

The Ogden Standard-Examiner

PUBLISHING COMPANY, An Independent Newspaper. Published every evening and Sunday morning without a charge...

THE KILLING OF A LITTLE GIRL.

There is a shocking lesson in the tragedy of Friday night which ended the escapade of two young boys and their girl companions...

Being Friday night, perhaps the children were allowed liberties not extended on nights preceding school days...

The automobile has brought new conditions, has set a swifter pace and homes are losing control over the young people.

Once out of sight, the boys and girls can get into endless mischief, and, if they are reckless, they readily can become ill-fated and drive along the road of disaster...

In this story of the sudden snapping out of a school girl's life, there is something of serious import for the fathers and mothers of Ogden.

What is your boy or girl doing after the hour when children should be in bed?

Has your boy or girl the auto habit? Are you losing control over the youngsters?

Do you know their habits when they are away from home? Are you too indulgent?

It is just possible you have transferred some of your responsibility to the police, but remember when you confess your own inability to maintain the fundamental requirements of a home, the call, whether it be to the police or public, may come too late.

Boys and girls everywhere are much alike. They are filled with life, they enjoy a frolic, they delight in adventure and court excitement...

A FIGHTING STATESMAN.

In his trip across England, Lloyd George has received an ovation which indicates the people are with him.

The little Welshman has drawn a line of class distinction by pointing to the aristocratic Carlton club as the center of opposition...

Lloyd George is a magnetic campaigner. He is able to arouse enthusiasm. He has the fighting spirit and for every blow aimed at him he strikes a blow...

Whether his position is well taken, the world will admire this heroic figure in English politics.

AUTO.

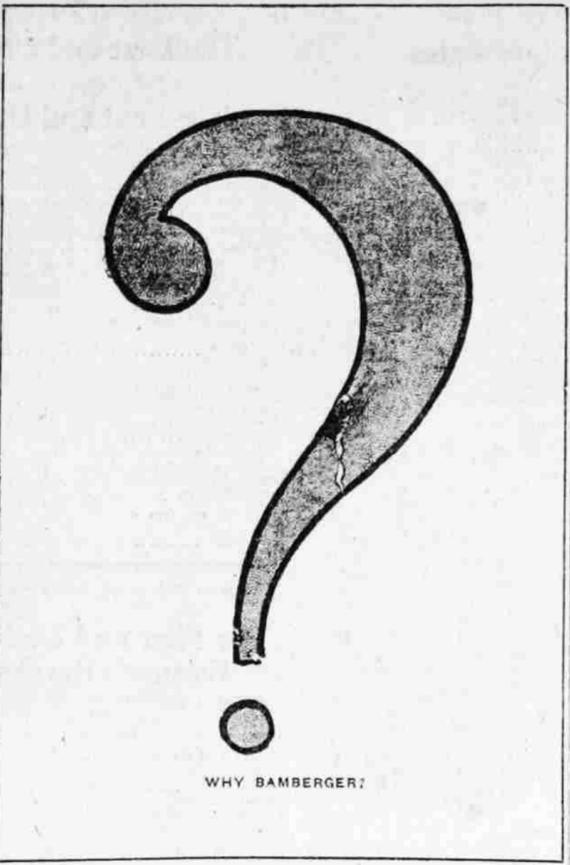
Paris is excited by successful tests of an auto, invented by a Frenchman, which runs on crude oil instead of gasoline.

Don't expect too much. If all autos begin using crude oil, gasoline will become cheap, crude oil expensive. You cannot get away from the system...

HEREAFTER.

More than a million soldiers fought for the south during the Civil war. All except 75,066 of them are dead, reports General Julian S. Carr...

News like this startlingly reminds us that we are all traveling to the cemetery. If everybody kept this grim fact in mind, and acted accordingly, there would be less mischief and brazen delinquency...



WHY BAMBERGER?

OGDEN LIVESTOCK

OGDEN LIVE STOCK MARKET. Cattle 700, Hogs 686, Sheep 19,749.

Cattle receipts 700; steady; top \$6.65; choice prime steers, \$6.25 to 7.25; good steers, \$5.50 to 6.25; fair steers, \$5.00 to 5.50; feeder steers, \$3.00 to 4.00; choice hogs, \$4.00 to 4.25; fair to good hogs, \$3.75 to 4.00; canners, \$1.00 to 2.00; bulks, \$3.00 to 3.40; feeder cows, \$2.75 to 4.00; weal calves, \$2.00 to 3.00; Hogs Receipts, 686; steady; top, \$9.15; fat hogs, \$8.50 to 9.15; heavy hogs, \$7.50 to 8.15; bulks, \$7.50 to 9.15; feeder hogs, \$4.90 to 7.00.

Sheep Receipts, 19,749; steady; choice lambs, \$11.00 to 12.25; fat weathers, \$6.00 to 7.00; fat ewes, \$4.00 to 6.00; feeder lambs, \$1.00 to 11.50; feeder ewes, \$1.00 to 4.00.

Arrivals.

Bicknell Corporation, Klamath Falls, Ore., 11 cars sheep. Noel Cover, Klamath Falls, Ore., 30 cars sheep. J. W. Burgess, Stockton, Cal., 1 car bulks. E. T. Mendenhall, Maywood, Neb., 1 car hogs, Grant, Neb., 1 car hogs, Wallace, Neb., 1 car hogs, Grant, Neb., 1 car hogs. Crane Creek Sheep Co., Carlin, Neb., 1 car sheep. Brackenbury Commission Co., East Ely, Nev., cars sheep. R. W. Seely, Promontory Point, 1 car sheep. R. G. Gates, Hotchkiss, Colo., 5 cars cattle. John Wilson Co., Walcott, Colo., 4 cars cattle. Clayton & Murnan, Walcott, Colo., 2 cars cattle. John H. Larsen, Mont Rose, Colo., 2 cars cattle. John H. Seely Sons, Mt. Pleasant, 1 car bulks. Arthur O'Grady, Mountain Green, 2 cars sheep. Todenhoff Bros., South Omaha, 2 cars hogs; Arnold, Neb., 1 car hogs; George Udy, Oakley, Ida., 1 car cattle.

Sales and Shipments.

Swanson & Son, Swanton, Cal., 4 cars hogs. Western Meat Co., San Francisco, 3 cars cattle. Oakland Meat Co., Oakland, Cal., 3 cars cattle. Sunski, Harband & Sumski, San Francisco, 1 car cattle. G. Riptrap, Spanish Fork, 2 cars feeder cattle. R. H. Dahien, Spanish Fork, 2 cars cattle. Clayton & Murnan, Hobart Station, Cal., 12 cars feeder cattle. Ogdin Packing Co., Spanish Fork, 2 cars feeder cattle. Oehl's Packing Co., San Bernardino, Cal., 2 cars cattle. Ogdin Packing & Provision Co., Ogden, 2 cars cattle, 4 cars hogs. E. P. Strayer Ogden, 1 car feeder cattle. George Layton, Layton, 2 cars feeder cattle. Adams, Layton, 2 cars feeder cattle.

Public Utilities

Due to country-wide operations of utilities their aggregate business is not appreciated. It is estimated that present investment in public utilities of this country is more than \$15,000,000,000. Contrast this with \$4,000,000,000 invested in iron and steel works. The figures are more remarkable considering that the first electric power and light business was not established until 1879 by Charles F. Brush of Cleveland. Rapid as has been the growth during the past 42 years and large as the present investment is in this business, it is safe to say that the development in the future will be much greater. Particularly will this be true of the electric light and power industry, which at present is only well started. We recommend the following high grade utility securities: Utah Power & Light 7 pct. pfd. at 94 to yield 7 1/2 pct. Iowa Light, Heat & Power \$5 1944, war 8 1/2 to yield 8 pct. Southwestern Light & Power 6 pct. Deb. 2023 to yield 6 1/2 pct. Canadian Light & Power \$5 1949 at 87 to yield 6 pct. Complete information on inquiry. J. A. HOGLE & CO. Salt Lake City Los Angeles Ogden Pocatello

TOM SIMS SAYS

A newlywed tells us he is assistant head of his house. Our Pacific ocean is so dry now a big ship burned. Villa will open a bank, but not the way banks usually do. Chicago has a grand larceny case and this is not a misprint. Are you a puzzle hound? Then what was it we saw a girl dancing instead of wearing? Population of this world is estimated at 1,702,000,000, all of whom are grouchy at breakfast. Health hint: Look out for trains this winter while hunting coal along the railroad tracks. Alabama man who paid \$150 for half interest in a queen bee claims he did not get stung. Since skirts are longer figures are lying again. Mowrer says the German debt worries France. Germany should worry. The rumor that jazz is dying will be three years old soon. Astronomers say there are no sounds on the moon. Then we will never hear from there. Every time it rains the pressing shop man sits down and laughs. The worst man we know about got married because he heard a wife was cheaper than a janitor. In Chicago, six bandits robbed the Sandack Jewelry Co. of \$40,000 but didn't get any coal. The Henry Ford will race for the famous fishing vessel cup and will win if the ocean is hilly. Captain Salisbury has gone to the Malay Peninsula to study wild men when he could have hung around the tax collector's office. World famous matadors are meeting in Mexico. Bryan, however, is kept busy in this country. One of them tells us she suffers in silence. That is—when in silence she is suffering. A man about town is seldom about anything else. The bottom rungs of the social ladder are all kicked out.

PUBLIC BUYING GAINS STRENGTH MELLON DENIES TAX EVASIONS

Final Quarter of Year Gives Promise of Extended Improvement Treasury Attitude Toward Standard Oil Stock Dividend Explained

NEW YORK, Oct. 21.—Dun's says: Expectation that the final quarter of the year would bring a further extension of business improvement has been supported by developments during the first month of the fall season. While irregularities have continued in different lines, with considerable fluctuation in volume of operations, the rising trend of demand is clearly manifest and most wholesale markets are strengthening steadily. Moderate reaction from the higher price levels for certain commodities, such as iron and steel, reflects an easing of the tension, which had resulted from the paucity of supplies and activity in buying, and is also an outcome of the recovery in manufacture that has followed the settlement of the coal mining and railroad labor troubles. Relief from the fuel scarcity which has seriously hampered production, has made possible the resumption of work at many plants where idleness has been unavoidable, although transportation drawbacks still hinder shipments of merchandise and tend to prevent some transactions which would otherwise be consummated. Weekly bank clearings, \$3,515,469,000, which so often go too far," said Professor Montgomery. Arthur Heekman, executive secretary of the southern branch, declared the affair "an outrage." He displayed two pieces of gas pipe and three "sap sticks," which he said the invaders had used and left behind them. Police reports stated that the 500 Trojans descended upon the Cubs, who numbered only 200, being through a gate, destroyed a fire hose and used gas bombs and clubs in their assault and succeeded in setting the wood pile afire only after an hour's battle. WEATHER CHANGES CAUSE SICKNESS. Extreme changes of weather during Fall cause many colds and coughs. For quick relief from throat, chest and bronchial trouble, coughs, colds and croup use Foley's Honey and Tar. Contains no opiates—ingredients printed on the wrapper. Largest selling cough medicine in the world. Foley's Honey and Tar is the most pleasant and efficient remedy for coughs and colds that I ever saw," writes Mrs. Jones, El Dorado, Illinois. Sold everywhere.—Advertisement.

WASHINGTON, Oct. 21.—Secretary Mellon, replying to a letter from Representative Frear of Wisconsin, Republican member of the house ways and means committee, declared there had been and will be no laxity on the part of the treasury department in invoking section 220 of the last revenue act, which Mr. Frear described as providing methods "for reaching the holders of surplus stock when held for the purpose of evading taxation." Mr. Frear referred in his letter to reports that the Standard Oil company of New Jersey would issue a 400 per cent stock dividend and announced his intention of leading a public in order, as he said, to close up "escape sluice ways."

Mr. Mellon declared, however, with particular reference to the company mentioned by Mr. Frear, that section 220 had no relation to such dividend declarations. He added that "it would seem" that Mr. Frear was "under a misapprehension concerning the provision as to this so-called stock dividend." In the case of this company (Standard Oil company of New Jersey), the letter continued, "the commissioner of internal revenue found no evidence of the accumulation of surplus beyond the reasonable needs of the business." The treasury secretary also stated that it is not "practical in active business" to divide all of the net earnings among the stockholders. "If part of the earnings were put back in the business," he declared there would be no industrial growth.

"WRONG IDEAS HELD. You refer to section 200," he said, "and you ask, 'the secretary's letter adds, 'where his statute has been invoked by this department or considered' in the case of any corporations, and whether it has been considered in reaching the surplus earnings held by the Standard Oil company." "It would seem that you are under a misapprehension concerning the situation as to this so-called stock dividend. Taking, for illustration, the Standard Oil company of New Jersey to which you refer, the holder of its stock, after he has received the new certificates or shares, has altogether no more than he had before and therefore, so far as the holder is concerned, there is no income tax. This was aptly expressed by the supreme court in Elmer vs. McComber (stock dividend case)."

"Section 220 does not apply to the situation relating to these stock increases. It provides that if any corporation is formed or availed of for the purpose of preventing the imposition of tax on its earnings, or of avoiding the means of permitting its gains and profits to accumulate, there shall be levied a tax of 25 per cent of the amount thereof in addition to the other taxes imposed upon corporations, but any corporation which in fact that the gains and profits are permitted to accumulate and become surplus shall not be considered evidence of the intent to escape the surtax, unless the commissioner of internal revenue certifies that in his opinion such accumulation is unreasonable for the purpose of the business. In every case, therefore, it is necessary, under the statute, that the commissioner in internal revenue determine that the accumulation of the surplus is unreasonable for the purpose of the business before it can be held that the corporation was formed or availed of for the purpose of evading the imposition of surtax."

"The declaration of a stock dividend is not significant in connection with this section of the statute nor has it any relation to a determination of the primary purpose of section 220. The primary purpose of section 220 is to reach those corporations, the stock of which is usually closely held and the earnings and profits of which are accumulated for the purpose of enabling the shareholders to avoid the payment of surtaxes upon their dividends."

"OIL SURPLUS EXPLAINED. As to the question of the accumulation of surplus by the Standard Oil company of New Jersey out of past profits, this company, I believe, had over \$20,000,000 of surplus which was accumulated before the passage of the income tax law in 1913, and the accumulations since that time have been accretions from earnings in addition to dividends declared from year to year, but in all these the company was subjected to tax on its earnings, and under the excess profits law at the then high prevailing rate is not practical in any active business to distribute all net earnings to the stockholders and then to have the same pass back into the business there would progress or industrial growth. In the case of this company, the allocation of internal revenue has no evidence of the accumulation of surplus beyond the reasonable needs of the business."

"I have gone into this to the Standard Oil company of New Jersey as you make that company an example, but the same principle generally and so far as the surtax is concerned, there is no laxity in invoking the application of section 200 wherever there is basis for so doing."

ATLANTIC CITY, N. J., Oct. 20.—Indicted for swindling prominent residents of this resort, including Judge who sentenced him, four to six years by Justice Kirker fraudulently represented that he was a collector of the Prison Relief association of the state, D. C., and that he obtained a contribution from Judge J. T. over \$20,000,000 of surplus which was accumulated before the passage of the income tax law in 1913, and the accumulations since that time have been accretions from earnings in addition to dividends declared from year to year, but in all these the company was subjected to tax on its earnings, and under the excess profits law at the then high prevailing rate is not practical in any active business to distribute all net earnings to the stockholders and then to have the same pass back into the business there would progress or industrial growth. In the case of this company, the allocation of internal revenue has no evidence of the accumulation of surplus beyond the reasonable needs of the business."

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CONSTITUTIONAL AMENDMENT NO. 1

Proposing to Amend Section 1, Article XIV of the Constitution of Utah Relating to State Indebtedness. A concurrent resolution providing an amendment to Section 1, Article XIV of the Constitution of the State of Utah, relating to state debt limitation.

Be it enacted by the Legislature of the State of Utah, two-thirds of all the members elected to each of the two houses concurring therein: Section 1. That it is proposed to amend Section 1, Article XIV of the Constitution of the State of Utah, so that the same will read as follows: Sec. 1. To meet casual deficits or failures in revenue, and for necessary expenditures for public purposes, including the erection of public buildings, and for the payment of all territorial indebtedness assumed by the state, the state may contract debts, not exceeding in the aggregate at any one time, an amount equal to 2 per centum of the value of the taxable property of the state, as shown by the latest assessment for state purposes, previous to the incurring of such indebtedness. But the state shall never contract any indebtedness, except as in the next section provided, in excess of such amount, and all moneys arising from loans herein authorized, shall be applied solely to the purpose for which they were obtained.

Sec. 2. The secretary of state is hereby directed to submit this proposed amendment to the electors of the state at the next general election in the manner provided by law. Sec. 3. If adopted by the electors of the state, this amendment shall take effect January 1, 1923. Approved March 17, 1921.

CONSTITUTIONAL AMENDMENT NO. 2

Proposing to Amend Sections 2 and 3, Article XIII, of the Constitution of Utah Relating to Property Subject to Taxation and Rates of Tax. A resolution proposing amendment to Sections 2 and 3, Article XIII, of the Constitution of the State of Utah, relating to property subject to taxation and rates of tax.

Be it enacted by the Legislature of the State of Utah, two-thirds of all the members elected to each house concurring therein: Section 1. That it is proposed to amend Sections 2 and 3, Article XIII of the Constitution of the State of Utah, so that such sections will read as follows: Sec. 2. To the end that the burden of taxation may be equitable upon all property, the legislature is empowered to divide all property including moneys and credits as well as physical property, into classes and to determine what class or classes of property shall be subject to taxation and what property, if any, shall not be subject to taxation. Taxes shall be uniform upon all property of the same class and shall be levied and collected for public purposes only. Taxes may be imposed upon any and all property, including privileges, franchises and licenses to do business in the state, but this shall not be so construed as to authorize the taxation of the stocks of any company or corporation when the property of such company or corporation represented by such stocks has been taxed. The legislature is empowered to impose taxes upon incomes, which taxes may be graduated and progressive and reasonable exemptions may be provided, and

Sec. 3. The secretary of state is hereby directed to submit this proposed amendment to the electors of the state at the next general election in the manner provided by law. Sec. 3. If adopted by the electors of the state this amendment shall take effect January 1, 1923. Approved March 17, 1921.

CONSTITUTIONAL AMENDMENT NO. 3

Proposing to Amend Section 1, Article VI, of the Constitution of Utah, Relating to Compensation of the Members of the Legislature. A joint resolution proposing amendment to Section 1, Article VI, of the Constitution of the State of Utah, relating to the compensation of the members of the legislature.

Be it enacted by the Legislature of the State of Utah, two-thirds of all the members elected to each house concurring therein: Section 1. That the members of the legislature shall receive such per centum of the net earnings of the state, not exceeding eight dollars a day, and ten cents per mile of travel, and returning from the place of going on the most usual route, and shall receive no other pay or perquisites. Sec. 2. The secretary of state is hereby directed to submit this proposed amendment to the electors of the state at the next general election in the manner provided by law. Sec. 3. If adopted by the electors of the state this amendment shall take effect January 1, 1923. Approved March 17, 1921.

I, H. E. Crockett, Secretary of the State of Utah, do hereby certify that the foregoing is a full, correct copy of Constitutional Amendments Nos. 1, 2 and 3 as proposed at the regular session of the legislature of 1921, as the same appear in my office. In witness whereof, I have set my hand and affixed the Seal of the State of Utah, this 9th day of September, 1922. (SEAL) H. E. CROCKETT, Secretary of State

RETIRED MINISTER GUILTY OF SWINDLE

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COLLEGE RIOT INQUIRIES BEGIN

Three Hundred or More Students Are Facing Punishment

LOS ANGELES, Oct. 21.—Three hundred or more students of the University of Southern California and of the University of California, southern branch, today faced suspension and possible expulsion as a result of an inter-university riot on the campus of the southern branch Friday. More than 200 police and firemen responded to riot calls, a score of students were injured and Roger Vargas, 18, a student at the southern branch, was in a hospital after an examination disclosed he had suffered a dislocated vertebra. Explanations of the riot differ. A great pile of wood had been collected on the campus at the southern branch with which to celebrate with a bonfire a possible victory over Occidental college at football here today.

CONFLICTING CHARGES.

One story was that southern branch students sent a note to the students of the University of Southern California defying the Trojans to set the wood pile afire. On the other hand, Dr. E. C. Moore, director of southern branch, declared in an address to the students of that institution that the University of Southern California had violated a "gentleman's agreement" that neither school should invade the other's campus. Professor John R. Montgomery of the University of Southern California announced an investigation was under way to place blame for the riot and that the faculty would be asked to decide upon expulsion or suspension of the ring leaders. Officials of southern branch also are conducting an inquiry.

A third story is in progress under police direction, and an announcement from that quarter was that arrests would follow identification of students participating in the riot.

As far as the investigations proceeded Friday, they were said to indicate the raid was in retaliation of one last year by freshmen of southern branch on the Trojan's campus.

"The entire affair was, I believe, only one of those student affairs

SALESMAN SAM

Sam Certainly Explained BY SWAN



SALESMAN SAM

Sam Certainly Explained BY SWAN



100 MEN WANTED to work in beet fields at Twin Falls and Burley, Idaho Contract Work Free Transportation Apply ALMAGAMATED SUGAR CO. Labor Office, 2470 Wall Ave.