

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 Become Citizens, of That Age, Liable to Draft—Classes That Are Excluded.

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

"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 alien 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; 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; those in a status with respect to persons dependent upon them for support which renders their exclusion or discharge advisable; and those found to be physically or morally deficient.

"No exemption or exclusion shall continue when a cause therefor no longer 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 proportion 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 establish 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 president.

Powers of Exempting Boards.
"Such boards shall have power with in 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 number of citizens, not connected with the

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 inclusive.

Number subject to draft, 11,000,000
To Be Obtained by Draft or Volunteers:

Number to be drawn by selective conscription, 1,000,000
(In two drafts 500,000 each.)
Regular army, 300,000
National Guard, 625,000
Special and technical troops, 70,000
Total strength provided, 2,001,000
Term of Service: Period of Emergency.

Exemptions:
Federal and state officers.
Ministers of religion and theological students.
Members of religious sects opposed to war.

Liable to Exemption:
County and municipal officers.
Customhouse clerks, mail employees.
Employees of armories, arsenals and navy yards.

Persons engaged in industries, including agriculture.
Those supporting dependents.
The physically and morally deficient.

Method for Draft:
Proclamation by the president for registration.
Immediate registration by those of draft age.

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
Corporal, \$32
Sergeant of the line, \$36 and 42
Quartermaster and hospital sergeant, 46
First sergeant, 50

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

officers, customhouse clerks, persons employed by the United States in the transmission of the mails, artificers and workmen employed in the armories, arsenals and navy 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 national interest during the emergency; those in a status with respect to persons dependent upon them for support which renders their exclusion or discharge advisable; and those found to be physically or morally deficient.

"No exemption or exclusion shall continue when a cause therefor no longer 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 proportion 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 establish 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 president.

Powers of Exempting Boards.
"Such boards shall have power with in 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 number of citizens, not connected with the

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

"Such district boards shall review or 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 hear 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 must have attained their twenty-first but not their thirty-first birthday, and such persons as fail 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 here 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 of the forces herein provided for other than the regular army shall be in all 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 \$45 or more, an increase of \$5 per month; provided that the increases of pay herein authorized shall not enter into the computation 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 personnel for army corps, divisions, brigades, regiments, battalions, squadrons, companies, troops, and batteries 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 officer 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 forces."

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 bill.

The income-tax increases, applying to both personal and corporation incomes, are designed to produce \$533,000,000 more than the present income-tax 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 increased, and there would be taxes on amusements, and stamp taxes of wide scope.

Increase in Supertaxes.

The war income tax action 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 on all incomes over \$500,000 a year.

The surtax schedule follows:

Income.	Tax.
From \$5,000 to \$7,500.....	1 per cent
From \$7,500 to \$10,000.....	2 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 \$100,000.....	14 per cent

HOW INCOME TAX WORKS OUT

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.	Tax Under Original Law.	Tax Under Proposed Law.	Tax Under Revision.
\$ 3,000.....
4,000.....
5,000.....
10,000.....
15,000.....
20,000.....
25,000.....
30,000.....
35,000.....
40,000.....
45,000.....
50,000.....
55,000.....
60,000.....
65,000.....
70,000.....
75,000.....
80,000.....
85,000.....
90,000.....
95,000.....
100,000.....
110,000.....
120,000.....
130,000.....
140,000.....
150,000.....
175,000.....
200,000.....
225,000.....
250,000.....
275,000.....
300,000.....
325,000.....
350,000.....
375,000.....
400,000.....
425,000.....
450,000.....
475,000.....
500,000.....
525,000.....
550,000.....
575,000.....
600,000.....
625,000.....
650,000.....
675,000.....
700,000.....
725,000.....
750,000.....
775,000.....
800,000.....
825,000.....
850,000.....
875,000.....
900,000.....
925,000.....
950,000.....
975,000.....
1,000,000.....
1,050,000.....
1,100,000.....
1,150,000.....
1,200,000.....
1,250,000.....
1,300,000.....
1,350,000.....
1,400,000.....
1,450,000.....
1,500,000.....
1,550,000.....
1,600,000.....
1,650,000.....
1,700,000.....
1,750,000.....
1,800,000.....
1,850,000.....
1,900,000.....
1,950,000.....
2,000,000.....

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.

All tariff duties.....	Increase 10 per cent
All articles now admitted free.....	Tax 10 per cent
Letter postage.....	From 2 cents to 3 cents
Postal cards.....	From 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 \$100, 2 cents; each additional \$100 or fraction.....	2 cents
Capital stock on each original issue of \$100, 5 cents; on transfers on each \$100 face value.....	2 cents
Bonds, debentures, etc., each \$100 face value.....	5 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 \$100), 2 cents; for each \$100.....	2 cents
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 ceremonies).....	10 cents
Power of attorney.....	25 cents
Life insurance policies (except industrial or weekly).....	8 cents on each \$100
Marine, international and fire.....	1 cent on each \$1 of premium
Casualty 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.	
Seats, berths or staterooms, rail and water.....	10 per cent
Express rates.....	10 per cent
Automobiles and motorcycles.....	5 per cent on wholesale price
Automobile and bicycle tires.....	5 per cent
Electric power.....	5 per cent on bills
Telephone and telegraph.....	5 per cent on bills
Telephone (long distance).....	5 cents on each toll message over 15c
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 admission is 5 cents.....	Tax of 1 cent for each 10 cents charged
Moving picture film (not exposed), sold by manufacturer or importer.....	1/2 cent per linear foot
Moving picture film (ready for projection), sold or leased by manufacturer, producer or importer.....	1c per linear foot
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
Grape brandy, product of fruit distilled.....	Tax doubled
Soda fountain and similar sirups, grape juice, mineral water, ginger ale and all soft drinks, carbonated water.....	2 cents per gallon
Natural mineral or table water (bottled).....	10 cents per gallon
Carbonic acid gas.....	8 cents per pound
Tabacco tax.....	Doubled
Cigars.....	Increased from 50 cents to \$10 per 1,000
Cigarettes (light weight).....	Increase \$1.25 per 1,000
Cigarettes (heavy weight).....	Increase \$3.60 per 1,000
Cigarette papers.....	1/4 cent for each 25 papers
Tennis rackets, golf clubs, baseball bats, lacrosse sticks, balls of all kinds, including baseballs, footballs, tennis, golf, lacrosse, billiard and pool balls.....	5 per cent
Fishing rods, reels and lines.....	5 per cent
Billiard and pool tables.....	5 per cent
Cheess 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
Yachts, pleasure boats, motorboats.....	5 per cent of price
Club memberships.....	10 per cent of dues and membership fees
Oil pipe lines.....	5 per cent on charges
Postal rates (newspaper and magazines)—	
First zone.....	2 cents
Second to third zone.....	3 cents
Fourth or fifth zone.....	4 cents
Sixth or seventh zone.....	5 cents
Eighth zone.....	8 cents
Religious and educational papers.....	1/2 cents a pound
Advertising.....	5 per cent of total