

EVERYBODY NEEDS IT. 10 PAGES. TUESDAY EVENING.

MUST PAY IT NOW

Tax Commission Makes Its First Official Ruling.

Express Companies Owe the State \$4,100.

ITS NEW EXCISE TAX.

Amounts to One and One-Half Per Cent on Business.

Attorney for Companies Resists the Payment.

In an official opinion given out today—the first official act in its history—the new state tax commission today held that the new law imposing an excise tax of 1 1/2 per cent on the gross receipts of express companies doing business in the state applies to the present year, and that express companies must pay their first tax on once.

The amount involved for all the express companies in the state is only \$4,100, but the express companies through their attorney, E. S. Quinton, strongly opposed the levy of the tax for the current year. The companies claimed that the law enacted at the state session of the legislature could not be retroactive. The board holds, however, that in using the 1906 gross receipts as a basis for determining the tax, the law is not retroactive, but is merely a measure to be applied as a fair and equitable tax.

The following is the opinion of the tax commission:

The law under which these proceedings are taken went into effect the 14th of March, 1907, which provided in substance that in every business, including business in this state, each year to the state auditor the amount of their gross receipts and earnings made within the present effect, and amounts paid for transportation charges for the year ending May 31. These reports are then required to be submitted to this board or investigation and certification back to the auditor of the amount of such gross receipts chargeable to each company, and upon these amounts the tax of one and one-half per cent is to be levied.

To render the law retroactive it is necessary to express a contrary effect by providing for the levying of a tax for a period preceding its enactment. The argument assumes that this is what is done by giving the law present effect in that the amount of the tax to be imposed and exacted is computed upon the gross receipts of the year preceding the making of the tax.

The character of such a tax is to impose upon express companies strictly within the scope of legislative power, and the methods by which the amount of the tax may be arrived at is also within the scope of legislative power to prescribe. The validity of the law is conceded by counsel. Its application for the present year is contested. It seems that the receipts of the receipts of the year preceding the enactment of the law are taken as a basis upon which to ascertain the amount of the tax.

NEW GRAIN CONCERN.

Jolley & Blanchard Open Office in Topeka.

Jolley & Blanchard, grain merchants, have opened an office in the Central National bank building for the purpose of buying and selling grain. Mr. E. M. Jolley of the firm was for five years manager of the Kansas City house of J. P. Kilgus & Co., one of the largest Chicago houses in the business, and for the last two years has been manager of the Missouri Grain company. Mr. Jolley formerly lived in Topeka and was in business here as a grain buyer before going to Kansas City.

6,000 MILES IN AN AUTO

A Chicago Couple Make a Remarkable Tour of Europe.

Chicago, July 9.—Calvin S. Smith, general agent of a life insurance company has returned with his wife from one of the most remarkable automobile trips ever recorded here.

Speaking no language except English, Mr. and Mrs. Smith toured 4,500 miles in Europe without a serious breakdown or clash with foreign customs. Not having exhausted the pleasures of motoring they toured several eastern states on their return to this country. Mr. Smith, who is the driver of the party, is a member of the American Automobile club.

Conan Doyle to Wed.

New York, July 9.—Special dispatches from London report that Sir Arthur Conan Doyle, the novelist, is to be married in September. Miss Jean Leckie, the bride to be, lives with her parents at Black Heath.

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HAM IS THE MAN.

Offered Position as Attorney for Railroad Board.

Governor Hoch Telegraphs the Offer Today.

NO WORD IS RECEIVED.

Supposed to Be Somewhere in New York.

Appointee One of the Square Deal Leaders.

W. B. Ham, of Stockton, Rooks county, was today tendered the offer of attorney for the state board of railroad commissioners by Governor E. W. Hoch, and Governor Hoch thinks that Mr. Ham will accept the office.

The following telegram was sent to Mr. Ham today, directed to New York city, where he is at present visiting:

"W. B. Ham, Care Postoffice General Delivery, New York, N. Y.: "Ashbaugh resigned as attorney to board of railroad commissioners. Want you to take his place. Great opportunity to serve state. Do not fail me in this matter. Letter sent to Albany. Wire answer as soon as possible. Collect."

"E. W. HOCH, Governor." Up to a late hour this afternoon, no reply had been received from Mr. Ham.

W. B. Ham is the representative in the legislature from Rooks county, and is also a candidate for the Republican nomination for congress in the Sixth district. He is one of the leading lawyers of the state, and is wealthy, having made the money in the rice and western Kansas lands. He is a strongly ally of W. R. Stubbs, and stood by the "square deal" crowd in the house to the last ditch. He was one of the Republicans who refused to accept the senate compromise on the primary election bill, and his speech against the bill was one of the important addresses of the legislative session.

The appointment of Mr. Ham came as a complete surprise. In fact, Governor Hoch had been keeping his plans quiet, and it was not even known who he was considering for the place.

"I have reason to believe," said Governor Hoch this morning, "that Mr. Ham will take the place. Ham is a fine lawyer, and a splendid man. He is one of the strongest men in the state. In my judgment, and believe that a better man for attorney of the board of railroad commissioners could not be found."

"What this means that Ham is out of the race for congress if he accepts the place?" was asked.

"I don't see why it should," replied Governor Hoch. "The congressional race is a long one, and it will be a year and a half before the election takes place. If Mr. Ham makes good as attorney for the board, it ought to give him added strength in his congressional race."

HAS THEM GUESSING.

Miss Halley of Chicago a Puzzle to Members of N. E. A.

Los Angeles, Cal., July 9.—The second day of the convention of the N. E. A. was devoted entirely to departmental matters. All of the seventeen departments were organized and assembled either in forenoon or afternoon sessions each of which had a program before it.

Several other members of the fire department gave testimony as to the explosion, and they testified that they had seen a flash of light at the time of the explosion.

CHARGED TOO MUCH.

Iowa Meat Producers Says They Are Discriminated Against.

Washington, July 9.—Charges that the Burlington, the Milwaukee and other western and northwestern railroad lines are exacting excessive and discriminatory rates from live stock dealers of eastern Iowa were made today before the interstate commerce commission by the Corn Belt Meat Producers association of Iowa.

AGED INDIAN PRISONER MAKES UNSUCCESSFUL ATTEMPT TO ESCAPE.

Chicago, July 9.—A dispatch to the Tribune from Cache, Okla., says the old Apache warrior Geronimo, who terrorized the southwest for many years with his bloodthirsty band, while attending a celebration at Cache, under the auspices of the G. O. P., was surprised by a party of men and attempted to escape across the Texas Panhandle into New Mexico.

DEFENDS GIBSON LAW.

Lincoln, Neb., July 9.—Attorney General Thompson today filed a brief in the supreme court here in defense of the Gibson law which purports to force brewers out of the retail business in Nebraska. The brief was filed in connection with a petition for writ of habeas corpus asked by Julius Rusch of Lincoln, arrested on a charge of wholesaling in liquor while having only a retailer's license.

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SHE SMELLED GAS.

Earl is Sued.

Deposition of the Woman Who Cooked for Bradley.

Is Read to the Jury in the Haywood Case.

SHE BRANDS AS FALSE.

Orchard's Story That He Took Her to Theatre.

A Woman Tenant in the Flats Also Testifies.

Boise, Idaho, July 9.—The reading of depositions covering the Bradley explosion in San Francisco claimed by Harry Orchard as one of his crimes, but disputed by the defense, as the result of gas leakage, again occupied the entire morning session of the Haywood trial today. When court adjourned at noon Attorney Darrow announced that the reading would require all of the afternoon session. There will be an interruption immediately after recess, however, to enable the defense to call a witness who Mr. Darrow declared would have important testimony to give. Recess was ordered until 1:30 p. m.

With the prospect that another day would have to be given over to the reading of the Saw Edna's deposition covering the explosion at the apartments of Fred W. Bradley in that city, November, 1904, there were few spectators in court this morning, and the trial was resumed. Senator Borah, who on yesterday divided the task of reading with Attorney Clarence Darrow of the defense, this morning the portion of the burden fell on Mr. Hawley.

The next deposition taken up was that of Mrs. Charles Pickard, who as Mrs. Crow had been employed by the Bradleys as cook. She told of having smelled gas in the house for several days prior to the explosion and had called up the gas company to complain of it.

HE'S ONE OF FOUR.

Admiral Yamamoto Is About to Visit the United States.

Washington, July 9.—Viscount Aoki, the Japanese ambassador, has been invited by the government of this city for his summer vacation in anticipation of the arrival of Admiral Yamamoto, who is expected to reach New York soon from Europe. The admiral, who is one of the top officers of the Japanese navy holding that rank is on his way home to Japan but will spend some time in the United States before sailing from San Francisco or Seattle. His visit to this country, however, is an entirely unofficial one, although it is expected he will be shown some courtesies by the government authorities including a visit to the president at Oyster Bay. He is expected also to go to Washington on a brief period.

HOME IS WRECKED.

Three Members of the Family Injured by Tornado.

Bloomfield, Neb., July 9.—A tornado swept the country near Aida, in southern Knox county, Sunday night, injuring four persons, one fatally and demolishing several buildings. The home of Ell Olsen was wrecked and Olsen's mother was fatally injured. His wife had several ribs broken and was injured internally, and a six-year-old daughter received serious bodily injuries. The Lutheran church in Columbia township was wrecked and a score of small buildings blown down. Crops were damaged by high telephone wires were destroyed, interrupting communication.

AS FRANCE SEES IT.

American Naval Movement Is a Sign of Peace, Not War.

Paris, July 19.—The French government greatly deprecates the alarmist view of the Japanese-American situation taken by a section of the Paris press and its inspired statements. Based presumably on the foreign office's advice, placing the most optimistic construction upon the plans to dispatch the American fleet to the Pacific were given out this afternoon as follows:

MAY PLEAD INSANITY.

Runyan Says "Not Guilty" When Arraigned in Court.

New York, July 9.—That a plea of insanity may be made by the man charged with the killing of the Windor Trust company, who is charged with abducting the \$1,000,000 trust fund, was indicated by his counsel when Runyan was arraigned in court today. The plea was made by a former attorney who had been informed that the prisoner's maternal grandfather had died in an insane asylum and that Mrs. Runyan believed her husband's mind affected.

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POLITICAL GOSSIP

Has John Q. Royce Congressional Aspirations?

He Refuses to Put Himself on Record.

EXPECTS A PRIMARY.

Mr. Reeder Can Have One if He Wants It.

Not Opposed to One in Congressional Elections.

Is John Q. Royce planning to get into the congressional fight in the Sixth district? Many of Royce's friends are wondering whether the Phillipsburg editor and state bank commissioner of Kansas will decide to take a chance at the honor, when Mr. Royce himself was asked to-day whether or not he would be a candidate, he said:

CROSBY BROS. COMPANY.

The Big Department Store, Incorporates Its Concern.

Crosby Brothers Company is the striking new name of the great mercantile establishment of Crosby Brothers which filed incorporation papers with the secretary of state today.

TORN TO TATTERS.

Tentative Agreement Between Packers and Commission Men Wrecked.

Chicago, July 9.—Flat and unanimous refusal of terms of peace by the commission men in Chicago yesterday tore wide open again the breach between the packers and the representatives of the cattle raisers here. At a meeting held at the Saddle and Sirloin club, with the largest attendance of recent years, the members of the live stock exchange tore the report of the arbitration committee to tatters and adopted an ultimatum which will be presented to the packers today. The terms of the ultimatum, the text of which was kept secret by orders of Joseph Adams, who presided at the meeting, are as follows:

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GERONIMO HIKES OUT.

Aged Indian Prisoner Makes Unsuccessful Attempt to Escape.

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