

UNDERWOOD AGAINST REPEAL

Majority Floor Leader Says President is Wrong.

PLEADS FOR SHIP SUBSIDIES

He Says Discrimination is Necessary to Build Up American Merchant Marine—Treaty is Not Violated.

WASHINGTON, March 28.—Representative Underwood of Alabama, democratic floor leader in the house of representatives today delivered his speech against repealing the Panama tolls exemption, as urged by President Wilson. The speaker took the floor of the house majority who had led the successful fight for practically all the administration measures, committing the position of the president, attracted wide attention. Mr. Underwood urged defeat of the Sims' bill, which follows President Wilson's recommendation for the repeal of the tolls exemption. He declared the repeal was contrary to the platform of the democratic party adopted at the Baltimore convention, and that the exemption favoring American coastwise ships did not violate the Hay-Pauncefote treaty.

"Not for one moment do I believe we have violated a treaty," declared Mr. Underwood. "Our whole difficulty arises from the un-American spirit of surrendering to some of our own people here exhibited toward this important question from the very beginning. Can any one tell us plainly why we surrender and what is to be accomplished by it? Are we to yield merely because the sentiment of Europe is against us? When has the sentiment of Europe ever been with us about matters of moment? When will the time come when we can expect to maintain and preserve our rights, political and commercial, with the acquiescent sympathy of European governments?"

Argument for Subsidies.

Mr. Underwood quoted the tolls exemption plank from the Baltimore platform, and continuing said: "There can be no contention as to the meaning of this language. No one can raise the issue that the bill now pending before the house introduced by the gentleman from Tennessee (Mr. Sims) is not in direct conflict with the declaration of the democratic platform. Personally I believe that the party pledge should be lived up to in good faith by those who claim allegiance to party principles, but as there are many here who differ with me in reference to the binding effect of a party platform I will not at this time endeavor to discuss the pending bill from that standpoint.

"It was through discriminating tariff duties that our merchant marine was developed in the first three decades of our government's existence. The democratic tariff law that is now on the statute books, carried a discrimination amounting to a reduction of 5 per cent of the duties on goods imported in American ships.

"If we have built the canal for the benefit of an American merchant marine and not for the practical exclusive use of foreign shipping, we must adopt a policy of discrimination in favor of American ships, or we must in the end pay indirect subsidies to enable our ships to compete with ships of foreign nations. The subsidies and discriminations that European governments have given to their shipping interests have practically driven American ships from the seas.

Treaty Not Violated.

"Not for one moment do I believe that we have violated a treaty right and not for one moment do I believe that the English government seriously contends that we have violated a treaty right. Our whole difficulty in the matter arises from the un-American spirit of surrendering to some of our own people here exhibited toward this important question from the very beginning.

"If the congress had unanimously passed the canal tolls bills two years ago, I do not believe that the question would ever have been raised that we do not have the right to exempt American ships from the payment of tolls when we charge foreign ships a fair and equitable rate for their passage through the canal. Great Britain charges \$1.50 for the passage through a canal that cost only one-third of what it cost us to build the Panama canal and our toll charge is only \$1.20 per net ton.

"It seems to me clear that it does not lie within the mouth of Great Britain or any foreign nation to complain that we have not given them fair and equitable treatment in the tolls that we have charged for the passage of their ships through the canal.

Bill is Attack on Sovereignty.

"There is a more serious question involved in the passage of this bill. The right to discriminate in favor of our shipping and to increase our commerce are matters of vital importance, but they pale into insignificance when compared with the attack on the sovereignty of our country in the canal zone.

"The power to build the canal, under our constitution rests in the war power of the United States. We built the canal primarily as an addition to our war power, as it permits the quicker transfer of our naval forces from one ocean to another. Its inland lake provides a harbor of refuge in which our navies can rendezvous, and, as occasion offers, strike either ocean.

"The advocates of Great Britain take the position that we are forbidden to discriminate in favor of our vessels of commerce, and as vessels of commerce and war are named together, how long will it be before the same advocate of the British contention will advise us that we cannot discriminate in favor of our own war vessels?"

"The contention of those advocating the British claim seems almost absurd when we recognize that if we admit them for vessels of commerce the same reasoning will require us to admit them for vessels of war. To do so would convert the canal in time of war into a liability instead of an asset. Of course, we made no such contract. We give to all nations certain certain rules adopted by us certain privileges in the canal. That did not mean that we proposed to build a canal at our own expense and then surrender its sovereignty to all other nations.

"There is no word in the treaties that even by implication denies our right to give free tolls to our vessels in any trade, and the day will yet come when we will free our vessels from tolls in the foreign trade. But we have yet to consider the most serious surrender that the advocates of the British contentions desire to make, that is, to make the admission that we are not sovereign in the canal zone.

"By your vote you are asked to ratify for all time to come, the British desire that we surrender sovereignty of the canal zone and admit that it is an international waterway in which we have

no rights that are not possessed by all other nations.

"Panama Treaty Paramount. Our governmental status on the canal zone was established and fixed by a treaty made with the Republic of Panama subsequent to the making of the Hay-Pauncefote treaty. Great Britain remained silent after the publication of this treaty and allowed us to build the canal under it, and it is stopped now to deny the right we acquired under this treaty with Panama.

"The Republic of Panama acquired the sovereignty over the land through which the canal was built in the same manner the original thirteen states of this union acquired their sovereignty, by successful revolution. Panama has surrendered its sovereignty over the canal zone to our government, by language that is so clear it cannot be misunderstood.

"Are we now to yield the sovereignty of a nation and for what? Can anyone tell us plainly why we surrender and what is to be accomplished by it? Are we to yield merely because the sentiment of Europe is against us? Which has the sentiment of Europe ever been with us when we protested against the British government treating us without granting representation in the Parliament? Did Europe sympathize with us when we protested against the unlawful seizures and search of vessels in the second decade of the last century?"

"When will the time ever come, when we can expect to maintain and preserve our rights, political and commercial, with the acquiescent sympathy of European governments?"

DOES INCOME TAX HIT YOU?

Some Remarks About New Law from Source Not Entirely Friendly.

The estimate that 425,000 persons must pay the income tax does not exempt the rest of the population from informing themselves regarding the details of this most popular tax. The presumption is against the citizen claiming exemption. Those contending that the law does not apply to them must make that fact clear to the officials whose duty it is to maintain the contrary. The ordeal which corporations have undergone under the application of the excise tax now confronts multitudes who have never kept books, or who have kept them only in their minds, and now are confronted with the necessity of keeping them in a manner satisfactory to the law under penalty of fine and imprisonment.

The law contemplates that every taxpayer shall receive a tax bill, but the failure to get one does not exempt the taxpayer. At his own risk he must report himself, and must make his statement subject to criticism. The taxpayer must make return of his gross income, and the government will make the deductions. The law requires the presentation by the government of a blank return to be filled, and the treasury will prepare regulations for itself which also will serve for the guidance of those perplexed by the numberless cases of actual or supposed doubt in the application of the law. The government asks only for the facts. The computations and the assessment it makes for itself, leaving the taxpayer who is caught the same option that the reel has about being skinned.

Doubtless many will slip through the meshes of the law, but those hoping or planning to do so must remember that the government has better sources of information than the state officials who have levied the personal property tax. Their means of information were directories which disclosed the residents upon fashionable streets, rosters of expensive clubs, jury lists and pure guesses. The income tax law is a more serious matter for tax dodgers. Wages paid must be reported by those who pay them. Taxes payable on large classes of income "deducted at the source" will simply be taken from corporations on their own account, and on account of those receiving income through them, such as interest on bonds. The provision

in this case illustrates the manner in which the law throws the presumption against the exemption. The tax payable in respect of accrued interest is deducted irrespective of the exemption, and in the first instance is collected even though the owner of the bond and recipient of the interest is exempt. In order to secure the return of such collection the individual taxpayer must make affidavit. Dividends are deductible by the individual who reports them in his gross income, but not otherwise.

It must be admitted that the tax is more burdensome in its manner than in its amount. Those who must pay the largest amount—4 per cent upon the excess above \$20,000—will feel it least in both respects. Necessarily without regard to the law they must have books kept for them. The mere payment of whatever amount means no such sacrifice to them as the smaller amounts mean to the larger number of small persons who must do the work themselves and pinch themselves into the bargain, even though the tax is only moderate at the bottom of the scale. One per cent upon the excess above \$5,000 for bachelors, or \$4,000 for married couples living together, is little for those whose income is \$5,000, or even \$10,000. If the option were to pay the amount of the tax and escape the nuisance many would rejoice. But there is no such option. The only means of escape is the receipt of an income probably below \$3,000, and that means that the ordeal must be undergone probably by more persons just below the exemption than by those above it.

The taxpayer must read the law for himself, and must read it aright at his peril. Next New-year's is the day upon which his duty begins. Between then and March, 1914, first he must make his return in respect to his income from March 1 to the end of 1913, the period to be calculated as five-sixths of a year. After this year the return will be for the full year. He will receive notification of the tax due under his return on June 1, and must pay within the month. If the taxpayer neglects to make return the collector may make one for him at any time within three years. If the tax is not paid there will be added to the tax due 3 per cent and 1 per cent monthly. The penalty for refusal to make return is a fine from \$50 to \$1,000. The making of a false return is a misdemeanor, punishable by a fine of \$2,000, or a year's imprisonment, or both. Those making returns for others as the law requires are held personally liable under the law.—New York Sun.

FEW BARBER SHOPS IN INDIA

Best Business Done in Exclusive Hairdressing Shops for Women.

There are probably not more than thirty barber shops in India of sufficiently high class to make use of imported barber supplies. Such shops have practically only the European element to cater to, and many of the Europeans employ native barbers who have no shops, but come to their private residences with razors, scissors, etc., to perform any services required.

The best equipped barber shops are in Calcutta, where there is the largest European population; a few other cities, such as Bombay, Lucknow, Lahore and important hill stations, such as Simla (the summer capital of India), Darjeeling and Mussoorie, also have them in less number. At the hill stations the European population, including civil and military officials and transient tourists, is, in the summer time, relatively larger than in other towns of India.

The proprietor of a leading barber shop in Simla, who also has a shop at Lucknow, tells me that catering to masculine customers is really the smallest and least profitable part of his business, as most well-to-do Europeans shave themselves, chiefly with American safety razors, and go to barber shops only to have their hair cut. The best business is women's hairdressing, it being the practice in India for barber shops, or hairdressing shops, as they are known here, to cater to both men and women, separate rooms being reserved for each class of customers. The prices charged women for hairdressing are about 50 cents for ordinary morning toilet, \$1 for evening toilet and \$1.50 for balls and other especially brilliant functions. In case of unusually important social evening affair, such as a government house ball, women often apply to a week ahead for their special hairdressing, and those who do not book sufficiently long in advance may have to come as early as 9 o'clock in the morning to have the desired service rendered.

The most prominent barber shops also do an important business in the making up of wigs, switches, etc., the hair for

which is usually purchased in England, France or Germany. At one such shop in Simla I was told that probably 70 per cent of the "purdah" or high-class native women are also said to be large purchasers of wigs, switches, etc., although they do not themselves go into the barber shops, but procure their requirements through their husbands or female attendants. Falling hair and baldness are very common among both sexes in India, due, probably, to unfavorable climatic conditions and the wearing of heavy sun hats which exclude the air.—American Consular Reports.

Short Crops Cause Dakota Bank to Fail

PIERRE, S. D., March 28.—The state banking department today took charge of the First State bank of McIntosh. The bank assets are \$100,000. The liabilities, outside of capital stock, are \$200,000. The failure was due to several years of short crops.

Persistent Advertising is the Road to Big Returns.

CECIL GALLOWAY OF WAHOO WINS DECLAMATORY CONTEST

FREMONT, Neb., March 28.—(Special Telegram.)—There were eighteen speakers in the high school declamatory contest in the high school this evening. In the held at the Larson this evening. In the oratorical class the prize was awarded Cecil Galloway of Wahoo, who delivered Phillip's eulogy of Toussaint l'Ouverture. Other prizes were awarded as follows: Dramatic—First, Ruth Scott, North Bend; second, Amilda Brome, Ashland; third, Anna McCormick, Papillion. Humorous—First, Irene Daniell, Osceola; second, Paule Kavanaugh, Columbus.

There is a distinctiveness about Benson & Thorne garments that women don't find in ordinary lines



All the variations of the 1914 fashions are revealed in our Spring line. They are designed by the same masterful stylists who create the garments sold by Field, Wamsmaker and other big Eastern dealers. Many, very many, of the models will be shown by no other Omaha store, which insures exclusiveness and distinctiveness to Benson & Thorne patrons. Saturday's sure to be a busy day and we'd like to number you among those who will visit this store.

Suits of rare elegance for Women and Juniors, for \$15 to \$47.50

Coats with an indescribable air of stylish refinement \$10 to \$55

Beautiful Dresses of silks and other fabrics—\$10 to \$47.50

Just a word about our Shoes for Women

Not until you've worn a pair of Benson & Thorne shoes, experienced the satisfaction of a Benson & Thorne perfect fitting, observed their unusual shape retaining qualities, their superb style features, their longevity, not until then will you know for a certainty where to get footwear with which you can find no fault. Very special values, \$4.00 and \$5.00.

Pattern hats such as no other store shows

Exclusive Models limited exclusively to us. Some for women, some for misses—and our experienced salesladies will not put a miss' model on a mature woman or vice versa. Women's Pattern Hats, \$10 to \$18.75 Misses' Styles, - - \$3.50 to \$8.75



OMAHA'S FASTEST GROWING STORE BENSON & THORNE CO 1516-18-20 FARNAM STREET

The Church You Will Like First Methodist 20th and Davenport Sts., Opposite High School Rev. Titus Lowe The Pastor Thomas J. Kelly The Director of Music Preaching 11 A. M. and 7:30 P. M.; Sunday School 9:45 A. M.

Which Church? Go to Church Today! If you want self government, toleration, respect, liberty of conscience, modernness in preaching, a friendly spirit and the most pleasing auditorium come to THE FIRST CONGREGATIONAL CHURCH 19th and Davenport

Why not go to church?

Few persons think things through. If everybody reasoned this matter of church-going to its logical conclusion there would not be many vacant pews, and a widespread demand for more churches would speedily arise. The reason is simple: People do not stay away from church because they are opposed to religion or to the church. Far from it. Nearly everybody believes that the church is absolutely necessary to our civilization. If its existence were threatened the great mass of people would fight for it. But by some curious kink in their mental processes many non-churchgoers fail to perceive that if everybody else followed their example—and every honest person grants others the right to do as he does—the churches would quickly pass out of existence. EVERY NON-ATTENDANT UPON RELIGIOUS SERVICES VIRTUALLY VOTES FOR THE ELIMINATION OF THE INSTITUTION FROM SOCIETY. The most efficient agency of human service on earth is the church. The churchman is a sharer in all the world-wide beneficence of the organization. They who would make their lives count should be counted among those upon whom the church may count. In case of illness, death or other trouble, any of the city's ministers will be glad to help.

The new tariff law has made it possible for men of particular taste to enjoy many new foreign weaves this Spring; such as have not before been used in ready clothes. As you might expect Hart, Schaffner & Marx are the leaders in getting these goods in—and we're showing a lot of them in the new suits and overcoats for Spring.



Black-and-white, blue-and-white plaids, club checks, tartans and a host of other good things. We want to have you see them and know more about them. We got them for your special benefit. Suits at \$18 and upwards. Look at some of the "upward" goods—\$25-\$30-\$35. Beautiful Suits at \$15.00 Never before have we ever offered to our customers such suits as these at \$15. Many stores show them in their windows with a \$20 price ticket on them and think they are great values at that price. Blue serges that are soft and fine weaves, silk mixed worsteds, cassimeres and Scotch materials; all made in the latest of fashions; every man or young man should see these suits; all sizes; all colors, at... \$15 Special Showing of Men's Suits at \$10 All the very newest colors and fabrics; they are every one a great value. Satisfy yourself that Hayden's is the place to buy men's clothing. Boys' All Wool Suits with Two Pairs Knickers, \$3.95 Both knickers, full lined, made the best. The Norfolk coat is the newest thing yet. We received these suits Thursday and to make Saturday a real boys' clothing day, we offer these suits for, your choice, at... \$3.95 Hayden's are headquarters for confirmation and communion suits. See our special \$5.00 blue serge suit—it is a wonder. Values like these have never been shown in Omaha before. HAYDEN BROS.