

EXCERPTS FROM WAR TAX LAW

How The New Revenue Statute Affects Us.

Almost Everything From A Box of Pills Must Be Stamped.

We publish below the features of the new revenue, or so-called war tax law, which affect this locality the most seriously. There are many other hard hit sections in other respects but it is too long to publish in full at this time. The requirements for deeds and other papers necessary to be put to record are of especial interest here. It will be noted that no record can be made unless the required stamps are attached.

Schedule A—Stamp Taxes.

Bonds, debentures, or certificates of indebtedness issued on and after the first day of December, 1914, by any association, company, or corporation, on each \$100 of face value or fraction thereof, 5 cents, and on each original issue, whether on organization, or certificates of stock by any such association, company, or corporation, on each \$100 of face value or fraction thereof, 5 cents, and on all sales, or agreements to sell, or memoranda of sales or deliveries or transfers of shares or certificates of stock in any association, company, or corporation, whether made upon or shown by the books of the association, company or corporation, or by an assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence or transfer or sale, whether entitling the holder in any manner to the benefit of such stock or to secure the future payment of money for the future transfer of any stock, on each \$100 or face value or fraction thereof, 2 cents; Provided, that it is not intended by this act to impose a tax upon an agreement evidencing a deposit of stock certificates as collateral security for money loaned thereon, which stock certificates are not actually sold, nor upon such stock certificates so deposited; Provided further, that in case of sale wherein the evidence of transfer is shown only by the books of the company the stamps shall be placed upon such books; and where the change of ownership is by transfer certificate the stamp shall be placed upon the certificate and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill of memorandum of such sale, to which the stamp shall be affixed; and every bill of memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter of the thing to which it refers. Any person or persons liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person or persons, who shall make any such sale, deliver any such stock, or evidence of the sale of any such stock or bill of memorandum thereof, as herein required, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding \$1,000, or be imprisoned not more than six months or both, at the discretion of the court.

Upon each sale, agreement of sale, or agreement to sell, any products or merchandise at any exchange, or board of trade, or other similar place, either for present or future delivery, for each \$100 in value of said sale or agreement of sale or agreement to sell one cent; Provided on every sale or agreement of agreement to sell as aforesaid, there shall be made and delivered by the seller to the buyer, a bill of memorandum, agreement or other evidence of such sale, agreement of sale, or agreement to sell, to which there shall be affixed a lawful stamp or stamps in value equal to the amount of tax on such sale. And every such bill, memorandum, or every evidence of sale or agreement to sell shall show the date

thereof, the name of the seller, the amount of the sale, and the matter of thing to which it refers; and any person or persons liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person or persons, who shall make any such sale or agreement of sale, or agreement to sell or who shall, in pursuance of any such sale agreement of sale, or agreement to sell, deliver any such products of merchandise without a bill, memorandum, or other evidence thereof as herein required, or who shall deliver such bill, memorandum, or other evidence of sale, or agreement to sell, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall pay a fine of not exceeding \$1,000, or be imprisoned not more than six months, or both, at the discretion of the court.

That no bill, memorandum, agreement or evidence of such sale, or agreement of sale, or agreement to sell, in case of products or merchandise actually delivered at the time sale or while in vessel, boat or car, and actually in course of transportation, shall be subject to this tax, provided such bill, memorandum, agreement, or other evidence of such sale, or agreement of sale, or agreement to sell shall be accompanied by bills of lading or vouchers showing that the said products are actually in course of transportation as aforesaid.

Promissory notes, except bank notes issued for circulation and for each renewal of the same, for a sum not exceeding \$100, two cents; and for each additional \$100 or fractional part thereof in excess of \$100, two cents.

Express and freight: It shall be the duty of every railroad of steamboat company, carrier, express company, or corporation or person whose occupation is to act as such, to issue to the shipper or consignee, or his agent, or person from whom any goods are accepted for transportation where a charge of exceeding five cents is made a bill of lading, manifest, or other evidence of receipt and forwarding for each shipment received for carriage and transportation, whether in bulk or in boxes, bales, packages, bundles, or not so inclosed or included; and such shipper, consignee, agent or person shall duly attach and cancel as is in this act provided, to each of said bills of lading, manifests, or other memorandum, a stamp of the value of one cent. Provided, that a consignment of newspapers to any one point or to different points by train or conveyance when inclosed in one general bundle at the point of shipment shall be considered as one shipment, and, in lieu of a bill of lading therefor the publisher of such newspaper shall file on or before the 15th day of each month with the Collector of Internal Revenue for the district in which such newspaper is published a report under oath showing the number of such shipments during the preceeding month, to report such publisher shall affix and cancel stamps equal in value to one cent for each shipment so reported. Provided further, that the report herein required shall not include shipments of newspapers delivered to points within the country in which the same are published. An failure to issue such bill of lading, manifest, or other memorandum, as herein provided, shall subject such railroad or steamboat company, carrier, express company, or corporation or person to a penalty of \$50 for each offense.

Telegraph and telephone messages: It shall be the duty of every person, firm, or corporation owning or operating any telegraph or telephone line or lines to make within thirty days after the expiration of each month a sworn statement to the collector of internal revenue in each of their respective districts, stating the number of dispatches, messages or conversations originated at each of their respective exchanges, toll stations or offices, and transmitted thence over their lines during the preceeding month for which a charge of 15 cents or more was imposed, and for each such messages or conversations the said person, firm or corporation shall collect from the person paying for the message or conversation a tax of 1 cent in addition to the regular charges for the message or conversation which tax the said person firm or corporation

(Continued on Eighth Page.)

GREAT WHEAT AREA FOR 1915

War Brings Need of Food- stuff Supply.

Largest Acreage In Worlds His- tory Predicted for Next Year.

Washington, Nov. 24.—The greatest wheat area in the world's history will be planted for the 1915 harvest as a result of the European war, is the opinion of Charles M. Daugherty, statistical expert of the Department of Agriculture. In a report made public to-day Mr. Daugherty says:

"As a result of the war in Europe, a world-wide tendency exists to increase the acreage of wheat. Doubtless the most extensive area in the history of the world will be seeded during the present autumn and coming spring. A prospective heavy demand for this important food grain by the importing countries of Western Europe is likely, if seeding conditions favor, to give extraordinary stimulus to sowing of both winter and spring varieties in the two great exporting countries of North America and to those sowings now being furnished under auspicious circumstances in British India.

"In the Southern Hemisphere seeding was completed before the war began, and the effect of economic conditions upon extension of areas there will be manifest only in the spring and summer of 1915.

"In Europe, where ordinarily over half the world's wheat is produced, the indications are that all available labor resources, in both neutral and contending nations, will be utilized to the utmost for getting in full or increased areas. In Italy, where wheat acreage is ordinarily second in extent to that of no State in Europe, excepting Russia, 1,000,000 acres, it is said, will be added to crop.

In the contending countries extraordinary efforts are being exerted in autumn seeding. The services of women and children, men exempt from military service, refugees, prisoners of war and soldiers temporarily relieved from the ranks are being utilized in the fields as occasions permit and require. Because of strained labor conditions and of the occupation of certain territory during seed time by contending troops, some local contractions of area seem inevitable. The reduction, however, is likely to be compensated by increased sowings in neutral nations.

"In Western Europe, particularly in England and France, the autumn sowings of wheat are somewhat in arrears, but as a large part of these countries is favored with a mild climate, making sowing operations possible at times during the entire winter, little anxiety is expressed over the present delay. Reports from Germany and other countries of Central Europe indicate that seeding operations have been carried on with activity."

Gallaher to Buy Tobacco.

Henderson, Ky., Nov. 18.—"I will be in the Henderson market for tobacco this year and I believe that the tobacco here will command a very fair price," said Thomas Gallaher, who is commonly rated the biggest independent buyer of tobacco in the world, and is said to be the buyer of whom the imperial has been most afraid. Mr. Gallaher admits that the tobacco locally is of excellent grade and says that the war will not keep him from buying. The loose leaf floor will open here on December 7. Other buyers are expected to bid lively for tobacco and planters are more optimistic than they have been in years.

Gen. Leonard Wood's Warning to the Nation.

The peaceful and neutralized little republic of Switzerland, with a total population about equal to that of the town of New York, can put in the field on short notice an army of half a million trained fighting men.

With a population twenty-five times greater than that of Switzerland, the United States could command in an emergency a mobile force of less than ninety thousand regulars and militiamen, assuming

the utmost possible as to the availability of the militia.

In case of foreign invasion by a first-class power the minimum force required for the support of our permanent coast defenses would be three hundred thousand men. Our available force of regulars amounts to only six per cent of the army required for the early stages of a defensive war. In respect of regulars our military preparedness is as 6 to 100. Adding to the six per cent of regulars a possible nineteen per cent of militiamen our available strength at the outset of such a war would be to the necessary force as 25 to 100. That is to say we are one-quarter prepared.

This impressive warning does not come from any alarmist, any irresponsible agitator, any interested promoter of military expansion. The foregoing comparison forms part of the very dispassionate statement of Gen. Wood.

Plans to Test Anti-Pass Law.

Frankfort, Ky., Nov. 24.—The mooted question whether the constitutional provision that public officers who ride on free passes shall forfeit their office if self-operative will be presented before the court of appeals from Pike county before the next General Assembly meets.

Judge J. M. Robertson, of Pikeville, who presides over the Pike-Letcher Circuit Court, was in Frankfort Monday and said that five officers in Pike have been indicted for riding on passes. The Constitution directed the General Assembly to enact a law fixing a penalty and says those guilty of the offense shall forfeit their offices. The General Assembly never has enacted a law carrying it into effect.

Interest was aroused in the provision last winter when at the reunion of the members of the last constitutional convention Judge Carroll, of the Court of Appeals, sounded a warning to public officers that they might find to their dismay that the provision is self-operative and requires no statutory enactment to make it possible to remove anyone from office for this offense, though he added that he was not expressing an opinion on the subject.

Hartford Young Man Honored.

Mr. Douglas D. Felix, who is attending the law department of Yale University, New Haven, Conn., and who is now in his senior year, has been selected as one of twenty who compose the editorial board of the Yale Law Journal, which is published monthly during each academic year. The members composing this board who do the editorial work on this journal are selected from the honor-roll of the previous year.

Considering the large number of students in the legal department of this great university, this is an honor of which any young man should be proud.

Very Cruz in Hands of Gen. Aguilar.

Vera Cruz, Nov. 24.—The Constitutional troops which came into Vera Cruz yesterday on the departure of the American forces of occupation under Gen. Funston, continued to-day to maintain order. There have been no disturbances in the city. Mexican flags are flying over all the public buildings and the various Government officials named by the Constitutionalists have begun their labors. More troops entered the city today, but when Gen. Carranza will arrive is not known.

The commercial telegraph wires connecting Vera Cruz with Mexico City have not yet been repaired. John R. Silliman, the personal agent of President Wilson in Mexico City, is making use of the private wires under military control for the transmission of messages from the capital to Vera Cruz. Here his communications are relayed to the United States by cable. The company's linemen are at work to repair the break, but it does not appear likely that ordinary communication with Mexico City will be re-established for some time to come.

Card of Thanks.

I want to thank the good people of Hartford who so kindly and quickly responded to the fire alarm Friday night and extinguished the blaze that had started in the new Methodist church building. Their prompt efforts saved the church. I certainly appreciate this kindness and the spirit which accompanied it.

Respectfully,
PAUL WOODWARD,
Contractor.

CATTLEMEN SEEK BILL OF HEALTH

Beef Situation Talked over With Newman.

Expert Veterinarians Are To Be Employed To Inspect.

To induce the Federal Government to lift the quarantine from portions of Kentucky unaffected by the hoof and mouth disease, five central counties yesterday arranged to employ expert veterinarians to conduct an inspection for certifying the nonexistence of the disease.

J. W. Newman, Commissioner of Agriculture, was notified of this action yesterday afternoon during a visit of cattle owners from the counties of Fayette, Scott, Clark, Bourbon, Montgomery, Boyle, Garrard and Lincoln, where large consignments of fat cattle are ready for the market and are awaiting shipment. The cattle men, after explaining the situation to Mr. Newman and in turn hearing his explanation of the position taken by the Federal authorities that the nonexistence of the disease would have to be certified before any modification could be made, communicated with the officers of five counties and reported that the Fiscal Courts would pay salaries of five additional veterinarians. Commissioner Newman has arranged for these men to begin work today. It is expected that a block of counties in Western Kentucky will be eliminated from the quarantined area in the same manner.

Nineteen new cases of the hoof and mouth infection were found yesterday in Hardin county, and the animals will be destroyed today. Suspicious cases have developed near Glasgow, in Barren county, and Dr. S. L. Bond, head of the local office, United States Bureau of Animal Industry, will go to the scene to-day, leaving subordinates in charge of the disinfection work at Bourbon Yards, which he has been directing. A large number of animals are included in the suspicious herds.

The new cases reported last night by Dr. Thomas M. Owen, in charge of the Federal eradication work in Kentucky, are in the vicinity of Vine Grove, Hardin county, where other infection has been found. Fourteen head were discovered on the farm of J. H. Huff and five on the farm of W. E. Vessels, father of Bryant Vessels, who owned stock already condemned and destroyed. The nineteen animals will be slaughtered and buried today under the supervision of Dr. Owen.

Dr. Owen and Commissioner Newman believe Larue county will escape quarantine measures, as the suspicious cases reported there have not been proved. Inspectors who visited farms in the county yesterday reported that they did not believe the disease prevalent.

Lack of inspectors in both the Federal and State service, the regular forces being occupied in tracing and locating infections, Mr. Newman said last night, had made it impossible so far to turn attention to the matter of establishing the nonexistence of the disease in any county and that it had been decided the best plan would be for the counties to designate men to carry on such work. The five inspectors designated yesterday have been ordered to report to Mr. Newman tonight, after which they will report to supervising Federal inspectors in five counties, the names of which Mr. Newman did not make public.

"I believe," said Mr. Newman, "that the same plan may be followed in Western Kentucky and hope the counties in that district will take action. Movement of the large number of fat beeves is an important item to the cattle owners of the State and if the territory where these cattle await shipment is unaffected I do not see any reason why some modification of the quarantine may not be made. Where the present work involves the location and disposition of infected animals, the new plan will embrace the establishment of proof that the disease does not exist in the localities where such is the case." Mr. New-

man added that any cattle released for shipment under such conditions would be for immediate slaughter only.

Commissioner Newman announced last night he had agreed to modify the State quarantine on counties to the extent that hay and straw may be shipped into such counties from non-quarantined counties. An order to this effect will be issued this morning by Mr. Newman as chairman of the Kentucky Livestock Sanitary Board.

Dr. Guy Cole, of Oklahoma, arrived yesterday and joined the force of Federal men working under Drs. Owen and Bond.

Another Murder Mystery in New York.

New York, Nov. 25.—The assassination of Barnett Baff, characterized by Coroner Feinberg as the culmination of the greatest conspiracy since the murder of Herman Rosenthal, placed a real murder mystery in the central office today for solution. Clews pointed many ways. The authorities declared that the mystery had so many ramifications that it took on the aspects of a Chinese puzzle.

The victim, a well-to-do independent poultry dealer, was lured to his death by a decoy message given him at 6 o'clock last night by a young man who entered his place of business in Washington market. Two shots, fired in the street, killed him. Two men departed away to an automobile and made off. The car had not been located nor the men identified this afternoon.

Going over Baff's past life in a quest for clews, detectives learned that he had been threatened many times with violent death since he had testified for the State in a trial that sent members of New York City's poultry trust to prison several years ago.

In the relentless campaign waged by his enemies, Baff had been lighted, bombs exploded, his horses poisoned, his son attacked and his chain of stores robbed.

One of his neighbors was killed by a gunman, in mistake, it was believed, for Baff. Baff himself had been scarred for life by an assault made on him by a thug armed with a bottle.

The police worked on the theory that Baff had four sets of active enemies. One of these consisted of those he made while warring against the poultry trust; another of members of the gang that robbed his Harlem market, five of whom were sent to Sing Sing; a third grew out of his differences with certain wholesale dealers, who charged Baff had tricked them by selling poultry at wholesale and then underselling them to retailers.

The fourth was of more recent origin. Not long ago a number of fowls shipped to New York for other dealers were seized and condemned because it was charged their crops had been filled with gravel to add to their weight. As a result of this a number of men were thrown out of work. They are said to have blamed Baff.

Frustrate Plot Hatched in United States.

London, Ont., Nov. 24.—The local police asserted today that by the arrest of three Turks last Thursday night they had frustrated an attempt to assassinate Maj. Gen. Sam Hughes, Minister of Militia and Defense. The authorities claim that letters found in the possession of the prisoners and interpreted by Government secret service indicated clearly that an attempt was to have been made on the life of Gen. Hughes upon his arrival in this city tomorrow.

One of the letters, the police assert, bears a Detroit postmark on the envelope and urges the Turks "to do their duty" and not to be afraid of "meeting the man they had been instructed to kill." The same letter contained information about a man referred to as "one of Canada's biggest military men," who was coming to this city.

Details of the plot charged by the police were first obtained, they asserted, in Detroit.

Licensed to Marry.

Obert Chapman, Hartford, Route 4, to Geneva Bishop, McHenry.

Eulis Austin, Narrows, to Nancy Condon, Narrows.

Gilbert Phelps, Cromwell, to Rebecca Evans, Cromwell.

John W. Blanchard, Rendar, to Nevada Williams, Centertown.