

Federal laws and the laws of the other States, and I see no good reason for now destroying that uniformity that was then created.

After all, it does not make so much difference what date is used for determining a value for such purposes, whether the date of death or a subsequent date, because some estates might increase in value while others might decrease, and I think that it is highly desirable that our law should, if practicable, be uniform with the laws of the other States upon this subject, and this amendment is a tendency in the opposite direction.

For this reason, I will veto the bill.