

THE INDEPENDENT

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HELENA, MONT., NOV. 26, 1893.

Montanans abroad will always find THE DAILY INDEPENDENT on file at their favorite hotels: Fifth Avenue and Metropolitan, New York; West, Minneapolis; Aldwin and Palace, San Francisco; McDemott, Butte; Leland Hotel, Springfield, Ill.

NOTICE.
A. A. Campbell is the only authorized traveling agent of this paper.

THE WEATHER.

Reported for THE INDEPENDENT daily by J. M. Sherier, United States observer.

Barometer.....	30.15	6 P. M.	30.84
Temperature.....	50.0	3 P. M.	32.3
W. Wind.....	W-1	W. Wind.....	W-2
Temperature at noon, 19.0.		Maximum temperature, 33.7.	
Minimum temperature, 23.3.		Local forecast for Nov. 27: Fair; stationary temperature.	
Helena, Nov. 25, 1893.			

THE TAX ON INCOME.

In the Washington Post Mr. Harry H. Smith, former journal clerk of the house of representatives, gives an interesting resume of the history of the first income tax imposed by congress. This was in 1861. As it passed the house the act provided for a tax of five per cent. on incomes in excess of \$1,000, but this was amended by the senate so as to reduce the exemption to \$800, and the tax was fixed at three per cent. In this form the bill was passed. Prior to 1864 the act was hardly in full operation and in that year the sum collected from this source was \$15,000,000. In the winter of 1865 the tax on incomes under \$5,000 was increased from three per cent. to five per cent; incomes above \$5,000 being taxed five per cent. The amount of tax collected for the fiscal year 1864-5 was \$21,000,000. The close of the war brought a period of speculation and prosperity, and the income tax for the ensuing year was a little over \$20,000,000. For the following year 1866-7 it was \$27,000,000. In the latter year the law was amended so as to tax all incomes in excess of \$1,000 at five per cent. This reduced the revenues to \$32,000,000 in 1868 and thereafter until the repeal of the law the revenues from this source was \$25,000,000 to \$30,000,000.

There was more or less agitation in favor of the repeal of this tax during the entire period of its existence although it is fair to say the opposition came from those who paid the heavy taxes. No doubt, too, the tax was excessive and might well have been made less burdensome. Special Commissioner David A. Wells, in his report on the revenue system for the year 1863, set forth the fact that an income tax of five per cent. was greater than had ever been imposed by any other nation, except in time of war or in extraordinary national exigencies. He recommended the reduction of the tax from five per cent. to three per cent. on all incomes over \$1,000.

In meeting the proposition then seriously advocated in many quarters, that the income tax should be wholly removed, Mr. Wells called the attention of the country to the fact that the tax was paid during 1868 by only 250,000 persons out of the entire population of almost 40,000,000, and yet that the returns of these persons represented an aggregate income of not less than \$800,000,000. Even allowing for the families of these 250,000 contributors, it is evident that only about a million of the population were interested in having the tax repealed, while the remaining 39,000,000 out of 40,000,000 of people in the United States were interested in having it maintained.

The tax on incomes which congress may now be recommended to impose will be much lighter than the old war tax. According to the press dispatches yesterday the ways and means committee will advise a small tax on legacies and on the incomes of large corporations and on property owned or controlled by aliens, and will require the stamping of certain documents and special licenses for certain classes of business, although it is not yet certain that any of these features will be retained in the bill.

Students of the problem of taxation, however, are confident in the belief that a small tax on incomes could be operated as successfully as in England. A table compiled by Librarian Spofford shows that the entire revenue derived from the income tax from 1863 to 1873, was \$315,191,300. Mr. Spofford also shows that about one-third of the revenues of Great Britain from 1863 to 1873 were derived from an income tax. This tax amounts to six pence per pound on incomes of from 100 to 150 pounds, and nine pence per pound on incomes above 150 pounds per year.

OUR PLATFORM

Senator Teller's brave and manly speech in Denver the other night on his return from Washington contains sentiments so entirely in accord with those of our own people that they are worth quoting as the platform on which Montana stands. We have like conditions and resources with Colorado and what is true of that state is true of this. Mr. Teller said:

"Our friends in the east, many of them, believe we men of Colorado would go down to the bottom, depressed if not destroyed. Nothing is less true. We have a great state with great possibilities before us. Coal, iron, soil, copper, climate, marble and stone all are ours. In all that goes to make a state we have the best. With these, together with our industry and energy, we know as

well as we know anything that with all our adversity we will rise to the pinnacle, and, above all things, we will ever maintain the high character of integrity and honesty it has always been our boast to claim. We will pay our debts and meet every just obligation due us, no matter what conditions may prevail. So let us go to work. Let us, as citizens, address ourselves to the great questions presented to us. Let us show the world we are all we claim to be, rich, intelligent, enterprising and undaunted. Let us mine our iron, our copper, our gold; let us quarry our marble and our stone; let us till our soil and develop our state, and we will send back to the east such answer as they will blush to receive. We will have riches and prosperity which cannot fail us, while those who assailed us will seek our smiles. We will secure that prosperity which is ours, maintain that culture and intelligence which we have, and that shall be our answer to the east."

This is the message that should go from every state of the Rocky mountain region to the people who have thought to drag them down.

The Springfield Republican, published in the town where yesterday's game between Yale and Harvard was played, stoutly insists that foot ball is not a brutal game. Perhaps not. But we read in the telegraphic reports of the game sentences like this: "The game stopped and Mackie came to the front with a bloody face and was sponged off;" "Then a Harvard man was seen lying as if insensible and the game was stopped;" "Acton is disabled and lying on the field;" "Thorn, of Yale, is disabled and lying prone on Yale's thirty yard line;" "Waters, of Harvard, is hurt and Dunlap takes his place," and so on. We would like to have the Springfield Republican's idea of brutality.

In another column this morning we give place to the earnest appeal of citizens of the Gallatin valley for relief from the financial burdens that come upon them at the close of a season of crop failures and business depression. These citizens who are heavy taxpayers represent no party or faction and their appeal to the governor to call an extra session of the legislature, in order that they may have more time in which to pay taxes, is calculated to make the executive pause before giving them a refusal.

THE CHRISTMAS SCRIBNER.

The Christmas number of Scribner's magazine contains five short stories of unusual beauty in sentiment, especially chosen for their appropriateness to the Christmas season. The authors are Robert Grant, Thomas Nelson Page, Henry Van Dyke, Edith Wharton, and Herbert D. Ward. There is in addition a hitherto unpublished work of fiction by Sir Walter Scott, which is here printed by arrangement with Mrs. Maxwell Scott, and introduced and edited by Andrew Lang. The poetry of the number represents an equally notable list of authors including Thomas Bailey Aldrich, Richard Henry Stoddard, Edith M. Thomas, Duncan Campbell Scott, and Graham H. Thomson.

A novelty in magazine illustration is sixteen pages of exquisite half-tone reproductions of the Della Robbia sculptures, printed in tint to suggest the delicate material of the Robbia work. These pictures are made from the unequalled collections of photographs by Professor Allan Marquand, who has for years studied the subject and writes a delightful description of his travels in Italy in search of Robbia. Another unusual feature is the music of a song by Gilbert, entitled "January and May," which is decorated and illustrated by Howard Pyle. Still another artistic feature is "An Artist Among Animals," by E. S. Church, the eminent animal painter, who here tells in a charming way his methods of studying the habits of wild and domestic animals, and illustrates his anecdotes with his own sketches.

SUESSEK & AICHELE.

They Will Have All Kinds of Poultry and Meat for Thanksgiving.

Suesser & Aichele, 120 Broadway, have bought out the Broadway meat market, and from their long experience in the business are now prepared to give the public as good service as any place in town. They will have on hand for Thanksgiving day turkeys of all sizes and weights, geese, chickens, ducks and all kinds of meats, at prices as low as the lowest. The firm keeps a delivery wagon and will send purchases to all parts of the city. The firm keeps only the freshest kinds of goods, and customers can rely on always getting the very best for their money.

RED HOT EVERY TIME.

Hot Tomatoes Are Very Fine, All Chickens and Tenderloins.

A. A. Gusts, proprietor of the Columbian Lunch market at 122 Broadway, has always on hand from seven to 10 p. m. hot tomatoes. If you want to wash it down he can furnish you a glass of new cider, and then you can buy at the same establishment a good cigar. In addition to making a point of the tomato business, Mr. Gusts is making a drive on candies, and is selling fine creams and chocolates at 25 cents a pound. He has a lot of fancy apples at \$1.75 a box, all kinds of canned goods and fresh fruits, including oranges and California grapes.

Fresh candies that have never been melted at such values. At the Motor Office, 12th avenue.

Dr. Rockman Has returned to Helena and is located at the old stand. Telephone 331.

SAFE INVESTMENTS

FIRST MORTGAGE LOANS

On Improved Income-Bearing Real Estate, made in sizes, \$500 to \$5,000 for sale to private investors.

Also Buy and Sell

Bonds and Warrants.

12 YEARS SUCCESSFUL EXPERIENCE.

JAMES M. TUCKER.

AT MONTANA SAVINGS BANK. HELENA, MONT.

MORGAN'S PLACE.

809 North Rodney Street.

Thanksgiving Offerings.

- The famous "B. C." Butter, per pound, **35c.**
 - 18 pounds new crop Raisins **\$1.00.**
 - Best Flour on earth, per 100 pounds, **\$2.65.**
 - 3 cans Eagle brand Condensed Milk **50c.**
 - 2 cans of fine Sweet Milk **15c.**
 - The Bee Hive Soap leads all others, per bar, **5c.**
 - Fine Mixed Candy, two pounds for **25c.**
 - 10 sticks of Candy for **5c.**
 - Best Chocolate Creams, per pound, **25c.**
 - 2 pounds Old Missouri Apple Butter **25c.**
 - 2 pounds best Mince Meat **25c.**
 - Don't forget our 5-pound pail of Cottoleus **65c.**
 - Old Missouri Sorghum, per gallon, **70c.**
 - Old Homestead Maple Syrup, per gallon, **\$1.25.**
 - 5 pounds of Sweet Potatoes **25c.**
 - Fine Uncolored Japan Tea, per pound, **25c.**
- Send in your orders by mail.

Reed, Craig & Smith Co.

.... GOLD BLOCK

NEW LINE 4-IN-HAND BOWS

WORLD'S FAIR PREMIUM UNDERWEAR. LADIES' COMBINATION SUITS.

WE are going to make a great difference in the price of our Cloaks and Wraps of all kinds. We have a good line of sizes, and the newest Fall and Winter styles. These garments are fresh, new goods, bought this season and are the correct shapes. They are to be offered at 30 per cent. below former prices for cash, during this week. The prices will be so much lower than offered by other houses, and the assortment to select from so much better that all parties who are interested or intend buying a Wrap would do well to call and examine them. We can give you any size, from bust 32 to 44, plain and fur trimmed, with or without capes, in black, navy blue, browns, tans and other colors. Best material and workmanship. Also a line of Misses' and Children's Wraps and Ulsters at same reduction, and an odd lot of assorted garments below the cost of the material used in them, to say nothing of the making. All marked down sales are genuine at this house, and bargains may be expected.

Respectfully.



RALEIGH & CLARKE

Furs at Cost.



In order to reduce our large stock of Fur goods we will sell

Ladies' Seal Coats, Fur Capes, Etc. AT COST FOR CASH.

Now is your chance to buy a Fur Garment at a bargain.



BABCOCK & CO.
Furriers, Helena and Butte.

RECEIVER'S SALE.

The Entire Stock of the C. K. Wells Company

Books, Stationery, Wall Paper, Fancy Goods, Toys, Notions,

Etc., Will Be Sold at Greatly Reduced Prices

A large line of goods specially adapted to the approaching Holidays is being placed on exhibition, and will be sold at prices never equalled in this city.

Bargains In . . . BOOKS, ALBUMS, PICTURES, CHRISTMAS GOODS

Call Early While the Stock Is Complete.

CHAS. K. WELLS, RECEIVER