

CORPORATION TAX HELD TO BE VALID

Attorney General Holds It Must Be Paid When Articles Are Filed.

The secretary of state must collect the corporation tax before filing the articles of incorporation, for in an opinion handed down last night Attorney General McDougall holds the Idaho law requiring the payment of the corporation tax is valid. The ruling was made in response to a query from a Washington corporation which raised the question of the validity of the act and claimed an exemption under a California decision. The attorney general acknowledged the opinion in the California case but cited a Massachusetts case in which the validity of the law was upheld, and which he uses in rendering his opinion.

Reviewing the issue as presented and giving his opinion, the attorney general says:

"I have a letter from Binkley, Taylor & McLaren of Spokane, with reference to filing certified copies of the articles of incorporation of the Northern Pacific Loan & Trust company, a corporation organized under the laws of the state of Washington, in which they request you to file their articles without requiring of them the payment of the corporation tax as requested by the statute of this state.

"They call attention to the case of H. K. Mulford company against secretary of state of California, reported in the 15th Pacific reporter, at page 236. This case held that the California statute requiring the collection of corporation tax in practically the same terms as our statute, to be unconstitutional on the grounds that such tax, first, imposed unlawful burdens on interstate commerce; second, that it takes property without due process of law; third, that it violates requirements for equal protection of the law.

This case was decided by the supreme court of California July 3, this year. "Practically the same case was before the supreme court of Massachusetts in the case of S. S. White Dental Manufacturing company against the commonwealth, decided in May, 1912, where identically the same questions were raised, and the decision of the supreme court of that state, after reviewing identically the same federal cases reviewed by the supreme court of California in the Mulford case, advises and decides the case in identically the opposite manner, and holds that the statute is not an infringement upon the right of interstate commerce

NOSE STOPPED UP WITH CATARRH

A Common Sense Treatment for Colds and Catarrh—Gives Instant Relief.

No matter how miserable you are with catarrh or a cold in the head, nose stopped up, throat sore, eyes running, dull pain in the head, dry cough, fever, foul breath, Ely's Cream Balm will give you instant relief.

It gets right at the root of the trouble, cleanses, heals and strengthens the raw, sore membrane, stops the nasty discharge so that you are not constantly blowing the nose and spitting. In a few minutes after applied you can just feel it doing its work of clearing the head, the pain and soreness are relieved, the breathing becomes natural and the stuffed up feeling is gone. This cleansing, healing, antiseptic Balm contains no mercury, cocaine or other harmful drugs. It is easy to apply, pleasant to use, and never fails to give relief, even in the worst cases.

Never neglect a cold, and don't suffer the miseries of catarrh nor disgust your friends with your hawking, spitting and foul breath. Get a 50 cent bottle of Ely's Cream Balm from your druggist, and start the treatment at once. You will find that it will be the best investment you ever made.

and does not impose unlawful burdens thereon; that it does not take property without due process of law, and in my opinion is a much abler opinion. I am inclined to think that our supreme court will follow the decision in the Massachusetts case rather than the one decided in California.

"I therefore advise you that our statute requiring the payment of the incorporation tax is valid, and you should require the payment before filing the articles referred to."

\$1,000,000 to Invest.

After ten years' experience I have secured the agency for one of the best loan companies in the United States. I can loan you money at 8 per cent either on farms or city property. Frank C. Woodford, Yates building. cod 11

Inconsistent.
Mr. Closest—Got th. crows all milked and the garden hoed?
His Son—Yes; an' I'm goin' fishin'.
Mr. Closest—What, fishin'! And this is Sunday, ev'! Why, you Sabbath-breakin' little scamp! You put that fishpole right up and flail out the rest of them beans.

BORAH ENDORSED IN BONNER COUNTY

Republican Legislative Candidates Pledge Themselves to Support Him.

Bonner county's legislative ticket this week swung into line for the reelection of Senator William E. Borah, the candidates passing resolutions and adopting a platform pledging their support and votes to Idaho's junior senator. A strong progressive platform was adopted pledging the candidates, should they be elected, to the enactment of important legislation. Borah is one of the few counties in the state to take advantage of the provision of the primary law for the holding of a platform convention on the date set, last Thursday.

Platform Preamble.
The preamble to the platform adopted pledges support to the Republican state and county ticket. They also adopted resolutions pledging support to W. E. Borah, "the most distinguished citizen of Idaho"; declaring in favor of a stringent corrupt practices act and the public registration of lobbyists; in favor of legislation to make effective the initiative, referendum and the recall, provided the constitutional amendment for these reforms be adopted at the coming election; favored a public utilities commission, particularly directed at corporations engaged in transportation. In connection with the public utilities plank is included a declaration for publicity in matters of capitalization, management and earnings and for the same valuation for purposes of taxation as is used to fix the rates of transportation. In a step toward the single tax they declare for the abolition of the poll tax and the exemption of a substantial part of the improvements on real property from taxation. State aid in the matter of road building, land clearing and drainage problems is invoked.

VILE CONDITIONS DESCRIBED BY HEALTH OFFICER

(Continued from First Page.)

and other toilet accommodations?
A. The legislature provided that; I did not.
Mr. Wallis also testified that he had notified them that they would have to provide some other means of taking care of offal and refuse other than dumping it into the river, as the state would not tolerate such pollution of its streams.

Goos Over to Monday.
Shortly after court was convened this morning a legal question was raised relative to the force and effect of certain portions of the printed article complained of and Judge McCarthy dismissed the jury while arguments were being heard. After listening to the attorneys until nearly noon the court decided that it would best expedite the hearing of the case to fully discuss all the legal questions involved and to consider and decide them at this time. He accordingly called the jury and excused them until Monday morning at 10 o'clock, at which time further evidence will be presented.

Saturday is Judge McCarthy's motion day and he stated that he had found that if he omitted this day it threw him greatly behind in his work and that he would, therefore, not hear the libel case on Saturday any way, so that necessitated its going over until Monday.

BRYAN QUESTIONS

(Continued from First Page.)

president of the United States serve?" Colonel Roosevelt gave his answer in a speech before a crowd which filled the auditorium.

"As far as I am concerned," he said, "I should be glad to have the recall for the president. It is not in the Progressive platform and this is merely an expression of my personal feeling. My own experience was that I could do nothing as president except when the people were heartily with me. The minute I ceased to have them with me, whether it was my fault or theirs, I ceased to have power. Under such conditions I would prefer to leave the presidency, unless in fair, open fighting on the stump I could bring the people around to my way of thinking; such a course I think would be to my advantage and to theirs."

"As to the number of non-consecutive terms, a president might have, every argument in favor of any limitation of the terms of the president can refer only to consecutive terms."

"Any third term talk which refers to nonconsecutive terms is an utter absurdity."

Answers All Questions.
One by one Colonel Roosevelt took up Colonel Bryan's questions, five in all. First on the list:

"Will you explain to the people the circumstances connected with the writing of your letter to Mr. Harriman in which you addressed him as 'My Dear Mr. Harriman' and called yourselves 'both practical men'?"

Colonel Roosevelt said that he already had gone over this matter time after time and that Mr. Bryan must know it, and must have seen his recent letter to Senator Clapp in regard to the senate investigation of campaign contributions.

"If Mr. Bryan understands words of one syllable, he must have understood my letter."

In reply to the question: "What issues do you have in your platform that you did not borrow

Do You Know

The Fall Style Book is a very important book for you to have when planning your fall clothes—costs 25c with a 15c pattern free.

October Ladies' Home Journal on sale today at our pattern counter—it's a very attractive number.

Our corset section is growing nicely—Warner's Rust Proof—is one of the reasons.

A careful discriminating woman tried on one of our \$15 blue serge suits a day or so ago without knowing our price—said it looked like a \$30 suit—but it like a flash when we said \$15.

A business woman from Twin Falls said she couldn't find a sweater at home for less than \$5—was surprised to see such good ones in our stock for \$1.98, \$2.50 and \$3.50.

Mr. Make it Right is on the job all the time to see that every transaction is right he says and his word is law. You above all must be satisfied.

Samples and Odd Lots of Shoes on sale now. Great shoe savings.

Sale of Sample Jewelry continues tomorrow.

The secret of Golden Rule success is the cash way—the smaller price—the guarantee of satisfaction with every purchase.



Where the price is the same you'll find the Golden Rule quality better—hundreds of people are having this experience.

Saturday Before Noon

By these ten special offers we hope to persuade you to shop before twelve o'clock tomorrow. Saturday afternoons and evenings are always so busy—we can give you much better service in the morning. Try it tomorrow and see.

Fancy Ribbon 10c

A big assortment of fancy ribbons in checks, plaids, dresden patterns and plain colors—a special purchase—wonderfully good value—10c a yard before noon Saturday.

72x90 Sheets 43c

A remarkably good sheet for this small price—a sheet we sell regularly at 49c each—Saturday morning special 43c.

White Blankets 69c

White cotton blankets—our usual 85c grade may be purchased tomorrow morning before noon for 69c. Good time to get whatever cotton blankets you need.

Head Scarfs 25c

Chiffon head scarfs hemstitched—colors are old rose, cream, gray, light blue, white, lavender, black and pink. A very decent scarf. Saturday morning's price 25c.

Shoe Laces 5c a Dozen

Five cents for twelve shoe laces—(not twelve pair)—these are good black laces—you could buy two pair for a nickel most places—six pair for that price before noon tomorrow.

Men's Neckwear

Men's fancy silk neckwear in a variety of fancy patterns—the kind we sell regularly 2 for 25c—good school ties for the boys—Tomorrow before noon you can buy them for 9c or 2 for 15c.

Fancy Sox 9c

A black sock with fancy colored embroidery—A good wearing sock—the quality you pay two for 25c for regularly.

Tomorrow morning you can buy these sox for 9c or 3 pair for 25c.

Apron Gingham 5c

Blue and white, brown and white and assorted checks in this lot. The quality should bring 8 1/2c a yard at least. The morning special price is 5c.

6 Wash Rags 25c

Six rattling good five cent wash rags for 25c if you come before noon tomorrow. We would consider these splendid value for 5c each.

Shinola 5c a Box

Shinola and 3 in 1 Shoe Polish for 5c a box if you shop before noon tomorrow. Here's a chance to get a supply of shoe polish at a very small price.

Waterhouse Neckwear, made of 50c silk— 25c

On sale tomorrow for \$2.98

Be sure and get one of those beautiful Silk \$5 Petticoats for \$2.98



The Butterfly Scarf

This unusual little scarf shows how designers are getting away from the old ideas. It is made of the dainty Fleisher's Shetland Floss, with a deep border of soft, exquisite colors. From the shoulders to the waist, the back hangs loose, giving ample protection, while the long, narrow ends may be disposed of in a dozen charming ways. Every feature is new, and almost every woman will want one. Mail the coupon below for complete directions. Fleisher's Shetland Floss is one of the fifteen

FLEISHER YARNS

—the softest, prettiest, most durable yarns made. Their fine qualities and great durability mean garments that will stand long, hard, constant wear. Always insist on the Fleisher Yarns—look for trademark on every skein.

Knitting Worsted
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(4- and 8-fold)
Merrow Wool

Superior Ice Wool
Shetland Erophy
Spiral Yarn
Famela Shetland
Highland Wool
Cashmere Yarn
Angora Wool
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FLEISHER'S

A Mail this Coupon to S. B. & B. W. FLEISHER, Philadelphia. 102

Name _____ City _____

Street _____ State _____

MARTIN PLEASED OVER PROSPECTS

Progressive Candidate for Governor Will Soon Take the Stump.

G. H. Martin of Sandpoint, Progressive candidate for governor, has returned to his home, and speaking of the political conditions in the south as he found them, said:

"I believe that the Progressive national ticket will not only win in Idaho, but that we will carry through our state ticket as well. Colonel Roosevelt was given a tremendous ovation in Boise and his address there rang sincere in every word.

"The people of the north do not realize how wide awake the people of south Idaho are to the Progressive cause. I feel safe in saying that 75 per cent of the people of the south are for Roosevelt. While in Boise I had an opportunity to meet people from all parts of the state, and I received reports like this from every district.

"The people, and I mean Republicans and Democrats alike, are dissatisfied with the ticket put up by the old parties and they are with us in this fight.

"Martin to Take Stump.

"What we intend to do is to put all the candidates for the legislature on record. We cannot put up Progressive county and legislative tickets now. But we are going to every candidate for the legislature, Democrat and Republican alike, and get a statement whether they will support Borah or not. Those who will pledge themselves to support Senator Borah will get the support of the Progressives, whether Democrat or Republican.

"The Progressives are going to carry on a hot campaign in Idaho. It will take me a week to get my business affairs in shape and then I will take the stump. Our headquarters are open in Boise and we will have headquarters in other parts of the state."

Card of Thanks.
We hereby wish to express our heartfelt thanks to our many kind friends for their many acts of kindness during this our bereavement in the demise of our son and brother.
JOHN H. SCHILLING AND FAMILY.

"Jersey Lily" Coming Again.
London, Sept. 20.—With three maids and 20 trunks, the latter packed from bottom to lid with the latest creations in French gowns and millinery, Lady de Bath, the famous actress who is better known under her former name of Lily Langtry, was among the passengers sailing for New York today. The noted actress is under contract for a 20 weeks' tour of the United States this winter and she declares positively that it will be her last professional visit to the other side.

Notice to Coal Consumers.
I am now with Smith & Co., Eighth and Myrtle streets. Phones 322. Call me when you want good clean Hiawatha or Rock Springs Coal.
S-20 CLAUDE PARROTT.

Con W. Hesse, Watch Inspector of O. S. L. for 15 years. There's a reason.



SCHOOL BOOKS FEED THE MIND—PREPARE THE CHILDREN FOR WORK; BUT OF GREATER IMPORTANCE IS THE BODY-FOOD. THERE'S NOTHING LIKE GOOD BREAD—

HOLSUM BREAD

HOLSUM is good, sound, strengthmaking food, properly baked in mammoth ovens by bakers who know how. Made from the best of everything that good bread should have.

Sealed in dust-proof, germ-proof wax paper. 10c—a double size loaf—at the good groceries.

Brink's Bakery and Confectionery.

Nearly One Hundred Students Already Enrolled

Sixteen Students Entered Since Fall Term Started Two Weeks Ago
The Public Recognizes the Superior Quality of Our Work and the Results Are:

A LARGE ENROLLMENT AND INCREASED DEMAND FOR OUR GRADUATES.

It Pays to Get the Best in Business Education. Start Your Course Next Week. Enroll Saturday.

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