arose upon the recommendation of respondents, contained in their first report on claims which was filed by them as receivers of the Hoosac Mills Corporation in the United States District

Court for the District of Massachusetts, that the Government's claim, filed with them, for the unpaid balance (plus interest thereon) of processing taxes and floor-stocks taxes assessed against said corporation pursuant to the Agricultural Adjustment Act (48 Stat. 31) be disallowed. The District Court determined that the taxes were constitutional and properly due the United States and directed respondents to allow the Government's claim. On July 13, 1935, this decision was, upon appeal, reversed by the Circuit Court of Appeals for the First Circuit on the ground that the taxes in question were unconstitutionally levied. The petition of the United States to this Court for the issuance of a writ of certiorari to review the decree of the Circuit Court of Appeals was allowed on October 14, 1935.

The question as to the constitutionality of the taxes imposed under the Agricultural Adjustment Act, as amended, is one of great public interest. It vitally affects not only the Government but also thousands of taxpayers throughout the country. More than \$893,000,000 have been collected in taxes up to June 30, 1935, which have been taken into account by the Government in its budget estimates. The confusion resulting from the unsettled state of the law is materially interfering with the administration of the normal functions of the Government.

For these reasons it is highly desirable and in the public interest that the questions involved in the instant case be settled at the earliest possible moment.

STANLEY REED,  
*Solicitor General.*

OCTOBER 1935.