Twenty-Fifth Session of the Nebraska Legislature is

Both Houses.

Record Disproves Press Criticism.

The press of the state has generally cused the legislature just closed of being slow and inactive. Its record, how-

ers and employes of the legislature.

The second was by Felker, appropriating \$40,000 to pay the incidental expenses. The third was by Dobson, providing for the repeal of the sugar bounty was H. R. 144, by Burkett, providing for more severe punishment for the digging up or removing of any dead human body. The 8th was H. R. 185, by Gay-lord, legalizing certain acts of the county treasurer of Buffalo county in relation to the payment of certain claims for bounties for gopher and squirrel scalps. The 9th by Kapp provides the commissioner of public lands and buildings may receive and receipt for certain school lands due the state from the Fort Randall military reservation. The 10th, by Felker, provides for the incorporation of the order of the Eastern Star. The 11th, by Sheldon, provides for increasing the fees charged by the secretary of state and will make the office self supporting besides netting a handsome balance to the state. Among the minor measures it is regarded as one of the best. The 12th was by Wimberly, in relation to certain funds due the university—merely a formal measure. The 13th, by Nesbit, appropriates \$1,392 to reimburse Burt county for costs in the prosecution of George Phillips, ordered to be conducted in that county by Attorney-General Churchill. The 14th was senate joint resolution No. 2, instructing John M. Thurston that he should support a bill for the free coinage of silver in accordin his speech of acceptance two years ago. The 15th was by Senator Murphy, and requests Nebraska congressmen to support the arbitration treaty. The 16th, by Dearing, provides for the prosecution of persons who engage in combinations to fix the price of grain. This is commonly known as the anti-elevator

The Seventeenth by Senator Beal provides for the appointment of a committee to investigate the different state offices and report their findings to the governor. The sum of \$10,000 is appropriated to cover the necessary expense of the investigation. The eighteenth was the Lincoln charter. The nine-teenth was by Senator Grothan, a bill for the regulation of stock yards. The charges fixed by this act as the maximum limit that can be made are for price which may be charged by stock yard managers for feed are: For corn, oats, bay and all other grains, double the market price in the village where the stock yards are located. There is a provision that a ton of bay shall weigh 2,000 pounds; a bushel of shelled corn, 56 pounds, and corn in the ear, 70 pounds. The fees allowed to be charged or selling are: Cattle, \$8 per car; hogs, attached to it.

The twentieth was senate file No. 382 in relation to the recount. The twentyin Omaha to protect their employes from the inclemencies of the weather by restibuling the atreet cars. The 23d was by Senator Farrell in relation to the collection of less in the office of secretary of slate. The 24th by Graham authorizes the county commissioners of Ritchcock county to pay the sum of \$3,000 on the Culbertson precipet irrigating bonds. The 25th was the Omaha (Continued on page 6.)

were No. 29 by Phelps of Dundy provid-ing for the repeal of the Russian thistle law. No 253 by Sheldon apprepriating \$30,000 to build a building for the state university. No 99 by Senator Watson providing for granting commissions to graduate cadets of Donne college. No. 312 by Beal providing for the doubtion PASSED MANY GOOD BILLS.

Beview of the One Hundred and Thirty-Three Bills That Passed

312 by Beal providing for the donation of a certain quarter of land to the insane asylum at Lincoln, to be cultivated by the patients. No 40 by Johnson providing for the organization of Mutual Hail insurance associations. No. 196 to appropriate \$20,000 to rebuild the dormitory of the Peru state normal recently destroyed by fire. House roll 183, a committee bill in relation to the organization of mutual lasurance committee will in relation to the and reports will be published. organization of mutual insurance companies to insure city and village property. Senate file 157 by Ransom prohibits the furnishing free to offices any gas light, electric light, water, telephone or telegraph service or free transportation over the street car lines or at a less figure than the same is furnished to ever, is to the contrary. More bills were introduced and more became laws than at any other session in the history the at any other session in the history the for the relief of the Mrs. Rebecca Perkins to the contrary over paid. other persons. Senate file 207 defining The first to pass was No. 53, intro-H. R., No. 5 by Hull for the recount of luced by Crow, appropriating \$90,000 the ballots in relation to the constituo pay the salaries of the members, offiallow children under certain conditions to attend school in another district. H. R. 255 by Rich provides for the appropriation of matriculation fees at the Normal school for the use of the library. H. R. 267 by Gaffin prohibits under severe penalty, any company from conlaw. The fourth was the Omaha trans-Mississippi bill, appropriating \$100,000 transportation for the aid of any politifor the exposition. The bill as passed cal party, candidate or organization. Sepate file No. 210 by McGann enlarges was drawn by Mr. Gastin. Under the the rights of cities and villages in relaterms of the bill the appropriation is not available until the stockholders of the Trans-Mississippi association have paid into the treasury of that association the sum of \$200,000. There is also a provision that all laborers paid out of the appropriation shall receive not less than appropriation and the appropriation of minor children. H. R. 13 by Uerappropriation and the appropriation of vision that all laborers paid out of the appropriation shall receive not less than \$1.50 per day. The fifth was H. R. 15, by Kapp, for the relief of Boyd county, appropriating \$4,823 to cover the expense incurred by that county in the Barrett Scott case. The sixth was H. R. 69, by Loomis, which provides for public scales if the voters of a township wish to have them erected, and provides the manner of conducting them. The 7th manner of conducting them. The 7th indebtedness. H. R. 152 by Hull provides that adulterated vinegar may not vides that adulterated vinegar may not services. vides that adulterated vinegar may not be sold except it is labeled as adulterated vinegar. H. R. 150 by Hull regulates the sale of cider. H. R. 125 by Burkett of Lancaster amends the law for filing claims against estates. No. 244 provides that R. R. companies must maintain track scale at all stations from which 200 cars of grain are shipped in one year. Senate file 292 by Spence provides for a four year course of study before allowing graduates to practice medicine. Senate file 153 provides that all unused wells must be filled or securely fenced. S. F. 27 authorizes the governor to settle the boundary between Nebraska and South Dakota and sign the contract. S. F. 159 provides for the appointment by the county commissioners of a clerk of the district court under certain conditions. S. F. by Dundas provides that the county commissioners may levy a tax to erect a jail or court house, or other public building upon the petition of one fourth of the legal voters of the county. S. F. 6 by Murphy allows the district judge to fix the day at which jurors for the term shall be required to report instead of requiring them to report on the first day of the term. S. F. 96 permits county treasurers to invest three-fourths of the sinking fund in state ance with the promise of Mr. Thurston or county warrants or bonds of the in his speech of acceptance two years county. H. R. 428, by Zimmerman, the bill most severely fought by railroad lobbyists, provides the method of procedure and greatly increases the powers of the state board of transportation. It prevents any dilatory proceedings on the part of the railroad companies. It must obey the law or show cause for not doing so within ten days, under severe penalty. H. R. No. 611, by Zimmerman, provides that the governor may appoint a commission to investigage the ity of a railroad to the gulf, to confer with like committees appointed by the states of Kansas and Texas and Okla-homa territory. H. R. No. 67, by Tay-lor of Filmore, provides that breaking into a chicken coop shall constitute borgiary, and be punished by from one to ten years in the penitentiary. It passed with the emergency clause. H. R. 261, by Eager, prohibits the useless yarding and weighing cattle, 10 cents per head; yarding and weighing hogs, 4 cents per head; yarding and weighing hogs, 4 cents per head; yarding and weighing hogs, 4 cents per head. The maximum sheep, 3 cents per head. The maximum the governor, in like manner as other institutions, H. R. 519, by R. A. Clark, provides for the payment of \$2,000 to Mrs. Lucius Lawton for the loss of an eye at the governor's review and inspec tion of the university cadets. H. R. 539 appropriates \$144.36 for Henry Drew's overpayment on school land. H. R. 233, by Zimmerman, provides for consolidating the different funds of the university \$5, and sheep, \$4 per car. The penalty for the violation of this act is a fine of \$100 for the first offense, \$200 to \$500 for the second and \$500 to \$1,000 for al. in connection with a school land the third, The governor, signed this lense. H. R. 134, by Rich, provides for March 20th, with the emergency clause the sale of stock in corporations and other companies upon execution, and provides the manner for levying thereon. in relation to the recount. The twenty-first by Senator Ransom provides that a mortgage of household goods shall not be valid unless signed and sworn to than asylumns. H. R. 529 provides for by both bothand and wife, in the same the purchase of a quarter section of land manner required in the transfer of real for the use of the Hastings asylum and estate. The twenty-second was by Ran-appropriates \$0,000 for that purpose, som to compel the atrest car companies H. R. 338 provides for issuing state teachers cortificates to graduates of Normal schools, where the school em-ploys five teachers and has \$100,000 or more invested. H. R. 625 to prevent

THE TREASURER'S ACCOUNTS.

Mr. Meserve Gives Out Some Figures Concerning State money.

Treasurer Meserve has paid out nearly a million of dollars since assuming the duties of state treasurer. Last week he submittted his quarterly report to the building of fortifications, the raising the auditor and allowed it to be made public. As a rule in the past this report has not been made public, but under the present administration all the transactions with the state funds will be open to public inspection and the statements

We give below the letter and statement sent to the auditor by the treasurer: Hon. John F. Cornell, auditor-Dear Sir: 1 herewith hand you statement of moneys in suspended banks and also held by J. S. Bartley. We have charged not so well understood, and under this these amounts out of the several funds and put them in one fund, called a suscitation or funds may show net amount which is available. these amounts out of the several funds and put them in one fund, called a suspended account, in order that our funds may show net amount which is available, and I suggest that the same thing be done in your office in order that our books

J. B. MESERVE, State Treasurer.

TREASURER'S STATEMENT.

The following, taken from the treasurer's report for the quarter ending March 31, shows balances on hand when he entered the office, receipts, disbursements

FUNDS.	Balances Jan., 6, 1897	n-ceip ta	Payments	Available fund March II, 1897
General Sinking Permanent school Temporary school Permanent University Agricultural College endowment Temporary University Penitentiary substitute Normal building State bonds Capitol building Reform school building Institute feable minded Live stock idemnity State library University library Normal interest Normal interest Permanent saline Interest charged county treasurer. Conscience Saline fund Penitentiary labor fund Suspended accounts	16 01 8 84 22 2,884 01 4,614 48 1,666 65 219 18 1,718 59 1,701 74 1,781 07 18,000 12 442 92	41,608 13 29,581 59 253,449 55 1,584 73 2,302 17 50,236 13 17 88 113 92 137 59 60 58 9,129 24 36 01 9,081 73 3,123 32 100 00 504 00 1,841 38 44 00 2,734 15	50,879 73 233,958 30 9,993 15 20,539 87 4,107 71 1,000 00 4 85 1.081 16 543 42 725 00 44 00	185,698 83 98,534 42 274,079 59 1,591 58 20,888 71 39,128 27 17 88 92 153 60 67 25 7,909 57 807 10 10,648 38 2,742 51 1,313 74 620 58 1,337 45 5,904 63

MISSING FUNDS.

The suspended account amounting to \$644,909.50, which is included in bulk in the statement above, is recorded as being in suspended banks, and \$335,-878.08 of it is charged directly to ex-Treasurer Bartley. that being the amount

•	which Mr. Bartley has failed to account for. The treasurer's books money to the following sources:  To First National Bank, Alma, general fund	charge	this
1	To Bank Wymore, general fund	6,086	
릒	To Capital National Bank, Lincoln, general fund	52,416	69
칗	To Capital National Bank, Lincoln, general fund	180,101	
ą	To Globe Loan and Trust Co., Omaha, temporary school fund	12,892	
릨	To Buffalo County National Bank, Kearney, temporary school fund	4,499	
š	To Bank of Wymore, temporary school fund	8,928	
9	To Capital National Bank, Lincoln, live stock idemnity fund	3,843	
8	To J. S. Barrley, treasurer, per school fund	270,133	
á	To S. S. Bartley, treasurer, per university fund	9,775	
ğ	To J. S. Bartley, treasurer, per agricultural college endowment	43,368	0.00
Š	To J. S. Bartley, treasurer, per normal endowment	12,600	09
1		<b>2641</b> 909	50

The following is a recapitulation of the treasurer's report: \$1,536,304 10 Balance shown by books, January 6, 1897..... \$2,323,619 02 834,578 10 644,909 50 Suspended account..... Leaving available fund ....

Senator Allen Shows That a Tariff for Protection Only is Unconstitutional.

CONSTITUTIONAL LIMITAT'NS

No Authority to Levy a Tax to Build up Private Fortunes.

Senator Allen secured the floor in the cuss the constitutional authority by which congress levys a tax to protect manufacturers, beyond that necessary to raise revenue to run the government. He pointed out that at the time of framing the constitution the dominant idea respect. The power to tax carries with was that the states had reserved to it the power to destroy. It is a delicate themselves the control of their indus- power, and thereforethe first thought that trial policies and all rights and privileges not specially granted to the general government by the constitution. He said "the constitution of the United

sense a grant of power. He stated that the power to tax granted in the constitution was con-

States is a grant and not a limitation,

while the constitution of a state is a

limitation on an otherwise unlimit-

ed and unrestricted power, and is in no

Article 1, section 8, paragraph 1: The congress shall have power to lay and collect taxes, duties, imposts, and excises, to pay the debts and provide for the common defense and general welfare of the United States; but all duties, imposts and excises shall be uniform and throughout the United States.

in the house of representatives, but the senate may propose or concur with amendments as on other bills.

Article 1, section 3, paragraph 4: No buy in a market of monopolies. He capitation, or other direct tax shall be said: laid, unless in proportion to the census or enumeration herein before directed to

Article 1, section 10, paragraph 3: No state shall, without the consent of congress, lay any duty to tonnage, etc.

provided for two systems of taxation to raise reveaue for government expense the indirect system of the tariff tax and

conceive of a civil government existing that knows no limit save the necessities people, the whole people and not to the of the government. Let it be granted few. that the government may be taxed for a framers of the constitution left it entirely unchecked and unguarded, or eet taxes, duties, imposts and excluse, the United States.

It is well settled that the power to impose taxes, duties, imposts, excises is limited by the purpose which is expressed in the same paragraph; that is, to the payment of the debts and providing for the common defense and general welfare asked or expected of us. If we fail, we of the United States. If a given tax is will be justly reprehensible in the eyes of Article 1, section 7, paragraph 1: All unconstitutional; it would be the con-ills for raising revenue shall originate flecation of the property of one citizen

for the benefit of another and could not be sustained in law or causistry. The purpose of taxation must be a public purpose of taxation must be a public purpose; it must have some reference to discharging the debts of the nation or providing for the common defense or the general welfare. If it does not, the tax can not be imposed. What is meant by the payment of the debts and the common defense is clearly understood; it is the payment of those debts incurred in the administration of the government; the building of fortifications, the rawing of armies and navies, and equipping them them to repel enemies from with-out and within: in fact securing the absolute safety of the government from all encroachments by foreign powers or insurrectionary organizations within the states. What is meant, however, by the general welfare of the United States is within the power of the government to impose taxes, to encourage, sustain and promote all things, however remotely connected with the government, that in any manner contributed to the upbuilding and enlightenment of society.

It is very evident that the power to levy taxes must be limited to the revenue line, or that it is entirely without limitation. It seems to me to be pre-nesterous that our ancestors, who deposterous that our ancestors, who signed that all might prosper alike, should be so careful in hedging about the rights of the people by the constitution with so many minor provisions, and leave this unchecked sovereign and leave this unchecked sovereign power to congress—the power to tax without limit, except such as the fairness of that body alone might dictate. I prefer to believe, however much it might conflict with the opinions of others that the constitution carefully others that the constitution carefully guards the power of taxation by prescribing the purposes for which taxes may be levied. I can not and do not believe the framers of that instrument ever contemplated that congress should have unchecked power, either by direct or indirect taxation, or in any other form, or under any guise, to take the property of one citizen without compensation and transfer it to another. If it be not true that the power of congress is limited in transfer it to another. If it be not true that the power of congress is limited in this grant to the power of taxing for revenue, then we have the anomalous fact that congress, by a system of exactions called taxes, having no reference to any public purpose and confessedly designed for the promotion of the few, can transfer by legislation the property of the people into the bands of individuals and use the constitution as a means of centralizing wealth and political of centralizing wealth and politica power to menace the happiness and prosperity of the people and the very exist ence of the government itself."

Concerning the results obtained by a tariff tax as shown by history, he said

"It may be accounted singular that the manufacturer should desire the bene at of the tariff to come to him in the first instance, that in his mangnanimit; and generosity he may divide it and giv to those who labor their just portion Men are not ordinarily so generous in their impulses and disinterested in their conduct. That this is a mere pretens on their part is apparent to us and the country at large. It must not be for gotten that the wage earner in whose in terest a high tariff is said to be levid re mains comparatively poor throughou effort to improve his condition, whil those who own and operate the factorie accumulate immense fortunes of ancier

In concluding, Senator Allen points out the fallacies in the claims that the New building for Peru enormously high duties were necessary normal..... as a war measure, to prepare the nation to defend itself from invasion. He showed that the effect was not to raise the price of farm products as had been claimed, but that the farmer must meet all competition in the sale of his products and then take his earnings and Governor ....

"I can not refrain from observing that we have fallen on evil days and into de-generated times, and that a spirit of commercialism has led us to set at de-flance many of the fundamental doctrines of our constitution and constitutional He pointed out that the constitution history. The nation will not be sale from the evils that beset it and seek its destruction and the destruction of civilithe indirect system of the tariff tax and the capitation or direct tax. Referring to the indirect system he said:

"The power of taxation is a sovereign power, and in a government like ours it is the chief power, because we cannot conceive of a civil government existing and public duty, seasoned with selfishness and personal interest, have wrought ment must be provided with a large retisue of officers, an army and savy, and all of the paraphernalia necessary and incident to its maintenance, and all these must be sustained by saven all these must be sustained by saven all of the security of our security of our saven all these must be sustained by saven all the sav for any length of time without the right | incalculable mischiel to our government these must be sustained by revenue de-rived by taxation. Taxation is a power course. We owe our best efforts to the

It has been declared by high and solemn acthority that "no man can serve one and love the other, or else he will hold to the one and despise the other; ye cannot serve God and mammon." presents itself to the mind is whether the Mr. President, we can not serve the people and the money power at the same time. Their interests are deadly antag. whether the government can declare a onistic. What is for the common welfare purpose which is in no sense a public is against the trusts and the pools. The purpose a fit subject to receive the benefit of taxation. By article 1, section 8, everywhere he respected, the right of the paragraph 1, it is declared that "Congress shall have power to lay and colmost intelligent, and most powerful. It we close our ears to the cries of the poor; to pay the debts and provide for the if we do not heed their wrongs and right common defense and general welfare of them, we will be unjust to our countrymen and unfaithful to our God. When we extend ample protection to all our people, not by the imposition of a high tariff that gives protection to the few, but the equitable laws for the benefit of all, we will have done all that can be

Ripans Tabules cure indigestion

The Appropriations of the Twentyfifth Session Less than the Twenty-fourth.

ECONOMY WAS THE POLICY.

The Saving Nearly Equals the Bartley Shortage. Everyone Satisfied.

Many New Bulldings.

A comparison of the appropriations of the twenty-fifth session with those of the twenty-fourth session shows a saving of \$432,000. The real saving will amount to considerable more than that for the reason that the appropriations for the salaries of employes and incidental expenses was not nearly exhausted. The exact figures cannot be given in this particular until the auditor makes his statement, but the saving will probably reach \$25,000. If the funds of the preceding treasurer and auditor had been properly accounted for and were in the hands of the present treasurer with the decrease in the appropriations by the legislature, the state would be in excel lent condition. The total vote cast at the election in November as shown by the combined vote of all the six candidates for governor was 217,768. Taking this as the number of voters in the state, and there are probably not more than that, the saving made in the appropriations by the 25th over the 24th session would amount to \$2.09 for each

In 1895 the legislature appropriated \$200,000 for drouth sufferers. This year there was \$100,000 appropriated for the trans-Mississippi exposition and \$105,000 for four new buildings, which more than balances the relief appropria-

y,	tion by \$5,000. The following table	shows the	items:
v i.		1897.	1895.
18	Fish commission	10,150	\$10,950
ü	Penitentiary	68,100	138,700
	Board of irrigation	11,700	12,400
	Soldier's home at	O THE CONTRACT OF	
	Milford	16,880	8,000
A	State University	255,400	320,145
1:	Maximum rate cases		21,648
ä	Relief for drouth suf-	A HOUSE	
	feres	THE PARTY	50,000
e	Procuring seed and	234	
y	food		200,000
8	State board of agri-		
	culture	4,000	5,500
n	State horticulturOl		
	Society	2,000	3,000
8	State Historical so-		100
0	ciety	8,500	8,000
	Nebraska Dairymen's		
3	association	2,000	2,000
-	Prosecuting state	K STATE OF	
t	CR868	5,000	
y	Trans-Mississippi ex-	1	
	position	100,000	
8	New building for Has-		
t	tings asylum	30,000	
	New building for Nor-		
d	folk asylum	25,000	

indebtedness.... 249,742 361,269 Contingent expenses for legislature..... 130,000 125,000 18,700 18,600 35,000 32,500 Adjutant general. Commissioner of la-Secretary of state ..... Auditor of public socounts ..... 32,025 33,800 17,300 20,650 

New building for state

20,000

30,000

19,760 18,950 12,125 10,900 Attorney general..... Commissioner public lic lands and build-29,550 30,800 and buildings...... Board ofeducational 18,500 22,675 4,000 18,000 lands and funds. Beard of purchase

and supplies...... State board of health 70,905 Supreme court... District court.... 224,000 224,000 Department of bank-6,200 6,500 6,900 15,400

State library. Board of transporta-14,450 12,525 tion ... Normal school, Peru 49,842 48,296 Insane hospital, Lin-131,000 113,900 Industrial home at 20,200 26,700 Milford .... Home of the friend-

31,500 30,500 Insane asylum, Has-158,125 135,800 tings ..... Insane asylum, Nor-88,870 87,460 Girl's industrial school

38,700 35,750 at Geneva.. Institute deaf and 54,470 75,967 dumb. Hoy's industrial school 84,150 105,800

at Kearney....... Soldier's home Grand Island..... home at Institute for the blind Institute for the feeble minded.... 77,400 77,550

\$2,852,209 2,784,684

Why pay profits to m you can buy your furnit the great firm of Rudge