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THE INCOME TAX.

The conference committees of the senate and house have definitely agreed upon the details of the income tax and on the form in which it will become the law of the land. The interest of our readers in this bill, especially our farm readers, lies mainly in this, that it is a revolution in our methods of taxation, says Wallace's Farmer. Our methods of taxation have been exceedingly crude, as compared with the methods of other nations; and the burden of taxation has by no means fallen on those best able to bear it, but almost universally those who, because of their great wealth have received the greatest amount of protection, have been paying the least taxes in proportion to the value received.

As agreed by the senate and house committees, taxes on incomes of less than \$20,000 will be 1 per cent. In computing the taxable income, \$3,000 will be exempted in the case of single persons, and \$4,000 in the case of married persons. That is, a bachelor with an income of \$20,000 will pay 1 per cent on \$17,000, whereas the married man will pay 1 per cent on \$16,000. It is evidently assumed that it requires \$3,000 to support a bachelor comfortably, whereas it takes only another \$1,000 to support a wife and whatever children there may be in like comfort. This certainly is a compliment to the wives, and should be a powerful argument in favor of marriage.

When the income is less than \$50,000 the recipient must pay 1 per cent on the first \$20,000 (\$200), and 2 per cent on the balance, or \$800 on \$50,000. If it amounts to \$75,000 he will have to pay 1 per cent on the first \$20,000 (\$200), 2 per cent on the next \$30,000 (\$600), and 3 per cent on the balance (\$750), or a total of \$1,550 annually. When it amounts to \$100,000, he will have to pay, in addition to this, 4 per cent on the additional \$25,000, making the total \$2,550. If he is one of those farmers blessed with an income of \$250,000, his taxes will be considerable, for he will have to pay the above and also 5 per cent on the additional \$150,000, or a total of \$10,050. If he is among those lucky farmers who has an income of \$500,000, he will have to pay the above and an additional 6 per cent on \$250,000, or a total of \$15,050. When his income is over half a million he will have to pay the above amount and 7 per cent on the balance.

Farmers will not worry much over this income tax; but will congratulate themselves on the fact that the taxation, so far as the United States is concerned, will not affect them, but will tend to check the accumulation of swollen fortunes.

There will, however, be a lot of interesting questions in connection with the law before it is put in actual operation. What is a taxable income? A farmer bought a farm five years ago for \$100 an acre, and sell it for \$200. Is this profit on the land taxable income? If he sells land on long time, does he pay income tax on the payments, or on profits, as they are paid? Or does he count the profit on the sale of the farm as taxable income? There will be a thousand questions come up, which it will take the lawyers a long time to settle.

There was an income tax in 1869, and many persons paid the income tax. Then the law was

repealed. The enforcing of this law will be like pulling teeth to many people. There will be "weeping and wailing and gnashing of teeth," provided this law is held to be constitutional and is put in operation. There will be hundreds of ways devised to avoid paying this tax. It will be held to be a tax on thrift, inquisitorial, impertinent, unconstitutional, and everything of that sort. Lawyers will acquire large incomes in the great cities from contesting the law.

Nevertheless, we believe it to be one of the best pieces of legislation that has been enacted in the United States. The burdens of taxation from top to bottom have been resting upon those least able to bear them. No one knows or can even guess with any degree of accuracy as to the amount of income this will furnish the United States. The danger is that it will develop more and more the spirit of reckless extravagance which has characterized our federal government for generations. In this lies the main interest which it has for our farmer readers, as most of them, without any strain upon their conscience, can easily escape this tax.

It is a hard thing for a governor to please everybody, and the editor of the Journal believes the more he tries to do this, the more enemies he makes. We believe Governor Morehead does what he thought was right when he appointed James T. Begley judge of the Second district. Of course there are those in Cass and Otoe counties who think the governor should have appointed a Cass county man, but he could not see his way clear to do so and give general satisfaction. He took a long time to deliberate over the matter before he made the appointment, and it is just as well to make the best of it. Governor Morehead may be censured by some, and while the writer made a visit to the governor in behalf of Mr. Dwyer, we do not blame him in the least, because we believe he acted for the best, under all the circumstances.

The Outlook Magazine says: "It might as well be admitted frankly that the newspaper is a personality rather than a common carrier of news; in fact, that it cannot be a common carrier of news because it would be swamped with its freight. All that can be expected of it is that it report the news honestly as a person of a certain attitude and viewpoint might—a pervasive and extended person but still a person. This conception of the newspaper may be verified in the experience of any reader. One newspaper personally may be cynical, clever, frivolous; another coarse-grained, flashy, bluffing, with all the attributes of a confidence man; another sober, sedate, cultured, conservative; another breezy, entertaining, radical, delighting in new things. The news reports as well as the editorials of any newspaper will be determined in large measure by the sort of personality that it has developed."

Henry J. Fink, the private banker of Belleville, Illinois, has been found guilty of embezzlement and has been sent to the penitentiary for four years. Fink absorbed the accumulations of hundreds of people who entrusted their savings to him. He was unfaithful to his trust, and he pays the penalty. It serves him right.

FIRST SHOW-DOWN.

Mrs. Pankhurst opened up her show in Madison Square Garden, New York, under the auspices of Mrs. Belmont, hoping to coin money out of her reputation in England as disturber of the peace. The impudence of the woman was seen in her stating in an interview that she should not call on President Wilson unless he invited her. He was good-natured enough to let her come in without any reference to her former record. She was brought here on speculation and her management hoped for an attendance of 12,000 at \$2 a ticket.

A small crowd was in attendance and when Charles Edward Russell, who is the socialist candidate for mayor of New York, started in to introduce the lady, the crowd in the cheap seats in the rear, finding that the front ones were unoccupied, began to shuffle forward and made so much noise that his words were lost. The lady herself confined her remarks principally to defending her peculiar methods of militancy. She said the English are so stupid and conservative that they would not adopt a reform until they were forced to it, and so she and the other members of her organization attacked their opponents in their most vulnerable point, that of the destruction of their property. When the Irish needed funds to support their movement for home rule they came to America and she could not see why the suffragettes were not allowed the same privilege. The audience took little interest in her remarks and the movement so far is a fizzle.

Canning congress and putting part of it in prison is a drastic measure, even in a region of machine and machine gun politics like Mexico. It indicates that Huerta is hanging on by his eyebrows, and was compelled to re-deputies can thank President Wilson, for Ley Fuga (what a linguist we are becoming) is the favorite law of Huerta, and when he doesn't use it, the indications are he fears consequences. However, the prison may serve as well. With the political leaders of the opposition in jail, the opposition will stand less chance than it stood before, which was not large. Washington authorities now admit that a fair and constitutional election next Sunday is impossible, and it never was probable. But, for all that, Huerta may hang on, or possibly because of that. He has precipitated conditions demanding a dictator, and he is it. Meanwhile the rebellion in the north goes merrily on, and the prospect of peace remains remote. If anyone knows the answer or the way out, the public is palpitating for information.

The man or newspaper that makes the assertion that "Bryan is now recognized as the weakest man among men of note of the present age," certainly demonstrates his prejudice, or weakness, we don't know which. In many things this paper has differed with Mr. Bryan, which right is God-given, but we have never let our prejudices run to such an extent as to make statements that could not be substantiated. We have always considered William J. Bryan one of the greatest men this country ever produced, and think so still.

The election next year is going to be extremely interesting, not only on the democratic side of the house, but also on the republican side. There will be at least two democrats for the nomination for congress and several republican candidates are looming up. Numerous candidates for governor are coming forward to the front. So you can make up your minds to go through a stirring campaign from start to finish next year.

Beatrice Sun: The city police of Lincoln received a call from an irate parent the other evening, asking that an officer be sent to his house to remove from the front porch a young man who was calling on the daughter, and make the girl come into the house. This perhaps is an extreme case, but it is in line with the modern tendency to depend upon government to do things for us which we should do for ourselves. Many parents are appalled by the immoral dances, for instance, but instead of applying the shingle remedy, they helplessly appeal to the police or to the school authorities. It seems that parents are losing their nerve, and filial piety, respect for authority and firm domestic government are going out of fashion. It's a wonder somebody doesn't start an organization to defend parents' rights against youth's encroachments, we depend so much on organizations.

After having knached the two negro boys who shot up the town of Harristown, Miss., they hung them up to a coal chute and let them stay there all day and all night as a warning to other youths not to go on the rampage. We have called attention to the fact that the curse of the colored race in the south is cocaine. It is almost impossible now to get any work done in construction gangs without giving the laborer this power stimulant. It is put in cider, and there is no law against selling cider. This is another direct effect of prohibition. As long as the colored man could get beer, he was satisfied, but when prohibition ruled to such an extent as to prevent the sale of beer, he went to deadlier narcotics. He is fast becoming demoralized. These two boys were crazed with the drug and perpetrated these horrible outrages.

If the bankers don't know more about currency than the politicians, our judgment errs more than we think, and we concede its frequent errors. But they know less about people, or they would oppose the pending measure by being in favor of it. The idea of soaking those who have it is still rampant, although not always best for those who have not. And when it comes to currency plans, the average voter has little concern beyond making more of it. Even if he takes the pains, and it is painful, to read the Glass bill or the Aldrich plan, he is still left considerably in the dark, grasping for breath and wondering where he is at, not to say whether we are drifting. The average man is not a banker.

Our young friend, Frank W. Brown, Jr., and son of ex-Mayor Brown, of Lincoln, has embarked in the newspaper business at Kearney. He has bought the Times of that city which is printed both daily and weekly, and we believe is a good piece of property. Frank is a bright young man and possesses the ability to reach the top-notch in the newspaper work in Nebraska. He is a chip off the old block, genial and pleasant to everyone, and he possesses the energy and grit to make things hum, for sure. May success and prosperity be with our young friend in his undertaking, is the wish of the Journal for he truly deserves it.

"With the enactment of the tariff bill, I have completed the work in the house that has been my ambition to accomplish. Before retiring from public life I should like to have the honor of representing the people of the state of Alabama in the senate of the United States." Thus spoke Oscar W. Underwood, leader of the house of representatives, and if the democrats of his state have the great respect that other states have for him, he no doubt will have the honor he truly merits.

FATAL AMBITION NOBLE AMBITION

Ambition a Prime Necessity to a Successful Life.

A MISTRANSLATED TEXT.

Its True Import—Two Notable Examples in the Bible of Right and Wrong Ambitions—A Glorious Life and Prospect Ruined by Wrong Ambitions—In Contrast, Another Glorious Life Enhanced in Eternal Glory by Following Right Ambitions—The Lesson to the Church of Christ—Incidental Lessons to All and to Angels.



PASTOR RUSSELL

Washington, D. C., November 2.—Of Pastor Russell's two discourses here today we report the one on "Ambitions—Noble and Ignoble." He took for his text Philippians 2:3, 7, but corrected the translation, declaring that he had the support of scholarship in rendering it thus: "Who, being in the form of God, did not meditate a usurpation to be on an equality with God, but [contrariwise] made Himself of no reputation, and took upon Him the form of a servant." He said:

Whoever has no ambition has not properly begun to live. Ambition implies appreciation of the value of life—a weighing of prospects and possibilities—a decision, and a fixed determination of will. Parents and teachers should aim to lift before the mental vision of the young noble ideals, and to assist them in determining what they would copy and which goal they will bend life's energies to reach. To such parents and teachers many of those successful in life refer in terms of dearmth, declaring how much they owe to the encouragement of ideals and ambitions to which these assisted them.

Many Woe-Begone Faces.

As we learn to read character and to observe people, we perceive that many are wholly without ambition; or that their ambitions are so low and trivial as not to be of real benefit. In a crowd of a thousand people, less than a hundred will show by their faces and their energy that they have an ideal, an ambition, and are pursuing it. In other words, nine-tenths of our poor, fallen race lack the very mainspring of life.

This lack of proper ambition not only makes life a drudgery instead of a pleasure, but it is a menace to our social fabric. According to the Bible, it is this nine-tenths of the human family, without lawful ambitions, that will be anarchists, striving to pull down the structure of civilization in a kind of blind fury—the awakening of an ambition which, knowing not how to vent itself, will bring trouble upon all.

Worldly Ambitions Profitable.

It is the ambitious tenth of humanity that cause the wheels of progress to turn. Their ambitions are keeping their own minds actively occupied and are giving employment to the remainder of men. The ambitious mechanic hopes to become an inventor and to rise in the social scale. The ambitious clerk strives for success, hoping to become a successful merchant. The successful merchants, princes and captains of industry take pride in building up vast enterprises, in the erection of monumental edifices, in the construction of great bridges, tunnels, etc. Others have ambitions along professional lines. There is a general tendency among the ambitious to view these successful people harshly, to think of their ambitions as purely selfish, giving no credit to the pleasure of an exercise of ambition which the majority cannot appreciate because they have none themselves.

Contrary Thoughts Should Prevail.

Men with ambition leading on to genius should be admired, appreciated; and it should be remembered that they have helped mankind in general to larger conceptions of life and to wider possibilities. I grant, indeed, the necessity for legislation in restraining the rich, and especially trusts and combinations of brain and money which might endanger the liberties and prosperity of the masses. But let us never forget how much we owe to the ambitious men whom we seek to restrain from power to crush those of less ambition and less capacity, who are more or less dependent upon them.

As proving that some of our successful men were moved by ambition rather than love of money, we note the fact that, having accumulated vast fortunes, some are directing their energies in expending the money in the endowment of colleges, the building of libraries, the financing of political and medical investigations for public weal. Whether their judgment and ours agree as respects the wisdom of their benefactions is another matter. They have a right to exercise their own judgments in the use of money which came to them through the exercise of their own brains and ambitions.

We can surely agree that a beautiful library building becomes an incentive for the erection of other beautiful buildings, even though comparatively

few of the public make use of the books therein and prefer the trashy kind. Perhaps some good may also result from the endowment of great colleges, even though they are doing more than anything else to undermine faith in the personal God of the Bible, and thus hastening the great day of anarchy by destroying faith and hope in Messiah's promised Kingdom, which are an offset to the trials and difficulties of the present life.

And if to you or me should come the thought of how much more wisely we could use the money, let us check the thought, remembering that God has not entrusted it to us, and that all our time and thought may be more wisely used in connection with our own stewardship of what talent, influence and money we do possess.

The Lesson of Our Text.

We should remember that our text, and indeed the entire Bible, is addressed to the Church of Christ—to those who have left the world, who have given their all to the Lord, acceptable through Christ, and who are intent upon knowing and doing God's will. The world is left by the Lord to try out its own ambitions, to realize eventually that these result in disappointment. It is when we experience the disappointment of our own plans and ambitions that we are truly prepared to look to the Lord.

In our text the Apostle does not specify Satan in contrast with Jesus; yet we may read between the lines that He had in mind the opposite course pursued by Lucifer, who became Satan, and the Logos, who became Christ. The Scriptural record is that Lucifer was one of the highest and most glorious spirit beings—a cherub. But a sinful ambition took possession of him. Instead of the righteous ambition to serve and honor his Creator, he thought that if he had an empire of his own he could improve upon the Divine order of things. —Isaiah 14: 12-15.

This ambition ultimately led Lucifer to carry out the program in connection with mankind. Thenceforth he was known as Satan, God's Adversary, "the Prince of this world, which now worketh in the hearts of the children of disobedience." According to the Bible, Satan has been permitted to have a certain amount of liberty, to show what the evil course would be and what its evil results. But according to the Bible he is soon to be restrained for a thousand years, while Messiah's Kingdom will break the shackles of sin and death, and give all the fullest opportunity to return to harmony with God and to attain everlasting life. Ultimately, Satan is to be destroyed, together with all who have his spirit of antagonism to God—in subordination—evil ambition.

The Logos Humbled Himself.

Mark the sharp contrast between Satan's course and that of the Logos, the Only Begotten Son of God. The latter meditated no such usurpation of Divine authority as Lucifer aimed to obtain. On the contrary, He was the very personification of loving obedience and self-abnegation. Instead of meditating a usurpation to make Himself equal to the Father, He declared, "My Father is greater than I"; "My Father is greater than all"; "I delight to do Thy will, O My God."—John 14:28; 10:29; Psalm 40:8.

As in due time Satan found opportunity for manifesting his ambition, so in due time the Logos found opportunity for manifesting His humility and loving obedience. Man's fall brought the opportunity—the need of a Redeemer. As it was man who was condemned to death, so the redemption of Adam and his race must be accomplished by the death of a man. The death of bulls and goats could be only typical. Neither would an angel be a corresponding price. Hence the Divine proposal to the Logos—that if He would become a man, taking the sinner's nature, but not participating in the sinner's weakness or sin, He might thus be the Redeemer of men and accomplish the Divine will.

Attached to this proposal was the promise that so great a manifestation of love, loyalty and obedience to the Father would receive a great reward—an exaltation to the Divine nature, glory, honor and immortality. Thus Jesus declared that for His faithfulness He had been rewarded by His Father with a place in His Throne.—Revelation 3:21.

The Lesson of Humility.

St. Paul was seeking to impress the lesson of humility, as the context shows. Jesus exemplified in His own course of humility the ambition to be and to do just what would be pleasing to the Heavenly Father, not meditating for an instant to grasp Divine glory and honor, and association with the Father in His Throne. He did God's will at the cost of His life—even the death of the cross.

And behold God's wonderful grace! He who sought not to usurp the Throne, but who humbled Himself, and had been exalted to the right hand of God! What an exemplification of the teachings of God's Word! Did not God declare, "Fierce goeth before destruction, and a haughty spirit before a fall"? He permitted Satan to be an illustration of just such a result; and this illustration is forceful in its application to all. "God resisteth the proud, but giveth grace to the humble."

The Apostle points out that the Heavenly Father, who so highly rewarded our Savior's loving obedience, has made a similar proposition to those whom He is calling during this Age to become associates with His Son. If we become dead to the world and lay down our lives in obedience to the Father's will, as Jesus did, we shall share "His Throne, as He has promised. Jus-

tified by faith in our Redeemer's sacrifice, presenting our bodies living sacrifices, and faithfully persevering in the narrow way, we shall "make our calling and election sure."

"Every Knee Shall Bow."

The Apostle (V. 10) declares that our Master's exaltation, as a result of His humility, is so great that all eventually must recognize Him as Lord of all. Unto Him every knee shall bow of the Heavenly and the earthly families. Already the angels acknowledge Him. As we read, the Father saith, "Let all the angels of God worship [acknowledge] Him." The bowing of earth will come later.

The work of the entire thousand years of Messiah's Reign will be for the uplifting of mankind from sin and death. Whom the Son will make free will be free indeed. But all those made free will know that their release is due to the great sacrifice which Jesus accomplished in the carrying out of the Divine Plan. And all will know that the Redeemer has been honored of the Father and exalted to the chief place. And those reaching perfection will be glad to bow the knee to Him and to confess Him with their tongues.

The Father is Exalted.

We are not to gather from these statements that Jesus, in any sense of the word, will take the place, the glory, the honor, of the Father. Jehovah God declares, "I give not My glory to another." (Isaiah 42:8.) St. Paul explains that although Jesus will be hailed as Lord of all, nevertheless it is manifest that He is excepted who puts all things thus in subjection to the Son. St. Paul emphasizes this by telling us (1 Corinthians 15:27, 28) that it will be the Father's Power that will bring everything in subjection to the Son; and that when the Son, in carrying out the Father's gracious plans, shall have put all things in obedience to Himself, then shall He deliver up the Kingdom to the Father, that the Father may be all in all.

Truly the Divine Program, as stated in the Bible, is beautiful and wonderful. It illustrates to us elements of the Divine Character that we never could have appreciated except as man's fall into sin and death gave opportunity for the exercise of Divine Wisdom, Justice, Love and Power. Had there been no sin, no death, there would have been no opportunity for God to manifest His Justice in dealing with the sinner, no opportunity to manifest His Love for the world in providing that they should be rescued from the power of sin and death. Neither would there have been an opportunity for demonstrating Satan's disloyalty and whereunto it would lead. Neither would there have been an opportunity for testing the Only Begotten of the Father, and demonstrating the depth of His love and loyalty even unto the death of the cross, unless sin had been permitted.

Neither would there have been an opportunity for God to show His generosity in dealing with the Logos, in His high exaltation to the Divine nature and glory. There would have been no opportunity to show the length, breadth, height and depth of the Love of God in lifting the Church from the horrible pit and miry clay of sin and death, justifying them freely through the merit of Christ's sacrifice, inviting them to share in His glory, honor and immortality, and finally bringing the Elect to participation in the Divine nature, and in the great work of Messiah.—Rev. 2:10, 26, 27.

Room For Boundless Ambition.

In view of what we have seen of the Divine arrangement there surely is room for the exercise of the most boundless ambition imaginable amongst those blest with the hearing ear and the Gospel Message. It would be a great ambition to strive to become kings or queens of the kingdoms of the world. It would be a great ambition to hope to become judges, senators, or the President of the United States. But such great ambitions would be as nothing when compared with that set before believers of God's Word—the ambition to be received by the great Creator as sons, partakers of the Divine nature (2 Peter 1:3), heirs of God, and joint-heirs with Jesus Christ our Lord, to a Heavenly inheritance and Kingdom everlasting.

If any one wants a grand ambition, here is one worth dying for! Indeed, it can be attained only by dying. First must come the death of the will as respects earthly aims, projects, ambitions, etc. Then gradually must come the transformed mind, which rejoices to die daily and to suffer with Christ, if so be that we may be also glorified with Him. (Romans 8:17.) This is the ambition necessary to make true, loyal soldiers of the Cross, willing to endure hardness in the Cause of the Captain of their Salvation, and to lay down life in the service of the King of kings.

A Grand Rush For It.

One might suppose that such a Message would find millions anxious and willing to lay hold upon its terms. But not only a few have faith—and without faith they cannot be pleasing to God. Some have a little faith and render a little obedience, take some steps, refrain from certain sins and seek to walk hand in hand with the Lord—and with mammon. But these make a mistake. There is no promise of joint-heirship with the Savior except by a full cutting loose from the world and by a vital union with God through Christ.

"He that hath an ear to hear, let him hear." He that hath a humble heart of obedience, let him lay hold of the promise and attain the greatest of all ambitions. As for others, let them choose the noblest ambitions of which they are capable, assured that in proportion as they are honest and loyal they shall eventually be blessed under Messiah's Kingdom.