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MORNING-EVENING-SUNDAY

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TAX FREE SALARY CHECKS.

The commissioner of internal revenue is reported to have worked out a ruling that will require certain public employees to pay income tax. The group affected is limited to those in service of publicly-owned utility plants. And a very pretty little argument will be started at once.

When the income tax was levied public servants, from the president down were exempted. The theory on which this rests is that in all cases the money paid for salaries or wages comes from the public funds, and in most the amount is fixed by law. To lay a tax on this would have the effect of reducing the pay of the official or employe. To increase his pay to a sum equivalent to the tax he would merely set up a bookkeeping transaction between the government and the employe, with no advantage to either.

Commissioner Blair's ruling will require elucidation before it can be discussed in detail. "Regulations No. 65, relating to the Income Tax Under the Revenue Act of 1924," issued from the Internal Revenue bureau, contains these provisions:

"Art. 87. Income of states. Income derived from any public utility or from the exercise of any essential governmental function and accruing to any state or territory of the United States, to any political subdivision thereof, or to the District of Columbia, or income accruing to the government of any possession of the United States, or any political subdivision thereof, is exempt from tax.

"Art. 88. Compensation of state officers and employes. Compensation paid to officers and employes by state or political subdivision thereof, is not taxable."

The Metropolitan Utilities District, as is pointed out by Senator Howell, is a political subdivision of the State of Nebraska. An entity created by law, its individual and distinct as the school district, or the City of Omaha. These facts simply serve to obscure the little knowledge we have of the commissioner's ruling. If he is inclined to differentiate between the employes of the city who are engaged in carrying on its ordinary functions, and those who manage and operate the public utilities owned by the public, it is possible to discern a basis for his decision.

However, it seems to be going far afield to read into the announcement an expression of enmity or opposition to public ownership of such utilities. The question of revenue to the government from taxation has always been presented, though never fully considered, in connection with any public ownership enterprise. It is a factor only, and not of such importance that it should operate to stop the application of the general principle. Something far deeper is involved. Concerning the principle there is an almost irreconcilable difference between two schools of economic thought, no part of which rests entirely on the question of taxation. That is a factor, but incidental only.

When the new ruling is received in textual form, it may be studied more thoroughly. At present, as Senator Howell also states, there is little need to worry as to increased rates in service. Salaries may have to be advanced, but the principal effect of that will be to prolong the period over which the bonds are to be paid off.

SCANDAL IN THE POSTOFFICE.

Wisely or unwisely, the law and the postal regulations throw certain restrictions around the conduct of employes in the mail service. Among other forbidden things is undue activity in the matter of securing increases in pay. Postal clerks can not take advantage of political influence, and so overawe the timid, retiring member of congress into voting for higher pay, softer conditions, or in some other manner favoring the greatest group of government employes. Postal clerks, being human beings, and feeling they are not as well paid as they should be, and having other grievances, are continually on the alert for an approach to congress.

Under Burleson matters came sharply to an issue, and for some time service was deranged because of the difference in opinion between the head of the department and the men who do the work. A hang-over from this has risen to vex the postal service once more. The clerks put over a bill increasing their pay, despite the efforts of the postmaster general, who did not look with much favor on the plan. Now, just as a vote is about to be taken in an endeavor to override the president's veto of the measure, the postmaster general dismisses from the service six men of high grade. They are accused of wrongfully using money to further their ends.

Specifically, it is charged they paid clerks of the committees of house and senate for providing information on which to base propaganda. It is not alleged that any attempt was made to corrupt a congressman, although an indirect implication to that effect might be sustained by the facts. The accused insist they have not violated the law, nor disregarded any regulation.

What will impress the public most is the rigid control held over the activities of government employes, in matters that affect their relations to the service in which they are engaged. Sympathy has been generally expressed for the postal clerks in their efforts to obtain higher pay. No sympathy,

however, will go for any move on their part that smacks of an attempt to get around restrictions designed to maintain the integrity of the department. Postmaster General New undoubtedly feels justified in his act, or he would not have moved as he did. It seems to be a final effort to restore the excellent discipline that was so sadly shattered by the Burleson experiments.

WYOMING AND MADAME GOVERNOR.

Nothing could be more appropriately in keeping with the eternal fitness of things than that Wyoming should be the first state to inaugurate a woman as governor. Wyoming was the first political subdivision of the United States to grant to women the privilege of voting. The territory was organized in 1869, and that same year woman was given the suffrage. To be sure, it was limited, but only as woman's. Residents of territories under the federal law had the privilege of electing their local administrative officers only. When Wyoming came to be a state, thirty-four years ago, however, the enlarged voting privileges included the women. They took part in the election of all the officers, including the congressmen and the legislators who chose the United States senators.

Nellie Taylor Ross enjoys a notable distinction. Although she was elected on the same day as Miriam Ferguson in Texas, the exigencies of state law give her first place in the record as governor of a sovereign state. The progress of establishing full political equality between the sexes thus moves ahead another step. Woman is surely coming to a place where she will divide with man, directly, as she has indirectly from the beginning, the responsibilities and cares of government. Whether or not it is her natural sphere, it is conceded to be her natural right, and she will enjoy it.

Mrs. Ross, in her inaugural address, says she does not intend to advance a new policy, but expects to carry on the work her husband began. She feels, as did President Coolidge, that she has taken over the unfinished work of her predecessor and in duty bound to carry on. Wyoming had elected her husband on a definite platform, and she will work to its fulfillment.

Governor Ross will be watched very closely by all who are in any way concerned with government. Her success will be a success for her cause; her failure, which we hope is not registered, will not be charged against the principle of woman's suffrage, but will be only a step in the process of experimentation that eventually will bring the result.

TRY THIS ON YOUR COAL PILE.

Remember the old nursery rhyme about the man who "took his pipe and played a tune, and bade the cow consider"? Just now we get a reaction to that. Looking out of the window at the snow in the street, slowly receding before the bright sun of early January, we get very favorable reaction to the word that comes from Washington. Scientists in session down there got into a discussion as to the size of the universe. They might have settled this point, but somebody injected the Einstein theory, and the relativity of ideas showed that thought can be deflected, just as the Einsteiners insist light rays are bent coming hither from the sun.

And that naturally brought up the sun, so giving Dr. C. G. Abbott of the Smithsonian Institution an opportunity to plaster a poultice of consolatory words on the whole world. The sun, it appears, has its ups and downs just like the rest of us. Some days it feels bad, and some days worse. Just now it is coming out of one of those spells. During the last two years Old Sol has been undergoing the morning-after feeling, and has not been so active in the matter of emitting heat. Happily, that is past, and we may look for more co-operation on his part in the way of heating the house and other purposes for which sunlight is customarily used.

This should be welcome news to the ice man, if to no one else. Dr. Abbott reminds us that since 1922 we have sustained subnormal temperature, but now that all is well with the sun once more, the good old-fashioned sizzling days and steamy nights may be looked for. Some of us, who luxuriated under blankets during the greater part of last summer, may wish that the doctor acquires a hang nail or something like that, but we are booked for hotter days, just the same.

In order to quiet apprehension any may have felt, the doctor informs us that the sun is good for 15,000,000,000 years at its present rate. Therefore, we do not need to worry at the moment over what we are going to do for daylight when the sun finally goes out. Time is thus afforded to work out the cross-word puzzle before taking up the invention of a serviceable substitute for sunlight and solar heat.

A very interesting tale is that of the young sailor whose beautiful voice conquered the Metropolitan audience. Also of his wife, whose hands were stained with soapuds. It will be far more interesting, though, to read in a few years that they have escaped the divorce court.

One thing the democrats need not worry about. When Adam McMullen does shake the plum tree, he will do the shaking.

One mistake of that imaginative boy over at Council Bluffs was in telling too good a story.

The French note on the debt is not like the ones you put in a bank. No promise to pay.

Making of rouge becomes an art, says Paris. Using of it is still merely an artifice.

City employes are regarded as citizens. They will be required to pay income tax hereafter.

Nebraskans still go to Iowa to get married, but some day they will learn to patronize home industry.

Homespun Verse

—By Omaha's Own Poet— Robert Worthington Davis

THE TIMES ARE BAD. I purchase tires for my bus to do their honest bit, I spend my cash for gasoline and make the most of it, I hand out shekles for repairs and overhauling dues,— But what's an auto for, I ask, unless it is to use?

I take my friends to dine with me—I need to be in style! I patronize the vaudeville my sorrows to beguile, I take a part in everything that Vogue includes today, I get the full extent of joy—I'm not afraid to pay.

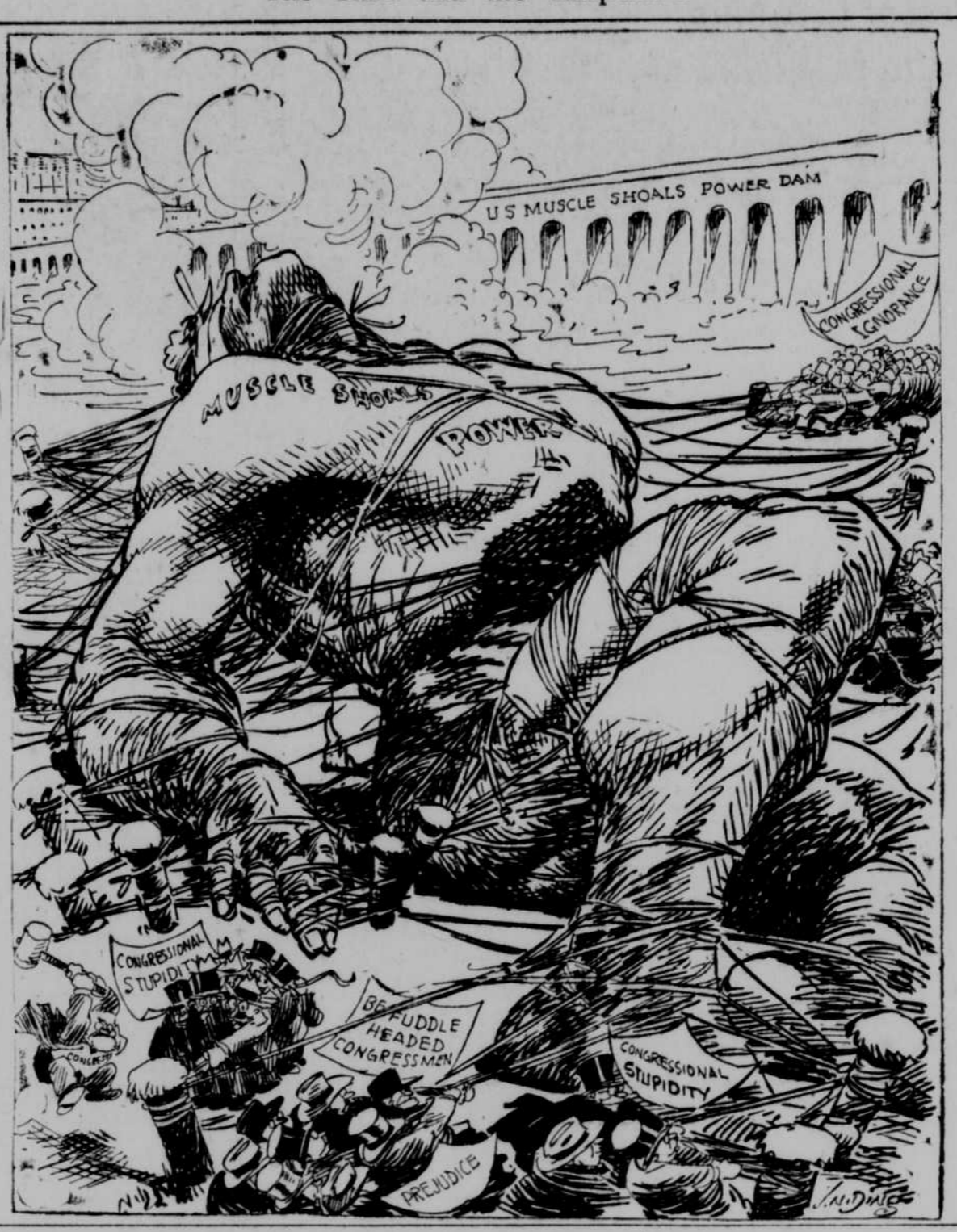
I rant and rave because I'm poor; the roof that's 'ar my head Is not my own. I'm seeking more; the future days I dread.

My obligations daily grow, I wonder what to do—I can't, to save me, see a way to wiggle safely through.

But I am not alone, methinks, as I eulip my bus— The same affliction now affects the greater part of us, Perhaps someday I'll meet a man with shekles by the raft, And be assured that he got rich through some infernal graft.

"Jimmy" Reed wants to punish those who slander dead presidents. Of course, he will reserve the immunity enjoyed by senators.

The Giant and the Lilliputians



Letters From Our Readers

All letters must be signed, but name will be withheld upon request. Communications of 200 words and less, will be given preference.

Wealth Awaits Energy. Alasworth, Neb.—To the Editor of The Omaha Bee: About giving to the poor, and the charge of selfishness and covetousness, so well pointed out by L. H. Monroe in the Bee. The time will come, soon, when men will be praised for giving to the poor. Not in dollars as to beggars, but in opportunity giving willing hands a chance to work.

There is, as Brisbane points out, unlimited possibilities to create wealth. And we mean real wealth. Not the kind derived from new furniture, factories, bonds, mortgages, taxes, interest, rents.

But the ones God may bless and all men will honor and praise, will be the ones who keep their money invested in wealth production; real betterments, such as water power and irrigation, electricity on every farm, automatically driven machinery. And it can be done at a profit.

I have found that a pipe laid on the bottom for one-half mile in the Niobrara has got wonderful power. And there are other streams and larger pipes and longer distances. And we have power and irrigation at cheap price. And it will be a blessing to the man with capital, and the man with brains, and the man with muscle. And when all can work, crime reduces and so do the poor. Then we can carry the overhead tax cheerfully.

President Coolidge knows this, and will do all he can to help build a new wealth-producing era. Any capital invested in wealth production and the profit reinvested carries a blessing to all men. But this profit of interest on bonds without reinvestment should cause the owners to think of the end and change their way.

A. EZEKIEL, SEXTON.

The Child Labor Cross-Word Puzzle. Omaha, Jan. 1.—To the Editor of The Bee: While the people of a democracy have the privilege of making bad laws, it would be better, of course, if they made good laws.

Laws are not right because they are put into the constitution, but rather, they should be put there because they are right. A law may be good, bad, or partly good and partly bad. A good law is known by its results: it abolishes injustice without committing injustice.

The proposed child labor amendment to the federal constitution would conserve some of the people's rights, but would transgress the rights of some others. Although like many laws, it might be excused on the ground of the greatest good to the greatest number.

Is not the real remedy in this case a removal of the cause of the wrong without transgressing the contract or other fundamental rights of the state or of individuals? How may the oppression of working children, or of other workers, for that matter—

Abe Martin

Advertisement for Creomulsion. Text: 'COLD'S THAT DEVELOP INTO PNEUMONIA'. 'Chronic coughs and persistent colds lead to serious lung trouble. You can stop them now with Creomulsion, an emulsified creosote that is pleasant to take. Creomulsion is a new medical discovery with twofold action; it soothes and heals the inflamed membranes and kills the germ.' 'Of all known drugs, creosote is recognized by the medical fraternity as the greatest healing agency for the treatment of chronic coughs and colds and other forms of throat and lung troubles. Creomulsion contains, in addition to creosote, other healing elements which soothe and heal the inflamed membranes and stop the irritation and inflammation, while the creosote goes on to the stomach, is absorbed into the blood, attacks the seat of the trouble and destroys the germs that lead to consumption.' 'Creomulsion is guaranteed satisfactory in the treatment of chronic coughs and colds, bronchial asthma, catarrhal bronchitis and other forms of throat and lung diseases, and is excellent for building up the system after colds or the flu. Money refunded if any cough or cold, no matter of how long standing, is not relieved after taking according to directions. Ask your druggist. Creomulsion Co., Atlanta, Ga. (Adv.)'

SUNNY SIDE UP. Take Comfort, nor forget, That Sunrise never failed us yet. Celia Thayer

Ol' Bill White is erupting again. Going down east he is interviewed as usual, and proceeds to tell 'em. What he tells 'em is always interesting, which is the main thing. The truth isn't what they want, anyhow. Ol' Bill says he wants his son, Bill, Jr., to marry the society editor, and he wants his daughter to marry one of his reporters. That all sounds very good and democratic, but Ol' Bill doesn't want anything of the kind to happen. He isn't any different from the average American father, one of whom we are which. What he wants is for his son, Bill, Jr., to marry the daughter of the local magnate, and his daughter to marry some rising young man who is making his mark in the marts of trade and commerce.

Then Ol' Bill proceeds to emit his usual bushwa about American women. That is always a good line to pull. He tries to make us believe that he does an apron regularly and helps his wife with the dishes. We'll bet a cousin that all the dishes Ol' Bill has wiped since the first year of his marriage wouldn't set the dinner table for a party of eight. That dish-washing stuff is all in Ol' Bill's eye. We'll wager a couple of two-dollar cats against a four-dollar dog that when Ol' Bill's wife goes away and the servant girl gets a vacation at the same time, Ol' Bill either eats at his favorite restaurants or piles up a mountain of dirty dishes for the servant girl or the Missus to wash when either or both get back.

Ol' Bill can't fool us with that line of dope. We've been married as long as he has. We've wiped as many dishes as he has, and all the dishes we've wiped since our courting days don't amount to much. Of course we wiped quite a few during the pre-nuptial days, but that was the usual courtnship day bluff. It dwindles away rapidly after the officiating minister says something about not putting asunder what God has joined.

The biennial joke about a short legislative session is with us once again. They go down to Lincoln all primed up to do business with a whoop, but the pump valve sticks, and the first thing they know the session is dragging out to interminable lengths. Right now they are talking about finishing up before March 15, and they honestly think they will. The fact is they won't get a really good start before March 1, and if they get through before the latter part of April they will be lucky. It takes 60 days for them to become thoroughly infatuated with the job of lawmaking, log-rolling and wire-pulling.

Judge Peter J. Barron of Scottsbluff was in Omaha during the recent meeting of the State Bar association and presided as toastmaster at the annual banquet. The next time we hear some retreating lawyer fellow bemoaning what he calls lack of opportunity for a young fellow, we are going to back him up in a corner and tell him about "Pete" Barron. Physically handicapped from early boyhood, Judge Barron cultivated his brains. A country newspaper man, he studied shorthand and qualified himself to be a court reporter, and he made a good one. While reporting he studied law, and in due time was admitted to practice. He made good as a lawyer, just as he had made good as editor and reporter. He was appointed to the district bench, and made good, being elected by a handsome majority at the recent election. "Pete" might have been selling shoestrings if he had not determined to be a real man. Any young fellow in Scotts Bluff county who whines about his luck or lack of opportunity should be led up to Judge Barron's office and told to take a book. Then he should be carefully escorted to some secluded spot and soundly kicked.

Dwight Griswold of the Gordon Journal, A. B. Wood of the Gering Courier and Emerson Purcell of Broken Bow are the three editor-senators. Griswold and Wood are republicans, while Purcell is a democrat who gets the votes of republicans as well as those of democrats. Purcell has had a lot of legislative experience, but this will be the first for the other two. We have hopes that the Reform Legislation we have in mind will be supported by this trio, and we are arranging to have them introduce all our Bills for Laws to be Passed.

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A New Year's Pledge of-- Funeral Service Without Charge for the Deserving Who Need Aid

Death visits every family sooner or later. Always it leaves heavy hearts sorrowing for the loss of a loved one. Ofttimes sorrow is mingled with despair; for the expense of a long illness drains many a slender purse of its last penny. Death then comes as a calamity as well as a bereavement. Christian burial may be impossible without the humiliation of an appeal to charity.

For more than twenty years we have tried to serve humanity in time of greatest need by giving real assistance and kindly comfort to those who are bereft. Success has come to us, because, we hope, it was deserved. We have tried truly to serve. We wish to be of still greater service. And so, at the beginning of the New Year we repeat the pledge made one year ago to the people of Omaha, as follows:

'Any deserving family in Greater Omaha (including South Omaha, Florence and Benson), rendered destitute at the time of a death, is urged to come to us without hesitation or embarrassment. We shall consider it a real privilege to provide a refined, respectable burial, without any charge whatsoever for our funeral service or funeral supplies.'

'A written statement of the facts, made by any clergyman of Greater Omaha is all that is needed to command this service, no matter whether members of the family belong to any church or not.'

We ask all citizens to assist us in giving this service, by notifying their clergymen of any cases of this kind which may come to their attention, and thus enable us to lend a helping hand to those who need our assistance in their hour of affliction.

Hoffmann-Crosby Funeral Home. Telephone Omaha, Neb. JA ckson 8901