

for greater economy in the employment and pay of clerks, the members of the Cabinet are outspoken that this is a case where political expediency will not save those who are hit by the reforms. In other words, the clerk who is reduced in salary or separated from the payroll must stand upon his own taken care of through "pull."

Movement Far-Reaching.
Not only is this movement going to affect the Government employees in Washington. It will reach as far as any city or town where the departments have branches or bureaus. It is intended to be a clean sweep to build up the working force of the Government into a compact, efficient body of men and women. The President has urged it all along. He heartily endorsed a similar movement on the part of Collector Loeb of the port of New York. He has conferred with his Cabinet on how the thing can be carried out in Washington and in all the branches of the service.

But, at the same time, it becomes more and more evident that at the next session of Congress the Administration will back a bill for the retirement of the supernumerated clerks on pensions. The Administration is anxious to treat the aged clerk with all the consideration consistent in running the payroll on a fair basis. It is for this reason that there is a desire to reduce their salaries whenever possible for the present instead of dismissing them from the service.

If this is done, they can be carried on the rolls long enough to share in the pension plan if it is voted into law by Congress, and at the same time that economy in Government expenditures which the Administration thinks is due to the public will be achieved.

Curbing Bureau's Chiefs.
The sentiment in Congress for the past two years has been steadily growing toward a decision to take care of the clerks grown old in the Government service. Two years ago Chairman Tammey, of the House Committee on Appropriations, was of the opinion that the time must soon come when Congress would have to enact the pension law for the clerks.

Since then events have served merely to deepen that impression. Chairman Gillett, of the Committee for Reform in the Civil Service, is of the same opinion, and he is also a member of the Committee on Appropriations. There is among the general membership of the House the belief that the legislation mentioned is desirable, in fact, necessary, if the clerks are to be treated fairly in the movement for better service in the departments.

In the work of reducing the payroll, every precaution will be taken by the members of the Cabinet against the exercise of favoritism by the chiefs of bureaus and divisions. That is a chief will not be able to save an incompetent clerk by not reporting him or her, nor will a report of incompetence be taken for granted. These reports will be investigated by the members of the Cabinet, just as the National and Mr. Mac-Harg will do this week.

GALLINGER OFFERS CHAMBER MEASURE

Bill Introduced in Senate for Stricter Legislation on Cruelty to Animals.

Senator Gallinger introduced in the Senate today by request the Chamber of Commerce bill for more strict legislation on the subject of preventing cruelty to animals.

It was prepared by the committee on law and legislation of the Chamber of Commerce and was submitted to Mr. Gallinger by the chairman of that committee, Leitch Sinclair.

The bill provides that any one violating its provisions as to humane treatment of animals shall be fined not to exceed \$20 or be imprisoned for not over one year or both.

GORE WANTS VOTE ON EACH SCHEDULE

Introduces Resolution Directing Committee to Make Separate Report on Each Measure.

Senator Gore of Oklahoma introduced in the Senate today a resolution directing the Finance Committee to arrange and report on each separate schedule of the pending tariff bill as a separate and complete bill to the end that each Senator might vote for or against each schedule without voting for or against the bill as a whole and to the further end that the President might veto one or more schedules without vetoing the whole tariff measure.

The resolution went over at the instance of Senator Gallinger. Senator Gore said he would have made the same request himself. He wanted to consult with his colleagues as to the right of the Senate to subdivide a revenue bill originating in the House.

The Vital Records.

Births.

William V. and Maude Lewis, boy, Walker N. and Frances P. Weeks, boy, Miles E. and Dottie P. Bailey, girl, Don S. and Lettie J. Pollock, girl, Orton L. and Ruth Meigs, girl, Francis E. and Louise E. Goebel, boy, James H. and Mary M. Brunner, boy, Andrew and Cora Gagliardi, girl, Harrison and Lucy Sullivan, girl, Charles W. and Alice M. Roth, boy, Cleveland and Lettie Bell, boy, Marcellus and Mary M. Dean, girl, Patrus and Mary Baruthy, girl, Galomino and Maria Cervoni, girl, Dennis J. and Annie E. O'Donoghue, boy, Robert F. and Edith P. Burgess, boy, Chancellor M. and Lucy Simms, girl, Frederick S. and Ella Parke Avery, boy, Edward E. and Carrie E. King, boy.

Deaths.

Michel Ricci, 73 years, Thirty-third and H streets northeast, June 29, 1939, at 6:30 p. m. George A. Watkins, 41 years, Government Hospital for the Insane, Charles Steffe, 46 years, 1241 H street northeast, William Hoopes, 68 years, Third and H streets northeast, Henry E. Fetter, 79 years, 12 Third street northeast, George H. Heron, 71 years, 1016 Ninth street northwest, Emily Stephenson, 63 years, 154 Thirtieth street southeast, William J. Wilson, 75 years, 204 G street northwest, William Bonell, 24 years, 306 Second street southeast, Jane Micklejohn, 76 years, 2408 Eighteenth street northwest, Jobanna Williams, 63 years, 2012 Thirtieth street northwest, Charlotte Hadon, 64 years, 1342 Corcoran street, Thomas Wheatley, 79 years, 530 Ninth street northeast, Edward McGlenchy, 69 years, 502 Ninth street northwest, Annie E. Hennig, 22 years, 1114 Lamont street northwest, Dennis H. Ready, 34 years, Conduit road, Cornelius Denver, 52 years, Georgetown Hospital, Paul Caloto, 8 months, 702 Florida avenue northwest, Henry C. Bradley, 3 months, 504 Sixth street southwest.

GUMMINS ATTACKS CORPORATION TAX

Criticizes It as Unconstitutional and Unfair—Says Taft Is Inconsistent.

(Continued from First Page.)

Defends Income Tax.
Senator Gummins defended the validity of the income tax at length and then attacked the corporate tax on legal grounds and as to its justice and fairness. He said:

"The Supreme Court has twice since the decision in the Pollock case had occasion to consider questions relating to direct and indirect taxation, and upon both occasions, while not overruling expressly the Pollock case, overturned the principle which, being adopted in the Pollock case, led to the overthrow of the income tax law. The first of the decisions to which I have referred is Knowlton vs. Moore, 178 U. S. 41.

"This decision dealt with the act of Congress of June 15, 1898, imposing a tax upon leases or distributive shares passing either by will or by intestate laws of any State or Territory, or any personal property or interest therein, transferred by deed, grant, bargain, sale, or gift, made or intended to take effect in possession or enjoyment after the death of the grantor or bargainer. It was a graduated tax, and the court held that it was not a direct tax within the meaning of the Constitution.

Second Decision.
"The second of the decisions to which I refer is Spreckels Sugar Refining Company vs. McClain, 192 U. S. 397. This case also arises out of the war revenue act of 1898, which imposed a tax on gross receipts of persons, firms, companies, and corporations carrying on or doing the business of refining petroleum, sugar, or maintaining a pipeline for transportation. Although this was a clear and specific tax, the Supreme court held it to be an excise tax, and not prohibited by the Constitution.

"The suggestion that it is unnecessary to challenge the ruling announced in the Pollock case is without merit.

Takes Legal Standpoint.

"Having concluded all that I desire to say respecting the general validity of an income tax, I now reach the amendment proposed, by the committee, as a substitute for the amendment proposed by the Senator from Texas and myself. I shall first view it from a legal standpoint, and thereupon I affirm that the amendment proposed by the committee is subject to all the objections urged against ours, and it has one which is peculiarly its own.

"It is a tax upon incomes, and the fact that it springs within its provision the income of corporations only, does not and cannot change its character. The Spreckels case, which bears upon this question, gives no support to the validity of this amendment than to ours.

"It does not change the nature of a tax to bestow upon it a different name; and if a mere name was important or influential, the tax proposed by our committee could be made an excise tax just as easily and just as correctly as can that term be applied to the tax proposed by the committee.

"The stroke of a pen will make the tax authorized by our amendment a tax upon the right to receive and enjoy a certain income; and will be as well described as the tax which the committee insists upon, when it is said that it is laid upon the net income of corporations with respect to the carrying on of their business."

Questions Effect.

"When, however, we pass from the legal aspects of the proposed amendment to an examination of its governmental validity, that is to its justice and fairness, we pass at once from the field of doubt and uncertainty to the region of absolute proof and unerring insistence. When so examined, my proposition is that this amendment now suggested by the committee not only violates the fundamental principle of taxation, but repudiates the most vital obligation of our social compact.

DIES FROM FLEA BITES.

GREENFIELD, Ind., June 30.—Mr. and Mrs. Burtleigh Hill spent the day in a grove, where Hill was bitten by chiggers or chiggers, as a certain kind of flea is called. Hill suffered greatly and when drugs were given to him went into convulsions and died.

Died.

HANSEN—On Tuesday, June 29, 1939, at 3:30 p. m., MARTHA, beloved wife of Christian C. Hansen, died at her home, 1024 Fourth street northeast. Funeral services to be held from the Eastern Methodist Church, Thursday, July 1, at 2 p. m. Friends invited to attend.

PETERS—On Wednesday, June 30, 1939, at 4 a. m., PETER, beloved brother of Marie Wickelmann. Funeral, Thursday, July 2, at 2:30 p. m., from his late residence, 112 Seventh street northeast. Interment at Rock Creek cemetery.

BENTLEY—On Wednesday, June 30, 1939, at 12:29 a. m., at the residence of her aunt, Mrs. Kate Howard, 612 Eleventh street northeast, MRS. MARY BENTLEY, aged ninety-four years. Burial, Thursday, July 2, at 2 p. m.

McKENNY—On Tuesday, June 29, 1939, at 6:30 p. m., ANNE, daughter of Eugene P. and Blanche English McKenny, aged nine months two days.

BICKNELL—On Wednesday, June 30, 1939, at the home of her eldest daughter, Mrs. M. H. Mahon, 1107 Wisconsin street, Washington, D. C., ELIZABETH HASKINS RICHARDS, daughter of the late Jesse Richards, a resident owner of Batsto, N. J., widow of the late Judge George A. Bicknell, of New Albany, Ind., in the ninety-third year of her age. Services and interment at New Albany, Ind.

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25c Jewelry, 8c
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39c Children's Garments, 25c

Women's Hosiery and Underwear

LACE HOSE—High-grade imported Hosiery in fine hile thread. Lace boot and all-over lace styles. 39c kind..... 35c
GAUZE HOSE—Women's 25c Sheer Gauze Lisle Stockings, with garter tops; strictly perfect and fast black..... 19c
MISSES' HOSE—Lot of Misses' 25c Ribbed Silk Lisle Hose, in color, wool weight for present wear. Special..... 15c

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Our entire stock to choose from—positively not a hat reserved. The best summer styles are included in white, black and colors, and all are in perfect condition, made of fine straws and braids and trimmed with flowers, wings, ribbons, velvets, fruits and ornaments.

Values up to \$5.00	Values from \$5 to \$10	Values from \$10 to \$15	Buy Any Hat in the House, Values up to \$25.00
98c	\$1.98	\$2.98	

14c Buys 25c and 30c Table Oilcloth

White—Marble—Tiling—Colored Effects

The lot contains the best qualities of table oilcloth made. Every piece is full width. The famous Meritas oilcloths are included, as well as Sanitas washable wall covering. Yard, 14c.

Glorious Bargains for the Glorious Fourth!

\$2.00 Lingerie 98c

Hundreds of women have marveled at these values in beautiful Lingerie Waists. The purchase itself was little short of a marvel, and is not likely to be duplicated. These are just the lacy, dainty waists that will be needed for holiday wear. They are made of soft white muslin, with long tucked and lace-trimmed sleeves. One model has front rows of fine Plauen lace and Val. lace, combined to form deep V yoke with rows of lace beneath.

15c yard-wide English Percales 1 1/2c

The BEST percales, strong and smooth in texture, 44-44 cloth, which is the closest weave to be found in this class of goods. White grounds, patterned in neat dots, stripes and figures. Suitable for women's waists and Dresses, Children's Dresses and Men's Shirts. 36 inches wide. Yard, 1 1/2c.

\$1 to \$1.50 Lingerie Waists 69c

Six handsome styles, all made of sheer, crisp, Persian Lawn. Trimmings include elaborate uses of Val. lace and swiss panels. Some have entire fronts of lace scrolls. Some have 3-inch band of embroidery down front and fancy lace yoke. Cut and fashioned to fit perfectly. Choice, 69c.

12 1/2c Dress Gingham 5 7/8c

Well-known Everett classics, A. F. C. and Red Seal brands; standard 12 1/2c qualities. Big range of new stripes and plaids as well as plain colors. Strictly perfect. Yard, 5 7/8c.

10 Styles in 75c Kimonos 50c

Some are made of sheer lawns with tight backs, roll collars, and deep shirring at waist. Others are made of beautiful flowered organdies, with deep colored borders. Also white, cross-barred, dainty Kimonos with crocheted scalloped edge and Jap sleeves. Choice, 50c.

A Timely Purchase of 100 Women's \$6 to \$8 Wash Suits

Big lot of stylish Coat Suits that hundreds of women will want for the Fourth of July. Made of line, union linen, and Ramie Cloth. 36-inch coats, trimmed with pearl buttons. Choice of white, tan, pink, blue, lavender, and neat stripes. 8 gored, flared skirts trimmed with buttons. Mannish pockets trimmed with buttons. Choice, \$2.98.

Half Price for These High-Grade Embroidery Flouncings

Beautiful Swiss and Cambric Novelties for flouncings and corset covers. Also white, cross-barred, dainty Kimonos with crocheted scalloped edge and Jap sleeves. Choice, 50c.

\$8 to \$10 Linen Suits \$4.98

Pure Linen Coat Suits with long slashed coats, turned back cuffs and mannish lapels. Trimmed with buttons. Also line suits trimmed with bands of Baby Irish and cluny lace. Collarless or with lace collars. Skirts are plain flared or lace-trimmed. leading colors. A chance for big saving, at choice, \$4.98.

Three Big Specials in Laces

Table of Linen and Cotton Torchon Laces, showing scores of new patterns. Edges and insertions in all widths. Yard, 4 1/2c

Big lot of French and German Val. Laces, in matched sets. Round and flat mesh, over fifty dainty designs. 8c and 10c value. Yard, 5c

Regular 50c Oriental All-over Net Laces in dots, figures and flowers. Choice of white, cream, and ecru. Yard, 49c

\$2.00 Wash Skirts 98c

WHITE, BLUE, BLACK POLKA-DOT, BLUE POLKA-DOT. Made of serviceable line in new gored and flared styles. Cut extra full, and well made. Sizes for women and misses. Choice, 98c.

Men's Comfortable Underwear Regular 50c Makes 39c

Two popular kinds of Underwear at this low price for Thursday: The famous Otis Egyptian balbriggan underwear, consisting of shirts with long or short sleeves and drawers with long or short sleeves and drawers with re-enforced crotches. Men's Checked Nainsook Athletic Underwear, comprising coat shirts with no sleeves and knee-length drawers. Garment..... 39c

Men's 50c Blue-ribbed Underwear, in light weight for summer. Shirts have French necks and are satin faced. Garment..... 29c

Men's French Balbriggan Underwear, consisting of shirts with long or short sleeves and drawers with double seats. Garment..... 25c

Men's Shirts 69c

Worth \$1.00, \$1.50, and \$2.00 Strictly Perfect

Combination Undermuslins \$1.19

\$1.50 and \$2.00 Values

Men's Shirts 69c

Here's the chance to buy high-grade shirts for Fourth of July wear at a big saving. They come from a famous New York shirt-maker, whose garments are worn by particular men everywhere. Every shirt is faultless—no "seconds" in the lot. Made of Garner's best percale in coat style, with attached cuffs. Sizes 14 to 17. Choice 69c.

PARASOLS For the Fourth. Half Price and Less

The maker's overstock consists of parasols with linen, tan, and silk tops. Choice of white, plain colors, and fancy color combinations. Some are beautifully embroidered. Some have inserted bands of Dresden ribbon or embroidery. Others are in stylish dotted effects. Handles include mission, natural, bamboo, burnt, and carved novelties. Three lots:

25 handsome styles in cambric and nainsook Petticoats, trimmed with four rows of Val. insertion and edge Swiss bands. Venice lace or embroidery ruffles..... 98c	15 styles in \$1.50 Gowns, made of cambric and cross-barred dimity. High V, and chemise necks and shore sleeves. Trimmed with lace, embroidery, beading and ribbon..... 98c	50 dozen drawers made of soft-finished muslin, with deep embroidery ruffles and tucks..... 29c
89c Worth up to \$2.00	\$1.39 Worth up to \$3.00	\$1.89 Worth up to \$5.00

SPECIAL NOTICES.

BOARD OF EQUALIZATION AND REVIEW OF REAL ESTATE ASSESSMENTS OF THE DISTRICT OF COLUMBIA, June 29, 1939.
NOTICE: In accordance with the provisions of Section 111 of the Act of Congress approved August 14, 1934, a list will be compiled by July 1, 1939, of all real property which shall have become subject to taxation and which is not now on the tax list, and a value fixed thereon according to the rules prescribed for assessing real estate. This list will include all new structures and additions to or improvements of old structures of over \$500 in value which have not been heretofore assessed. This office should be notified as to the removal or destruction of any structure since the last assessment in order that the same may be deducted from valuation as it now stands on the tax list. Complaints as to the assessment referred to will only be heard and determined between the first and third Mondays of July, 1939. WILLIAM F. RICHARDS, Chairman.

OFFICE OF THE ASSESSOR, District of Columbia, Washington, D. C., June 29, 1939.
Notice is hereby given that the Assessor of the District of Columbia has caused to be prepared blank schedules for personal property subject to taxation as required by the Act of Congress, approved July 1, 1935, imposing a tax on personal property in the District of Columbia; and that a copy of said schedule will be delivered to any citizen applying therefor at his office. The law requires such schedules to be properly filed with the Assessor on or before the date of the publication of this notice. Returns must be filed with the Assessor on or before the date of the publication of this notice. Returns must be filed with the Assessor on or before the date of the publication of this notice. This law will be strictly enforced. WM. F. RICHARDS, Assessor.

THE CORCORAN GALLERY OF ART will be closed to the public from July 1, 1939, until October 1, 1939. F. H. McGUIRE, Director.

PRIVATE DETECTIVE SERVICE— Consultation and advice free. Office 234 Colorado Building, 9 a. m. to 5 p. m., after 6 p. m. at residence, 5627 Eleventh street N. W. Phone Columbia 1254. je23-71

ANNOUNCEMENT.
For the convenience of our many customers who have transferred our entire Family Sewing Machine business of Washington to S. Kamm, Sons & Co., 8th and Penna. Ave. N. W. All moneys due this company will be paid to our authorized collector or at this office, as heretofore. THE STANDARD SEWING MACHINE COMPANY, 602 2nd St. N. W. je28,30j2

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