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VOLUME LI.

IRONTON, MO., THURSDAY, JUNE 21, 1917.

NUMBER 3.

JOB-WORK

Best equipped Job Print-
ing establishment in the
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HOW SHALL WE PAY FOR THE WAR?

A Constructive Criticism on the House Revenue Bill.

LOANS BETTER THAN TAXES

Five Reasons Why Excessive Taxes at
the Outset of War Are Disadvantage-
ous—Great Britain Example Worthy
of Emulation—How the Taxes Should
Be Apportioned.

By EDWIN R. A. SELIGMAN,
McVickar Professor of Political Econ-
omy, Columbia University.

On May 23, 1917, the House of Rep-
resentatives passed an act "to provide
revenue to defray war expenses and
for other purposes." In the original
bill as presented by the Committee of
Ways and Means, the additional revenue
to be derived was estimated at \$1,
810,000,000. The amendment to the
bill during the discussion in the House,
was expected to yield another \$1,000,
000 or \$50,000,000.

In discussing the House bill, two
problems arise:

I. How much should be raised by
taxation?

II. In what manner should this sum
be raised?

I. How Much Should Be Raised by
Taxation?

How was the figure of \$1,800,000,000
arrived at? The answer is simple. When
the Secretary of the Treasury came to
estimate the additional war expenses for
the year 1917-18, he calculated that they
would amount to some \$6,000,
000,000, of which \$3,000,000,000 was to
be allotted to the allies, and \$3,000,
000,000 to be utilized for the do-
mestic purposes. Thinking that it
would be a fair proposition to divide
this latter sum between loans and
taxes, he concluded that the amount
to be raised by taxes was \$1,800,000,
000.

There are two extreme theories, each
of which may be dismissed with scant
ceremony. The one is that all war ex-
penditures should be defrayed by loans,
and the other is that all war expendi-
tures should be defrayed by taxes.
Each theory is untenable.

It is indeed true that the burdens of
the war should be borne by the present
rather than the future generation;
but this does not mean that they should
be borne by this year's taxation.

Meeting all war expenses by taxation
makes the taxpayers in one or two
years bear the burden of benefits that
ought to be distributed at least over a
decade within the same generation.

In the second place, when expendi-
tures approach the gigantic sums of
present-day warfare, the tax-only policy
would require more than the total
surplus of social income. Were this
absolutely necessary, the ensuing havoc
in the economic life of the commu-
nity would have to be endured. But
where the disasters are so great and
at the same time so unnecessary, the
tax-only policy may be declared im-
practicable.

Secretary McAdoo had the right in-
stinct and highly commendable courage
in deciding that a substantial por-
tion, at least, of the revenues should
be derived from taxation. But when he
hit upon the plan of 50 per cent.,
that is, of raising one-half of all do-
mestic war expenditures by taxes, the
question arises whether he did not go
too far.

The relative proportion of loans to
taxes is after all a purely business
proposition. Not to rely to a large ex-
tent on loans at the outset of a war is
a mistake.

Disadvantages of Excessive Taxes.

The disadvantages of excessive taxes at
the outset of the war are as follows:

1. Excessive taxes on consumption
will cause popular resentment.

2. Excessive taxes on industry will
disarrange business, damp enthusiasm
and restrict the spirit of enterprise at
the very time when the opposite is
needed.

3. Excessive taxes on incomes will de-
plete the surplus available for invest-
ments and interfere with the placing of
the enormous loans which will be neces-
sary in any event.

4. Excessive taxes on wealth will
cause a serious diminution of the in-
comes which are at present largely
drawn upon for the support of educa-
tional and philanthropic enterprises.
Moreover, these sources of support
would be dried up precisely at the time
when the need would be greatest.

5. Excessive taxation at the outset of
the war will reduce the elasticity avail-
able for the increasing demands that
are soon to come.

Great Britain's Policy.

Take Great Britain as an example.
During the first year of the war she
increased taxes only slightly, in order
to keep industries going at top notch.
During the second year she raised by
new taxes only 9 per cent. of her war
expenditures. During the third year
she levied by additional taxes (over
and above the pre-war level) only
slightly more than 17 per cent. of her
war expenses.

If we should attempt to do as much
in the first year of the war as Great
Britain did in the third year it would
suffice to raise by taxation \$1,250,000,
000. If, in order to be absolutely on
the safe side, it seemed advisable to
increase the sum to \$1,500,000,000, this
should, in our opinion, be the maxi-
mum.

In considering the apportionment of
the extraordinary burden of taxes in
war times certain scientific principles
are definitely established:

How Taxes Should Be Apportioned.

(1) The burden of taxes must be
spread as far as possible over the
whole community so as to cause each
individual to share in the sacrifices ac-
cording to his ability to pay and ac-
cording to his share in the Government.

(2) Taxes on consumption, which are
necessarily borne by the community at
large, should be imposed as far as pos-
sible on articles of quasi-luxury rather
than on those of necessity.

(3) Excises should be imposed as far
as possible upon commodities in the
hands of the final consumer rather
than upon the articles which serve pri-
marily as raw material for further
production.

(4) Taxes upon business should be
imposed as far as possible upon net
earnings rather than upon gross re-
ceipts or capital invested.

(5) Taxes upon income which will
necessarily be severe should be both
differentiated and graduated. That is,
there should be a distinction between
earned and unearned incomes and there
should be a higher rate upon the larger
incomes. It is essential, however, not
to make the income rate so excessive as
to lead to evasion, administrative
difficulties, or to the more fundamental
objections which have been urged
above.

(6) The excess profits which are due
to the war constitute the most obvious
and reasonable source of revenue dur-
ing war times. But the principle upon
which these war-profit taxes are laid
must be equitable in theory and easily
calculable in practice.

The Proposed Income Tax.

The additional income tax as passed
by the House runs up to a rate of 69
per cent. This is a sum unheard of in
the history of civilized society. It must
be remembered that it was only after
the first year of the war that Great
Britain increased her income tax to the
maximum of 34 per cent., and that
even now in the fourth year of the war
the income tax does not exceed 42½
per cent.

It could easily be shown that a tax
with rates on moderate incomes sub-
stantially less than in Great Britain,
and on the larger incomes about as
high, would yield only slightly less than
the \$732,000,000 originally estimated in
the House bill.

It is to be hoped that the Senate will
reduce the total rate on the highest in-
comes to 34 per cent. or at most to 40
per cent., and that at the same time it
will reduce the rate on the smaller in-
comes derived from personal or profes-
sional earnings.

If the war continues we shall have to
depend more and more upon the in-
come tax. By imposing excessive rates
now we are not only endangering the
future, but are inviting all manner of
difficulties which even Great Britain
has been able to escape.

Conclusion.

The House bill contains other funda-
mental defects which may be summed
up as follows:

(1) It pursues an erroneous principle
in imposing retroactive taxes.

(2) It selects an unjust and unwork-
able criterion for the excess-profits tax.

(3) It proceeds to an unheard-of
height in the income tax.

(4) It imposes unwarranted burdens
upon the consumption of the commu-
nity.

(5) It is calculated to throw business
into confusion by levying taxes on gross
receipts instead of upon commodities.

(6) It fails to make a proper use of
stamp taxes.

(7) It follows an unscientific system
in its flat rate on imports.

(8) It includes a multiplicity of petty
and uncharitable taxes, the vexatious-
ness of which is out of all proportion to
the revenue they produce.

The fundamental lines on which the
House bill should be modified are sum-
med up herewith:

(1) The amount of new taxation
should be limited to \$1,250,000,000—or
at the outset to \$1,500,000,000. To do
more than this would be as unwise as
it is unnecessary. To do even this
would be to do more than has ever
been done by any civilized Govern-
ment in time of stress.

(2) The excess-profits tax based upon
a sound system ought to yield about
\$700,000,000.

(3) The income-tax schedule ought to
be revised with a lowering of the rates
on earned incomes below \$10,000, and
with an analogous lowering of the
rates on the higher incomes, so as not
to exceed 34 per cent. A careful cal-
culation shows that an income tax of
this kind would yield some \$450,000,
000 additional.

(4) The tax on whisky and tobacco
ought to remain approximately as it is,
with a yield of about \$200,000,000.

These three taxes, together with the
stamp tax at even the low rate of the
House bill, will yield over \$1,250,
000,000, which is the amount of money
thought desirable.

The above program would be in har-
mony with an approved scientific sys-
tem. It will do away with almost all
of the complaints that are being urged
against the present. It will refrain
from taxing the consumption of the
poor.

It will throw a far heavier burden
upon the rich, but will not go to the
extremes of confiscation. It will ob-
viate interference with business and
will keep unimpaired the social pro-
ductivity of the community.

It will establish a just balance be-
tween loans and taxes and will not
succumb to the danger of approaching
either the tax-only policy or the loan-
only policy. Above all, it will keep
an undisturbed channel margin, which
must be more and more heavily drawn
upon as the war proceeds.

From Fort Washington.

Editor Register—Again I will try to
contribute a few items to your paper,
and through it, to my friends.

This writing finds us still enjoying
the comforts of army life, and view-
ing the beautiful scenery in and
around the city of Washington, D. C.

Last Sunday we visited Mount Ver-
non, on the Potomac, the home of
George Washington. The trip was
very interesting and afforded us the
opportunity of seeing many historical
places. We left Fort Washington at
8:15 on the "McAllister," a tourist
boat, and landed at Mount Vernon
three quarters of an hour later.

The first glimpse we had of the
homestead was a view of the mansion.
This view, seen from the river, is very
impressive. The sun's rays shining
on the early dew of the green grass in
the reservation, reminds one of many
sparkling diamonds, strewn among the
grasses.

As the steamer turns to the wharf
one catches a glimpse of Belloir, just
beyond the Mansion, and Gunston
Hall, the seat of George Mason, is not
far below.

At the point of the river where
Washington had his private wharf,
the Mount Vernon Association has
built a beautiful landing. It is built
of a stone resembling a brick in
structure but of a bronze color. The
entrance from the boat is closed by a
gate guarded constantly by a police-
man. The sides are open, fenced in
with railings, and the top is formed
in the shape of a bell. Landing here,
we walked up a gentle ascent, to his
tomb, and looked upon his vault, also
that of his wife. There were near
1500 people waiting to see the same,
so we had to leave before we had
looked upon it as long as we wished.

The tomb is built of brick, as speci-
fied in his will, which also marked the
site of the tomb. No changes are allowed
to be made.

Passing from the tomb, we walked
up the gravel driveway, past the
ancient barn to the summer house
for a little rest. Most visitors prefer
to take this route. Passing this way,
the atmosphere of the concentrated
spot quickens the imagination. The
mansion, with its grand portico and
colonnade, stands out in beauty. It
would seem that Washington and his
lady and their guests might be within.

From the summer house, near the
ha-ha, or sunken wall, overlooking
the deer park, Washington could note
the loading of his barges, as they
came and went from his private
wharf, while the bell in the cupola
marked the hours of labor. The
restoration of the ha-ha is a recent
work done with the brick remaining
from the old wall.

Passing from the porch through wide
open doors, we came into the old
kitchen. Here we saw the big fire-
place with its dog trough and pot-
hangers. It is built at the front and
back of the kitchen, next the library. It
is my estimation, 10 feet long and
eight feet high. Here also we saw
the ancient "fire board" dishes, and
tables. His rifle and "shot
pouch" hang above the fire side, just
as they hung when he was alive to use
them.

The grounds and garden are pre-
tremely cared for and they are beauti-
fully decorated with beautiful flowers,
of all colors.

The accommodations given to vis-
itors are praise worthy. The entrance
fee of 25 cents goes to keep up the
place and to pay men to care for it.
A restaurant is open at the outside of
the reservation, and one can get
lunches at all hours.

In all this broad land I believe there
is no such charming, restful and
sacred place as Mount Vernon.

Washington delighted in beautify-
ing his place. He loved his trees, his
garden and box hedges. But there
was no pomp and circumstance of
official life, only the unostentatious
home of a Virginia gentleman. Its
simplicity and its charm are the
secret of its wondrous success.

We returned on the same boat at 4
P. M. I filed with the beauty of the
scenery, and with a determination to
make it our Sunday's home.

Respectfully,
ROLAND D. STEVENSON,
Fort Washington, Md., June 19, 1917.

From Two of Our Soldier Boys.

Co. H, 15th Infantry, May 10, 1917.

Dear Home Folks: Arrived at our
post last night at 9:30. We left Jer-
rison Barracks at 4 Sunday evening,
May 6th. Were on the road 90 hours.
We enjoyed the trip fine, but our arms
were awful sore from vaccination.
Have also been inoculated for
typhoid, but our arms are better from
that.

We passed through Missouri, Arkan-
sas, Texas, New Mexico and over
into Arizona, southeastern part. We
crossed the Rio Grande near El Paso,
Texas. Just across the border into
Mexico, we could see the Mexicans
marching. One seldom sees an Amer-
ican in southern Texas only in towns.
It's such a desert place, don't think
anything but a Mexican or rattlesnake
could exist.

We think we will like our post fine
here in Arizona. As we boys march-
ed down through town last night, an
old gentleman came out and waved at
us and said: "Welcome to our town,
boys, welcome." Gee, that sounded
good to us! Mother, don't worry
about us; we are getting along fine,
have plenty to eat, a good bed and
tent. There is no danger of us getting
lost, if you could see all the papers
we have signed up, finger prints,
measurements, etc., you'd readily see
there was no chance of getting lost.

We will not be in actual service for
some time and then we may not
necessarily be in much danger, and
even if we should we only deem it an
honor to die for our country. We
would not hesitate to face death, if
necessary, for thousands of men will
be obliged to fall, and we should be
courageous if we shrank from duty.

Must close for this time, will write
again soon. Love and best wishes to
all.
ED AND GEO. REED,
Douglas, Arizona, May 10, 1917.

From Nebraska.

I thought I would send a few lines
from Broken.

This is a small town, but a very busy
town, lots of freight unloaded here.
People come here for their merchan-
dise for miles away. It takes some of

them all day to come; they camp all
night and drive home next day. This
is the only railroad town in this coun-
try. There are three big stores here,
a high school, a confectionery store, a
drug store and five churches. There
are several new dwelling houses being
erected.

This is a fine country, although the
summer season is shorter than in
Missouri. There are good crops raised
when there is plenty of rain. There
has been plenty of rain this spring.
The farmers are just getting done
planting corn. Corn only grows to
be about waist high here, but it is a
good sound corn and about medium
size ears, some pretty large ears, as
well as any other country produce.

Potatoes, oats and corn are the chief
crops. It is a fine potato country.
Two high school boys, who live only
five or six miles out in the country
planted one hundred bushels of pota-
toes.

Of course, they don't have to sow
timothy or millet. The grass grows
every year for their hay, so that helps
the farmers not having to sow grass.
The hay is much lighter than the
timothy hay.

Wages are good. They vary from
\$2.50 to \$3.00 a day for farm work.
Most of the men get \$3.00 a day here
in town.

There isn't any good land here to
be taken up, but there is in Montana,
Colorado and Wyoming, yet.

Mr. Berlin Adams, grandfather of our
home boys, lives about twenty miles
from town, spent a day and night
here recently.

Rev. Colter, of Whitman, Nebraska,
filled his regular appointment here
last Sunday and Sunday night. He
organized a Missionary Baptist church
here lately.

Prices are ranging here:
Potatoes here are \$2.50 and \$2.65
per bushel; flour, \$6.50 per hundred
lbs.; second grade sugar, \$10.05; lard,
5 lb. pail, 1.20; butter, 35c per lb.
NEWTON STRICKLIN,
Mullen, Neb., June 8, 1917.

J. S. Jordan Dead.

(Corning (ARK) Times)

Judge J. S. Jordan, aged 67 years,
pioneer citizen of this city and coun-
ty, died at his home on Third street
last Friday morning, after an illness
of several months duration, of dropsy.
He had been in poor health for the
past year or more, but for the past
several weeks he had been unable to
lie down in bed, and his death was not
unexpected.

Funeral services were held at the
family residence last Sunday after-
noon, conducted by Rev. L. W. Rus-
sell and under the auspices of the I.
O. O. F. lodge. The remains were
followed to their last resting place in
Corning cemetery by one of the largest
crowds ever known to attend a
funeral in this city.

He is survived by a wife, one daugh-
ter, Mrs. S. P. Lindsay, of this city,
two sons, John L. Jordan of Rock-
ford, Ill., and J. W. Bill Jordan of
Ark., all of whom were in attend-
ance at the funeral here Sunday. His
son, John L. and three children,
Dorothy, Bernice and Lucian, and
Miss Ruth DeWitt of Rockford ar-
rived here last Saturday.

Judge Jordan, as no was known to
his many friends, has been a familiar
figure in Corning for the past several
years, and his family moving here
many years ago, when he was in the
prime of life. He has served Clay
county as county judge, and his terms
in that office are pointed to, even
now, as among the best services ever
rendered the county. He was a
staunch Democrat, and for several
years served as deputy county clerk
of the Western district, being that
office to the satisfaction of all con-
stituents whom he served. He was
also a practicing attorney, and was
numbered among the best lawyers
of the county, enjoying a good prac-
tice up until his health failed him.

In the death of Judge Jordan Cor-
ning and Clay county have lost one
of our best citizens, and the family a
devoted husband and father, and the
high esteem in which he was held by
many friends was evidenced by the
large number of beautiful floral
offerings presented at the funeral.

The Times joins with the many
friends of the Jordan family in ex-
tending sympathy to them.

Makes Rapid Headway

Add This Fact To Your Store of Know-
ledge.

Kidney disease often advances so
rapidly that many a person is firmly
in its grasp before he is aware of it.
Prompt attention should be
given the slightest symptom of kid-
ney disorder. If there is a dull pain
in the back, headaches, dizzy spells
or a tired, worn-out feeling, or if the
kidney secretions are offensive, ir-
regular and attended with pain, pro-
cure a good kidney remedy at once.

Thousands recommend Doan's Kid-
ney Pills. Read the statement below.
J. H. Hall, Flat River, Mo., says:
"I was down with my back and other
symptoms of kidney trouble. I could
do no stooping or lifting work and I
had nervous, dizzy headaches and
speaks flashed before my eyes. The
action of my kidneys was irregular
and annoyed me. Two boxes of
Doan's Kidney Pills strengthened my
back and helped me in every way."

Price 50c, at all dealers. Don't
simply ask for a kidney remedy—get
Doan's Kidney Pills—the same that
Mr. Hall had. Foster-Milburn Co.,
Proprs., Buffalo, N. Y.—Adv.

Thought She Saw Son in French War
Films.

(St. Louis Post-Dispatch.)

Among the many young society
women at the Columbia Theater Mon-
day night to see the "Herold France"
films was Miss Roberta Lewis, accom-
panied by her parents, Mr. and Mrs.
R. D. Lewis, of 62 Westmoreland
place.

About the middle of the picture
there flashed on the screen a sub-tle
"Ambulance Unit No. 4." The
interest of the spectators quickened
noticeably. Here were American
boys; perhaps some St. Louisans.

"Look, father," exclaimed Miss
Lewis, "here's Virgil."
"Virgil? Where?"
"There in the picture at the left

FORD
The Universal Car

320,817

Have been built and actually delivered to retail buyers since August 1, 1916.

These figures—320,817—represent the actual number of cars manufactured by us since August 1st, 1916, and delivered by our agents to retail buyers.

This unusual fall and winter demand for Ford cars makes it necessary for us to confine the distribution of cars only to those agents who have orders for immediate delivery to retail customers, rather than to permit any agent to stock cars in anticipation of later spring sales.

We are issuing this notice to intending buyers that they may protect themselves against delay or disappointment in securing Ford cars. If, therefore, you are planning to purchase a Ford car, we advise you to place your order and take delivery now.

Immediate orders will have prompt attention.

Delay in buying at this time may cause you to wait several months.

Enter your order today for immediate delivery with our authorized Ford agent listed below and don't be disappointed later on.

PRICES—
Runabout \$1175; Touring Car \$2000; Coupelet \$2005
Town Car \$2500; Sedan \$2800; L. o. b. Detroit

Ford Motor Company

FLETCHER & BARGER, Agents, Ironton, Mo.

there. The second from the left. Do
you see him?"

Lewis thought that he did. There,
in an army cap and clad in heavy
woolen olive drab, apparently was his
son, Virgil A. Lewis, who had left for
France to join the ambulance service
five months before. Mrs. Lewis also
identified the youth indicated as her
son.

Tuesday and yesterday Mrs. Lewis
attended several showings of the films
to get another glimpse at the am-
bulance she had identified as her son.

A Post-Dispatch reporter learned
from the manager of the film that the
pictures were made in France last fall.
Virgil did not leave New York until
January 17 last and did not arrive
on the French front until February 13.

The manager later met Mrs. Lewis
and explained that she had probably
made a mistake.

"I know it is Virgil," insisted Mrs.
Lewis.

"But, madame, I know for a certai-
nly that the pictures were made
before January, and there have been
no additions to it."

"Nevertheless," replied Mrs. Lewis,
"it is my son. A mother ought to
know her own son."

Mrs. Lewis could not be convinced
that the youth she has identified as
her son was another.

Mr. Lewis, who is vice-president of
the Liggett & Meyers Tobacco Co.,
said to a Post-Dispatch reporter to-
day that he had received a cablegram
from his son last Thursday with the
information that Virgil had been
practicing aviation as a side line to his
ambulance work of 12 to 15 hours a
day and had qualified as a pilot. He
is expected shortly to be assigned to
the Lafayette Escadrille.

"He wanted to join the aviation
corps when he left here," said Mrs.
Lewis, "but we objected and he went
into ambulance work. Now that he
has learned to fly we have no objec-
tion. He is over there and knows
best."

Young Lewis, who is 24 years old,
sailed for France last January with
Sidney T. Allen of 62 Westmoreland
place. Allen is also believed to be
connected with Ambulance Unit No.
4. While it is not known in what
part of France this unit is located, the
context of the pictures indicates that
it is on the Somme front.

\$100 Reward, \$100
The readers of this paper will be
pleased to learn that there is at least one
dreaded disease that science has been
able to cure in all its stages, and that is
Caterh. Hall's Caterh Cure is the only
positive cure now known to the medical
fraternity. Caterh being a constitutional
disease, requires a constitutional treat-
ment. Hall's Caterh Cure is taken in-
ternally, acting directly upon the blood
and mucous surfaces of the system, thus
destroying the foundation of the dis-
ease, and giving the patient strength by
building up the constitution and assisting
nature in doing its work. The proprietors
have so much faith in its curative pow-
ers, that they offer One Hundred Dollars
for any case that it fails to cure. Send
for list of testimonials.

Address: F. J. CLENEY & CO., Toledo, O.
Sold by all Druggists, 75c.
Take Hall's Family Pills for constipation.
—Advertisement.

Wholesale Meals.

"Begin to-day to eat more corn meal
and hominy grits in place of wheat
flour and wheat breakfast foods" is
the message the United States De-
partment of Agriculture is sending
out broadcast to housewives.

"Try a wholesale breakfast-to-mor-
row, and then extend the wholesale
idea to other days of meals," the diet-
ary specialists suggest.

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