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TWO NEW TAX BILLS INTRODUCED

Continued From First Page.

were included in the proposed amendment by oversight, is not made clear, but there seems no occasion for undoing the constitutional inhibition against special legislation, especially as to municipal corporations."

Door's Open Too Wide.

"Section 2, if enacted, would permit of legislation of any character relating to taxation with only one proviso, that the taxes should be uniform upon the same class of subjects. This is opening the doors too wide for safety to the public, and if any modification is made of our present constitution, it should be made specific as to the classes of property that may be made the exception to the rule. The same criticism can be made as to section 3, insofar as it may apply to the legislative bodies of the different counties. It would result in a continual contention of one class of property interests fighting another class of property interests to shift the burden of taxation, and how the legislature could confer upon any official, and how such official could in the absence of a regular taxation system based on values, make a fair apportionment among the counties to produce revenues for the state, seems to be beyond comprehension, and would unquestionably be conferring powers that could only be used arbitrarily in fixing such apportionment. Our constitution provides that where several amendments are submitted in one act and the proposed constitutional amendment by its terms requires it) each particular section amended shall be voted on separately. It will be noticed by an examination of section 1, as it now stands, that it relates to three subjects, as follows: First, all taxes to be raised shall be equal, etc. Second, giving the right to levy assessments by municipal corporations for local improvements, which is reproduced in section 4 of the proposed amendment. Third, providing for a tax upon inheritances.

"The proposed constitutional amendment submitted by the commission, substitutes in place of these three provisions the proviso that 'the power of taxation shall never be surrendered or suspended.' Now, supposing that in voting upon these different sections the new section, No. 1, should be adopted, and none of the others, it would leave us without any provision as to levying of local assessments, without any provision for inheritance taxes and without any provision for the raising of taxes based upon an equal and cash valuation, but it would have in place of these three valuable provisions, a statement that the right to tax should never be surrendered or suspended.

Must Avoid Inconsistencies.

"It can be readily seen that if constitutional amendments are proposed, the amendment of the sections must be in such manner that if one or more are adopted and others defeated, inconsistencies will not be the outcome of the result. This idea was followed in the preparation of the new bill, prepared and introduced. It will be noticed that by section 1 of the proposed bill, all taxes to be raised shall be equal and on a cash valuation basis, except as otherwise provided by the constitution of the state That would mean that except where the constitution does, by the proposed amendments and by other provisions now existing, make provision for other methods of taxation, all property not so classified shall be taxed on the same basis as required by our constitution at the present time.

"Section 1 re-enacts the provision relating to levying local improvement assessments, but strikes out the words 'special act,' which will confine all legislation to general laws on this subject. It also provides, in the language recommended by the tax commission, for the levying and collection of a graduated or progressive tax upon the estates of decedents. This will permit of the levy of a tax upon an estate as a whole, and not upon the separate and individual inheritances of the estate; thus, giving a better opportunity to get a fair and just tax without being defeated by many small bequests within the probable limits of exemption."

Section 2 provides that the legislature shall, when all other sources of income are insufficient, provide for an annual tax to defray the expenses of the state. It will be noticed that when the revenues from other sources become sufficient to pay the expenses of the state (and that time seems to be near at hand), no tax levy will be required to be made, and there will be no object in the different counties of the state putting down the assessed valuation of their property to avoid paying more toward the state tax than their neighboring county."

Section 3 provides substantially, in the language of the present section, that laws shall be passed taxing all real and personal property according to its true value in money, but the proviso, except as otherwise provided by the constitution, will exempt from its operation such classifications as are made by this proposed amendment and the present constitution. This section re-enacts the exemptions as to all public buildings and public institutions in the language of the present constitution, and re-enacts the proviso that $200 in personal property for each individual may be exempt. But instead of the latter being mandatory it is permissive."

One Practical Suggestion.

"Section 4 incorporates the provision submitted by the tax commission that taxation shall never be surrendered or suspended. In addition thereto, it also provides that general laws may be enacted providing for the taxation of the income of all moneys invested (except in United States bonds) where by express contract the owner of said moneys receives a fixed rate of interest, money or other compensation for the use and hire of said money. And it makes the further provision that not to exceed 25 per cent of such income shall be taxed. This is a radical change from the provisions of our present law, and seems to be the only practical solution for the difficulty that has stared us in the face for many years—that is, how to tax money investments and mortgage and other loans in such manner as to draw it out of hiding, get it on the tax rolls, and at the same time not drive capital out from the state. This does away with the taxation of mortgages and all securities that are created by express contract and bear interest. It will not include open accounts, but leaves them to be taxed as at present or offset by debts of equal amount. Moneys simply left on deposit will be taxed as other property, but when invested, as above provided, the income only shall be taxed. The maximum rate of taxation as provided cannot exceed 25 per cent of the income. Thus, if a man is receiving 4 per cent on his money loaned out, 1 per cent of it will be taken from him as a tax; or if he receives 8 per cent on his investment, 2 per cent of the same will be paid as taxes upon the fund. This figure of 25 per cent is the maximum rate, and the legislature, by enactment, can modify the same."

"Section 4 also provides for a tax upon incomes exceeding $600 per annum, derived from the gross earnings of persons engaged in industrial, professional and skillful work, and limits the amount of the tax to 1 per cent of the gross amount of such incomes. Thus, if a man is earning $1,000 per year, he will be taxed $10 for such income."

"The proposed constitutional amendments were somewhat hurriedly prepared, and may be defective, but the attempt was made to limit the classifications specifically by the act so that future legislators would not be furnished with the problems of trying to enact fair and equal tax laws, with overwhelming and clashing demands for favorable legislation for one class of interests, to the detriment of others. And this bill was presented with an earnest desire to have it lay the foundation for some constitutional amendment to be enacted that will open to a reasonable degree the door for desired changes, and at the same time preserve a fixed and positive principal of taxation for the great mass of property not classified for a special method of taxation."

VIEW OF AN EXPERT

LAWSON PURDY SAYS NEW TAX CODE IS WORTHLESS

Theories Advanced Have Been on Trial for Thousands of Years and Have Always Been Failures.

Lawson Purdy, of New York, secretary of the New York Tax Reform association, yesterday told the members of the legislature that the tax code prepared by the tax commission, if enacted, will prove a failure.

Mr. Purdy, who is one of the recognized tax law authorities of the United States, came before the joint house and senate committees at the request of Chairman Wallace, of the house committee. His appearance drew a large number of the upper house members and filled the galleries. His address, which consumed over an hour in delivery, was listened to with closest attention and interest, and at its conclusion, and after Mr. Purdy had answered a score of questions put by senators and representatives, he was extended a rising vote of thanks.

Touching the work of the tax commission Mr. Purdy said it is an excellent diagnosis of the tax ills from which Minnesota is suffering, but that the theories advanced have been tried for thousands of years and have always proved failures. He said in part:

The state of Minnesota is at the parting of the ways and a great opportunity is presented to take a long step toward the establishment of a system of taxation, more just and more efficient than that of any state in the Union. You owe much to the able and enlightened report of your tax commission. In many respects it is the best and most instructive report of any tax commission that I have ever read. As a rule, reports are made by men who have never made an historical study of taxation, and they are therefore not instructive; or they are made by men of academic learning and lack value, because the recommendations are not in accordance with existing conditions and do not offer a natural evolution from such conditions.

What Can Be Done.

The report of your tax commission makes an excellent diagnosis of the evils from which you suffer, and the fundamental remedies suggested are in harmony with your history and are sufficient for the purpose. In view of present public sentiment and after the valuable labors of this commission, the continuance of your present law is not to be thought of.

Three courses then are open to you:

First, you may adopt the code recommended by the commission.

Second, you may adopt the code and constitutional amendments.

Third, you may adopt the constitutional amendment alone or call a constitutional convention. We will consider these three possible courses of action in their order.

In what is here said of their recommendations, no criticism of the commission is intended. Unfortunately the act under which the commission was appointed enjoined upon it to make a tax code for the state of Minnesota under the limitations of the existing constitution, and declared that "such code shall include a complete system for the just and equitable taxation of all forms of property, both tangible and intangible." The commission fully realized the undesirable character of the limitations imposed upon it. On page 4 it says: "They had to yield to the mandates of the constitution." On page 10: "Save for the limitations imposed by the above and other provisions of the constitution, the bill prepared by the commission would have been materially modified so far as it provides for the subjects of taxation." On page 59: "It has already been intimated that the bill which accompanies this report is designed to effectuate constitutional purposes rather than to express the views of

LAWSON PURDY,
Of New York.

the commission, uninfluenced by constitutional requirements as to what constitutes the most just and scientific system of taxation for the state.

Experience of Other States.

Although the commission's code may be the most intelligent plan ever devised for taxing all forms of property equally, we can probably foresee its fate by examining the experiences of other states and countries which for thousands of years have made the same attempt. Taxes can be raised from personal property, for large sums are thus raised, but that they cannot be levied with a reasonable approach to equality is demonstrated by the fact that they have never been so levied. For hundreds of years the Roman empire attempted this impossible thing, not by means of mere oaths and money penalties, but with power of torture and death. Now, all countries in the world outside of the United States have abandoned the effort to impose direct taxation on personal property as impracticable, unjust and inimical to the prosperity of nations.

It will generally be conceded that the attempt of Ohio to tax all forms of property are as severe as the people will endure. When first adopted they met with success in increasing the amount of property assessed, but the system speedily broke down, and the truth of the saying was proven that the extreme of a bad law is the extreme of injustice. In Ohio penalties for not making lists are severe and the list system is supplemented by what is called the "Tax Inquisitor Law," which gives the county commissioners authority to make a contract with persons who may give information which will result in personal property being placed on the assessment roll.

Result of Listing Law.

The result of the listing law and of the inquisitor law has been steady shrinkage in the assessed value of personal property. In 1896 the value of tangible property in Hamilton county which was assessed was $17,460,477; in 1896 it was $5,389,350. The amount of money returned in Hamilton county in 1866 was nearly $7,0000,000 dollars; in 1896 it was less than $1,100,000. The amount of money on deposit in Cleveland banks in 1896 was about $70,000,000, and of this there was returned for taxation in 1896 only $1,741,129. In Hamilton county is the city of Cincinnati, and it must be borne in mind that the population and wealth of these cities have marvelously increased within this period of thirty years. The whole amount of stocks and bonds returned in the entire state in 1896 was but $7,000,000; thirty years before it was over $12,000,000. The Hon. E. A. Angell, late of the Ohio state tax commission, says: "The informer scheme does not make the general property tax effective. It has utterly broken down in Ohio, as elsewhere. The merest bagatelle is reached outside of visible tangible property."

While the system breaks down utterly in cities, it is most successful in the country, and thus oppresses the farmer. The most rural county of Ohio is Geauga, which has no town of over 2,000 inhabitants. The county of Hamilton is assessed for thirty-eight times more real property than Geauga, and less than three times as much money and less than seven times as much credits. Moreover, since 1882 Hamilton has lost more than half the money and more than half the credits them on the tax rolls, while Geauga has gained $20,000 in money and lost only $105,000 in credits.

The tax commission appointed by Gov. McKinley reported on Dec. 23, 1893, that "while in the country counties taxation on intangible property is perhaps feasible, it is in city counties an utter failure."

Experience of Missouri.

The state of Missouri has a similar listing law, and the results are the same. In St. Louis the assessed value of personal property amounts to 14½ per cent of the total valuation of all property, and in the typical farming county of Camden, where lots are only 4 per cent of the value of real estate, personal property amounts to 37 per cent of the total assessed value of all property. This is not to be wondered at, for two-thirds of the personal property in Camden is live stock.

The state of Indiana is referred to by your commission as having a larger success in taxing personal property than perhaps any other state. The commission chiefly derived its information from the officers engaged in enforcing the law. I had the pleasure of meeting these same state officers at the national tax conference in Buffalo last June, and also the author of the tax law, Judge Holman. These officials were loud in their praises of the Indiana system, and contended that they assessed practically all property. When Mr. Garfield, of Ohio, asked them how it was that the total value of all the personal property they assessed was not equal to the value of tangible personal property as returned by the census of ten years ago, they were at a loss for an answer. After the conference inquiries were addressed to experienced investigators in Indiana, who had no prejudice for or against the law, and their testimony was what one would expect in view of the experience of other states. Indiana has few large cities, and the difficulties of enforcing a listing system are not so great as in many other states. At the same time the success of the law there is by no means sufficient to commend it. It is to be remembered that the results spoken of by the Indiana officials were accomplished in the first few years of the operation of the law. The success is always greater during the first year, as after that the law breaks down in some counties, and the contagion spreads, and citizens of other counties are unwilling to tax themselves for the benefit of the counties in which the law has failed.

In both Ohio and Indiana spies are employed, called "inquisitors" in Ohio and "ferrets" in Indiana, a system which must be demoralizing to those who do the work and to those who suffer from being spied upon. Stories are not lacking of corruption on the part of the spies, and this must be the inevitable result.

Code Has Some Good Features.

The code recommended by your commission has undoubtedly some good features; it displays an ingenuity worthy of a better cause. If, however, the experience of 2,000 years is worth anything, we can confidently predict that your code, if adopted, will also break down. Your own commission, on page 7, says: "It has long been the policy of this state, as well as of many other states, to tax mortgages and other forms of credit. Long experience has demonstrated that such a law can at best be but imperfectly enforced. Students of taxation, with scarcely an exception, denounce it as fallacious in principle and a fruitful source of immorality." There are several reasons for this, but one reason is evident. Good railroad bonds and guaranteed stock sell at prices which do not take into account any taxation of the security. Untaxed, they produce an income of less than 4 per cent, and sometimes a little more than 3 per cent. It is obvious that no man will submit to taxation on such securities without a struggle. He feels that it is unjust that he should have half his income confiscated and behaves as any man would when held up by a highwayman—he feels that any defense he can interpose is legitimate. It is supremely true, as your commision says on page 7: "There is manifestly a widespread and well founded sentiment that the law is itself unjust in its attempts to subject certain classes of personal property to taxation. No law can successfully be enforced which is repugnant to a people's sense of justice."

As to Second Proposition.

Second—You may adopt the commission's code and the amendment to the constitution as well.

If you decide to adopt the amendment to the constitution it would certainly be unnecessary and unwise to adopt the code. By doing so you will confuse the issue before the people and imperil the adoption of the amendment. If you adopt a new code some will doubtless desire to give it a trial and refuse at this time to make a change in the organic law. With the constitution amended as proposed by the commision, the legislature will be freed from the restrictions now imposed upon them, and will doubtless soon make changes which the commission says are necessary for a rational tax system. The adoption of the code, no matter how well it may be devised to carry out the present constitutional mandates, will inevitably lead to litigation to determine its construction. The meaning of the best law ever framed has never been definitely known until it has been construed by the courts and this law will not only be no exception to the rules, but, because of its stringent provisions, will probably lead to an unusual amount of litigation.

On page 6 your commission says: "So universally is the evasion of the law in the assessment of personal property practiced and so notriously is the fact that much the greater volume of it is unassessed, that its evasion is oftener regarded a virtue than a vice. In few, if any, states is more than 25 per centum of the personal property listed for assessment."

Reports of Tax Experts.

The statements of the commission are fully confirmed by the experience of the leading tax experts of the country. In his report to the general assembly of Maryland, in 188, Prof. Richard T. Ely, on page 104, says: "I have first to remark that the one uniform tax on all property as an exclusive source of revenue, or the chief—the main feature in direct taxation—never has worked well in any modern community or state in the entire civilized world, though it has been tried thousands of times, and although all the mental resources of able men have been employed to make it work well. I have read diligently the literature of finance to find an example, but in vain, and lest this should not be sufficiently trustworthy, I have made it my business, in my capacity of tax commissioner, to visit typical states and cities and to make inquiries in person of citizens as well as officials intrusted with the administration of the laws. I have visited Charleston, S. C.; Savannah, Atlanta and Augusta, Ga.; Columbus, Ohio; Madison, Wis.; Toronto, Montreal and Quebec, Canada. And the result has been abundantly to confirm all that I have said about the impracticability of the one uniform tax upon real and personal property."

Prof. Edwin R. A. Seligman, in his work on "The General Property Tax," page 52, says: "Practically the general property tax, as actually administered today, is beyond all preadventure the worst tax known in the civilized world. It puts a premium on dishonesty and debauches the public conscience. It reduces deception to a system and makes a science for knavery. It presses hardest on those least able to pay. It imposes double taxation on one and grants entire immunity to the next. In short, the general property tax is so flagrantly inequitable that its retention can be explained only through ignorance or inertia. It is the cause of such crying injustice that its abolition must become the battle cry of every statesman and reformer."

Third Point Discussed.

Third—You may adopt the amendments to the constitution recommended by the commission.

With adoption of these amendments the legislature will be free to frame a rational tax system, and there can be no question that the legislature should be free. On page 52 your commission says: "No fact is more firmly impressed upon the mind of the commission than the necessity of an early amendment of article 9 of the constitution of this state. Since the adoption of the original constitution, great changes and developments have tken place in the industrial world. Both the subjects and the objects of taxation are, in many respects, different now from what they then were." On page 54: "The legislature of this state should be left unhampered in dealing with this subject according to its wisdom, save as restrained in the manner above expressed.

What your tax system should be I think it would be unwise at this time to determine. I propose to offer no suggestions and trust that if you adopt the amendments to the constitution it will not be avowedly done for the purpose of making any specific changes in your law.

The amendments in themselves are necessary and so good that their adoption should not be imperiled by being, even in thought, bound up with any particular tax system. The amendments should receive the votes of all without regard to their views as to what system the legislature should see fit to adopt when it has the power.

It may be proper to point out, however, some of the directions in which changes can be made with profit. The commission itself has done this, and done it wisely. Substitutes for the direct taxation of personal property have been adopted in many countries, and in some of the states, and almost all of them are much to be preferred to your present antiquated policy. For myself, I wish to be distinctly understood as not in favor of taxing personal property directly or indirectly; but at the same time I would unhesitatingly urge the adoption of certain substitutes for the tax on personal property if my choice were confined to the tax as it now exists or a substitute for it. By some of these other plans, you can, if you desire, raise more revenue and impose the burden more evenly and with much greater justice than can be imposed by any system of ad valorem taxation upon personal property.

As to Local Option.

The commission recommends what is known as "local option in taxation," and says: "It should be left to a large extent to the political subdivisions of the state to determine for themselves the objects for which revenue is to be raised therein and the subjects from which it is to be exacted." This plan has been tried in several other countries and, in modified forms, in some parts of the United States. It allows progressive communities to experiment for their own benefit and for the benefit of all the rest. In its report the commission quotes a letter from the late David A. Wells, one of the greatest authorities on taxation in his day, in which he gives unqualified indorsement to the plan of reducing the size of the political unit which shall decide questions of taxation.

The problem of taxation presents different phases in the great cities of Minneapolis and St. Paul and in the sparsely settled rural counties. The system which may do very well for the rural community is oppressive in a great city and productive of all kinds of injustice.

The state of Minnesota has a great opportunity to make a magnificent advance. If it uses this opportunity wisely it cannot only increase the prosperity of Minnesota, but also furnish an example to all the other states of the Union. The proper course for you to pursue is perfectly plain and simple. Your commission tells you, and what it says is indorsed by all authorities, that you should amend the constitution and be free to improve. At the same time you should avail yourselves of the large knowledge and experience of this commission. Continue its members in office and add two business men to increase its representative character. Instruct them with free hands to make a new code for Minnesota which shall be all that they desire to make it, unaffected by the restraints that were imposed upon them when they framed the code that is now before you.

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JACOBSON THROWN DOWN.

House Refuses to Hear the Lac qui Parle Statesman.

Figuring on the baseball rule "of three and out," Representative Jacobson is due to appear in his old winning form on the floor of the house in the next scrap. He received his third whipping yesterday, and if he is not having a temporary streak of bad luck, the former dictator of the house stands in the attitude of a deposed chieftain.

The scrap yesterday was precipitated by the Noyes resolution authorizing county auditors to send delegations of farmers to submit arguments relative to the proposed tax code. The original resolution called for delegations of from three to five from each county, and went over Monday, under notice of debate given by Mr. Jackson, of Ramsey. The resolution was confronted with inevitable defeat, from the fact that it would greatly delay consideration of the tax code, as the eighty-two delegations contemplated by the resolution could not be heard in a month.

Noyes anticipated the defeat of his measure by ignoring it and sending up a substitute. His second resolution directed the chairman of the committee on taxes and tax laws to invite representatives of the farmers' interest to come before the committee, and fixed Feb. 15 as the last day on which they would be heard. Representative Roberts, of Hennepin, came to the front with an amendment to make Thursday the last day for farmers' hearings, and was immediately squelched by an overwhelming viva voce vote.

Then Jacobson tried his hand. He was the most vociferous in fighting for an invitation for the members of the tax commission, but he did not hold the same truths to be self-evident where they touched the farmers. He insisted that the farmers, as a class, do not wish to be heard, and have no grievance with the tax code. He demanded a division, and was supported by less than one out of three votes cast. His supporters were so few that the speaker declared counting them unnecessary.

Representative S. D. Peterson, succeeded in recalling his bill for the relief of Col. Joseph Bobleter from the committee on the reception of bills, and in getting a suspension of the rules. The bill was placed on its final passage and received every one of the ninety-eight votes cast. Representative Schutz, of Lyon county, introduced and secured the passage, under suspension of the rules, of a local measure. His bill, which legalizes the incorporation, by a two-thirds vote of the freeholders, of towns of not less than 1,000 and not more than 15,000 inhabitants, is general in tone, but is calculated to legalize the doubtful incorporation of Marshall and Pipestone.

Representatives Dorsey and Anderson both secured the passage of local measures, under suspension of the rules. Dorsey's bill legalizes several mortgage foreclosures made in McLeod county, and Anderson's bill brings the Winona library under the provisions of the general library law.

TWO BALDWIN BILLS

DULUTH SENATOR COMES TO THE RESCUE IN TAXATION PROBLEM

WOULD AMEND CONSTITUTION

Provides for Income Tax and Leaves Machinery of Operation in Legislative Control—Senate's Busy Session.

The senate session yesterday was even shorter than the previous ones, but the supporters of the toga, found time to introduce several measures of import. First and foremost were the two bills of Senator Baldwin, the first of which proposed to amend the state constitution, in regard to taxation, and the second, broadly speaking, providing for a tax on franchises and incomes. Senator Knatvold introduced a bill, providing for the appropriation of $25,000, for overcoming all railroad monopolies in the state. The introduction of these bills, and several others of local note, occupied almost the entire time of the senatorial body, although there were a few words of debate on the proposition, to pay the employes of the senate mileage for this session, which motion was lost.

Senator Ives presented a resolution, providing that every Thursday of the session of the senate, should be turned over to the hearing of farmers' opinions, concerning the tax report. The report was filled to the gunwales with references to the "sinew of prosperity," "the mainstay of the land," the "hope of the future," etc., the peroration containing an elaborate statement to the effect, that the farmer was called upon for the most burdensome portion of taxation, while other industries were mere outward flourishings.

Senator Daly thought that every day was a hearing day for the farmer, and inasmuch as the farmers had as yet made no objection to the tax bill, he failed to see the necessity for the measure. Senator Ives came back at him with several verses of "Sweet Auburn, Loviest Village of the Plain," which had the effect of detaining Senator Daly, for a sufficient time to allow Senator Daugherty to serve notice of debate on the proposition.

Senator J. H. Smith then arose with a resolution to provide for the payment of mileage to the employes of the senate, who had come from their homes to attend the extra session. Senator McGovern thought that this payment should be limited to those who were notified at the regular session, to be present at the extra session, if such session were called. This amendment was carried without any sign of opposition, but when the measure as amended was put before the body, the vote stood 29 in the affirmative, and 13 opposed to the policy. President Smith ruled after the announcement of the vote that it would require a majority vote of the senate, and the motion was lost, principally because several members saw fit to change from aye to nay, before the result was announced.

A resolution was introduced providing that an invitation should be extended the county treasurers and the county auditors to be present at a meeting of the tax committee to give their views on the tax question. The county treasurers are meeting in this city, and the county auditors in Minneapolis.

Taffy for Governor.

The bills introduced yesterday morning ran from S. F. 10 to 17. The first of the day was by Senator Knatvold which provides for the appropriation of $25,000 for the prosecution of certain cases and the authorization of the attorney general to institute the same. The bill is obviously for the purpose of securing funds to oppose the so-called merger.

Besides calling for the appropriation, the bill provides that it shall be the duty of the county attorney to struggle against any unlawful combination of railroads in the state. The bill was referred to the committee on finance, it being the opinion of the president that it had sufficient bearing on the tax question for such reference.

Senator Stockton introduced a bill providing for the change of the name of the deaf and blind school at Faribault from the "Minnesota Institute for Defectives" to the "Minnesota Special School for Deaf and Blind." The change is purely a sentimental one, as the bill provides that the control of the school shall in no wise be changed. The inmates of the school have long objected to the title of "Defectives" which they considered, placed them on a par with the feeble minded and insane. The reception committee will consider the bill.

Senator Baldwin introduced two bills, the first providing for the amending of section 3 of chapter 9 of the constitution of the state relating to taxation. The amendment provides for a franchise and income tax but leaves the machinery in the hands of the legislature, instead of binding it up in the constitution as it now is. Senator Baldwin hopes by this measure to force an opening wedge which will allow the entrance of remedial taxation measures. In speaking to the Globe yesterday concerning the bill he said: "The intention of this measure is to prepare the way for remedial taxation, so that if there is a tax commission appointed it will not be necessary for the entire time to be taken up with struggles to evade the constitutional limitations which are now placed upon taxation laws." The same bill has already been introduced in the house.

Senator Baldwin's second bill provides for the amendment of section 1530 of the general statutes of Minnesota for the year 1894 relating to taxation. It specifies that the chief accounting officers of any corporation, other than railway, telegraph and banking corporations, whose taxes are specifically stated, shall, in adition to the regular schedule, give a list of the "bonded indebtedness upon which interest is paid" and "the amount of the funded or bonded indebtedness and the value thereof."

Fence in the Sheriff.

Senator Wilson introduced a bill providing for the placing of the sheriff of Hennepin county on a salary basis. The bill states that the sheriffs of all counties of a population of 200,000 or over shall be thus remunerated, applying solely to Hennepin county. The bill fixes the sheriff's salary at $5,000 a year, which includes the serving of all papers, allowing him his actual expenses when the papers are to be served outside the county. His chief deputy is to receive $1,200 a year, bookkeeper $1,000, jailer, $1,000 assistant jailer $900, night watchman $900, matron $400, three outside deputies $1,200, each supply his own team, one court room deputy for each district judge at a salary of $1,000. This bill further provides that all fees collected or service rendered private persons shall be turned into the county treasury, likewise that the county commissioners shall look after the feeding of the prisoners, and that the governor may remove the sheriff for failure to comply with the laws. The law is to go into effect Jan. 1, 1903.

There was to have been a meeting of the tax committee of the senate after the adjournment of the morning session of the senate, but the members went into the house to listen to the address of Lawson Purdy, secretary of the Tax Reform association, who spoke before that body.

When the senators were adjourning to the house it was understood that they would listen to the country bankers' objections to the proposed tax law at 2 o'clock in the afternoon. Owing to the fact that there was no definite action taken, it was after 3 o'clock when the members were called to order.

Prof. Folwell, of the chair of economics of the state university, spoke before the members particularly in regard to the income tax proposition and to some extent on the single tax scheme. He took no definite stand on the tax report, and his address was merely in the nature of a lecture on the economic side of the question, all sides being presented in a didactic manner.

A. P. Stevens, of Crookston, followed for the country bankers, whose objection to the proposed tax measure he presented. He said that the country bankers were entirely dependent upon the prosperity of the farmers, for their prosperity, and that once this was crippled, they were in a like measure hurt. Mr. Stevens appeared before the tax committee of the senate at the opening of the session, and, although his address at that time was rather impromptu, his arguments yesterday were based upon the same grounds, although they were more elaborate.

The tax committee adjourned without date, presumably until after the first session of the senate, which will be Thursday morning at 10 o'clock. The adjournment was taken to that date for the reason that today is a legal holiday.

NEW BILLS INTRODUCED.

SENATE FILES.

The following bills were introduced in the senate yesterday morning:

S. F. No. 10, Knatvold—Providing for the appropriation of money for the prosecution of certain cases, and to authorize the attorney general to institute the same. Referred to the finance committee.

S. F. No. 11, Stockton—Providing for the change of name and classification of the state schools for the deaf and blind at Faribault. Referred to the reception committee.

S. F. No. 12, Underleak—To legalize the filing of affidavits and proofs provided in section 6032, 6047, 6048, 6051 of the General Statutes of the State of Minnesota for the year 1894, relating to the foreclosure of mortgage by advertising and making them evidence.

S. F. No. 13, McGovern—To legalize unions or consolidations of legal newspapers attempted in certain cases. Referred to the reception committee.

S. F. No. 14, Baldwin—Proposing to amend section 3 of chapter 9 of the constitution of the state, in relation to taxation. Referred to the judiciary committee.

S. F. No. 15, Snyder—Providing for the authorization and empowering of the city council of cities of over 50,000 inhabitants to sell municipal bonds for the purpose of improving the water works system of such cities. Referred to the reception committee.

S. F. No. 16, Wilson—Fixing and regulating the salaries and compensation of sheriffs and their assistants in counties having, and which may hereafter have, a population of 200,000.

S. F. No. 17, Baldwin—To amend section 1530 of the General Statutes of Minnesota for the year 1894, relating to taxation. Referred to the committee on taxation.

Cured in 3 Days

Don't waste your time and money experimenting elsewhere. Go to the Master Specialist first. He is the Northwest's best Specialist. You can get the "New 3-Day Cure" only at the large offices of the Heidelberg Medical Institute—Corner Fifth and Robert Streets, St. Paul, Minn.

"We guarantee a cure if we say we can cure. We ask no man to take chances on our new 3-day cure."

MASTER SPECIALIST.

VARICOCELE.

WHAT IT DOES TO MEN.
So much has been said about Varicocele in medical advertisements that every man ought to know if he has it or not. It is a solid fact, however, that we run across men every day that are complaining of weakness who have been so negligent as to not even examine themselves and discover their trouble until it has run them down and weakened them sexually, mentally and physically.

WHAT IT IS.
"Varicocele," a prevalent disease of men, is a dilatation or enlargement of the veins of the spermatic cord in the scrotum, which from various causes, becomes corded and knotty, feeling like a bundle of angleworms when taken in the hand. It usually occurs on the left side and produces dragging sensations in the groin and back. It impairs the general health and causes much worry—your brain becomes weak and you grow despondent.

DON'T WAIT.
No sensible man should wait. He should realize that the longer he delays the more the organ affected will waste away. Don't live and linger, when we have an absolute cure for your varicocele and weakness, and can make you a happy, manly man with sexual, mental and physical powers complete. We cure in one visit, without cutting or pain. We don't ask you to take chances on our skill and cure. We will take your case on bank guarantee.

Private Diseases
I also cure (to stay cured) Gonorrhea, Gleet, Discharges, Swellings, Stricture, Hydrocele, Varicocele, Rupture, Small Shrunken or Undeveloped Organs, Blood Poison (Syphilis) and all diseases of a private nature for which you dislike to go to your family doctor. Everything strictly confidential. Your secrets are safe with us. Call or write.

WRITE
People who live in the smaller outside towns or in the country should write for examination and advice free. Many cases can be cured by home treatment. $10 X-Ray Examination FREE.

Heidelberg Medical Institute
Cor. 5th and Robert Sts., St. Paul, Minn. Daily—8 a. m. to 8 p. m. Sundays and Holidays—8 to 1 p. m.
The Largest Medical Institute in the State.

STOP BUCKET-SHOPPING

MILWAUKEE CHAMBER OF COMMERCE ACTS TO THIS END.

MILWAUKEE, Wis., Feb. 11.—Action which is expected to put a stop to bucket-shopping by members of the Milwaukee Chamber of Commerce was taken by the directors of that association today. An amendment to the rules of the chamber providing for the expulsion of any member shown to be guilty of dealing in differences on the fluctuations in the market price of any commodity, without intent for an actual delivery, was unanimously recommended to the chamber for adoption, after a long and earnest discussion of the subject. The amendment will be voted upon by the chamber within the next two weeks, and it is expected will be adopted.

Stillwater News.

A shocking accident occurred on the draw bridge between Hudson, Wis., and the Minnesota shore yesterday morning, resulting in the instant killing of Andrew Swanson and August Hensler and the serious injury of two others, whose names were not learned. At about 8 o'clock the men, who were employed on the section between Stillwater Junction and Hudson, attempted to cross the bridge on a handcar, just as the Stillwater freight train had left Hudson for this city. There is a long curved fill before reaching the draw, and until they had crossed the fill they did not notice the train. When they saw it, it was too late to stop, and they crashed into the locomotive. Members of the train crew said it was impossible to avoid the accident after they caught sight of the men on the handcar. Few details of the accident were received here, but from what can be gleaned it appears that the men on the handcar were unable to see the train from the Minnesota side of the lake because of a snowfall, which did not appear to be very heavy in Stillwater and vicinity.

A special term of the district court was held here yesterday by Judge Williston, of Red Wing. In the afternoon he listened to testimony in the injunction proceedings of the Stillwater Water company against H. C. Farmer and Horace Volligny, the matter having come before the court on a motion to make the temporary injunction permanent. The attorneys will submit their argument on briefs.

William Starke was before Judge Doe, of the municipal court, yesterday morning on a charge of having assaulted and beaten his wife. The parties to the affair reside on a farm near Lake Elmo, and it is claimed the assault occurred a few days ago, when Starke learned that his wife had made application for a divorce. The hearing was adjourned until next Tuesday.

There is no hope of the recovery of Mrs. Patrick Barrett, who is very low with paralysis at the family residence on Myrtle street. She is unconscious, and the attending physician says that death may occur in a few hours, or that she may survive a day or two.

The proposition made to the city by the Stillwater Water company for an extension of its franchise, in consideration of a reduced hydrant rental, was considered by the council in committee of the whole last night.

D. M. Swain, of this city, has secured two large contracts for steamboat machinery, one from Washington and the other from Louisiana.

LAST WITNESS SWORN.

Attorneys in Linhoff-Bromley Trial Ready for Argument.

Special to The Globe.

MASON CITY, Iowa, Feb. 11.—At 3:30 this afternoon the seventieth and last witness in the Linhoff-Bromley murder trial left the stand. Judge Smith swore in two special deputies, and the court and jury went to the scene in their cars. At 4:30 the prosecuting attorney, D. W. Telford, opened the case. He will be followed by Col. McConlogue and J. E. B. Markley, for the defendant, and the state attorney will close. It is possible that by Friday the case will be given to the jury.

Hamm's Beer

Is brewed in the only modern plant in St. Paul.

There is a big barley elevator with a capacity of 300,000 bushels of barley.

An immense cold storage room is used for the imported and domestic hops which give to the beer its delicious flavor.

Ice machines of a capacity of 600 tons daily cool the rooms where the beer is aged.

Thousands of dollars are invested in machinery for the sterilizing of the kegs and bottles.

Immense brew kettles, with a capacity of 500,000 barrels of beer per annum, are operated under the old German method of brewing, a purely natural process, which makes Hamm's Beer absolutely pure.

E. W. Grove
This signature is on every box of the genuine Laxative Bromo-Quinine Tablets, the remedy that cures a cold in one day.