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SATURDAY MORNING, DECEMBER 31, 1921

To be more or less passively in accord with our lot and degree, as these are assigned us, is excellent; to be actively resolved to advance above that level by self-culture, by ambition, by heroic struggle and sacrifice, is much better.

—C. Ellwood Nash

A Keynote and a False Note. The keynote sounded by Chairman Cordell Hull of the Democratic national committee is a false note, the inharmonious of which facts must be detected by all who heard it.

"Democrats," said Mr. Hull, "were loyal and consistent friends of the ex-service men." Now, a very large number of ex-service men are not convinced that they have friends among either the Democrats or Republicans in congress.

"Ever solicitous of his welfare," continues the chairman, "the Democratic party, when in power, did more to advance the interest of the farmer than had been done in all the previous history of the nation, and had planned to do much more if it had remained in power."

And what is the condition of the farmer now? Can it be said that the Republican party in the nine months of its control has robbed the farmer of the benefits the Democratic party conferred upon him during the eight years of its ascendancy?

The present Republican congress was confronted by the most comprehensive program for the relief of the farmer that was ever formulated. And it has fulfilled much of the program and has much more of it under way.

While the agricultural program has not been carried out in full by the Republicans in the brief space of eight months there has been notable legislation in his behalf and such executive emergency relief has been extended to him as it was possible to extend under the powers possessed by the administration.

It cannot be said that the Republican party has done all for the farmer it should do or that it has yet fully met its pledges to him in its national platform. It may fall in both though we hope it will not and believe it will not.

There is a strong sentiment in the senate against tax-exempt securities, but there is nothing that can be done as to the securities already acquired by holders, so that provision can only be made against further hiding places for the tax-dodgers.

An effort was made to catch them by an inheritance tax on tax-exempt securities and later that will probably be accomplished. The following amendment was offered by Senator Kenyon to the revenue bill:

Provided, That in addition to taxes heretofore levied by this section there shall be imposed a tax equivalent to 15 per cent upon the value of the securities of such states so transferred by whatsoever authority issued, which securities have not been taxed under the federal income or excess-profits tax laws, and which were sold after six months subsequent to the passage of this act by the authority issuing the same."

The vote on this amendment was taken after midnight when a third of the senators were absent, and it was defeated by a tie vote, 32 to 32. It was generally believed that with a full vote the amendment would have carried.

The constitutionality of the proposed amendment was thoroughly considered and it was agreed that no amendment to the national constitution would be required to make such inheritance tax effective. The conclusion was reached that an inheritance tax is not a tax on tax-exempt securities but on the privilege of inheritance.

That question was found to have been determined in the case of Plummer vs. Coler, the principle involved in that case being summarized as follows: "State securities are not exempt from federal inheritance taxes. The exemption of state agencies and instrumentalities from federal taxation does not extend to the exemption of state and municipal securities from a federal inheritance tax. These last are subject to federal taxation on the same principle that federal securities are subject to a state inheritance tax. The tax is upon the right of inheritance and not upon the property inherited."

The chief objection to the Kenyon amendment

was that any form of taxation of state securities was an invasion of the rights of states. But to that the reply was made that the federal inheritance law now levies a tax on securities which are otherwise tax-exempt and that this amendment would simply add an additional tax to that portion of estates composed of tax-exempt securities.

The support given the Kenyon amendment is significant of the growing sentiment in favor of eliminating the tax-exemption of future issues of securities. It is doubtful if one vote for such a measure would have been cast in the senate four years ago, while in this case it lacked only one vote of adoption.

McGuffey's Readers

Speaking again of McGuffey's Readers, which yesterday had occasion to mention in connection with the subject of text-books, Dr. Frank Crane in an article in The Republican the same day by a curious coincidence, stated that Henry Ford, by securing with great difficulty a First Reader, had now the series complete from the First to the Seventh.

If Dr. Crane meant "first and seventh inclusive" as he undoubtedly did, we think he has introduced into the series one more reader than Dr. McGuffey ever knew about. Still we may be mistaken, but with what we have always regarded as an intimacy with McGuffey's Readers, we never heard of a Seventh.

There were originally five readers in the series. Later there was a revision in which a new First Reader, of simpler selections and printed in larger type, was added. The older First Reader was also simplified and given a new and larger dress of type, and called the Second Reader, and so on through the list, the more difficult selections in each reader were either dropped or transferred to the next higher reader of the series, the last of which was called the Sixth.

We suppose, among the readers of The Republican there are many who will be able to correct either us or Dr. Crane.

Ask the tourists whether they ever saw such midwinter weather as this.

Will the late grand goblins get their offices back if the imperial wizard "don't watch out"?

Why do they call a sudden descent by officers upon makers and drinkers of booze a dry raid?

Speaking about "preserving" or "maintaining" the integrity of China, wouldn't "restoring" be a better word?

A French submarine flotilla after all would be only a gesture. Why then should it be strenuously opposed?

If all men are created equal why is it that we laugh at the sight of some men, weep when we see others and admire some of the rest?

This from Life will be reassuring to many suspicious wives: "If wives only knew what their stenographers think of them, they would cease to worry."

If any tourist displays skepticism when you tell him these fogs are unusual in the Salt River valley, take him by the scruff of the neck to the weather bureau office and show him the records.

If there is any other town in the United States than Phoenix where the crowds sought the shady side of the street last Thursday, December 29, we would like to know its latitude and longitude.

This is an embarrassing time of year for those who have no bad habits to cast away next Sunday. Their situation is only a little less unpleasant than the Christmas shoppers of a week ago who had no money.

"Will your home in heaven be for rent or will you occupy it yourself?" was asked from a Phoenix pulpit. That's easy. There'll be no absenteeism there, and we were on the point of adding, no landlords.

We saw a statement the other day that women ruled the world 2500 B. C. Adding 1921, we have the exact period of the feminist regime to date 421 years. No other government in history has so persisted.

We are not throwing half-bricks or anything at the doctrine of sanctification but are only quoting Bert Moses, who says that when a man is so good that he can't be made any better, he's as good as dead.

Extreme poverty is sometimes the cause of domestic discontent and unhappiness, but we'll have to look beyond that to find out what was wrong in the McCormick household at whose door the gaunt wolf never sniffed.

Douglas Fairbanks and Mary are going to sell their palatial California home and live in Paris half the year. Doug probably thinks that "D'Artagnan" made half a Frenchman of him when in fact he made "D'Artagnan"—what shall we say?

Paintings by some well known Russian artists, says a dispatch, in some cases sell for the price of a pair of shoes. That doesn't really throw much light on the relation of art to money in Russia, since we think we have heard that it takes some millions of rubles to buy a pair of shoes.

Ambassador Harvey is in France. Our Democratic friends should be apprised that the colonel speaks French with fluency and the same abandon with which he has entertained English hearing audiences. Let his detractors have their hammers in readiness.

We do not want to impinge upon the circulation department but we must warn you that if you neglect to take advantage of the bargain offer you will lose from a dollar and a half to two and a half, or else lose The Republican altogether and that would be a loss which could not be measured by dollars and fractions thereof.

Only ten per cent of the passenger automobiles in the United States, says a statistician, are used for pleasure. And from this small percentage must be deducted a dozen or more supposedly pleasure automobiles whose owners we saw last Sunday and Monday jacking them up out of the mud of unpaved streets of Phoenix and adjacent country roads.

It Was a Long Lane, But This Looks Like the Turn Herbert Johnson



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LARDNER WEEKLY LETTER By RING W. LARDNER

Don't Make New Year Resolutions—Industry Is Bad Enough Now

To the editor: Well friends, I suppose you know what day this Sunday is without me reminding you, namely New Yrs. day which is the day when so many people make resolutions which they think will improve themselves in some way, either swear off habits that ain't good for their health or quit wasting so much money or something.

It is generally always the men folks that does the swearing off, maybe because the ladies is all ready perfect, but whatever is the reason it is the gents of my sex that makes the most important resolutions while all the women do is stand around and get ready to laugh, except in a few cases where a woman may get into the spts. of the occasion and take a oath to not loose her pocket book more than 5 times during the coming yr. or promise that every 4th or 5th remark her husband makes during 1922, she will pretend to listen.

But it is the men's resolutions which I wish to speak about them at this time, and I hope my readers won't be shocked when I make the remark that for at least this one New Yrs. day it will be better for the gents well fare if no resolutions is made.

A remark like this kind no doubt demands an explanation and I am not the man who would make such a remark without being able to explain same. Well then, it ain't necessary to tell nobody that we have been in the throws of a business slump and that same ain't over yet and that when a man quits smoking or drinking or decides to become a tight wad he is dealing a blow to business in gen. and a specially the boot legging business and the united cigar stores.

Everybody knows that these is facts but what they may not know is that they's other branches of industries that is effected even worse by the swearing off evil and that these branches is all ready starting right in the eye. I refer to the allied professions of doctor, nurse and undertaker and that part of the real estate game that specializes in 6 ft. lots.

ALWAYS A SILVER LINING I suppose you seen in the papers a while ago where the insurance companies reported that 1921 was the healthiest yr. in history. Well the day after that report came out they was 3 undertakers in N. Y. city alone

which was sacked onto me and my friends was cut out for any stage role it must be one of the gals that they ring up the curtain on in Macbeth.

DOCTORS OUT OF LUCK The average nurse might make a pretty good sales lady but they ain't no frantie demand for them at this time of yr.

UNDERTAKERS OUT OF LUCK What is popular an undertaker can last a little while renting chairs but even at \$50 a dozen this kind of business ain't going to make him rich as very few private care parties is give for more than 8 people, and mine honest may of come from a rich family and own a couple of chairs herself.

REAL ESTATE AUMPS UP The funeral director to get along without funerals is to pour all his embalming fluid into quart bottles, label it Old Stiff and sell it for \$110 a case.

QUESTIONS AND ANSWERS (Any reader can get the answer to any question by writing The Republican Information Bureau, Frederic J. Haskin, director, Washington, D. C. This offer applies strictly to information. The bureau cannot give advice on legal, medical, and financial matters. It does not attempt to settle domestic troubles, nor to undertake exhaustive research on any subject. Give full name and address and enclose two cents in stamps to return postage. All replies are sent direct to the inquirer. Write your question plainly and briefly.)

Q. Will you tell me the name of Washington Irving's home in New York and what city it is in? E. D. G. A. "Sunnyside" is the name of the house in which Washington Irving resided at Irvington, New York. It was originally known as "Wolfert's Roost" and was built in the seventeenth century.

BIBLE THOUGHT FOR TODAY

SAYING GOODBYE:— Finally, brethren, farewell. Be perfect, be of good comfort, be of one mind, live in peace: and the God of love and peace shall be with you.—2 Cor. 13:11.

Berton Braley's Daily Poem - Infantry Tactics

The babies of these present days are raised upon a system. You count their calories of food, and on a card you list 'em. They're spanked upon a schedule and petted by the clock. And you musn't ever jounce 'em and you musn't ever rock. Physicians choose their style of dress and fix their hours of sleep. And tell you when they ought to laugh and when they ought to weep. Their every eccentricity is catalogued and filed. For the modern type of baby is a scientific child!

Time was that mothers raised them in a rather casual way. With a bit of help from grandma—but that isn't done today. For the bringing up of babies is a far from simple art. And you need a dozen volumes and a blue print and a chart. A clinical thermometer, a stethoscope, a scale, Some test tubes and a distaphone that registers each wall. The modern mother's regimen is very far from mild. For the baby of the present is a scientific child!

Oh, the old folks sniff about it and the jesters jest a lot. But the modern type of baby is a healthy little tot. He may be robbed of baby-talk, of many pats and kisses, But there's a heap of colic and of other ills he misses; And in spite of all the sentiment that in our cosmos lurks There isn't any question that the modern method works, For the scientific baby is a husky, healthy tot. A credit to the doctor, and the mother and the dad!

THE ONCE OVER By H. I. PHILLIPS

Congressmen Dumm and Dummer Look into the Ford Energy Plan "Well," said Senator Dumm, "what do you think of this plan of Henry Ford and Thomas Edison to substitute energy for gold?"

Q. What was the Jewish title higher than rabbi? E. M. A. The title rabban was one higher than rabbi. It was first to Gamaliel and afterward by way of eminence to the heads of the Sanhedrin of the house of Hillel.

Q. What was opium introduced in China? F. F. F. A. Opium for use as a medicine was introduced into China in the thirteenth century by Marco Polo.

Q. What was the original "A-no-one"? K. L. A. The term "A-no-one" originated as a symbol used in the classification of wooden ships by Lloyd's Maritime Insurance Association. It denoted that the hull and equipment of the ship in question were in good condition.

ABOUT THE STATE

Complete Sedona Road PRESCOTT—That the Sedona road is practically completed and will offer an unusually interesting and comfortable trip to the motorist as soon as the present period of moist weather passes off, was stated today by A. B. Peach, of the Prescott Engineering Construction company.

Opening Quarries in Desert Mining company has obtained lease on the stone quarries of the Golden Rule Mining company in the district about 40 miles southwest of this city. Doan and Stevens drew the leases for the company, who is a party of San Francisco, captured by Ernest Fisher.

Stop Indian Oray MIAMI—Determined to observe Christmas in ye olde Apache way, had a dozen bucks and squaws assembled in an arroyo south of Globe Christmas day with a supply of tula-pai calculated to turn a hundred Christians into one.

Student Honored NOGALIE—V. L. Cochrane of this city has just received word that his son, Harold E. Cochrane, was one of the ten honor students elected to the Beta Gamma Sigma fraternity in the Wharton School of Finance, of the University of Pennsylvania for this scholastic year.—Herald.

