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"INTANGIBLE" TAX LAW A FAILURE.

One thing the "intangible" tax law, passed in 1921, has done to the complete satisfaction of everybody. It has failed to accomplish what was promised for it. On the other hand, it has justified all the arguments that were made against it.

Designed to bring out large amounts of property alleged to be escaping taxes, it has mainly served to encourage further hiding of such property. The definition of an "intangible" made by the law in the attempt to set up a classification of property subject to taxation includes money, stocks and bonds, evidences of indebtedness, choses in action, contracts for labor, and other similar forms of wealth. Under the Smith law farm mortgages are not taxable in Nebraska, and this form of security is specifically exempted under the intangible provision of the revenue law. Building and loan corporations also come in for special treatment.

Several bills have been prepared to deal with problems arising out of the law. One proposes the repeal of the intangible law outright, while two others contemplate an increase in the rate of taxation on so-called intangibles. Neither of these measures touches the problem squarely. The question is, Should money, stocks, bonds, and similar evidences of wealth, be taxed? Answering this question in the affirmative, then we must decide on what basis. Clearly the answer to this would be not on face value, but on earning power.

Here is one of the weaknesses of the law as it exists. J. A. C. Kennedy of Omaha has prepared a brief for submission to the legislature, in which the whole subject is carefully examined. He shows that the law now strictly applied practically confiscates the major part of the earnings of capital invested in ordinary securities. This necessarily compels investment in such forms of security as can not be reached by the law. Also, that a large proportion of the "intangibles" consists of stocks and bonds already taxed elsewhere, so the additional levy on intangibles is really double taxation. This is contrary to the principle that is employed in the Smith law dealing with mortgages.

Other sound arguments are cogently urged by Mr. Kennedy against the law which has so many absurdities that it is tedious to undertake to recount them all. His conclusion is that a specified low mill levy on actual value of the forms of wealth now listed as "intangible" will produce far better results. He shows by the experience of other states that such a form of taxation actually increases the amount of such property included in the tax roll as to far exceed what might be gained under the practice that prevails in Nebraska. In Iowa, for example, with a flat levy of 4 mills the "intangible" total has risen from \$36,000,000 in 1912 to \$686,000,000 in 1924. In Minnesota the amount has gone up from \$14,000,000 in 1910 to \$405,000,000 in 1924, under a 3-mill flat tax. In Nebraska in 1921, when the general property tax applied, the amount listed was \$85,000,000. Under the law of 1921, the amount returned for 1924 was but \$128,000,000, a figure almost ridiculous when compared with Iowa or Minnesota. Experience in eastern states show similar results.

It would seem that the legislature would act wisely were it to adopt a provision that will levy a flat low mill rate on all forms of wealth now classified as "intangibles." Such a plan has worked well in other states, and surely will be better for Nebraska than the law now on the book, which is admittedly of little service and the source of much perplexity and vexation to taxpayers.

MR. DAVIS SHOULD CHEER UP.

A. J. Davis is state superintendent of New York for the Anti-Saloon league. Evidently he takes himself, his job and his organization more seriously than most folk. Mr. Davis says New York seceded from the Union when it repealed the Mullins-Gage law, and he fears that the federal government will have to step in and by force of arms enforce the constitution. Mr. Davis actually sees another civil war in the offing, with liberals on one side fighting and dying for their cause, and prohibitionists on the other fighting and dying for their cause.

Brother Davis should take something for it. "When I think of the terrible price we had to pay for the abolition of slavery, I pray the time may never come when the United States will be moved to use force of arms to enforce the constitution," wails Brother Davis.

We hope the good brother will cheer up, for we can assure him that he is worrying over nothing at all. There is about as much likelihood of civil war over prohibition as there is that the time will come when crack-brained enthusiasts like Brother Davis are no more. Prohibition is making progress, not because of its Daveses, but in spite of them.

Intemperance has been the curse of all generations. Not alone intemperance in the use of intoxicants, but intemperance in language. An unbridled tongue backed by a fanatical mind can cause more trouble than an army can quell. One Davis turned loose can arouse intolerance that can not be subdued by reason.

Superintendent Davis is doing the cause no good

by his direful predictions. On the contrary, fanatics like him are doing the cause of temperance infinite harm. He should be muzzled, just as the fanatical advocates of "personal liberty" need to be muzzled. Reason and common sense will eventually solve the prohibition question in a manner satisfactory to the great majority.

PERPETUATING AN INJUSTICE.

We record it with regret that the senate has decided to keep the voters of Douglas county in a separate class. Dividing them from the voters of Nebraska by a special provision of the election law. We have many times pointed out the injustice of such a provision. It has not added any security to the purity of elections in Omaha, nor has it achieved anything but hardship on the voters who are affected by its application.

We resent, as we have always resented, the imputation contained in the law. We do not believe that the results of election in this city and county have been achieved by the machinations of a group of unscrupulous politicians, manipulating a body of venal voters. Such an allegation is a gratuitous insult to the electorate. We do know, however, that the faction which worked most strenuously to achieve the result now attained has only been occasionally successful in obtaining control.

This is neither here nor there. The Omaha Bee does not and will not appear as mouthpiece or champion for a factional group in or out of the party. We do believe, however, that the law is unfair to a large number of voters, who may reasonably be divided amongst several parties. On their behalf, and on that alone, have we appealed to the legislature to put Douglas county under the same law that is applied to the rest of Nebraska. A voter should not be handicapped because his home is in Omaha. Yet certain Omaha citizens think he should, and the legislature agrees with them.

The matter will doubtless be taken up two years hence, and perhaps a different spirit will then prevail. Until the law is changed it will be observed here as it has always been. For Omaha is law-abiding.

ACID TEST ON LIBERTY.

New York police were called upon to disperse a meeting which had been called in the interest of liberty and free speech. Norman Hapgood, champion of the down-trodden, wherever they may be found, presided at the meeting. So thoroughly aroused were those in attendance that the greatest confusion prevailed, because each of the 1,100 present had a speech to make and insisted on making it.

No greater proof of the freedom that exists in this land could be asked. But an Italian communist declared with vehemence that in Russia greater freedom prevails. He was pleading for what he calls the "political prisoners." Of course there are no such in Russia. One American newspaper correspondent spent fourteen months in Russia, ten of them in prison, solely because the gentle soviet authorities regarded her with suspicion. She might have been in jail over there yet, had it not been for the intercession of an American business man with whom the soviet were dealing.

If our Italian communist will only present himself in public in Moscow and denounce the government as he did in New York, he will be quickly given a demonstration of the difference between the freedom of speech in the United States and that prevailing in Russia. The fact that the United States only interferes when the reds make themselves a public nuisance by disturbing the peace with their unruly meetings supports them in their charge of oppression. As a matter of practice, they can shout themselves hoarse in Omaha or anywhere else. Nobody pays any attention to them. The acid test is shown by the holding of meetings here to denounce the government, while in soviet Russia they do not dare even to think, much less express, objection to authority.

A scientific expedition is headed for the Gobi desert to discover, if possible, the starting place of the race. A few insurgents in congress know where the race is going to finish if it doesn't follow their advice.

In his opening remarks the speaker of the Indiana legislature said, "Make your Chautauquus addresses somewhere else." It is to be hoped that he meant somewhere else in Indiana.

Franklin D. Roosevelt is making plans to rebuild the democratic party. This is calculated to bring of Doc Bryan rampaging up from Florida with a roll of blue prints under his arm.

A Chicago university professor says if we'd quit wearing clothes we'd get over blushing inside of a week. But how about goose pimples at this time of year?

The lay jury about to undertake the job of cleaning up the New York stage would do well to contract for formaldehyde by the carload.

The proposition to make London barrooms more attractive has a reminiscent sound to a lot of people on this side of the pond.

Down Lincoln way a number of beam-bearing eyes are looking for notes in Omaha's opties.

Speaking of a gas tax, is there any possible way of levying one on the senate output?

Old King Ak is about ready to send out his buttons again. You all know what that means.

Nothing like a congressional salary boost bill to obliterate party lines.

Unveiling the windows was some ceremony.

Homespun Verse

By Omaha's Own Poet—
Robert Worthington Davis

THOUGHTS.

The sun comes up so brightly,
The morning skies are set
With loveliness of jewels,
With tones of coronet—
A lilt and blithesome maiden
Sleeps sweetly through the day,
Where the cuckoo plays.
Oh, sing the song of Jazzland
That prescience fades before!
Oh, chant the blithing lyric
That tilts the convention's door—
For if the soul is going,
The heart must lead the way:
But there is sweeter music
Than cuckoo plays . . .
The sun comes up so brightly,
The morning skies are set
With loveliness of jewels,
With tones of coronet—
A lilt and blithesome maiden
Sleeps sweetly through the day,
And wanders forth at sunset
Where the cuckoo plays.

The Hawk and the Sparrows



Letters From Our Readers

All letters must be signed, but name will be withheld upon request. Communications of 200 words and less, will be given preference.

Boosting for Omaha.

Omaha.—To the Editor of The Omaha Bee: In The Omaha Sunday Bee I observed an article by W. A. Fraser, president of the Woodmen of the World Life Insurance company, entitled, "What Omaha Really Needs." I consider his advice logical and full of pep, and I hope that no reader of The Omaha Bee will miss it. I believe in boosting, but it must be for the welfare of all the people of Omaha and not for the special privilege of a few; the social welfare as well as the industrial must be included in the boost. Let us not forget that citizens from other states know Omaha, and they can also boost or criticize our city. There is one way to boost, to cooperate with our street commissioner, Mr. Noyes, by keeping our streets and alleys clean. It is easy to criticize, but let us not forget that our street commissioner does all he can with the street implements he has on hand. I think a few more such implements would be a boost for our street department.

When I came out from the Empress theater Saturday night I was surprised to see the sidewalk covered with a blanket of dirty newspapers, and this was on Sixteenth and Douglas. The city council should pass an ordinance forbidding throwing or leaving any newspapers or other rubbish on the street under a \$5 fine. The newsboys should be taught to help keep the city clean.

Many grocery stores are also guilty of throwing rubbish on the streets and blockading the sidewalks with their wares and boxes. Some cities would not tolerate such violation.

I believe the greatest boost to the Queen of the Plains is cleanliness. We have a good street commissioner, always on the job, and he is a man who knows how to treat the men under him, so I hope the city fathers will stand by him and his work. Let us boost for factories, such as tanneries, woolen mills, canned goods manufacturers and corn starch mills and others. We have the raw material. Let's go. JESSE MARTEL, 814 North Sixteenth.

Enforcing the Law.

Wausau, Neb.—To the Editor of The Omaha Bee: Permit me to say a word in reply to the letter of James Beck of Omaha, referring to law enforcement and the eighteenth amendment, in which he railed at Mr. Ed P. Smith, former mayor of your renowned city, because he tries to do his sworn duty by enforcing the law of our land.

Mr. Beck does not like the eighteenth amendment, but for the good of society it is the law of the land and must be enforced. Time was when the Constitution of the United States was held sacred. The Constitution of the United States is a God.

Salvation for Omaha. Omaha.—To the Editor of The Omaha Bee: A few reasons why I am for Omaha: After many years of suppression, depression and praying thusly: "Oh Lord God, bless me and my wife, my son John and his wife, my four and no more, amen," the Chamber of Commerce has about exhausted their endurance. Therefore if we as citizens of Omaha, even in our humble position, will place our shoulders to the wheel of industry we can release

Abe Martin



Our idea of nerve is somebody tryin' t' git a plitical job 'cause they voted for Coolidge. Ther's somethin' th' matter with modern dancin' when even a circle is in th' way.

Letters From Our Readers

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The floods of the Old Missouri. Open the heads of the great chamber and cleanse them thoroughly. Thus we can assist Andy Gump by making Omaha the greatest city in the world. We can do so because of its geographical location.

All together—let's go. First, let's cater to such men as our Mayor Jim, and forget about the business and their class. As it has been said by one of our great theologians, "An honest man is the noblest work of God." I think at present they are scarce, so let us get together and boost for Omaha and an honest man.

As Omaha is bounded on four sides by the best soil in the world, and we don't bar the soil near the Nile river, which has the deepest soil. But we have the most productive.

Nebraska, Iowa and Missouri has soil which will grow anything that comes out of dirt. Even if Missouri does have some places where the land is so poor it takes 19 men and a gallon of moonshine to raise a distur-

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SUNNY SIDE UP

Take comfort, nor forget, That Sunrise never failed us yet. Celia Thaxter

Yesterday morning a friend called our attention to what he called the "smoke nuisance," and proceeded to complain bitterly. He aroused no answering response in our soul. Personally we'd not complain if a thousand more smokestacks were pouring smoke heavenward. We'd prefer too much smoke to a lack of it. Of course it is a wicked waste of fuel to send it up the chimney needlessly, but better that wicked waste than no smoke because of cold boilers. For some time to come our rallying cry is More Smoke From More Factory Chimneys.

Our acquaintance with Col. Tom Dennison is very slight, but we have heard quite a bit about him during the last 30 or 35 years. The other day, while sauntering down the street, we saw Colonel Dennison and another man in earnest conversation near the corner. "Aha," thinks we, "here's where we eavesdrop and hear some dark, nefarious scheme being put up." So, pretending to be looking at the shop windows, we edged up and listened in. Dennison and his companion were talking about rana bulls and telling how many kinds of birds flocked around their little bird baths last summer.

It has been many years since we were interested in Lincoln politics, hence we are out of touch. But noting the tremendous interest of a Lincoln morning newspaper in Omaha's political affairs, we wonder who is blamed for everything down there since Ed Bignell retired. We can remember the time when Ed Bignell was the Tom Dennison of Lincoln, just as Tom Dennison is now charged with being the Ed Bignell of Omaha.

Providence permitting, and the board of education not changing its collective mind, we will journey down to Craig, Mo., in a couple of months and address the graduating class of the high school of the old home town. It was in Craig that we made our initial plunge into the newspaper publishing business. That was a bit more than 40 years ago. In the graduating class will be children of the young fellows and girls with whom we used to chum around. In the meanwhile we are depending upon the fathers and mothers of those graduates keeping pretty still about some of the things that transpired in those never-to-be-forgotten days. Self-interest should impel them to do that very thing.

The invitation to make that address calls up a host of memories. There was the time of the big flood, in '83, if we remember correctly, when the Missouri came from eight miles away and water was six feet deep in the streets of Craig. Then there was the building of the big dyke around the town immediately after that flood. And the club dances in Heaton's hall, and the horse races southeast of town, and the amateur dramatic entertainments, and the nutting and berry parties in the bluffs, and catching bullheads in the Tarkio. But the occasion will be tinged with sadness. Many of the familiar faces will be missing.

Nebraska Limerick.
There was an old man in Yutan
Who made some brew in a can.
The can was corroded,
And quickly exploded,
And they never found the old man.

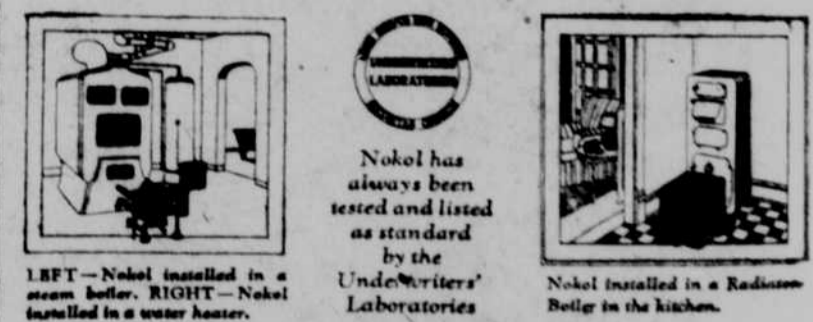
Brain Leaks.
Dollars spent before they are earned are always doubly earned.
Love flies out of the window when suspicion peeks in at the door.
Did you ever live in a town that wouldn't be helped by a few absences?
The more you know about the other fellow's job the better you will like your own.
What some men esteem to be life's greatest success is merely life's greatest failure. WILL M. MAUPIN.

As we have the resources, lots of energy, and as much integrity as any city in the world—let's go. Boost for Omaha, and even quietly for Andy Gump, as he promises to production, as our own real sources of production are from the soil and the minds of men. W. X. Y.

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