OPERATIONS UNDER SELECTIVE DRAFT

Measures for Raising of Military Forces, as Agreed Upon by Congress.

AGE LIMIT, 21 TO 30 YEARS

Male Citizens, and Those Who Have Declared Their Intention to Besome Citizens, of That Age, Liable to Draft-Classes That Are Excused.

Washington.-The selective draft under which the new United States army will be raised will be applied under the following provisions of the army

"That the enlisted men required to raise and maintain the organizations of the regular army and to complete and maintain the organizations embodying the members of the National Guard drafted into the service of the United States, at the maximum legal strength as by this act provided, shall be raised by voluntary enlistment, or if and whenever the president decides that they cannot effectually be so raised or maintained, then by selective draft; and all other forces hereby authorized shall be raised and maintained by selective draft exclusively; but this provision shall not prevent the transfer to any force of training cadres from other forces.

Age Limits Are Fixed.

"Such draft as herein provided shall be based upon liability to military service of all male citizens or male persons not allen enemies who have declared their intention to become citizens, between the ages of twenty-one and thirty years, both inclusive, and shall take place and be maintained under such regulations as the president may prescribe not inconsistent with the terms of this act.

"Quotas for the several states, territories and the District of Columbia, or subdivisions thereof, shall be determined in proportion to the population thereof and credit shall be given to any state, territory, district, or subdivision thereof for the number of men who were in the military service of the United States as members of the National Guard on April 1, 1917, or who have since said date entered the military service of the United States from any such state, territory, district, or subdivision, either as members of the regular army or the National Guard.

Provides for Military Law.

"All persons drafted into the service of the United States and all officers herein provided for shall, from the date of said draft or acceptance, be subject to the laws and regulations governing the regular army, except as to promotions, so far as such laws and regulations are applicable to persons whose permanent retention in the military service on the active or retired fist is not contemplated by existing law, and those drafted shall be re quired to serve for the period of the existing emergency unless sooner discharged, provided that the president is authorized to raise and maintain by voluntary enlistment or draft, as herein provided, special and technical troops, as he may deem necessary, and to employ them into organizations and to officer them as provided in the third paragraph of section 1 and section 9 of this act.

"Organizations of the force herein provided for, except the regular army, shall, as far as the interests of the service permit, be composed of men who come, and of officers who are appointed from, the same state or local-

No person liable to military service will be permitted to escape therefrom by furnishing a substitute or the payment of money, and the payment of bountles for recruits is prohibited.

Men Who Are Exempt. The persons who will be exempted from military service are thus desig-

nated by this provision of the bill: That the vice president of the United States, the officers, legislative, executive, and judicial, of the United States and of the several states, territories, and the District of Columbia, regular or duly ordained ministers of religion, students who at the time of the approval of this act are preparing for the ministry in recognized theological or divinity schools, and all persons in the naval service of the United States shall be exempt from the selective draft herein prescribed.

"Nothing in this act contained shall be construed to require or compel another person to serve in any of the forces herein provided for who is found to be a member of any well-recognized religious sect or organization at present organized and existing and whose existing creed or principles forbid its members to participate in war in any form and whose religious convictions are against war or participation therein in accordance with the creed or principles of said religious organization; but no person so exempted shall be exempted from service in any capacity that the president shall declare to be noncombatant.

Certain Classes to Be Excused. "The president is hereby authorized to exclude or discharge from said selective draft and from the draft under the second paragraph of section 1 hereof, or to draft for partial military service only from those liable to draft as in this act provided, persons of the fol-

DETAILS OF NEW CONSCRIPTION LAW

Washington, May 10 .- [special.]-Outstanding features of the universal service law as drafted by the senate and house conferees.

Ages of Draft, 21 to 30 inclusive. Ages of Volunteers, 18 to 40 inclu-

Number subject to draft, .11,000,000 To be Obtained by Draft or Volunteers: Number to be drawn by se-

lective conscription1,000,000 [In two drafts 500,000 each.] Regular army 300,000 National Guard 625,000 Special and technical troops 76,000 Total strength provided 2,001,000 Term of Service: Period of Emergency. Exemptions:

Federal and state officers. Ministers of religion and theological

Members of religious sects opposed

Liable to Exemption:

County and municipal officers. Customhouse clerks, mail em-

Employees of armories, arsenals and navy yards. Persons engaged in industries, in-

cluding agriculture. Those supporting dependents, The physically and morally deficient.

Method for Draft: Proclamation by the president for

registration. Immediate registration by those of

Selection from register of men for

service. Dispatch of men drafted to nearest

training camp. Provision for Pay: Second-class private\$25 First-class private 31 First-class private 31

Quartermaster and hospital sergeants 46 First sergeant 50

Safeguards Thrown Around the Army: Prohibition. Suppression of the social evil.

officers, custombouse c'erits, persons employed by the United States in the transmission of the mails, artificers and workmen employed in the armories, arsenals and mavy yards of the United States, and such other persons employed in the service of the United States as the president may designate; pilots, mariners actually employed in the sea service of any citizen or merchant within the United States: persons engaged in Industries, including agriculture, found to be necessary to the maintenance of the military establishment or the effective operation of the military forces or the maintenance of netional interest during the emergency; those in a status with respect to persons degendent upon them for support which renlers their txclusion or discharge advis able; and those found to be physically

or morally deficient. "No exemption or excusion shall continue when a cause therefor no onger exists: Provided, that notwithstanding the exemptions enumerated herein, each state, territory and the District of Columbia shall be required to supply its quota in the propartion that its population bears to the total population of the United States."

How Exemptions Are Determined. The machinery created for determining of exemptions is thus described by the bill:

"The president is hereby authorized. in his discretion, to create and estab-.ish throughout the several states and subdivisions thereof and in the territories and the District of Columbia local boards, and where, in his discretion, practicable and desirable, there shall be created and established one such board in each county or similar subdivision in each state, and one for approximately each 30,000 of population in each city of 30,000 population or over, according to the last census taken or estimates furnished by the bureau of census of the department of commerce. Such boards shall be appointed by the president and shall consist of three or more members, none of whom shall be connected with the military establishment, to be chosen from among the local authorities of such subdivisions or from other citizens residing in the subdivision or area in which the respective boards will have jurisdiction under the rules and regulations prescribed by the presi-

Powers of Exempting Boards.

"Such boards shall have power within their respective jurisdictions to hear and determine, subject to review as hereinafter provided, all questions of exemption under this act, and all questions of or claims for including or discharging Individuals or classes of individuals from the selective draft, which shall be made under rules and regulations prescribed by the president, except any and every question or claim for including or excluding or discharging persons or classes of persons from the selective draft under the provisions of this act authorizing the president to exclude or discharge from the selective draft 'persons engaged in industries, including agriculture, found to be necessary to the maintenance of the military establishment, or the effective operation of the military forces, or the maintenance of national

interest during the emergency.' Additional Boards Provided.

"The president is hereby authorized to establish additional boards, one in each federal judicial district of the United States, consisting of such numlowing classes: County and municipal | ber of citizens, not connected with the | forces."

military establishment, as the president may determine, who shall be appointed by the president.

"Such district boards shall review on append and affirm, modify or reverse any decision of any local board having jurisdiction in the area in which any such district board has jurisdiction under the rules and regulations prescribed by the president. Such district boards shall have exclusive original jurisdiction within their respective areas to bear and determine all questions or claims for including or excluding or discharging persons or classes or persons from the selective draft, under the provisions of this act, not included within the original jurisdiction of such local boards.

"The decisions of such district boards shall be final except that in accordance with such rules and regulations as the president may prescribe, he may affirm, modify, or reverse any such decision."

All persons subject to registration nust have attained their twenty-first but not their thirty-first birthday, and such persons as fall to register will be subject to imprisonment for not more than one year. Persons temporarily absent from their legal residence may register by mail under presidential regulations.

Provisions for Volunteers.

The provisions governing voluntary enlistment in the regular army and National Guard follow:

"That the qualifications and conditions for voluntary enlistment as herein provided shall be the same as those prescribed by existing law for enlistments in the regular army, except that recruits must be between the ages of eighteen and forty, both inclusive, at the time of their enlistment, and such enlistment, and such enlistments, shall be for the period of the emergency unless sooner discharged.

Plan Grouping by States.

"Provided, That all persons enlisted or drafted under any of the provisions of this act shall as far as practicable be grouped into units by states and the political subdivisions of the same; provided, further, that all persons who have enlisted since April 1, 1917, either in the regular army or in the National Guard, and all persons who have enlisted in the National Guard since June 3, 1916, upon their application, shall be discharged upon the termination of the existing emergency.

"The president may provide for the discharge of any or all enlisted men whose status with respect to dependents renders such discharge advisable, and he may also authorize the employment on any active duty of retired enlisted men of the regular army, either with their rank on the retired list or in higher enlisted grades, and such retired enlisted men shall receive the full pay and allowances of the grades in which they are actively employed."

Provision for Increased Pay. The army pay increases are set forth in the following provisions:

"That all officers and enlisted men respects on the same footing as to pay allowances, and pensions as officers and enlisted men of corresponding grades and length of service in the regular army; and commencing June 1, 1917, and continuing until the termination of the emergency, all enlisted men of the army of the United States in active service whose base pay does not exceed \$24 per month shall receive an increase of \$10 per month; those whose base pay is \$24, an increase of \$8 per month; those whose base pay is \$30, \$36, or \$40, an increase of \$6 per month, and those whose base pay is on all incomes over \$500,000 a year. \$45 or more, an increase of \$5 per month; provided that the increases of pay herein authorized shall not enter into the compilation of continuous service pay."

President's Powers Broadened. An entirely new provision of the bill

as drafted is: "That the president is authorized to increase or decrease the number of organizations prescribed for the typical brigades, divisions, or army corps of the regular army, and to prescribe such new and different organizations and HOW INCOME TAX WORKS OUT personnel for army corps, divisions, brigades, regiments, battalions, squadrons, companies, troops, and batterles as the efficiency of the service may require; provided further that the number of organizations in a regiment shall not be increased nor shall the number of regiments be decreased.

The president will afficer the regular army and National Guard under existing law, and for the conscript force he is empowered:

"To provide the necessary officers, line and staff, for said force and for organizations of the other forces hereby authorized, or by combining organizations of said other forces, by ordering members of the officers' reserve corps to temporary duty in accordance with the provisions of section 38 of the national defense act approved June 3, 1916; by appointment from the regular army, the officers' reserve corps. from those duly qualified and registered pursuant to section 23 of the act of congress approved January 21, 1903 (thirty-second statutes at large, page 775), from the members of the National Guard drafted into the service of the United States who have been graduated from educational institutions at which military instruction is compulsory or from those who have had honorable service in the regular army, the National Guard, or the volunteer forces or from the country at large; by assigning retired officers of the regular army to active duty with such force with their rank on the retired list and the full pay and allowances of their grade; or by the appointment of retired officers and enlisted men, active or retired, of the regular army as commissioned officers in such

WAR TARIFF BILL MAKES EVERYBODY PAY HIS SHARE

\$1,800,000,000 To Be Raised in Year by Measure Reported to House.

BOOST DUTIES: NO FREE LIST

Limit on Incomes Reduced to \$1,000 for Single Men and \$2,000 for Married Men-Taxes for Heirs Are Increased-Tariff Raised 10 Per Cent and Articles on Free List Are Taxed 10

Per Cent.

Washington,-A war revenue bill designed to raise \$1,800,000,000 by taxation during the coming year was approved finally in the house ways and means committee Tuesday by unanimous vote and reported to the house Wednesday,

In the meantime the senate finance committee is holding public hearings on the bill, with a view to being ready to report soon after the house acts.

To bring the amount to be raised up to the desired total, the house committee wrote into the bill a flat increase of 10 per cent in all existing tariff duties and 10 per cent duties on all articles now admitted free, all estimated to bring in \$240,000,000, this more than doubling the present tariff revenues.

In addition it was decided to make all income-tax increases retroactive, beginning with the present calendar year. Other taxes provided for would become effective upon the signing of

The income-tax increases, applying to both personal and corporation incomes, are designed to produce \$533. 000,000 more than the present incometax receipts.

Income and Profits.

Most of the new revenue will come from the income, excess profits, and inheritance taxes and additional tariff duties, but the levies of the bill would reach into many other sources,

Letter mail rates would be increased from two to three cents an ounce, and postal cards from one to two cents, while \$19,000,000 would be added to charges against newspapers under a new system based upon the present parcel-post zones.

Internal-revenue taxes upon liquor and tobacco would be materially inof the forces herein provided for other creased, and there would be taxes on than the regular army shall be in all amusements, and stamp taxes of wide

Increase in Supertaxes.

The war income tax section would double the present normal tax of 2 per cent on individuals and 3 per cent on corporations. It would lower the exemption of individual incomes from \$4,000 to \$2,000 in the case of married persons and from \$3,000 to \$1,000 for the unmarried.

In addition, beginning with incomes of \$5,000, graduated supertaxes would be imposed, in addition to the normal 4 per cent, ranging up to 33 per cent The surtax schedule follows;

Income.				Tax.	
From	\$5,000	to !	\$7,500 1	per	cent
From	\$7,500	to s	\$10,0002	per	cent
From	\$10,000	to	\$12,500 3	per	cent
From	\$12,500	to	\$15,000 4	per	cent
From	\$15,000	to	\$20,000 5	per	cent
From	\$20,000	to	\$40,000 6	per	cent
From	\$40,000	to	\$60,000 8	per	cent
From	\$60,000	to	\$80,000 11	per	cent
From	\$80,000	to	\$100,00014	per	cent

This table is based on an exemption of \$2,000 for heads of families. For persons unmarried and not heads of families the exemption is \$1,000.

Income.	Law	8, 1916	Revision
\$ 3,000	******	*****	\$ 20
4,000	******	117743	40
5,000	\$ 10	\$ 20	160
10,000	60	120	195
15,000	110	220	470
20,000	160	320	820
25,000	200	470	1,270
30,000	360	620	1,720
36,000		770	2,170
40,000	560	920	2,630
45,000	600	1,120	3,220
60,000	700	1,320	3,820
85,000	910	1,520	
60,000	1,000	1,720	4,420
66,000	1,210	1,970	6,000
70,000	1,300	2,220	6,820
75,000	1,510	2,470	6,620
80,000	1,710		7,420
85,000	1,910	2,720	8,220
90,000	2,110	3,620	9,230
96,000	2,310	8,320	10,220
100,000		3,620	11,220
110,000	2,510	8,920	12,220
170,000	3,760	4,620	14.637
125,000	8,1190	5.670	18,220
150,000	4,290	6,370	20,620
128 (00)	5,610	7,420	24.720
200,000	6,260 7,510	9,400	31,220
225,000	8,760	11,420	38,220
250,000	10,010	13,670	46,470
275,000	11,510	15,920	64,720
300,000	13,010	18,420	63,970
350,000		20,920	73,220
400,000	16,010	26,420	92,220
400,000,		31,920	111,220 130,220
450,000	22,010	37,420	130,220
\$00,000 \$50,000	25,010	42,900	155,220
000,000	28,510	48,926	177,720
600,000	22,010	54,920	200,220
650,000	36,510	60,920	222,720
700,000,	39,010	66,930	245,230
750,000	42,510	72,920	267,75
800,000	46.010	78,920	290,220
850,000	49,510		312,720
960,000			335,270
960,000	58,510		347,730
1,000,000	60,010		380.250
1,250,000	77,510	125, 420	495,227
1,600,000	95,610	167,920	610,220
1,750,000			727,720
2,000,000			845,279
1,250,000	147.510		985,200
2,500,000	165,010	312,920	1,085,720

NEW AND ADDITIONAL TAXES PROPOSED IN \$1,800,000,000 WAR REVENUE BILL

These figures are those of the house bill. When the measure goes to the senate it will be subject to amendment and doubtless in many cases there will be revision. The senate finance committee will hold hearings at which arguments and objections may be presented.

Letter postageFrom 2 cents to 3 cents Postal cardsFrom 1 cent to 2 cents Excess profits tax.....From 8 to 16 per cent Corporation tax From 2 to 4 per cent Stock exchange transactions-On each sale future delivery for each Capital stock on each original issue of \$100, 5 cents; on transfers on

each \$100 face value......2 cents Indemnity bonds, 50 cents; where premium is in excess of \$100..... 1 per cent of premium charge Drafts, checks, notes (and for each renewal or extension not exceeding

Deeds, conveying lands or realty, for first \$100 to \$500, 50 cents; for each \$500 or additional or fraction, 50 cents, Proxy (except religious, charitable or literary societies or public cemeteries) 10 cents Power of attorney25 cents-

Life insurance policies (except industrial or weekly)....8 cents on each \$100 Marine, international and fire......1 cent on each \$1 of premium Cacualty policies 1 cent on each \$1 of premium Freight bills 3 per cent Passenger tickets. 10 per cent on tickets above 25c except initial commutation. Steamboat tickets for foreign port, up to \$10, no tax; from \$10 to \$30,

\$1; from \$30 to \$60, \$3; exceeding \$60, \$5. Express rates10 per cent Telephone and telegraph 5 per cent on bills Telephone (long distance)...... 5 cents on each toll message over 150 Musical instruments 5 per cent on those costing over \$10 Talking machines 5 per cent on those costing over \$10 Jewelry 5 per cent of selling price Cosmetics and proprietary medicines...... 5 per cent on wholesale price Amusement tickets (theaters, baseball, etc.) except where maximum ad-

Moving picture film (not exposed), sold by manufacturer or importer

Moving picture film (ready for projection), sold or leased by manufac-Chewing gum or substitute therefor, imported.....5 per cent of selling price-Distilled spirits Doubled Beer, ale \$1.20 for every barrel Still and sparkling wines and cordials......Tax doubled Soda fountain and similar sirups, grape juice, mineral water, ginger ale

Natural mineral or table water (bottled)......10 cents per gallon Carbonic acid gas 8 cents per pound Cigars 1ncreased from 50 cents to \$10 per 1,000 Cigarettes (heavy weight)......Increase \$3.60 per 1,000 Tennis rackets, golf clubs, baseball bats, lacrosse sticks, balls of all kinds, including baseballs, footballs, tennis, golf, lacrosse, billiard

Fishing rods, reels and lines per cent Billiard and pool tables per cent Chess and checkerboards and pieces, dice, games and parts of games.5 per cent Playing cards: Upon every pack (in addition to present tax).....8 cents

Postal rates (newspaper and magazines)-First zone2 cents Second to third zone3 cents Fourth or fifth zone4 cents Sixth or seventh zone5 cents Eighth zone8 cents Advertising5 per cent of total

From \$100,000 to \$150,000.17 per cent | three pounds per 1,000, and \$3.60 per From \$150,000 to \$200,000.20 per cent | 1,000 if more than three pounds. From \$200,000 to \$250,000.24 per cent From \$250,000 to \$300,000.27 per cent | pay 5 per cent on all advertising col-From \$300,000 to \$500,000.30 per cent lections. On all exceeding \$500,000..33 per cent The provisions requiring the normal

tax of individuals to be deducted and withheld at the source of income would not apply to the new normal tax prescribed in this bill until after January 1, 1918, and thereafter only to incomes exceeding \$3,000.

Tax on Imheritance. In addition to the inheritance tax now in force, the bill imposes a tax equal to the following percentages of its value upon the transfer of each net estate: \$50,000 One-half of 1 per cent

\$50,000 to \$150,000.....1 per cent \$150,000 to \$250,000.....11/2 per cent \$250,000 to \$450,000.....2 per cent \$450,000 to \$1,000,000 21/2 per cent \$1,000,000 to \$2,000,000....3 per cent \$2,000,000 to \$3,000,000...31/2 per cent \$3,000,000 to \$4,000,000....4 per cent \$4,000,000 to \$5,000,000 . . . 41/2 per cent \$5,000,000 to \$8,000,000....5 per cent \$8,000,000 to \$11,000,000....7 per cent \$11,000,000 to \$15,000,000...10 per cent \$15,000,000 and over.....15 per cent

The exemption is lowered from \$50,-000 to \$25,000 and a new tax of 1 per cent levied on estates between \$25,000 and \$50,000.

The bill proposes to bring in \$200,-000,000 by doubling the present 8 per cent tax on excess profits. On distilled spirits the present tax

of \$1.10 per gallon is doubled; to the rectifiers' tax 15 cents a gallon is added, and fermented liquors are assessed \$2.75 per barrel instead of \$1.50. Tobacco Tax Doubled.

The tobacco tax is doubled, except as to cigars, which are graduated from 50 cents to \$10 a thousand, according to retail value. Cigarettes, made in or imported into the United States, would be taxed an additional \$1.28 per 1,000 if weighing less than mitted and make the returns.

Newspapers would be required to

The second-class postage section says:

"After June 1 next the zone system applicable to parcel post shall apply to second-class mail matter, with rates of postage two cents a pound or fraction when for delivery within the first or second zones, four cents within fourth or fifth, five cents within sixth or seventh, and six cents for delivery within the eighth zone.

"It is provided, however, that postage on daily newspapers when deposited in a letter carrier office for delivery by its carriers shall be the same as at present; copies now entitled to free circulation in the mails within the county of publication shall retain that privilege, and the postmaster general may require publishers to separate for zones in mailing.

"Newspapers malled to subscribers from an office other than that of publication shall pay the same rate as if mailed from its office.

"Religious, educational, agricultural, labor or fraternal publications, issued without profit, shall pay 11/2 cents per pound irrespective of zones.

Theaters and Clubs. The amusement tax is one cent for each ten cents or fraction paid for admission, applying to charges remitted in the cases of persons admitted free except bona-fide employees, Place where the maximum charge for admir sion is five cents or where the proceed of the place admitted to are for relig lous or charitable purposes are exemp Clubs would be taxed 10 per cent of

dues or membership fees (except in-Itiation fees), the members individually to pay the tax. This is effective June 1, and the club receiving the payments or fees is required to collect the tax from the person se ad-

