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VOLUME XXIII. JEFFERSON CITY, MISSOURI, THURSDAY, JANUARY 25, 1894. NUMBER 7.

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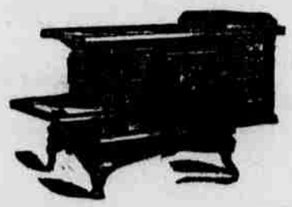

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Capitol Brewing Company

Corporation,

Jefferson City, Missouri.

Brewers, • Malsters • and • Bottlers.

ALL ORDERS GIVEN PROMPT ATTENTION.

Epitome of the Week.

INTERESTING NEWS COMPILATION.

FIFTY-THIRD CONGRESS.
Regular Session.

TUESDAY, Jan. 16.—In the senate to-day the federal election bill and the tariff measure were discussed. In the house several amendments to the tariff bill were offered and adopted and others were introduced but not acted upon.

WEDNESDAY, Jan. 17.—After discussion of civil service reform until the close of the morning hour the senate resumed as "the unfinished business" the house bill to repeal the federal election laws, and the debate continued until the close of the legislative day. In the house Mr. Wilson's amendment to the tariff bill fixing the date on which free wool should go into effect as August 1 was defeated, and the substitute making it go into effect immediately on the passage of the bill was adopted. The rest of the day was spent discussing the amendment of Mr. Burrows to substitute the print wool schedule for that proposed by the Wilson bill.

THURSDAY, Jan. 18.—In the senate Senators Peffer and Allen (populists) and Senators Morgan and Daniel (democrats) condemned the bond policy of the administration. The announcement was made of the resignation of Senator Walthall, of Mississippi. Adjourned to the 22d. Almost the entire day in the house was spent in the continuation of the debate on Mr. Burrow's amendment to restore the existing duties on wool, with the result of its defeat by a strict party vote.

FRIDAY, Jan. 19.—The senate was not in session to-day. In the house the time was occupied in discussing the tariff bill and the proposed amendment to put steel rails on the free list was lost by a vote of 100 to 79.

SATURDAY, Jan. 23.—There was no session in the senate. In the house the tariff bill was discussed, and messages were received from the president vetoing the New York and New Jersey bridge bill and transmitting the latest correspondence from Hawaii.

FROM WASHINGTON.

A CIRCULAR was issued by Secretary Carlisle inviting proposals for $50,000,000 5 per cent. bonds, redeemable in coin at the pleasure of the government, after ten years from the date of issue.

THROUGHOUT the country the national bank note circulation, which reached $209,500,000 during the money stringency, has declined to $204,500,000.

IN the United States there were 407 business failures in the seven days ended on the 19th, against 484 the week previous and 299 in the corresponding time in 1893.

IN 1893 it cost the government $138,586 to pay the bounty on sugar.

AT the leading clearing houses in the United States the exchanges during the week ended on the 19th aggregated $924,925,525, against $1,096,181,451 the previous week. The decrease, compared with the corresponding week in 1893, was 36.8.

THE EAST.

IN New York city seekers for destitute persons found Catherine Patton, a colored woman aged 108, and her two daughters, aged 74 and 70 respectively, on the verge of starvation.

IN the vicinity of Mercer, Pa., thousands of coal miners struck because of a 12 per cent. reduction in their wages.

A WORK train went through a trestle near Fairview, N. J., and one man was killed and nearly thirty injured.

FOR the murder of Emanuel Monn nearly a year ago Henry Heist was hanged at Gettysburg, Pa.

IN 1893 there were 1,573 fires in Philadelphia, the losses incurred being $1,030,229.

THE master workman of the Knights of Labor will ask an injunction to restrain the contemplated issue of bonds by Secretary Carlisle.

ON account of poor health Judge C. P. Thompson, aged 67 years, committed suicide at Gloucester, Mass. In 1874 he was chosen congressman from the Gloucester district.

THE people's party in convention at Harrisburg, Pa., nominated Victor A. Lapier, of Danville, for congressman at large.

EX-GOV. WILLIAM GASTON died in Boston, aged 73 years.

IN Brooklyn Rev. T. De Witt Talmage announced to his congregation that he would resign on the twenty-fifth anniversary of his pastorate, which occurs in the spring.

WEST AND SOUTH.

THE death of Ex-Congressman Forney occurred at his home in Jacksonville, Ala.

THE president nominated W. I. Buchanan, of Iowa, as minister to the Argentine Republic.

IN joint convention of both houses of the legislature John H. Gear was formally declared elected United States senator for Iowa.

A BOY at Muncie, Ind., while drinking water from a brook swallowed an insect, which devoured his heart, causing death.

AT Centralia, Ill., three men who robbed a train pleaded guilty and were sentenced to twenty years' imprisonment.

OWING to the president's delay in making appointments Chairman Cutcheon, of the Minnesota state central committee, has resigned.

THE two recent train robberies in Missouri were said to have netted the bandits $100,000.

CHARLES COLT and Milton Bond, brothers-in-law, fought a duel at Sullivan, Ill., as the result of long-standing family troubles, and both were fatally shot.

SHERIFF HALL attempted at Princeton, W. Va., to arrest the Mullen brothers and the sheriff and both desperadoes were killed.

MINISTER THURSTON, of Hawaii, while en route to Washington was interviewed at Omaha, and said that there was no possibility of the queen being restored; that matter was settled for good.

IN Monroe county, Ark., fifty negro families have arranged with the American Colonization society of Washington, D. C., for transportation to Liberia.

AFTER a fair trial compulsory education is reported a failure in Chicago by a committee of the board of education.

THE death of Col. John L. Branch, at whose command the first gun of the civil war was fired at Fort Sumter, occurred at Union Springs, Ala.

IN session in Chicago the National Farmers' Alliance denounced J. Sterling Morton, the secretary of agriculture, and called upon him to resign.

FOR stealing two cigars Thomas Bennett (colored) was sentenced at Mascoutah, Ill., to six years in prison.

FOR a joke friends of Irvey Harp, of Malvern, Ark., placed powder in a cigarette and gave it to him, and in the explosion that followed both of Harp's eyes were put out.

THE first white woman in Porter county, Ind., Mrs. Nancy Adamson, died in Valparaiso, aged 98 years.

THE following executions were reported: Ernest Lacore at Joliet, Ill., for the murder of Nellie Byron; John Hardy at Welch, W. Va., for killing a railway employe; Wils Howard at Lebanon, Mo., for the murder of Thomas McMichael, and Albert F. Stromberger at Cando, N. D., for the murder of six members of the Kruender family.

AT Indianapolis the Indiana Associated Press was organized as a branch of the Associated Press.

THE Louisville city council has annexed all suburbs, including five towns, thus adding 20,000 to the population.

FLAMES wiped out half the business portion of Lewiston, Ill.

A MOB lynched a negro named Williams, suspected of robbing a corn crib, in West Feliciana parish, La.

OVER 3,000 articles lost at the world's fair are still in the service building at Jackson park.

A TORNADO swept over Oak Cliff and south and east of Dallas, Tex., destroying property to the extent of $100,000 and killing a boy.

A MOB lynched M. G. Gamble (colored), who criminally assaulted the little daughter of Bedford France, of Central Jellico Mines, Ky.

THE election of Mrs. Annie L. Austin as mayor of Pleasanton, Kan., caused gamblers and saloonkeepers to flee.

WITHIN three days William Henry Stegner married one St. Louis widow, promised to wed two others and swindled all three.

FOR cause unknown Mrs. J. Plummer, living near Pawuska, O. T., drowned her two children and then killed herself.

BY the bursting of his balloon L. N. Odell, an aeronaut, dropped 300 feet to his death at Washington, N. C.

IN a private tram road accident near Camden, Ark., three men were killed and eighteen injured.

FIRE ruined the terminal and operating rooms of the Louisville (Ky.) Telephone company, the loss being $100,000.

AT Denver William Gilpin, aged 80 first territorial governor of Colorado, was found dead in bed. He was appointed governor by President Lincoln, March 22, 1861.

IN a grade crossing accident at Findlay, O., William Rodecker and his wife and Henry Russell were killed and three others were hurt.

IN the Hocking valley and other Ohio coal-mining districts there never was more distress than at present.

IN Kentucky and Illinois hundreds of negroes were swindled by Charles Porter Grove on equities in Montana mines.

AT Birmingham, Ala., the International Emigration society was incorporated, the object being to send negroes from the southern states to Africa.

FOREIGN INTELLIGENCE.

BY an earthquake in China 900 miles of territory were devastated and 200 people killed.

THE insurgent Brazilian warships bombarded the batteries at Nichtheroy and killed fifty of the government forces.

THE Hawaiian government has in readiness a constitution patterned after that of the United States.

IN China two 6-year-old boys, bound together by a ligament as were the Siamese twins, were being exhibited at Hong Cow.

COUNCILOR WILEMAN'S coffin lid was removed previous to interment at Burton-on-Trent, England, and he was found to be alive.

INSTEAD of war Great Britain is now talking of the peaceful disarmament of all Europe.

BROTHERS named Tyrrell, of Toronto, have returned from a trip north of the Saskatchewan in a country never before explored.

THE Hebrew leaders of Europe have united on a definite policy regarding the colonization of Palestine.

MANY fishing boats were lost during heavy gales in the bay at Bilboa, Spain, and twenty-five fishermen were drowned.

LATER NEWS.

IN the senate, on the 22d, nearly three hours were occupied in the consideration of the resolution, previously offered by Mr. Peffer (pop., Kas.), declaring that the secretary of the treasury has no authority in law to issue and sell 5-per-cent. bonds as proposed in his published notice. Mr. Peffer had the floor most of the time; yielding, however, to other senators to interpose remarks. A resolution on the subject of civil-service reform was considered in the morning hours and was, after some debate, agreed to.....In the house the entire day was given up to the consideration of the sugar schedule. Amendments striking out the bounty feature of the Wilson bill and putting refined sugar on the free list were agreed to. A message from the presilent on Hawaiian affairs was received.

BURGLARS entered the Santa Fe depot at Girard, Kas., blew open the safe with powder and robbed the money drawer of several hundred dollars. They next went to G. B. Barker's hardware store, entered it through a rear window and stole nearly $500 worth of goods. They then stole a hand-car and carried off their plunder.

THE report that King Alexander had been assassinated proves to have been without foundation. He is actively employed in seeking to end the crisis now prevailing in Servia. Acting under the advice of his father he is endeavoring to obtain a cabinet.

THE British expedition under command of Col. A. B. Ellis, sent out against the Sofas, has returned to Freetown, Sierra Leone, Senegambia, the work of the expedition having been accomplished. The interior of the country is now quiet.

THE schools of thirteen districts in Lyon county, Kas., through which the Santa Fe road passes, will be obliged to close on account of the refusal of the road to pay its taxes, amounting to $4,000 for that county.

NOLAN and Mearns, the men who were arrested in Dublin on suspicion of having murdered Patrick Reid, who, it was said, had knowledge of a dynamite conspiracy there, started for America on the 22d.

THE president, on the 22d, sent to the senate the nomination of Wheeler H. Peckam, of New York, to be associate justice of the supreme court of the United States.

THE Marietta (O.) Chair Co. resumed operations, on the 22d, giving employment to nearly 600 hands, who are to work ten hours for eight hours' pay.

MISSOURI STATE NEWS.

BY a collision between two street cars at St. Louis the other day a motorman, was killed.

J. B. KIRTLEY, a wealthy real estate man, was killed by a switch engine at Kansas City the other day.

THE senate on the 17th rejected the nomination of J. Scott Harrison to be surveyor of the port at Kansas City, by six majority.

WHILE lately fixing some machinery of a saw mill in Douglas county, David Jenkins was caught by the saw and cut to pieces.

PAUL MARRAN, one of Kansas City's humane officers, is charged with speculating in reduced railroad tickets sold to poor people.

THE governor has appointed Charles G. Dobson judge of the circuit court at Kansas City to fill the vacancy caused by the resignation of Judge Gibson.

STERLING BRASSEUR and his wife have been arrested charged with attempting to murder, with poison, the Comstock family, near Jerico, about October 18 last. Among the intended victims was Braseur's own mother.

J. C. JOHNSON, of Benton City, was the successful contestant for the cadetship to West Point from the Ninth congressional district. D. D. White, of Danville, was alternate. There were twenty-four contestants.

HON. G. F. ROTHWELL, formerly member of congress from the old Tenth district, died at Moberly the other day of Bright's disease, aged 58 years. He was president of the board of state university curators at the time of his death.

WITHIN one week recently two attempts were made to wreck the 'Frisco night passenger train at Aurora. The first attempt resulted in the derailing of a freight train and the second threw the engine, tender and mail car off the track. No one was injured.

MISS ALICE PETERSON, a milliner 26 years old, committed suicide at St. Louis the other night by taking morphine. She had been a victim of the morphine habit, but thought she had cured herself. Before taking the fatal drug she burned all her letters and wrote one to her sister bidding her good-by.

ANOTHER train robbery occurred at Ray's branch, two miles north of St. Joseph, on the Kansas City, St. Joseph & Council Bluffs road early on the morning of the 17th. Five men held up the train and looted the express car. It is thought the robbers made a rich haul, but no particulars could be gotten out of the officers.

THE governor has appointed the following coal oil inspectors: J. F. Kennedy, for Carrollton; W. B. Hager, for Webb City, and R. F. Sheppard, for Saline county. He also appointed L. F. Luthey, of Laclede county, member of the state board of agriculture for the Eighth congressional district, vice F. M. Russell, resigned.

CHARLES PEIFFER, an electric light engineer, was killed the other morning while trimming one of the lamps used to light up the Union depot yards at St. Louis. These lamps are on poles about forty feet high. Peiffer had climbed up to the top of the pole, and was engaged in trimming the lamp when he was seen to fall.

WILSON HOWARD, was hanged at Lebanon on the 19th for the murder of Francis McMichael, a deaf mute, in Maries county, in 1889. He had been notorious in connection with Harlan county (Ky.) feuds and for his many crimes in that state fled to Missouri, where he committed the murder that brought him to the scaffold.

THE "ex-priest," J. V. McNamara, who denounced Catholics in a lecture at Kansas City and caused a young riot, was subsequently arrested and jailed in that city upon a warrant charging him with the malicious slander of Mother Rose Vincent, Rev. Father Thomas F. Lillis and Father William J. Dalton. There was also a charge of circulating lewd and obscene literature.

THE St. Joseph News received a letter through the post office on the 19th signed with initials of four men who claimed to be the robbers of the Council Bluffs express the night before, in which the parties stated that they were in good health, had made money by the raid, that they would not soon disturb the road again, and that it would be impossible to identify and capture them.

WHILE attending church the other night at the Pritchett schoolhouse, three miles north of Wet Glaize, Camden county, Charles Deberry and James Oursbourne, aged 21 and 18, respectively, engaged in a quarrel, which resulted in the killing of the former. Deberry attempted to defend a boy that Oursbourne threatened to whip, and on the way home the two became involved in a quarrel when Oursbourne sneaked up behind Deberry and cut his throat, killing him almost instantly. Ourasbourne then fled.

SEVERAL robberies have recently been made from the canning factory at Springfield, which has been closed for some time, and a constable was put on duty to guard the property. The other afternoon a farmer named Johnson, who lived ten miles north, drove to the factory, entered and carried off a large belt. The constable and two citizens soon followed. When Johnson was overtaken he tried to run over the constable and then fired twice at him. The officer returned the fire, killing him instantly. The dead man has heretofore borne a good reputation. He leaves a family.

FIRE at Unionville the other day burned the post office block, the two-story brick block owned by Marshall & West, a branch store of the Monroe Drug Co., and the entire stock of J. W. Harkins, dry goods and groceries. Total loss on buildings and merchandise, $30,000; insurance, $14,500.

GOV. STONE has offered a reward of $300 for the arrest and conviction of the bandits who held up the Chicago, Burlington & Quincy train at St. Joseph on the night of January 10. The general manager of the Burlington road and the superintendent of the Adams Express Co. increased the reward to $2,000.

TRY

FOR grease spots, equal parts of ether and chloroform.

SPRINKLING the inside of damp gloves with violet powder.

KEEPING a dish of water on the back of a tight stove, to purify the air.

DARNING gloves in buttonhole stitch, repeated till the hole is filled up.

A TEASPOONFUL of ammonia to one teacupful of water, for cleaning jewelry.

A STRIP of wood back of the door where the knob hits the paper in opening.

TAX ON INCOMES.

The Bill for Raising Revenue by Income Tax Completed.

It is a Far-Reaching Measure, and is Designed, if Enacted Into Law, to Take Effect January 1, 1895—Summary of Its Provisions.

WASHINGTON, Jan. 18.—The ways and means committee has completed the income tax bill. The last work was done to-day, and the bill is now in the hands of the public printer. The substance of the bill is as follows:

That from and after the 1st day of January, 1895, there shall be levied, collected and paid annually upon the gains, profits and income of every person residing in the United States, or any citizen of the United States residing abroad, derived in each preceding calendar year, whether derived from any kind of property, rents, interest, dividends or salaries, or from any profession, trade, employment or vocation carried on in the United States or elsewhere, on all dividends, annuities or interest paid by corporations or associations organized for profit by virtue of the laws of the United States, or of any state or territory, by means of which the liability of the individual stockholders is in any wise limited, in cash, scrip or otherwise, and the net income of all such corporations in excess of in cash, scrip or otherwise, and the net income from any other sources whatever, a tax of 2 per centum on the amount so derived over and above $4,000, and a like tax, shall be levied, collected and paid annually upon the gains, profits and income from all property, and of every business, trade or profession carried on in the United States by persons residing without the United States and not citizens thereof.

The tax herein provided for shall be assessed, collected and paid upon the gains, profits and income for the year ending the 31st day of December next preceding the time for levying, collecting and paying said tax.

A SWEEPING MEASURE.

SEC. 2. In estimating the gains, profits and income of any person there shall be included all income derived from interest upon notes, bonds and other securities as profits realized within the year from sales of real estate purchased within the year or within two years previous to the year for which income is estimated; interest received upon all notes, bonds, mortgages or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, less the interest which has become due from said person during the year; the amount of all premiums on bonds, notes or coupons; the amount of sales of live stock, sugar, wool, butter, cheese, pork, beef, mutton, or other meats, hay and grain or other vegetable or other productions being the growth or produce of the estate of such person, not including any part thereof consumed directly by the family; all other gains, profits and income derived from any source whatever and the share of any person of the gains or profits of all companies, whether incorporated or partnership, who would be entitled to the same if divided, whether divided or otherwise, except the amount of income received from institutions or corporations whose officers are required by law to withhold a per centum of the dividends, interest, gains or profits and incomes made by such institutions, and pay the same to the officer authorized to receive the same; and except that portion of the salary or pay received for services in the civil, military, naval or other service of the United States, including senators and representatives and delegates in congress, from which the tax has been deducted, and except that portion of any salary upon which the employer is required by law to and does withhold the tax and pays the same to the officer authorized to receive it.

And in addition to $4,000 of exempt from income tax as herein before provided, all national, state, county and municipal taxes, shall be deducted from the gains, profits or income of the person who has actually paid the same, whether such person be owner, tenant or mortgagor; losses, actually sustained during the year arising from fires, shipwreck or incurred in trade and not covered by insurance or otherwise compensated for, and debts ascertained to be worthless, but including all estimated depreciation of values and losses within the year; on sales of real estate purchased two years previous to the year which income is estimated; provided, that no deduction shall be made for any amount paid out for new buildings, permanent improvements or betterments, made to increase the value of any property or estate.

Provided further that only one deduction of $4,000 shall be made from the aggregate income of all the members of any family composed of one or both parents and one or more minor children, of husband and wife; that guardians shall be allowed to make a deduction of $1,000 in favor of each and every ward, except in case where two or more wards are comprised in one family and have joint property interest the aggregate deduction to their favor shall not exceed $4,000.

AS TO FEDERAL EMPLOYES.

Provided further that in cases where the salary or other compensation paid to any person in the employ or in the service of the United States shall not exceed the rate of $4,000 per annum, or shall be by fees, or uncertain or irregular in the amount, or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits or income of the person to whom the same shall have been paid and shall include that portion of any income or salary upon which a tax has not been paid by the employer where the employer is required by law to pay an excess over $4,000.

Section 3 provides methods and means for the return or assessment of all incomes to be taxed. Every person with an income of more than $3,500 is required to render, on a blank to be furnished by the government, a full statement of his income, gains or profits for the taxable year. All guardians, trustees, executors and receivers are required to make returns for the persons for whom they act. Persons having less than $3,500 are not required to make report. All returns have to be verified by oath. Where the party to be taxed fails to make return the designated collector, who will be an agent of the United States commissioner of internal revenue, is required to make out the list from such facts as are available, and, after the tax is assessed, to add 50 per cent. as a penalty. Where a false or fraudulent return is made a penalty of 100 per cent. is added to the tax. Right is given to take oath that an income is not as much as $4,000, and if the deputy collector disagrees and assesses the income, appeal is allowed to the collector of internal revenue of the district.

Where, on this appeal, a decision adverse to the applicant is reached, a final appeal to the United States commissioner of internal revenue is provided for. Final provision of this section is that due notice shall be given to delinquents before an official assessment of their property is made and the penalty tax levied.

Sec. 4. All the income taxes are to be due on July 1 of each year. To all taxes of which due notice has been given, and which are not paid for ten days after July 1, a penalty of 5 per cent. of the unpaid amount is added and thereafter interest at the rate of 1 per cent. per month from the time the tax became due. Estates of deceased, insane or insolvent persons are exempted from this penalty.

NON-RESIDENTS MUST PAY UP.

Sec. 5. Every non-resident person or corporation owning property in the United States or receiving an income from the United States shall pay taxes on incomes received just as if resident in the United States. Provision for the exemption of incomes under $4,000 as well as for taxation of delinquent taxpayers is same as in cases of resident citizens.

Sec. 6. That there shall be collected a tax of 2 per cent. on all dividends in scrip or money thereafter due, whenever the same be payable to stockholders, policy holders, including non-residents, whether citizens or aliens, as part of the earnings, incomes or gains of any bank, trust company, savings institution, and of any fire, marine, life or other insurance company, whether specially incorporated or existing under general laws, and on all undistributed sums, made during the year to their surplus funds; and said banks, trust companies, etc., shall pay the said tax, and are hereby authorized and required to deduct all payments made on account of any dividends, due and payable as aforesaid, the tax of 2 per cent. And a list or return shall be made and rendered to the collector on or before the tenth day of the month following that in which any dividends become due, containing a true account of the amount of taxes; and there shall be annexed a declaration of the president or cashier under oath, in form as prescribed, that the same contains a faithful account of taxes as aforesaid. And for any default in the making of such list or return with such declaration annexed, the bank, etc., shall pay a penalty of $1,000; and in case of default in rendering said list or return, or of default in the payment of the tax, the assessment and collection of the tax and penalty shall be in accordance with the general provisions of law in other cases of neglect, provided that the tax upon dividends of life insurance companies shall not be deemed due until such dividends are payable, nor shall the portion of premiums returned by mutual life companies to their holders nor the interest allowed or paid to the depositors in savings banks or institutions be considered dividends.

Sec. 7. That any bank, building association or other banking institution omitting to make dividends or additions to its surplus as often as six months, shall make a list in duplicate under oath to the deputy collector of internal revenue, on January 1 and July 1 of the amount of profits accrued by said institution during six months preceding and shall present one list to the collector of the district and pay 2 per cent. on such profits, and in default shall be subject to the penalties prescribed in the foregoing section; provided that when any dividend is made which includes any part of the surplus which has been assessed and paid the amount of duty so paid on that portion of the surplus or contingent fund may be deducted from the duty on such dividend.

BONDED CORPORATIONS.

Sec. 8. That any railroad or canal, turnpike, canal navigation company, any telephone, telegraph, electric light and gas company or water company, and any street railway company or other corporation indebted for any money for which bonds have been issued upon which interest is to be paid, or any such company that may have declared any dividend in money payable to its stockholders as part of its earnings, and all profits of such company shall be subject to a tax of 2 per cent. on the amount of all such interest or coupons, dividends or profits, whenever the same shall be payable, and to whatsoever party, and said companies are authorized to withhold from all payments, on account of interest due and payable, the tax of 2 per cent., and the payment of the amount of tax so deducted from the interest and certified by the president or treasurer or other principal accounting officer, shall discharge said company from that amount of the dividend or coupon on bonds, except where said companies may have contracted otherwise.

Sec. 9 requires that all officers of the government receiving more than $4,000 shall pay a tax of 2 per cent., which it shall be the duty of all paymasters and disbursing officers to deduct and withhold to the credit of the government. The payment of prize money is regarded as an income from salaries, and the regular tax collected therefrom.

Section 10 amends section 3167 of the existing internal-revenue law, so that any collector or other officer or internal-revenue agent who divulges in any way the operations, apparatus or manner of working of any manufacturer or producer visited by him in collection of income tax, shall be subject to a fine not to exceed $1,000, or imprisonment for one year, or both, and shall be dismissed from office and be forever thereafter incapable of holding any office under the government.

Section 3172 is amended so that deputy collectors shall from time to time proceed through every district inquiring after and concerning all persons liable to pay any tax, and shall make a list of such persons and their ownings.

Section 3,173 is amended so that any person, partnership, firm, association or corporation liable to any special tax or duty not otherwise provided for, on July 1, shall, on the 1st of March preceding the time when such taxes are due, make out under oath a return of their dutiable goods or incomes. When this is not done it is required that deputy collectors shall make out the list. A collector is given the power when the proper person can not be found in his own district to enter any other collection district where such person may be found, and to make the examination.

EVASION OR FRAUD.

Section 3176 is amended so that where the person to be taxed refuses to make a return list or makes one which is deemed fraudulent the collector shall have power to enter the premises and make his own, adding a penalty of 50 per cent. for refusal or neglect, and of 100 per cent. for fraud. The sickness or absence of the party to be taxed gives the collector the right to allow not exceeding thirty days in which the delayed list may be offered.

Section 12 requires every corporation doing business for profit to make return of amount of dividends under oath that it is true in amount, in such manner as may be prescribed by the commissioner.

Section 13 prescribes that every corporation shall make return, beginning with 1895, of all the following matters: (1) Gross profits; (2) expenses of corporation exclusive of interest, annuities and dividends; (3) net profits without allowance for interest, etc.; (4) amount paid on account of interest, etc., stated separately; (5) amount paid in salaries of $4,000 or less to each person employed; (6) amount paid in salaries of more than $4,000.

Section 14 requires every corporation to keep accurate books for inspection by proper officers.

Section 15 prescribes that taxes imposed upon dividends, etc., shall be collected therefrom whenever the same may be payable, and every corporation paying a tax thereon may retain from all payments made on account thereof a proportionate amount of the tax so paid.

Section 16 requires collectors to give full report for all taxes received and a separate receipt for each tax paid by any debtor on account of payments made by him to separate creditors in such form that such debtor can produce the same separately to his several creditors and such receipts are to be sufficient evidence in favor of such debtor to justify him in withholding the amount therein expressed from the next payment to his creditor.

Section 19 provides manner of fixing salaries of assessors.

Section 20 declares that no rule established by the commissioner of internal revenue shall be valid without the approval of the secretary of the treasury, nor shall the same be binding upon any corporation or person not an internal-revenue officer until it has been printed and conspicuously posted in the office of the collector of the district.

Section 21 provides for the prosecution of perjury.

Secretary 22 gives the secretary of the treasury or the commissioner of internal revenue power to relieve or release from all forfeitures and penalties imposed by this act in such cases as either of them may deem proper, except to penalties imposed by law for punishment of a misdemeanor or other crimes.

The Japanese God of War.

In the Japanese capital there is a gigantic image of a woman, made of wood and plaster, and dedicated to Hachiman, the god of war. In height it measures fifty-four feet, the head alone, which is reached by a winding stairway in the interior of the figure, being large enough to comfortably hold twenty persons. The figure holds a huge wooden sword in one hand, the blade of the weapon being twenty-seven feet long, and a ball twelve feet in diameter in the other. Internally the model is fitted up with an extraordinary anotomical arrangement, which is supposed to represent the different portions of the brain. A fine view of the country is obtained by looking through one of the eyes of the figure. The admission to all parts of the structure is two cents.—N. Y. Sun.

A Bad Spell.

"Why, how is this, my dear sir?" inquired a Harlem doctor. "You sent me a letter stating that you had been attacked by small-pox, and I find you suffering from rheumatism."

"Well, you see, doctor, it's like this," said the patient, "there wasn't a soul in the house who could spell rheumatism."—Texas Siftings.

—Another strip of Indian lands, the northern part of the Coolville reservation, in Washington, will probably be thrown open to settlement next fall. Government surveyors completed their survey of the strip several weeks ago. The reservation is bounded on the north by the British Columbia boundary line, on the west by the Okanogan river and on the south and east by the Columbia river. The portion to be thrown open for settlement extends the whole width of the reservation and from the British Columbia boundary to about thirty-six miles south. It has an approximate area of two thousand five hundred square miles. There are a few Indians on the strip, who will receive each one hundred and sixty acres before the land is thrown open to the whites.

—By the Bertillon system of identification the length and width of the head are taken, also the length and width of the left middle and little fingers, the length of the left foot, of the left forearm, of the right ear, the height of the figure, the measurement of the outstretched arms and of the trunk when seated. It is said that no instance of all these measurements coinciding in two persons has ever been known.

BOSS M'KANE'S DOMAIN.

The Reception Accorded Frank P. Cottrell, a Deluded Young Man Who Imagined He Could Serve Legal Papers at Gravesend Beach Without the Consent of the Boss—He Knows Better Now.

NEW YORK, Jan. 23.—Frank P. Cottrell, a young man living in Brooklyn, paid a visit to Gravesend Beach on Saturday night and, if the story he tells be true, he was the victim of an outrage at the hands of several of Boss John Y. McKane's henchmen. The scene from all accounts was similar to that in Gravesend on election day, when a number of men went to that place to perform duties delegated to them by the courts and were assaulted by McKane men.

It was in connection with election-day occurrences that Mr. Cottrell visited Gravesend Beach on Saturday night. He went there as the representative of the committee of twenty-five which is now pushing the cases against McKane and his indicted followers, for the purpose of serving subpœnas on Capt. J. E. Hineman, of the Coney Island police force, and Isaac Ring, a resident of Gravesend Beach.

Both of these men are wanted as witnesses in court. On reaching Gravesend beach Mr. Cottrell, as he states, stopped at the saloon of Florence Donovan, ex-member of the state board of arbitration, to inquire where the parties of whom he was in search could be found. He claims he was immediatly recognized by John W. Murphy, ex-president of the Coney Island Athletic club, and "Mort" Morris, who was in the saloon. Murphy and Morris, Mr. Cottrell claims, without any provocation whatever, gave him a terrible beating, much to the amusement of the other men in the saloon. Then they kicked him out. His subpœnas were taken from his coat pocket, and he was thus prevented from carrying out the work which he went to the Beach to do. Besides several bruises on his face a black and blue mark showing the print of a man's fingers, encircles Mr. Cottrell's throat.

Florence Donovan, the saloon-keeper, says that Cottrell was drunk and disorderly, and that there is no truth in his story. McKane corroborated Donovan's statement of the case.

LOYAL AMERICANS.

Enlistment Begun for the New Grand Army in Kansas.

TOPEKA, Kas., Jan. 23.—In compliance with the orders issued from Lansing, Mich., by Commander Reynolds of the Grand Army Loyal Americans, the officers of the order in Kansas are busy enlisting recruits. Maj.-Gen. R. S. Osborn, who is known to fame as the secretary of state of Kansas, has charge of the work. He has appointed brigadier-generals in nearly every county in the state, and while he has not heard from all of his appointees, he says that he believes they are nearly all engaged in the work of enlistment. J. G. Samuelson, a prominent labor union man, has accepted the commission of brigadier-general for this county, and has appointed fifteen captains for as many companies to be organized in Topeka. All, he says, have begun the canvass for enlistment, and by Tuesday night he expects each company to have its full quota. He estimates that Topeka alone will furnish sixty companies, with a total of between 4,000 and 5,000 men. Secretary Osborn is confident that two-thirds of the voters of the state will be enrolled in the new order, and that it will be strong enough to insist upon its demands being placed in all party platforms in Kansas this year.

A MISER ROBBED.

But Not Until He Had Been Hanged Did He Tell Where the Money Was.

GALLIPOLIS, O., Jan. 23.—A daring robbery took place about 3 miles from the mouth of Crab creek Sunday night. Two men by the name of Dewitt and their sister live near that point. During the evening one of them, Peter Dewitt, attended church, leaving his brother James and sister Susan at home.

Between 8 and 9 o'clock three men, either negroes or white men with their faces blacked, knocked at the door and asked admittance, which was denied them. They then took a block of wood and broke in the door and demanded money, which was refused.

While one of them covered Miss Dewitt with a revolver the other took James up-stairs and hung him with a piece of bedcord to a joist until he was black in the face. When they let him down he told where they would find some money.

The burglars then proceeded to open a tin box which contained $250 in gold. They secured the money and then decamped. Dewitt is a miser and very wealthy.

Frightful Accident to Coasters.

CHIPPEWA FALLS, Wis., Jan. 23.—A fearful accident happened Sunday night to a party of twelve boys while coasting on Grand avenue. When the sled was half way down and going eight miles an hour it crashed into a horse and cutter. All the boys are badly injured. The most serious are the 15-year-old son of E. Zeigvist, who had the scalp and side of his head torn off, exposing the brain; he cannot live; Harry Web, leg broken and internally injured; Zenobris Rose, flesh torn off leg from ankle to hip; Dan Perring, head and face smashed and internally injured. Murphy, the driver, it was supposed, was drunk.

The Boss Potters' Offer May be Rejected.

WHEELING, W. Va., Jan. 23.—Yesterday was the time set by the boss potters of this city and all other points where the manufacturers are members of the United States Potters' association for the new scale of wages to go into effect. It calls for a cut of 10 per cent. in the wages of all but laborers and girls, and for the retention of 20 per cent. of all wages till it shall be discovered what disposition is made of the Wilson bill. The workmen are out and will not go to work under the new scale until their organization decides what shall be done.

Suicide.

NEW ORLEANS, Jan. 23.—Simon E. Marks, a prominent cotton broker, went to Audubon park last evening, about 4 o'clock, and, placing the muzzle of a revolver in his mouth, blew the top of his head off.

Resignations Called For.

WASHINGTON, Jan. 23.—Secretary Carlisle yesterday called for the resignations of Andrew L. Drummond, chief of the secret-service division, and S. G. Robertson, chief of the redemption division, comptroller's office, treasury department.