

Hašek's effort to improve the finances of the monarchy

TO HIS EXCELLENCY, HERR VON BILINSKY, MINISTER OF FINANCE, Vienna. Inspired by patriotic feelings, the undersigned respectfully takes the liberty of proposing to the Most Honourable Ministry of Finance a draft bill for the introduction of a tax on burials and deaths. The recent exceptional rise in the number of undertakers' establishments has inspired me with the idea of a means of improving the national finances by instituting a *State monopolization of death*. Since people continually die, the State would be thus assured of a permanent annual revenue, which in times of epidemics or war might register a gratifying increase according to circumstances. The proposed draft bill is as follows:

Para. 1

Every citizen of the Austro-Hungarian Empire, irrespective of sex, becomes *ipso facto* after death the property of the Ministry of Finance and pays on death a tax of 2 to 24 crowns according to the ascertained circumstances of his death and burial.

Para. 2

The tax is collected from the deceased concerned during his lifetime according to the circumstances cited in sub-para. c of para. 6. The deceased's next-of-kin have the right, if the deceased, due to

circumstances beyond his control, has not paid during his lifetime the burial and death taxes, to submit to the Imperial and Royal Ministry of Finance a petition for the reduction of the prescribed tax. This written request must be furnished with a two-crown stamp.

Para. 3

Every citizen of the Austro-Hungarian Empire, irrespective of sex and age, is liable to the death tax. This includes those persons to whom the consequences of para. 4 of the law on the burial tax do not apply.

Para. 4

Every citizen of the Austro-Hungarian Empire, irrespective of sex and age, who has been properly buried is liable to a burial tax. If anyone has been buried alive, his next-of-kin have the right to petition for the concessions outlined in para. 2.

Para. 5

Every citizen of the Austro-Hungarian Empire is liable to a burial tax during his lifetime, according to para. 9, sub-paras. a to g. Persons who are minors, or of unsound mind, or having guardians, are exempt from paying the tax, but their next-of-kin must pay it for them, or if they have none, it must be defrayed by their native parish.

Para. 6

The collection of the tax takes place according to the circumstances, regulating the size of the tax:

- a) from healthy persons
 - b) sick persons and
 - c) persons afflicted with bodily defects.
- ad* a) In the case of healthy persons, by the tax offices.
ad b) In the case of sick persons, by appropriate doctors, bound by oath, wherever and whenever it may be.

ad c) In the case of persons afflicted by bodily defects, by the police authorities.

Para. 7

The death tax must be distinguished from the burial tax, and in cases where the tax-payer concerned has not been buried, his corpse not found, or he has himself been declared unaccounted for, and if he has not paid the tax while alive, the tax will not be exacted from his next-of-kin or from his native parish respectively.

Para. 8

The death tax is obligatory even in cases where the missing person has been officially declared unaccounted for.

Para. 9

In assessing the amount of death and burial tax, regard will be paid to the following points:

- a) A healthy new-born infant up to 1 year of age will pay 2 crowns,
- b) from 1 to 5 years: 4 crowns,
- c) from 5 to 14 years: 6 crowns,
- d) from 14 to 20 years: 8 crowns,
- e) from 20 to 30 years: 16 crowns,
- f) from 30 to 40 years: 18 crowns,
- g) from 40 years till the end: 24 crowns.

These charges are to be regarded as doubled in the case of a combined burial and death tax.

Para. 10

The collection of the tax will be carried out in all lands of the Austro-Hungarian Monarchy in the following way: Charges under para. 9 sub-paras. a to g must be paid by instalments, but never in such a way that the total sum exceeds 24 crowns per burial and 24 crowns per death. The first payment will be collected within 8 days of the child's birth. An unreported birth will be punished, accord-

ing to circumstances, by a fine of from 10 to 200 crowns or, if necessary, 3 weeks' imprisonment.

Para. 11

Whoever fails to report his death or his funeral will be fined double the amount of the highest tax, 96 crowns, or if necessary, will be sentenced to a punishment of 14 days' imprisonment with 4 days severe without food or drink.

I hope that the Most Honourable Minister of Finance will give sympathetic consideration to my most humble proposal and thus improve the finances of the Empire.

I am,

Your humble, obedient servant,
Jaroslav Hašek