

City News

SEES DEFECTS IN TAX AMENDMENT

CHARLES T. THOMPSON ANALYZES THE PROPOSED CHANGES.

Approves Provisions but Believes Inheritance Tax and All Gross Earnings Taxes, Except for Railroads, Would Be Abolished—May Exempt All Church Property.

Charles T. Thompson read a paper on "The Proposed Constitutional Amendment Relating to Taxation" before the last meeting of the Six O'clock club, in which he analyzed the probable effects of the change. On the whole, Mr. Thompson approved of its provisions, but he pointed out some defects which he explained. He believes the inheritance tax would be abolished entirely, and all gross earnings taxes except those on railroad companies would be abolished until repealed by the legislature. The amendment would also make it possible to exempt all church property from taxation. Now only property used for religious or charitable purposes may be exempted.

Mr. Thompson's discussion was as follows: "The voters of Minnesota at the next general election will be asked to approve or disapprove of a proposed amendment to Article 9 of the constitution of the state, that it is of the greatest importance that everyone who desires to vote intelligently should be acquainted with its contents and its effect."

The proposed amendment is found in Chapter 108 of the general laws of Minnesota for 1905. It is not proposed as an amendment to Article 9 of the constitution of the state of Minnesota relating to taxation. It is proposed as a separate amendment to the constitution, and is divided into sections 1, 2, 3 and 4. Section 1 is a general amendment to the article, and is practically a new article. The amendment is proposed to be adopted by the voters at the general election in 1906, and relates to a gross earnings tax upon electric, telegraph and telephone companies, domestic insurance and foreign insurance companies, banks and building companies.

The proposed new amendment, which if adopted would repeal the four articles of the constitution now in force, and the amendment of 1898, is embraced in one section containing fewer words than the first section of Article 9, as it now stands.

It would consume more time than is allotted to use in the election to call attention to the constitution, as they now stand, to which the new amendment relates. A mere reference to the substance will be sufficient for the purposes of this paper. The present Section 1 of Article 9 provides that all taxes raised by the state shall be as nearly equal as possible, and shall be levied upon property according to its cash valuation. The same shall be equalized and uniform throughout the state. To this section has been added by various amendments provisions for the levying of a tax upon the gross earnings of electric, telegraph and telephone companies, domestic insurance and foreign insurance companies, banks and building companies.

The proposed amendment contains a provision which is not in the constitution as it now appears. It provides that the tax shall never be suspended, suspended or contracted away. The property and justice of a provision of this nature is not in question.

In the proposed amendment the only reference to equality of taxation is contained in the following words: "The tax shall be levied upon the same class of subjects." You will notice that the word "equalized," a word which the section of our constitution has made such a misnomer in recent years, has been omitted. The provision that property shall be valued for purposes of taxation at its cash value is also omitted, and is substituted for it.

This amendment contains substantially everything which is in Section 1 of the constitution, as it now stands, relating to special assessments. But it exceeds the present law in that it provides for a tax for the coming year if it should be levied. This section also contains an amendment which is, however, of no force and effect at the present time. It provides that no tax shall be levied for paying off Minnesota state railroad bonds without submitting the question to a vote of the people.

The proposed amendment, by its provision that taxes shall be levied and collected for public purposes, includes all taxes levied and collected for public purposes, and all taxes levied and collected for public purposes, and all taxes levied and collected for public purposes.

Section 2 of the constitution, as it now stands, relates to the subjects of taxation. In order to get the full effect of the amendment it is necessary to quote this section in full. It is as follows: "Laws shall be passed taxing all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, and also all real and personal property, and all franchises, public school houses, public hospitals, academies, colleges, universities, and all seminaries of learning, and all churches, church property used for religious purposes, houses of worship, institutions of purely public charity, and all property used exclusively for any public purpose, and personal property to an amount not exceeding in value \$200 for each individual, shall be levied by the general laws be exempt from taxation."

Amendment Frees Churches. That part of the proposed amendment which refers to the subject of exemptions is as follows: "Public hearing grounds, public schoolhouses, public hospitals, academies, colleges, universities, and all seminaries of learning, all churches, church property used for religious purposes, houses of worship, institutions of purely public charity, public property used exclusively for any public purpose, shall be exempt from taxation. In addition there may be exempted from taxation personal property to an amount not exceeding in value \$200 for each individual or head of a family, as the legislature may determine."

First—As to the exemptions. The radical change is proposed by the amendment. Only church property which is used for religious purposes is exempted at the present time, while, by the amendment, all church property will be exempt. It is evident that such an amendment would lead to very serious abuse here, as it has elsewhere. The amendment, if adopted, would make it possible for any ecclesiastical corporation to own any amount of property, real or personal, provided it was held in the name of the church, no matter for what purpose it was used or what income it derived therefrom, except from taxation. The only other change relates to the personal exemption of \$200. The constitution, as it now is, expressly provides that personal property to an amount not to exceed in value \$200 shall be exempt from taxation. If the amendment is adopted, the legislature will be empowered, but not compelled, to pass a law providing for an exemption not to exceed \$200 for each household, individual or head of a family, but it will be within the discretion of the legislature to make the exemption \$200 or any sum less than that; and the exemption can be given either to each individual taxpayer, or to the head of a family, or only one exemption for each household. Unless the legislature chooses to set there can be no exemption.

The first part of this section 3 in the present constitution providing for taxation of all moneys, credits, investments in bonds, stocks, etc., and of real and personal property, according to its cash value in money, is repealed. It is covered by all only by the two provisions that taxes shall be uniform upon the same class of subjects, and that they shall be levied and collected for public purposes.

In my opinion the amendment, if adopted, would give the legislature the power to exempt from taxation any class of property which it might choose to so exempt. Whether it would be wise to entrust to the average legislature such a power as this is a very serious question. It is certainly safe to say that, at least during the first few years under the amendment, there would be ample opportunity

and many attempts to use bribery and other unlawful influences upon the members of the legislature by interests desiring to escape taxation. Section 4, which would be wiped out by the amendment, relates to the taxation of banks and their property, to wit, notes, bills, discounted or purchased, money loaned and all other property or effects. The only substitution for this would be the proviso that taxes "shall be uniform upon the same class of subjects." The cash and other personal property of the banks would be subject to taxation to the same extent as the property of an individual. If the legislature passes a law taxing such property. The amendment added to section 3 and adopted in 1898 providing for a gross earnings tax on the property of certain corporations would be wiped out by the amendment if adopted, and nothing is provided to take its place.

Commands Attention. Opinions differ as to the wisdom of requiring electric, telegraph and telegraph companies to pay a gross earnings tax into the state treasury, in lieu of all other taxes; and there is even more serious question whether the protection of various municipalities and operate almost exclusively within their respective territories, should pay only a gross earnings tax to the state, in lieu of all other taxes. In my judgment the proposed amendment should be scrutinized in this particular with great care.

If the amendment is adopted it is a very serious question whether a fair method can be ascertained by which a telegraph company, engaged in the business of telegraphing, and which is not a corporation, should be reached for the purposes of taxation, the local telephone companies might be so reached; or whether an appropriate company, which is not a corporation, should be reached. Mining companies, of course, are not corporations, and their taxable real and personal property. In any event, the amendment would permit the taxation of a corporate franchise, which the corporation itself counts generally as its most valuable asset.

Of course, in one view of the case the amendment would be a just one. It seems wrong that corporations of this character enjoying the protection of the municipalities should not be compelled to contribute something for the running expenses of the municipalities in return for the protection which they enjoy.

The question how the proper officials could find some just basis upon which to assess, in the property of such corporations is, however, a subject too broad to be considered at the present time.

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DAYTON'S DAYLIGHT STORE SEVENTH AND NICOLLET. New Laces. Exclusive novelties exactly reproducing the antique patterns displayed in the European museums. Rich Lace Robes. SERVICE ALL DAY IN OUR TEA ROOMS. Easter Ribbons. A beautiful gathering of the choicest plain and fancy ribbons, including many exclusive novelties. At Our Ribbon Counter.

The Spring Opening Display

is a faithful portrayal of the new season's correct styles in Women's and Misses' Apparel and Millinery. It has been arranged to give you a comprehensive idea of what will be in the best taste this spring.

From the Many Captivating Garments Shown on the Second Floor This Week We Have Selected Six for Special Mention Today:

A Tailored Suit. The accompanying illustration represents one of the most effective creations of the season. It is a short sleeve Bolero, jacket style, produced in chiffon panama, in gray, black, lavender and blue. It is handsomely trimmed with lace collar, fancy cuff, and panel effect skirt set off with buttons. The price is... \$50



A Short Jacket. A jaunty, tailored short jacket is shown both in black broadcloth and tan covert, buttoning through. Lining is of taffeta. Notch collar. All sizes. Price... \$12

A Tailored Skirt. Walking length, made from panama cloth, on the most graceful lines. Perfect in fit and hang. A splendid example of fine tailoring. Price... \$12

A White Walking Skirt. White skirts are in high favor this season and we are in a position to show them at their best. This is of very fine quality all wool serge, in a circular model, with inverted plaits at front and back, and two folds on flounce set off by buttons. Price... \$12.50

A Lawn Waist. A very dainty lace yoke model, made of sheer fine quality lawn with short sleeves, with pleated front, buttoning in back. One of the prettiest of the "lingerie effects." \$2.50. A special value at... \$12

A Long Coat. A handsome 45-inch tailored model, made in the latest design from the new large plaid and broken check stuffs. Collarless. A very dressy \$12

New Corsets. Furnishing The Correct Foundation For the Season's Smartest Gowns Are Shown in Many Models. Expert Fitters In Attendance.

White Silks for Confirmation. White Washable Habutais that are extra heavy and very brilliant—silks that are specially adapted for Confirmation dresses—lingerie waists, slips, etc., in widths from 23 in. to 1 yd. at 39c, 49c, 69c, 89c and up to \$1.50. White Crepe de Chines—We believe that our showing of these popular silks has no superior in the Northwest—24 inches wide at 59c, 89c and \$1.25. White Crepe de Chines—40 inches wide—a lovely quality made \$1.25 in Lyons, France; specially priced. White Radia Silks—44 inches, a very fine quality made in Lyons, at per yard \$1.50. Miscellaneous White Silks—Electras, Peau de Crepes, Louisines, Chiffon Taffetas, Messalines, Pongees, Rajahs, etc., at \$1.00, \$1.25 and \$1.50.

Women's Kid Gloves. Original prices \$1.25 and \$1.50—now 85c a pair.

Attractive Offering of Choice Toilet Articles. For Thursday, Friday and Saturday we have arranged a special series of special attractions in Toilet Goods and Drug Sundries, quoting prices that are remarkably low for preparations and articles of excellent quality.

White Goods for Confirmation Dresses. We have made extensive preparations to meet the demand for white dresses for Confirmation wear; are showing a variety of sheer materials, particularly in the greater widths. 48-inch French Lawns, 59c to \$1.25 yd. 45-inch Persian Lawns, 45c to 75c yd. 45-inch Silk Mulls, 75c to \$1.25 yd. St. Gall Swisses, 65c to 85c yd. 48-inch Chiffon Batistes, 59c to 89c yd. Persian Lawns—48 inches wide. A beautiful sheer imported fabric, offered as a special value at, per yard... 37c. French Lawns, 48 inches wide, very sheer quality. Made in France. Just the thing for confirmation wear. Exceptional value at, yard... 48c. Chiffon Batiste—Perhaps the most popular of this season's white fabrics. Very soft and sheer and admirably suited for Confirmation dresses. Special, yard... 51c.

Kirk's Toilet Soap, 3 cakes to box, per box 7c. Palmer House Turkish Bath Soap, 7c cake. Kirk's Isle of Violet Soap, 7c cake. Colgate's 50c Soaps—Oatmeal, Glycerine, Honey, Brown Windsor and Almond Meal, per cake 7c. Sachet Powder—White Heliotrope, Wood Violet, Trefle, White Rose, Azoria and Jockey, the regular 60c an ounce sort, at 35c per ounce. Williams' Shaving Soap, 5c cake. Powder Puffs, 10c each. Perfumes, all popular odors, delicate and lasting, 25c ounce. \$1 Hair Brushes, 69c. 70c Hair Brushes, 50c. Rubber Cushion Hair Brushes, 39c. White Celluloid Hair Brushes, 69c. White Celluloid Hand Mirrors, 69c. Rubber Complexion Brushes, 19c. Nail Brushes with wood or bone handles, 25c. Good quality Tooth Brushes, 10c. Dr. Hall's 25c Tooth Paste, 10c. Bath Brushes with long detachable handles, 25c. Nail Polishers with heavy chamois cover, 25c. Nail Files, flexible and leather covered, 21c. Rubber Household Gloves, 69c pair. Two-quart Fountain Syringe, 69c. Two-quart Hot Water Bottle, guaranteed, 89c. Hard Rubber Dressing Combs, 12c.

DAYTON'S Seventh and Nicollet DAYTON'S

Save the Journal Magazines. The Journal will bind issues for the six months for you at the nominal price of 50c Per Volume. A VALUABLE ADDITION TO YOUR LIBRARY.

McKibbin Hats. NONE BETTER \$3 NONE KNOWN MADE THE Standard of Hat Value.

Fire Sale

A few reminders of scores more just as good, just as cheap. W. K. Morrison & Co's Stock. ORIGINALLY \$125,000.

KITCHENWARE. 200 Flour Cans, handsomely japanned, 100 1/2 size, regular price \$1.50, 98c. 200 Bread Cans, decorated in blue, green and red, large size, regular price 75c, 65c. 200 Chamber Pails, japanned in green and blue, regular price 25c, 23c.

TOOL DEPT. (Main Floor, Right Aisle, Rear.) Set of 6 beveled edge Butt Chisels, 1 1/2 to 2 inches, leather or tanned handles, regular price \$3.50; Thursday \$2.52.

CUTLERY DEPT. Paper Hanger Shears, 12 to 16 inches, regular price REDUCED 25 PER CENT. Putty Knife, regular price 20c; Thursday 14c.

Hardware Salvage Co. 247-249 Nicollet Ave.

NEW EDITION OF CODE

STATE TURNS PUBLICATION OF REVISION OVER TO ST. PAUL AT TORNEY.

C. R. Wilkinson of St. Paul will publish and distribute a new edition of the revised statutes, after the present edition of 2,000 copies has been exhausted. The code printing commission, consisting of the secretary of state, attorney general and state printer, made the contract today. Wilkinson is allowed the use of the old plates, but is required to make all typographical corrections ordered by the state, and he must sell copies at \$2.50 a volume, the same price as charged by the state for the first edition. It is understood that a new set of notes is being prepared for the second edition. The copyright is turned over to Wilkinson today, but he is required to follow the same specifications in getting out the volume that were agreed to by the present contractors.

SHINES UP FOR COMPANY. St. Paul Will Be Made Presentable for Visiting Clubwomen.

Mayor Smith and Chief of Police O'Connor of St. Paul are to play a strong assist to the Women's Civic League in the work of cleaning the city preparatory to the entertainment of the National Federation of Women's clubs next June.

ROBBINS ESTATE PAYS. Inheritance tax amounting to \$22,011 was paid into the state treasury yesterday, being turned over from the estate of the late D. M. Robbins of St. Paul. The estate was valued at \$89,031.

SCOTT'S EMULSION is more than a fat food. There is no animal fat that compares with it in nourishing and building up the wasted, emaciated body. That is why children and anemic girls thrive and grow fat upon it. That is why persons with consumptive tendencies gain flesh and strength enough to check the progress of the disease. SCOTT & BOWNE, 409 Pearl Street, New York.