

94 of the Revised Laws of Hawaii, 1915, there shall be levied, assessed and collected annually upon the gains, profits and income over and above one thousand dollars derived by every person residing in the Territory, from all property owned, and every business, trade, profession, employment or vocation carried on, in the Territory, and by every person residing without the Territory, from all property owned, and every business, profession, employment or vocation carried on in the Territory, and by every servant or officer of the Territory, wherever residing, a tax of one per cent., on the amount so derived during the taxation periods defined by this act; provided, however, that such tax shall not be levied or assessed upon money and the value of personal property acquired by gift or inheritance.

**SECTION 2. CORPORATION INCOME.** In addition to the tax of two per cent., authorized to be levied, assessed and collected upon the gains, profits and income of corporations as provided in said Chapter 94, there shall be levied, assessed and collected annually upon the net profit or income above actual operating and business expenses derived during the taxation periods defined by this act, from all property owned, and every business, trade, employment or vocation carried on in the Territory, of all corporations doing business for profit in the Territory, no matter where created or organized, a tax of one per cent., on the amount so derived during the taxation periods defined by this act. Provided, however, that nothing herein contained shall apply to corporations, companies, or associations, conducted solely for charitable, religious, educational or scientific purposes, including fraternal beneficiary societies, nor to insurance companies, taxed on a percentage of the premiums under the authority of another law.

**SECTION 3. TAXATION PERIOD.** The taxation period within the meaning of this act shall be the year immediately preceding the first day of January of each year in which such tax is payable.

**SECTION 4. OTHER PROVISIONS OF LAW APPLICABLE.** All of the provisions of Sections 1307 to 1316 of the Revised Laws of Hawaii, 1915, both inclusive, in so far as the same are consistent with this act and may be used in furtherance of the purposes hereof, shall apply to this act as fully as though incorporated herein.

**SECTION 5. TAX USED FOR WHAT.** All amounts collected from time to time under the provisions of this act shall constitute and be a part of the general revenues of the Territory in like manner as the tax levied, assessed and collected under the provisions of said Chapter 94.

**SECTION 6.** This Act shall take effect on January 1, 1916, and shall continue in force to and including December 31, 1917; provided, that all taxes assessed under the provisions of this act which shall remain unpaid at the end of said period shall be subject to collection and enforcement in the same manner as though all the provisions of this act were still in force with respect thereto.

Approved this 19th day of April, A. D. 1915.

LUCIUS E. PINKHAM,  
Governor of the Territory of Hawaii.

**ACT 118**  
AN ACT.

TO AMEND DIVISION 4 OF SECTION 2109 OF THE REVISED LAWS OF HAWAII, 1915, RELATING TO THE MANUFACTURE AND SALE OF WINE FROM GRAPES GROWN IN THE TERRITORY.

Be it Enacted by the Legislature of the Territory of Hawaii:

**SECTION 1.** Division 4 of Section 2109 of the Revised Laws of Hawaii, 1915, relating to the manufacture and sale of wine from grapes grown in the Territory, is hereby amended so as to read as follows:

"Fourth: To sell wine manufactured by the licensee from grapes grown in the Territory by the licensee or others. Such wine shall be sold only on the premises where manufactured and shall not be consumed on such premises, but may be delivered anywhere; provided, however, that the quantity so manufactured shall not exceed five hundred (500) gallons annually. The annual fee for this license shall be five dollars (\$5.00)."

**SECTION 2.** This Act shall take effect from and after the date of its approval.

Approved this 19th day of April, A. D. 1915.

LUCIUS E. PINKHAM,  
Governor of the Territory of Hawaii.

**ACT 119**  
AN ACT.

TO AMEND SECTIONS 53, 116, 117, 118, 119 AND 121 OF THE REVISED LAWS OF HAWAII, 1915, RELATING TO THE DUTIES OF SHERIFFS AND THE SECRETARY OF HAWAII AT ELECTIONS.

Be it Enacted by the Legislature of the Territory of Hawaii:

**SECTION 1.** Section 53 of the Revised Laws of Hawaii, 1915, is hereby amended by striking out the word "sheriff" in line 3 thereof, and substituting therefor the words "secretary of Hawaii," so that said section, when so amended, shall read as follows:

"Section 53. In case of tie. In case of the failure of an election by reason of the equality of vote between two or more candidates, a return in accordance with the facts shall be made by the secretary of Hawaii to the governor, who shall immediately order a special election to fill such vacancy. In case of such special election, the nominations of candidates already filed shall be sufficient. Nominations for new candidates may also be made in accordance with the provisions of this chapter."

**SECTION 2.** Section 116 of the Revised Laws of Hawaii, 1915, is hereby amended by striking out the words "to the sheriff and one copy forwarded," in line 8 thereof.

**SECTION 3.** Section 117 of the Revised Laws of Hawaii, 1915, is hereby amended by striking out the words "to the sheriff and" in line 11 thereof.

**SECTION 4.** Section 118 of the Revised Laws of Hawaii, 1915, is hereby amended by striking out the word "sheriff" in lines 3 and 7 thereof, and substituting the words "secretary of Hawaii" therefor, and by striking out the last two sentences of said section, so that said section, when so amended, shall read as follows:

"Section 118. Tabulation; certificate of election. Immediately upon receiving the returns of election from the several boards of inspectors of any election district, the secretary of Hawaii shall immediately tabulate such returns, and ascertain the result of such election in such district. The number of persons to be elected receiving the highest number of votes in any election district shall be declared to be elected, and the secretary of Hawaii shall immediately deliver to the persons elected certificates of election."

**SECTION 5.** Section 119 of the Revised Laws of Hawaii, 1915, is hereby amended by striking out the words "sheriff of" in lines 4 and 12 thereof, and substituting therefor, the words "secretary of Hawaii," so that said section, when thus amended, shall read as follows:

"Section 119. Certificate, form. The certificate of election prescribed in the last section shall be substantially in the following form, viz:

**"CERTIFICATE OF ELECTION.**

I, ....., Secretary of Hawaii, do hereby certify that ....., was on the ..... day of ....., 19.... duly elected a (Senator or Representative, as the case may be) ..... for the ..... election district for a term expiring on the ..... day of ....., A. D. 19....

Witness my hand this ..... day of ....., A. D. 19....

..... Secretary of Hawaii."

**SECTION 6.** Section 121 of the Revised Laws of Hawaii, 1915, is hereby amended by striking out the words "any sheriff" in line 4 thereof.

**SECTION 7.** This Act shall take effect upon its approval.

Approved this 19th day of April, A. D. 1915.

LUCIUS E. PINKHAM,  
Governor of the Territory of Hawaii.

**ACT 120**  
AN ACT.

TO PROVIDE FOR THE PREPARATION OF READERS SUITABLE TO THE PURPOSES OF THE PUBLIC SCHOOLS OF HAWAII.

Be it Enacted by the Legislature of the Territory of Hawaii:

**SECTION 1.** The department of public instruction may employ a person or persons to collect, compile, and adapt material for a primer and readers, particularly suitable to the purposes of the public schools of Hawaii.

**SECTION 2.** Such person or persons shall be duly qualified teachers, possessing a Hawaiian grammar grade certificate and, for the purposes of this Act, such person or persons shall be deemed to be special teachers and shall be paid as such in ac-

cordance with the provisions of Section 300 of the Revised Laws of Hawaii, 1915.

**SECTION 3.** This Act shall take effect upon its approval.

Approved this 19th day of April, A. D. 1915.

LUCIUS E. PINKHAM,  
Governor of the Territory of Hawaii.

**ACT 121**  
AN ACT.

TO AMEND SECTIONS 2851 AND 2852 OF THE REVISED LAWS OF HAWAII OF 1915, RELATING TO NOTICE OF FORECLOSURE OF MORTGAGES UNDER POWER OF SALE.

Be it Enacted by the Legislature of the Territory of Hawaii:

**SECTION 1.** Section 2851 of the Revised Laws of Hawaii of 1915 is hereby amended to read as follows:

"Section 2851. Notice of foreclosure; affidavit after sale. When a power of sale is contained in a mortgage, the mortgagee, or any person having his estate therein, or authorized by such power to act in the premises, may, upon a breach of the condition, give notice of his intention to foreclose such mortgage, by publication of such notice in the English language once in each of three successive weeks, the first publication to be not less than twenty-eight days before the day of sale, and the last publication to be not less than fourteen days before the day of sale, in a newspaper published either in the county in which the mortgaged property lies, or in Honolulu, and having a circulation in such county; and also give such notices and do all such acts as are authorized or required by the power contained in the mortgage; and he shall, within thirty days after selling the property in pursuance of the power, file a copy of the notice of sale and his affidavit, setting forth his acts in the premises fully, and particularly in the office of the registrar of conveyances, in Honolulu. The affidavit and copy of the notice shall be recorded by the registrar, with a notice of reference thereto in the margin of the record of the mortgage deed, if recorded in his office."

**SECTION 2.** Section 2852 of the Revised Laws of Hawaii of 1915 is hereby amended to read as follows:

"Section 2852. Same. The true intent and meaning of Section 2851 is: that the notice of intention of foreclosure might also contain a description of the mortgaged property and a statement of the time and place proposed for the sale thereof at any time after the expiration of three weeks from the date when first advertised; and also that the affidavit contemplated by said section might lawfully be made by any person duly authorized to act for the said mortgagee, and in such capacity conducting the foreclosure."

**SECTION 3.** This Act shall take effect and be in force from and after the date of its approval, but shall not be applicable to or affect any foreclosure wherein the first publication shall be made prior to the date of the approval of this Act.

Approved this 20th day of April, A. D. 1915.

LUCIUS E. PINKHAM,  
Governor of the Territory of Hawaii.

**ACT 122**  
AN ACT.

TO AMEND CHAPTER 125 OF THE REVISED LAWS OF HAWAII, 1915, RELATING TO FIREARMS AND AMMUNITION, BY ADDING THERETO A NEW SECTION TO BE KNOWN AS SECTION 2202A.

Be it Enacted by the Legislature of the Territory of Hawaii:

**SECTION 1.** Chapter 125 of the Revised Laws of Hawaii, 1915, is hereby amended by adding thereto a new section to be known as Section 2202A, and to read as follows:

"Section 2202A. Whenever any person, firm, corporation or copartnership, dealing in or keeping for sale, firearms or ammunition, shall make a sale of any such firearms or ammunition, or shall in any manner dispose of the same to another person, it shall be the duty of such person, firm, corporation or copartnership forthwith to report the same to the clerk and also to the sheriff of the county or city and county in which such person, firm, corporation or copartnership resides, or where in such sale or disposition takes place; and such report shall contain the name of the owner, the name of the purchaser, the date of the sale and description of the firearms or ammunition sold, as the case may be, together with the factory number of the firearm; and also such other information as shall comply as nearly as possible with all the requirements of this chapter."

**SECTION 2.** This Act shall take effect upon its approval.

Approved this 20th day of April, A. D. 1915.

LUCIUS E. PINKHAM,  
Governor of the Territory of Hawaii.

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