

SOME QUEER TAXES

Since Mr. Bryan and others have advocated an income tax, all kinds of taxes have been suggested, and attention has been directed to the peculiar forms of taxation that have flourished in the past. Years ago it was deemed warrantable to tax salt, candles, leather, brick, soap, starch, paper and in 1652 even bread and meat. Peter the Great, of Russia, levied a tax on beards, with the laudable object of making his subjects wash their faces and shave. Brass tokens are still to be bought in that country bearing the words, "Beardo pignora tiagola," which means "the beard tax has been paid." Mr. F. G. C. Lundy in "The Fiscal Philatelist," gives particulars of the British hat tax of 1784, requiring hatters to take out licenses and imposing an ad valorem stamp duty on every hat sold. In those days revenue officials meeting a man with an unlicensed hat used to inquire, in the words of the comic song, "Where did you get that hat?" In old times, too, the Scotch sacramental certificates used to bear a six-penny stamp; a tax on religious almanacs, glass, stone bottles and advertisements were among the fiscal duties of the past.

There was also a tax on the "light of heaven," in the shape of impost on windows, until far in the present century. This odious and insanitary burden caused architects and builders to erect houses with as few windows as possible, and to escape the tax the windows of many houses were blocked up. Some of these dark and dismal abodes are still in existence in England. The Russian government, a few years ago, decided to tax kerosene oil and matches—virtually a tax on light.

In some parts of China a tax is imposed on all women entering the bonds of matrimony. Travelers to those parts are obliged to take a wife, and when they leave the ladies take fresh husbands to the benefit of the revenue. Those who follow the advice of the late Adah Isaac Menkin, and "marry young and often," are an acquisition to such a state. In Serbia vanity is taxed in the shape of ladies' bustles. In Melbourne Christmas cards are taxed one-fifth per cent. Christmas, New Year, Easter and birthday cards would doubtless produce an appreciable revenue in England. It has been stated that in Weimar the authorities levied a duty on musical parties. The regulations were not given, but, doubtless, solos, duets, trios and quartets were subject to proportionate rates. Violins, cornets and the flute should incur special charges. Quite lately an annual tax of 10 francs has been imposed on pianos in France. Music has paid tribute to taxation in other ways. A musical troupe recently crossing the frontier of Saxony carried with them a crown of laurels awarded them at a triumphal performance. The custom house officers taxed the laurels as spice. Massenet, the composer, it is related, was also charged duty on a crown of laurels on the German frontier. In his case the wreath of fame was deemed to be woven of "medicinal plants." In Montreal organ-grinders pay a license of \$20, and are only allowed to play at stated times. In Vienna they are also licensed and regulated as to hours. In France a certificate of character, a distinctive badge and limitation of hours is insisted upon. No license for street musicians have been issued for nine years in Germany.

In St. Petersburg no outdoor musical performers are permitted, but in romantic Italy there is a very practical regulation excluding those under 18 years of age from the privileges of a license. In New York wandering minstrels contribute to the revenue \$1 each, and are prohibited from playing within a certain distance of specified buildings or dwellings, and outside fixed hours. Barrel music in the open is not allowed to exist in sunny Spain, but "gaily the troubadour twangs his guitar," for which, however, a license is required. The state finances in Russia are recruited by a graduated income tax, commencing at one per cent on incomes between 1,000 and 2,000 rubles (a ruble equals 3s. 2d.), and increasing at the rate of one-tenth per cent on every additional 1,000 or fraction of 1,000 rubles. A duty of a quarter kopeck (about one-tenth of a penny) is also imposed on the eggs of all kinds of poultry, which tax on food realizes several million of rubles. Cycles are subject to a tax of 8s. in France and of a similar amount in Brabant.

"They do these things better in France" or worse. Advertisements in the form of posters or placards are required to bear a tax stamp in France, which is distinctly a tax on trade and publicity. In Italy, where the people complain that the taxes are exorbitant, the voluntary taxes paid by the poorer classes in the form of lottery amounts in a year to over £3,000,000. At Laterza, the Italians recently broke out in open revolt against the municipality which had increased the hearth tax, and took the civic buildings by assault, wounding the Syndic, but they do not agitate against the lottery tax. "In old Madrid" last year there was terrible and fatal rioting among the men and women who hawk vegetables, fruit and other articles in the streets and markets, owing to the imposition of a tax on Spanish hawkers.

In 1880 M. Dunajewski, the Austrian minister of finance, who was described as "the nimblest politician in the world for inventing new taxes," decided to tax the totalisateurs of betting agencies. Totalisateurs are establishments on all German and Austrian race courses. The system is to divide all the money invested on the losing horses among those who backed the winner, after deducting 8 per cent commission for the agency. There is no cheating or winking possible in the plan. A 10 per cent duty on winnings was decreed. In France the parimutuel, a similar system of betting, is taxed 7 per cent, 5 per cent of which is devoted to the relief of the poor. Bookmakers are also taxed. There is also a municipal tax of 10 per cent deducted from the receipts of theatrical and public entertainments, which is also assigned for the benefit of the unfortunate. This revenue is principally distributed in the shape of grants to public charities and hospitals, thus making pleasure come to the rescue of poverty and the relief of pain. In Sweden commercial travellers visiting that country have to pay 100 kroner (about £5 11s.) for every month, or part thereof, they may remain for the privilege of transacting their business.

A FIVE O'CLOCK TEA FORTUNE.

At an afternoon tea recently, a bright young girl begged leave to inspect the dregs of her hostess' teacup and straightway evolved from their peculiar shape, size and situation such an amusing horoscope of the owner's future career as called forth the laughing plaudits of her hearers, writes Alice P. Baker in the February Ladies' Home Journal.

A quaint superstition is that of believing that destiny lies hidden in the innocent-looking dregs of a teacup, and an idea suggested itself which was speedily materialized for a tea-party which we were about to give. On heavy white water color paper I first drew a prettily and oddly shaped teacup and on the reverse side a second one. On heavy linen note paper I drew a goodly number of leaves of the same shape.

The two heavy covers I painted blue and white, adding little touches of gold here and there, where most effective. An irregularly-shaped white space was left in the centre of the top cover, in which was printed with pen and gold ink, "Five O'clock Tea." The inner side of the cup was simulated at the top, the edges being outlined with gold. Within this rim was printed "Cup of Fortune."

On the first of the note paper leaves was painted a design of a hand holding a tiny inverted teacup with the lines:

Leaves of tea
Show me
My destiny!

extending carelessly down one side in gold letters. Holes were then punched in both covers and leaves at the top of the handle and fine gold cord run through and fastened securely. A length of the cord, to which a small, white program pencil was attached, depended from this.

The fair young possessor was to ask the friends gathered about her tea-table to read her fortune in the depths of her own cup and then transfer it with date and signature, to the leaves of the little volume.

Now is the time to take a trip to Florida via the Missouri Pacific route. City ticket office 1201 O street, Lincoln, Neb.

HOW FIGHTERS DIFFER.

In the great Heenan-Sayers fight, Heenan stood six feet two inches, and weighed 190 pounds.

Sayers five feet, eight and one half inches and weighed only 164 pounds.

Corbett stands six feet, one and a half inches and weighs 190 pounds.

Mitchell stands five feet, nine and a half inches and weighs 175 pounds.

But despite the great difference in weight Heenan found it impossible to win his battle from Sayers and only succeeded in getting a draw.

John Morrissey stood only five feet eleven to Heenan's six feet two, and was much his inferior in weight, but Morrison beat Heenan after a terrific battle, lasting only twenty-one minutes.

Tom Allen weighed only 175 pounds and stood only five feet nine and a half inches to McCool's 200 pounds and six feet, one inch and yet Allen beat him easily.

STATE OF OHIO, CITY OF TOLEDO, Lucas County, ss.

Frank J. Cheney makes oath that he is the senior partner of the firm of F. J. Cheney & Co., doing business in the City of Toledo, County and state aforesaid, and that said firm will pay the sum of ONE HUNDRED DOLLARS for each and every case of catarrh that cannot be cured by the use of Hall's Catarrh Cure.

FRANK J. CHENEY.

Sworn to before me and subscribed in my presence, this 6th day of December, A. D. 1886.

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TEXAS AND HELL.



Some things thrive on abuse. Texas is one of them. That state has been for years a butt of ridicule and abuse; but it somehow maintains its close connection with progress, and continues to boom. The following is an interesting addition to the Texas roasts:

The devil in hell we're told was chained, and a thousand years he there remained; he neither complained, nor did he groan, but determined to start a hell of his own, where he would torment the souls of men without being chained in a prison pen. So he asked the Lord if he had on hand anything left when he made the land. The Lord said "Yes, I had plenty on hand, but I left it down on the Rio Grande. The fact is, old boy, the stuff is poor; I don't think you can use it in hell any more." But the devil went down to look at the truck, and he said if it came as a gift he was stuck; for after after examining it carefully and well, he concluded the place was too dry for a hell. So in order to get it off his hand, the Lord promised the devil to water the land; for he had some water, or rather some dregs a regular cathartic and smelled like bad eggs. Hence the trade was closed, the deed was given, and the Lord went back to his home in heaven. And the devil then said "I've all that is needed to make a good hell," and hence he succeeded. He began to put thorns on all the trees and mixed up the sand with millions of fleas. He scattered tarantulas along all the roads, put thorns on the cactus and horns on the toads. He lengthened the horns on the Texas steers, and put an addition to the rabbit's ears. He put a little devil in the broncho steed, and poisoned the feet of the centipede. The rattlesnake bites you, the scorpion stings, the mosquito delights you with his buzzing wings. The sand burrs prevail and so do the ants, and those who sit down need half soles on their pants. The devil then said that throughout the land he'd managed to keep up the devil's own brand, and all would be "scratches and bites and thorns by the score. The heat in the summer is a hundred and ten, too hot for the devil, and too hot for men. The wild boar roams through the black chapparal. 'Tis a hell of a place he has for a hell."

FRIENDLY COMMENT.

The new Western Association which was organized on the ruins of the old I. I. league at Chicago last week ought to be a winner. At its head is an excellent staff of officers well qualified to fill the positions to which they are assigned. President Rowe knows the game in all its phases, having been a player, manager and magnate. What he does not know about the national sport and the methods necessary to conduct it successfully is not worth knowing. Vice-President Hickey is a prominent business man of Lincoln, and while he has not a national reputation, his business qualities are highly spoken of by the press of his city. As for W. W. Kent, treasurer of the new organization, he needs no introduction to those identified with or who take an interest in the game throughout the great west.—Sporting News.

BASE BALL AT THE UNIVERSITY.

The Lincoln correspondent of the Sporting News says:

"The university boys have some elegant material in school, and can have some first-class ball if they are properly trained. This is the time for them to rustle. They can get the best training this year by practicing with the league team. I have no doubt but that the latter will be glad to have them round as a sort of a second nine, as there will not be many 'subs' hired this year to warm the bench. I hope to see university boys swing into line and make a record among the college clubs hereabout."

The Chicago Inter-Ocean, that great republican newspaper, has not suffered by the recent era of financial depression but has gone right along adding to its foundation stones—a large and substantial circulation—with a stride that under the circumstances is truly wonderful. At one time additions to the subscription list were coming at the rate of 800 to 1,100 per day for the daily issue, and as high as 1,500 per day for the Weekly Inter-Ocean.

The result of this is to place it easily at the head of the list of great Chicago newspapers. It is certainly a good, clean, family newspaper of the highest order.

All who are troubled with constipation will find a safe, sure and speedy relief in Ayer's Pills! Unlike most other cathartics, these pills strengthen the stomach, liver and bowels and restore the organs to normal and regular action.

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The number of shares is fixed by the number of clubs of ten that will be received by us from

Nov. 1, 1893, to March 31, 1894.

On an offer of \$1,500 last spring, running three months, ending June 30, 1893, for clubs of five, each club agent received \$4.53 in cash besides his commissions. That offer was \$500 a month for three months.

We now offer \$1,000 a month for five months, or a total of

\$5,000 for five months, besides the regular commissions, and will

Guarantee 40 per cent. Gross Profit.

A full club of five or ten must come at one time in order to share in this offer.

Agents may send as many clubs as they can raise within time specified and can have papers sent to any address.

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Our offer still holds good to all men who have not had a free trial package of our remedy, and who are needing a sure cure for physical weakness, or who lack vital energy and sexual strength.
We extend the invitation to all to test our remedy free of expense save for a postal card or letter stamp which is required when sending to us for a blank on which to make a statement of case, so that treatment can be prepared to suit, and a stamp for letter returning blank to us after it is filled. When the statement of case is received we prepare and send eight days' treatment with full directions and prepay the postage thereon, thus making the trial absolutely free.
FREE We have supplied these free trials of PROF. HARRIS' SOLUBLE MEDICATED PASTILLES continuously for more than ten years and trust entirely to their efficacy for our business.
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Separate accommodations are provided for both sexes.
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And many other diseases can be CURED in the Hot Salt Department.
The Turkish Baths!
Now we're coming down to business. Marble walls, Mosaic floors, rich Rugs, Carpets and Draperies. Great fire places, easy chairs and divans.
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