

BEE TELEPHONES AT lantic 1000 Private Branch Exchange. Ask for the Department or Person Wanted.

TAX ISSUE DEFINITELY JOINED. The tax reduction issue in congress is definitely drawn by the introduction of the minority substitute for the Mellon plan.

As expected the substitute provides for larger cuts on smaller incomes and smaller cuts on larger incomes. Naturally the democrats would not content themselves merely with being against the Mellon plan.

In truth it is not a new plan. Rather it is a shuffling of the rates on incomes, but it has the virtue of making the lines between the two ideas of tax reduction clean cut.

The crux of the difference is in the rates on the larger incomes. The Mellon plan provides for maximum surtaxes of 25 per cent on incomes above \$200,000, the substitute plan would put these surtaxes at 40 per cent. Under the present law they go as high as 50 per cent.

Capital has been forced by these surtaxes from productivity into tax-exempt securities. Secretary Mellon argues that his maximum will bring back this hidden capital and put it into the channel of industry—that new enterprises will be started and old enterprises expanded.

The substitute bill is based upon the opposite contention, the democratic argument urging the retention of higher surtaxes.

It may be that both Secretary Mellon and the democrats have set more extreme figures than they expect finally to prevail.

NEW WONDERS FOR THE NEW YEAR. Two stories in the news columns make the old timers rub their eyes. One tells of how the radio messages from Pittsburgh reached workers in the tunnel far below the surface of the Hudson river.

This will carry us back almost half a century to the time when Cyrus D. Bell announced that he was able to transmit the human voice by electric current.

So it may be with one or the other of the present discoveries. Communication with men entombed in mines or otherwise by disaster is one of the first of the new services which may come through the radio and its uses seem to be on the threshold of utility.

PACKED IN COTTON WOOL. As might have been expected, the latest Hollywood sensation and scandal brings to the front a proposition for some more prohibitions.

Of course it never strikes these reformers by legal enactment that parents have some responsibility. It never occurs to them that there should be such a thing as parental control, or that mere law enactment will not solve any problem of particular moment.

WHEN WARS SHALL CEASE. In ages past wise men have tried to calm the wrath of war; In days gone by wise men have asked what nations battle for—

When man forbears his arrowed quips, and when revenge is dead; When oaths grow lifeless on the lips and smiles come in their stead; When man is faithful unto man,—then shall the world abide

too old for parental control, and if their parents are unable to control them it is a severe indictment of the parents. The remedy certainly does not lie in prohibiting the girls from seeing the pictures. It might lie in compelling parents to do their duty.

If we are to go any further in this matter of prohibition, why not go all the way at once? Why cut off the dog's tail an inch at a time? Why not enact a law prohibiting everything in general, and then put everybody on the public payroll as law enforcement officers?

Equality Won't Stay Put. From the Wayne (Neb.) Herald. If wealth were equally divided, the equality would not last long. Some who had inherited silver spoons would have to scratch gravel for existence.

But we are a most complacent people. Boasting of hard won liberty of thought and action and religion, we have come to be of all people the most restricted, the most law governed. Seemingly it is high time for the American people to pause and take stock.

FIREMEN SAVED THE BEE PLANT.

Many times in the past The Omaha Bee has praised the city's fire fighters because of the intrepidity and efficiency, but not in many years have we had occasion to thank them on our own behalf.

For the third-time in its history this paper has undergone the actual test of flames. This time the disaster might have been infinitely worse had it not been for the cool and skillful management of the firemen. While the annex in which most of the mechanical equipment of the establishment is housed is of the best approved fireproof construction, a certain amount of inflammable material had to be used in the shape of window and door casings, and other interior finish.

That the loss was minimized is due entirely to the efforts of Battalion Chief John Coyle and the men under him. They kept the blaze confined to the quarter where it started, and by their care prevented the serious damage of much that would have added materially to the total loss.

Typesetting and other costly machinery naturally suffered, but it is being restored to use rapidly, and soon the plant will be running up to the minute as usual. But the obligation to the firemen is none the less real, for it is due to them that a much sadder tale is not here being told.

ONE WAY OUT OF THE MUDDLE.

Nebraska's reaction to the Bok peace plan, so far as it is registered, is generally favorable. Interviews with leading men and women of the state show them to regard the proposals as distinctly in the direction of the good sought.

At Washington, as might have been looked for, sentiment is mixed. Democrats hail the plan as a "forward step in educating the people," while republicans are reported to disapprove the plan as propaganda in favor of the league-of-nations.

What will impress most people is that the suggestion appears to be practical and workable. Especially is it notable for its exclusion of Article X and XVI of the covenant of the league of nations, both of which rested on the use of force for the carrying-out of their purposes.

Unless the American people can devise some method for the ending of war, where will we look today for the foundation of peace? Until the whole world can be brought into line with the ideas that prevail here, what will avail?

THE BOK PLAN, by whomsoever it was written, offers a way out of a labyrinth of trouble, and as such should have the serious consideration of all citizens.

PETITIONS AND PETITIONS. When Gen. Jacob S. Coxey marched his petition in boots to Washington, 30 years ago, he was told to keep off the grass.

A more impressive petition has just been received at the capital. It is said to be the greatest public petition ever received at Washington. Two miles in length, it contains the names of 345,516 farmers from many states, and asks simply reduction in taxes and greater economy in government.

Those striking students at Virginia Military Institute have the same erroneous idea cherished by altogether too many students—that they are conferring a favor on the taxpayers by accepting an education.

Some congressmen and all bootleggers are not interested in Mellon's plan of tax reduction, not paying any income tax.

Mr. Hays refuses to talk about the Hollywood situation. Perhaps he figures that there has already been too much.

If advice were 3 per cent money the farmers could finance themselves in very short order.

One of the needed things in industry is forgetting to listen for the quitting time whistle.

Already an alarming mortality is visible among new year resolutions.

Homespun Verse -By Omaha's Own Poet- Robert Worthington Davis WHEN WARS SHALL CEASE. In ages past wise men have tried to calm the wrath of war; In days gone by wise men have asked what nations battle for—

"From State and Nation" -Editorials from Other Newspapers-

Equality Won't Stay Put. From the Wayne (Neb.) Herald. If wealth were equally divided, the equality would not last long. Some who had inherited silver spoons would have to scratch gravel for existence.

Two men starting in business with equal capital may be far apart in material possessions within a few years. One works early and late and leaves no reasonable thing undone to serve the public and to win confidence and patronage.

The one who began with an equal amount of capital, but who is content to play the lute of society appeals stronger than the voice of business. He leans self-pityingly on the assumption that he must have a "little pleasure out of life," and that he plays while his business suffers ruinous neglect.

Two farmers are living on opposite sides of the road. One starts with no money, but is blessed with invincible courage and determination. He is up and at his task early. No part of his job is too small to receive due share of attention.

He regards milk, butter, chickens and eggs as trifles with which no one of his capital and comprehensive intention should fool away time. He lets his machinery rust in the open, his hay spoil in the field, and his corn rot and waste through lack of care.

Foreign Minded "Peers." Gine Speranza in the World's Work. No less a careful and judicial body than the committee on legal education of the association of the Bar of the city of New York under the chairmanship of the dean of Columbia law school, has gone on record with this finding: "Many of these men (foreign born) are ignorant of the history and little or no appreciation of those ideals and traditions which have in the past dominated the spirit of our country."

Forest Turned Into Stamps. From Popular Mechanics. In a single year more than 50 acres of timber trees are cut down to produce the quality of pulp desired, are felled to supply the nation with postage stamps.

According to the latest count, 41,175 of these forest giants, covering 68 acres, were cut down for the year's postal script, which totaled 1,485,000 stamps, an amount sufficient for an issue of 1,150,000 seven-cent, 20-cent, and 3-cent stamps, or, if turned into lumber, building material could have been provided for 65 buildings.

Getting at the Truth. From the Nellig Leader. The truth about the state road funds seems about to come out at last, though both the Bryan administration and its predecessor are likely to have something to say about it.

A Year Full of Promise. From the York Republican. We are now in 1924. It stretches along the path of a bright and happy year. We refuse to believe that the future holds dark and foreboding things for those who have faith and trust.

The Parachute in Aviation. From the Pittsburgh Sun. It has been predicted that in from 10 to 20 years the dirigible will succeed the big ocean liner in trans-Atlantic commerce. Nor will its usefulness be confined to overseas trips.

"The People's Voice"

Editorials from readers of The Morning Bee. Readers of The Morning Bee are invited to use this column for expression on matters of public interest.

Retards to Control Streams. Omaha—To the Editor of The Omaha Bee: It is often asked, "What is a retard?" About 40 years ago I read in my school geography a description of the Missouri river where it was pictured as a muddy, treacherous stream.

Troubles of a Colyunist. Ole Buck in Harvard Courier. Writing smart alec stuff for a newspaper is ticklish business. It has to be more or less spicy or no one cares for it. And the writer must be careful to whom he applies the spice or he may be wearing his left eye in a sling most of the time.

There have been retards in the Missouri since the beginning of time. It is astonishing how some of them stick while man's efforts to get an anchorage have so often failed. Man finally learns some of the lessons nature has put before his very eyes. So the retard in an engineering sense for the control of the current of the river is a pattern from the snag stuck in the mud; but placed in a concrete pile under a man's pose, another example of man's conquest over natural obstacles.

Center Shots. On one steamship, the Andania, 3,000 singing canaries came into the port of New York. American breeders of "Hartz mountains imported" birds have thus a concrete argument in favor of tariff protection—Brooklyn Eagle.

Criticism of Bok Plan. Hartington, Neb.—To the Editor of The Omaha Bee: In your leading editorial of this morning you stand for the policy of the world court. You say: "As the most powerful of all nations of the world, prosperous, wealthy growing, it would be ridiculous should this country decline to take on any part of the burden of the rest of humanity."

Money is an absolutely tireless worker, and if conserved will eventually produce enough to care for you in adversity or old age.

Open a savings account with us and save systematically. Your account will be increased by the addition of semi-annual dividends.

"TAKE CARE OF YOUR MONEY AND SOME DAY IT WILL TAKE CARE OF YOU"

The CONSERVATIVE SAVINGS & LOAN ASSOCIATION 1614 HARVEY South Side Agency, Kratky Bros., 4808 South Twenty-fourth Street

Can Your Wife Run Your Business? PROBABLY NOT—no more than you could take her place in your home.

Neither is your wife equipped to invest the proceeds of your Life Insurance policies to the best advantage. That task requires experience, knowledge of business conditions, judgment of investment values. It should be entrusted to a Trust Company.

Life Insurance supplies the funds to maintain your loved ones in comfort. Trust Company administration makes judicious management certain.

Our Trust Officer, at your request, will be glad to outline an Insurance Trust Plan to fit your particular ends.

The Omaha Trust Company The Omaha National Bank Building.

Old and New Abe Martin I like to see a new year come Though I have loved the old; I like to wake to new days And the blessings they unfold; I like to watch new sunsets Cast a glow o'er the aged hills, As each new day of the bright new year Some hope of the old fulfill.

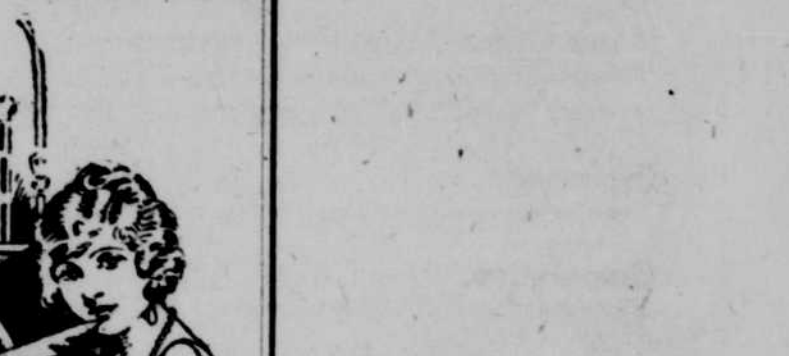
When an American statesman looks like a 10-minute egg to us, we are to remember that he is acting the traditional role of the American Department of State and thinking of America and America only, first, last and all the time.—Davenport Democrat.

When it would seem as if the Postoffice department were the victim of unnecessary roughness when, in addition to the regular Christmas rush, the Congressional Record comes piloting on, too.—Kansas City Star.

When in Omaha Hotel Conant

Systematic Saving

Money is an absolutely tireless worker, and if conserved will eventually produce enough to care for you in adversity or old age. Open a savings account with us and save systematically. Your account will be increased by the addition of semi-annual dividends.



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