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# MOBILIZATION FOR DEFENSE

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## MOBILIZATION FOR DEFENSE\*

WORLD events have pointed the necessity of preparing the United States to meet the threat of war. Congress has responded by enacting legislation designed to enlist our manpower, industry, and wealth. Each aspect of this mobilization involves its own peculiar problems of administration and adjustment. Although the mechanics of calling and training men for the armed forces are relatively simple, military demands must be carefully tempered by regard for the economic and political status of the conscript—particularly if compulsory military service becomes an enduring institution. To obtain the necessary equipment, the forces of production must be expanded to utmost capacity under more direct governmental control, yet with minimum dislocation of the economy and without removing business's incentive to produce. To finance defense expenditures, increased taxation is essential. As an integral part of this tax program, the Excess Profits Tax Act of 1940 was framed to prevent the abnormal accumulation of profits and at the same time avoid discouraging business expansion. It is the purpose of this Comment to examine the dynamics of a mobilizing democracy.

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\*This Comment has been prepared jointly by the editors of the COLUMBIA LAW REVIEW, HARVARD LAW REVIEW, and YALE LAW JOURNAL.