

STATE INCOME TAX

Plan Advocated by the Industrial Commission's Expert.

NET EARNINGS TAX NOT INDORSED

General Property Tax, Mr. Clapperton Reports, Is Not Satisfactory.

Washington, March 27.—The industrial commission has made public a report upon the taxation of corporations prepared by its expert agent, George Clapperton.

Mr. Clapperton does not indorse the system of levying a fixed rate upon net earnings, which is in vogue in Delaware and Virginia, finding that while the system is theoretically satisfactory it does not meet the varied business developments of corporations.

He also finds the general property tax unsatisfactory. On this point he says: It is clear that under this system there are numerous forms of wealth that do not and cannot be made to bear a just share of the public burdens, and which in large part evade or escape taxation, and some forms which, when reached at all under the prevailing general property tax, are not equally and fairly borne by all.

Mr. Clapperton concludes that an income tax is the most equitable, saying: There is a growing class of citizens who receive large incomes, and who enjoy all the advantages of society and good government, who, though possessed of abundant ability to pay taxes, are, under existing systems, practically exempt from taxation of inadequate tax.

While a tax upon individual incomes is generally conceded to be just and equitable principle, it has been resisted with defiance and regarded as impractical in its operation. It is apparent, however, to the careful student of commonwealth taxation, that the efficiency of state administrative methods that are being evolved, the idea of a limited supplementary state income tax is growing in favor and coming to be more generally regarded as a practical measure under state supervision.

CHICAGO RECORD-HERALD Buys the Record.

Chicago, March 27.—The Record-to-day prints over the situation of Victor F. Lawson the following announcement: To the Readers of the Record: The Chicago Record was established twenty years in connection with the Chicago Daily News, which latter publication has recently completed its twenty-fifth year of issue.

For the last thirteen years I have conducted both the Record and the Daily News as sole editor, publisher and owner. During these years American journalism has so developed that the publication of a single metropolitan newspaper now imposes such responsibilities as seem to me fairly and wisely measure the activities of one man, as their successful discharge should certainly fully satisfy his every proper ambition.

A generous public has placed the seal of its approval on both newspapers. The Chicago Record has to-day the largest circulation of any newspaper published in the United States at its price. The Chicago Daily News has the largest circulation of any newspaper, morning or evening, published in the United States.

ITS NAME A HOODOO Name of Village of Sing Sing Is Changed to Ossining.

New York, March 27.—Governor Odell has signed the bill changing the name of the village from Sing-Sing to Ossining. Manufacturers could not be induced to go there because the impression had become general that all goods manufactured in Sing-Sing were "prison-made."

KLIPING MAY COME BACK New Hampshire Hopes to Have Him as a Summer Resident.

Concord, N. H., March 27.—Rudyard Kipling will be asked to come to America and become a summer resident, at least, of New Hampshire.

BOOM FOR MONTREAL Buffalo Will Lose a Great Deal of Its Grain Trade.

Cleveland, March 27.—Grain shipping firms assert that a great deal of the grain from the northwest will be shipped via Georgian bay and Montreal, making inroads upon the Buffalo business and necessarily upon New York trade.

TRAIN UNDER WATER Washout Causes a Wreck—Wrecking Train Ditched Too.

Utica, N. Y., March 27.—The passenger train leaving Utica on the Delaware, Lackawanna & Western at 9:50 last evening went into the ditch on account of a washout three miles south of Norwich.

STOP HACKING A hacking boy will soon chop down a cherry tree and hacking cough will soon chop down a man.

TELEPHONE'S ANNIVERSARY New York, March 27.—The annual meeting of the stockholders of the American Telephone and Telegraph company yesterday marked the twenty-fifth anniversary of the invention of the telephone by Professor Bell.

Backache is almost immediately relieved by wearing one of Carter's Smart Wedge and Belladonna Backache Plasters. Try one and be free from pain. Price 25 cents.

Duke of Parma Cigar For full information regarding lowest rates apply to C. M. & St. P. Ry. ticket agents or address J. B. Conley, Asst. Gen. Pass. Agent, St. Paul, Minn.

NICKEL PLATE

307 NICOLLET AVE.

Spring Shoes

The World's Best for \$3.50

Made on honor. Sold with our guarantee. New Patent Vici's, new Box Calf, new Vici Kid.

See our new "Varsity" Blucher, only \$3.50

Swallow new "Cade" Patent and Black Velour Oxfords, only \$3.50

Handsome new Box Calf Button on the new "King Edward" last yellow stitched sole, only \$3.50

Just look at our Spring Shoes

ONE IN EVERY BOROUGH

LOTS OF CARNEGIE STATUES

But the Resolution Is Withdrawn Because New York Has Not Accepted the Gift.

New York, March 27.—Councilman Francisco has introduced a resolution providing for the erection of a statue of Andrew Carnegie in each borough of the city.

AGED COUPLE BEATEN Mr. and Mrs. Dineen May Die of Their Injuries.

Fort Dodge, Iowa, March 27.—Mr. and Mrs. Edward Dineen, an aged couple living a few miles from this city, were brutally assaulted by two unknown men at 8 o'clock last evening.

WAGES GO DOWN English Workmen Suffer From the Reduction in Iron.

London, March 27.—In consequence of the reduction of the selling price of iron, wages throughout the north of England, in the manufactured iron trade, will be reduced 7 1/2 per cent April 1.

IS MORGAN IN DANGER? Report From London Is Denied in New York.

London, March 27.—The Express says it is very probable that Scotland Yard will be asked to protect J. Pierpont Morgan from violence when he arrives in London in April.

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Our Tea Room.

Beautiful and attractive, offering a most exceptional menu at moderate prices. Delightfully located on the Fourth Floor—easily and quickly accessible through our many elevators.

Your Easter Wants Can Be Best Supplied Here Thursday.

Indigo Blue Prints Thousands of yards of Indigo blue prints also light and medium colored dress prints, spring styles; on special tables, for Thursday, at, yard... 5c

Colored Dress Goods. Great bargains displayed on special tables—100 pieces novelty dress goods, plain Venetians, Homespuns and plain Serges; worth \$1.25 and up to \$2—choice, one day only, Thursday only, per yard... \$1.00

Apron Bargain. Maids' Lawn Aprons—made with several tucks and deep hem, wide ties—very special value, only, each... 15c

Dress Trimmings. Big sale Persian Trimmings which are all the rage just now. 100 pieces beautiful Persian Band Trimmings, in different widths and colors, actually worth up to \$1 yard. Special Thursday only, per yard... 25c

New Percales. Hundreds of new styles in light and dark colors, shirt waist and dress styles, 36 inches wide, best quality. Our extra special Easter bargain Thursday, per yard, only... 12 1/2c

Easter Silks. Popular Silks at Popular Prices. For Thursday a great sale of Foulards. If new, bright, fresh silks have an attraction for you, you'll buy your Easter Silks here.

100 pieces of new and desirable styles in high class printed Indigo, Foulard, Japanese and satin Liberty Silks, qualities worth up to \$1, in the very best colors and designs; on-tire lot Thursday, at, per yard... 75c

Also one lot of Ladies' new Spring Box Jackets, in tan and black cheviot, lined, good value at \$8.00, Thursday... \$6.50

Ladies' Walking or Rainy Day Skirts—One lot of Ladies' Walking or Rainy Day Skirts, made of heavy tailor suiting and golf cloth, in blue, gray and Oxford shades, well made, finished with 12 and 15 rows of tailor stitching around bottom, values up to \$8.50, Thursday... \$4.98

Easter Cards and Booklets, Main Floor

Boys' Clothing. All the newest styles serges, blue, red and tan shades... 50c

Boys' Confirmation Knee Pant Suits—Double breasted, fine blue serge and black clay worsted, well made and perfect fitting, worth \$5... \$3.88

Youth's Dress Suits... 18 to 20 years, in fine blue diagonal worsted and black clay worsted, coats made in double or single breasted, worth \$9.00... \$6.98

Boys' Vest Suits, Boys' Sweaters, Waists and Top Coats—a large assortment at right prices. A bag of Marbles with every purchase... Second Floor.

L' Aiglon Belts for Easter. Ladies' beautiful L' Aiglon Belts, made of black velvet, with a strip of Persian braid running through the center, has five silk ribbon streamers, with gilt spikes on ends; cheap at \$1.00 each. Thursday, each... 69c

Fancy Goods Dept. A Bargain Worth Coming Miles to Secure. 100 pieces all pure linen hemstitched Lunch Cloths, stamped in the latest designs, size 45 inches square; this lunch cloth is actually worth \$1.75 each; a chance of a lifetime. Big special Thursday only, each... 98c

Easter Jewelry Bargains. Extraordinary bargains in jewelry for Thursday only at one price, values 25c to 50c; choice... 10c

Hat Pins—Beautifully enamelled four leaf clover, daisies, also jeweled; your choice... 10c

Brooches—Superb assortment of amethysts, miniatures, daisies, pansies, camos, brilliants; your choice... 10c

Hair Barrettes—Beautiful patterns in plain Roman, also with turquois, pearl, etc.; choice... 10c

Link Buttons—Roman or polished gold, plain or with jewels, also many odd buckles or bracelets. Every article positively worth 25c to 50c.

Easter Novelties, Basement Salesroom

Kodak Camera and Photographic Supply Department. 20% DISCOUNT ON ALL EASTMAN KODAKS.

New Quik Shot Magazine Camera, hold 12 plates, easiest plate changing device, with rubber bulb, and self registering, Thursday... \$4.98

25c Intensifying Powder... 19c
25c No. 1 Flash Powder... 19c
25c No. 2 Flash Powder... 29c
\$1.00 Dark Room Ruby Lamp... 75c
25c Dark Room Ruby Lamp... 35c
Developing Powder, per powder... 10c

AGFA Reducer, the finest reducer in the world, per tube... 10c

25c 4-inch Print Rollers, extra fine, wood handle... 12c

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