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BALLARD DUNN,
Editor in Chief
Business

JOY M. HACKLER, Business Manager

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POLITICS IN THE SENATE.

Rejection of the nomination of Charles B. Warien to be attorney general of the United States discloses more plainly than before that political lines govern in the senate. Professions on part of the democrats that they were ready to let the republicans settle their own differences vanished. Solidly the members of that political faith voted against the president's choice. Only blind partisanship can account for this. A minority refuses to give the president the privilege of selecting his own cabinet mem-

· Eleven so-called republicans voted with the democratic minority. Ten, among them two from Nebraska, actually recorded their votes, and the eleventh, McMasters of South Dakota, was paired against the nomination.

The issue is thus squarely outlined. Party politics, plus personal bias, is to govern the senate. The Coolidge program will meet the same factious opposition in the Sixty-ninth congress that prevented its being carried out in the Sixty-eighth. "Insurgent" republicans will aid a democratic minority in thwarting the administration.

Nothing is to be gained by gnawing a file. President Coolidge, we believe, is courageous enough to go ahead with his plans. He will show if he is a fighter. The republican majority in the senate may be able to function, despite the defection of those who were elected as republicans, but who find it pleasant to vote with the democrats.

degree and exhibit remarkable ingenuity in the way of dodging the rules. Of course, they inconvenience everybody else, but they have a defense that sounds good. That is, their claim to parking space on the ministration under conditions existing controlled the action of the Michigan man. President Coolidge promptly sent in the name of John S. Sargent of Vermont, which is now before the committee. This way and the controversy, and adjournment will give may end the controversy, and adjournment will give may end the controversy, and adjournment will give may end the controversy, and adjournment will give some of the senators a chance to think things over in a calmer atmosphere than that of Washington.

degree and exhibit remarkable ingenuity in the way of dodging the rules. Of course, they inconvenience to course, they inconvenience of credits. A races appointment of Warren was offered by the president, but declined by Mr. Warren. The feel-ting that he would be an embarrassment to the administration under conditions existing controlled the action of the Michigan man. President Coolidge promptly sent in the name of John S. Sargent of Vermont, which is now before the committee. This is agreed that sounds counts receivable, secured or unsections are sound, then we would fall under the general classification of credits. e. g., notes and action of credits. e. g., notes and action of credits. e. g., notes and sound of credits is simply furthened to orditions as defined by our statute would fall under the general classification of credits. e. g., notes and sounds from the would fall under the general classification of credits. e. g., notes and action of credits.

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JIM REED ORATES.

Senator James Reed of Missouri is a great orator. When he turns loose the floodgates of his eloquence he charms the birds out of the trees, and all the world takes pause to drink in the music of his voice. By the side of James, Demosthenes was a piker and Patrick Henry and Henry Clay also-rans. When James broadcasts through the circumambient atmosphere the stars halt in their courses and planetary systems are thrown out of their ordained course. When he opens the sluices of his eloquence nothing can withstand him. Error, wounded, writhes in pain, and Truth, with a triumphant flop of wings, perches upon the imperishable gonfalon of victory.

Recently Senator Reed, stung, perhaps, by some criticisms of the august body of which he is such a scintillating fraction, paid his respects to the "\$25-aweek newspaper scribblers who get nowhere."

But even Homer nodded, so there is nothing strange about a little wink of sleep snatched by the oratorical gent from Missouri. It is very evident, judging from the lucubrations of the gentleman from the state once represented in the senate by Thomas H. Benton, that the \$25-a-week newspaper scribblers got somewhere at least once, else why the vocal gyrations?

And why the sneering reference to \$25-a-week scribblers. Goodness knows if they could vote the size of their own salaries, like congressmen do, they'd not be less than \$27.50-a-week scribblers, maybe \$30-a-week.

Who will gainsay the assertion that when a \$25a-week newspaper scribbler can set James to agitating the pellucid atmosphere with his eloquent vocal gyrations that he is getting nowhere. To stir James into action adds so much to the gaiety of nations. It affords a weary people relaxation. James is a good thing, just as fleas are good for a dog. The fleas keep the dog from mourning over the fact that he is a dog. With the gyrations of James to think about, we can now and then pause in our worrying about our senate's lack of either knowledge of or sympathy for the people.

Pause, good people, pause, and for a moment consider what a distinct loss to the nation's daily amusement it would be if James were to suddenly be stricken dumb.

THINGS WE DO NOT NEED.

Unanimous approval will be given the act of Dr. John H. Mohler, chief of the Bureau of Investigations of the Department of Agriculture. He threw into the incinerator a bottle containing the virus of a deadly swine plague. It was brought here from Africa, with a request that it be studied in hope of discovering a cure. Dr. Mohler said the place to study the disease was in Africa. We have enough trouble of our own, and do not mean to take any chances on adding to them.

At Boston the other day entry was refused to 2,000 packages of shamrock from Ireland, because of suspected danger of infection. Many other importations are declined for similar reasons. Uncle Sam is waking up at last. If the first Norway rats that landed her in the Seventoenth cenry, had been hunted down and killed, we might be spared the expense of \$100,000,000 or more each year it costs to support the progeny of that first importation. The boll weevil, the Japanese beetle, the white pine scale, the San Jose scale, the gypsy moth, and a host of

other expensive pests have been admitted to this country. Innocently enough, in the first place, but destined to become terribly destructive.

Now the Department of Agriculture is playing the safe game. Any object of suspicion is not admitted. no matter where it comes from. War is being carried on against the pests we have, but new ones are not being welcomed.

FLAT MILL RATE ON "INTANGIBLES."

The senate committee at Lincoln is not making great headway on the measures dealing with the "intangible" sections of the present revenue law. It is reported that a sentiment exists in favor of retaining the section that deals with building and loan stock, and revising that which lists bank stock at par value, regardless of market value. One of the most favored ideas is to list bank stock at 65 per cent of its market value. An alternative to this is 100 per cent of market value, to be taxed at 65 per cent of the mill levy in the district where the assessment is made. Either of these methods is uncertain, and not likely to produce the results aimed at.

A considerable influence is turning to the flat mill levy plan. As the general idea is examined, the reasons for such a tax are more and more clearly understood. "Intangibles" largely consist of moneys and credits. Moneys in a great measure and credits wholly represent tangible property on which taxes elready are laid. To tax credits, then, really amounts to double taxation. Experience in dealing with farm loans forced the enactment of the Smith law, which in effect exempts farm mortgages from taxation. Credits that represent cattle, hogs, grain, etc., should not be subject to double taxation. For the same reason that the farm loan was finally exempt. That is the lender adds to the interest rate whatever the tax amounts to, and so in the end the levy falls on the tangible, and the intangible escapes.

A low mill levy, then, is a benefit to the owner of tangible property, on which the burden falls heavily enough. Such a tax can be applied, for it has been successful in states all around Nebraska. To continue a practice that has proved unsatisfactory is not wise. If the senate committee is guided by the experience of other states, it will not try to produce any wonder-working device, but will adopt that which has been found workable elsewhere-a low flat mill levy on intangibles.

TOWN MARKET IN MARKET TOWN.

A pretty little point in the auto-parking problem is brought out by the Associated Retailers. The police practice of "towing in" cars parked in violation of the rules is discouraging to visitors who are not acquainted with local regulations. Ten minutes is not long enough time to permit of an extensive shopping visit. Consequently, the retail merchants would like to have the time extended to at least an hour.

One thing has been established beyond question. It is physically impossible to arrange traffic rules that will suit all. The "curb hog" and the "parking hound" have been developed to a very high degree and exhibit remarkable ingenuity in the way

shopping traffic is materially interfered with.

To meet this situation calls for considerable statesmanship on part of the council, and some diplomacy on part of the police. Omaha is a market in a town, and as such is looked to for the facilities and conveniences of town market. How to provide these, and at the same time keep the streets open, circumvent the "curb hogs," and not make trouble for anybody, is a problem deep enough to engage the thought of the wisest of our local statesmen.

At this season of the year it may snow just snow elsewhere, but in Nebraska it is snowing winter wheat and apple blossoms, tall corn and a lot of other good things.

Senator Couzens insists he is being persecuted. A demand for unpaid taxes to the amount of \$11,-000,000 might look like he actually was being

If the Nebraska senators at Washington really want to know how the home folks regard Calvin Cooolidge, they might scan the election returns.

A movie actress says she is looking for a husband, but all she has gotten up to now is publicity. Maybe that is what she really wanted.

Again Nebraska is debarred from the "Big Ten," but they all have respect for the Cornhuskers when the game is going on.

Wonder if Vice President Dawes knew about the rule that requires a senator to get permission to call another a "liar"?

No senator has yet been heard to complain that Coolidge lacks either courage or sticktoitativeness. Well, the groundhog put in a healthy kick as his jurisdiction was expiring.

Maybe the senate will go as William E. Borah goes, and maybe not.

Senators must have their daily battle, no matter

As Mark Antony put it, "They are all honorable

Homespun Verse

By Omaha's Own Poet-Robert Worthington Davie

FELICITY.

When friends of days behind me Come in to grasp my hand, The real import of living I truly understand;

And when they pause to visit-As folks do now and then-I feel that futile longing To live my life again.

The farmstead of those summers That seem divinely fair, Is just as true in mem'ry As though I still were there. The friends of old days kindle The dim fires of delight,

And from the smouldering ashes The flames flare, high and bright Life is a song that mellows To richness as the years Of friendships and achievements

And this is why I cherish The offerings of time, And spend my days expressing My happiness in rhyme.

Enthrall our triffing fears .-

Farm Marketing Isn't the Only Place They Need Co-Operation



flat mill rates has proven that the

low flat mill rate, then the owner of the intangibles will not go to the

clude the "passing on" of the tax.

rounds of arranging to avoid a to-

burdensome tax, which methods in

the moving of the cash originating

the credits to a more favorable juris

avoiding having money and credits leave a state where threatened to be

be (competitively speaking), and will

braska's mistake.

Letters From Our Readers

Taxing Intangibles.

and, prior to the Smith mortgage law, Omaha.-To the Editor of The it would not function in Nebraska ex Omaha Bee: A large proportion of cept at a rate of interest which in-"intangibles" as defined by our statute

of tangible property as, for instance, notes or accounts receivable received in lieu of cattle, grain or merchandise.

etc., sold or mortgaged.

b. That money and credit function

intangibles is reasonable, that is a

country-wide market. c. That money will go where it can mmand the highest safe return, and it will quickly and certainly leave any jurisdiction where unusual burdens are put upon it, such as a 2 per cent

d. That if unusual tax burdens are put upon credits by a particular state then, to the extent that credits re-main in such state, an added interest rate or selling charge will be required of the receiver of the tangibles, the cattle, grain or merchandise, etc., the sale or mortgaging of which originated the cattle of the tangible of the tax where it is practicable, is to make the tax burden such that it can

nated the credits.

It follows from the foregoing fundamental facts that, to the extent credits be, received and borne agreeably, that is, make it a low flat mill rate. In this connection it would be well to keep in mind that our sister states to the north, east and south have low flat mill rates of taxation on intangimental facts that, to the extent credits (notes or accounts receivable) subjects itself to tax charges, the burden is largely passed on to the local owner of the tangible property, the purchase of which, or loan on which, created the note or accounts receivable. In the last analysis, therefore, a tax on braska's mistake.

Taxpayer. many intangibles is essentially an added tax on tangibles, and, as the Nebraska citizen has the tangibles cattle, grain, merchandise, etc.), to burdensomely tax credit intangibles is simply to further assess the Nebraska owner of the cattle, grain, merchandise and other tangible property. Proof of this practically inevitable result is the farm mortgage. Before the enactment of the Smith mortgage law (Gen. Sections 5950 to 5954 inclusive, 1922 Statutes), the farmer paid a rate of interest which included the tax paid by the mortgagee. We corrected this situation by the Smith mortgage law the practical effect of which was t relieve from taxation farm mortgages that is, leave the assessment basis of both the farm and the mortgage only 100 per cent, in other words equal only to the value of the farm, instead

Abe Martin

You don't have t' be out of em

ployment t' be a loafer. We den't

now so much about all this sun

hine an' don't worry stuff. We've got t' side-step a lot o' obligations t' git in th' don't worry class, an'

we've got t' smile a whole lot t' git by fer nothin'. (Cepyright, 1926.)

only to the value of the farm, instead of as before the assessment basis was of as before the assessment basis was the sum of (a) the value of the farm, and (b) the mortgage loan. We did this because we had no option. Money functions in a country-wide market. DAYS open Sea **& EUROPE**

"The vera best music I ever heard

on at Jamie MacLaughlan's. There

whateffer," remarked one of the pipers at a Bobby Burns night, "was

was 15 o' us in Jamie's wee back par-lor, all playin' in different chunes. I

"Alaska legislator six weeks mush

ing to Juneau." The average legis-lature in the states mushes longer

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V. A. BRIDGE, Cir. Mgr.

Subscribed and sworn to before me this 2d day of March, 1925. W. H. QUIVEY, (Seal) Notary Public

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en."-Everybody's Magazine.

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Jake Comfort nor forget, That Sunrise never failed us yet

Some of these days we are going out to Arlington and help Bro. Williams build a new Methodist church. He needs it for the splendid work he is doing among the young folk—and the the splendid work he is doing among the young folk—and the old folk, too. His congregation needs it, and Arlington needs it. The present church isn't big enough to house all the congregation's activities. Why, even we filled it last Sunday night, when we occupied the pulpit and tried to shed a little sweetness and light. An evening at the parsonage with the good brother and his charming family is an event we will carry in

Our piscatorial fears have been allayed. We know where we are going to get the big, fat worms. Our old friend, A. L. Timblin, who owns a cottage on the shore of Carter Lake, raises 'em for his own use and the use of his friends, and he has offered us a plenty. He also offers tobacco and matches, and a place on the porch railing whereon to place our feet. And he says he knows where the blueguils are wont to lurk. We are looking forward to a pleasant summer. Let those who will fare forth to the golf links—we'll be found at Timblin's Carter Lake resort when not at the office.

A letter from Tom Maus of Kearney recalls old days. More than 35 years ago we drifted into Kearney and became city editor, reporter and entire city staff of the Kearney Daily Enterprise. It was a hummer of a town then. Booming to beat anything. And Tom Maus was one of our dependable friends. He always had some good news under his hat. Gee, but that was a long time ago. The bicycle was just coming into commercial use and largely supplanting the horse and buggy. Kearney had the first bicycle club of over 100 members in the state. ney had the first bicycle club of over 100 members in the state, and the first bicycle factory in the state. Now the mail planes fly over Kearney every night and automobiles are thicker than sandburrs on the Platte bottoms. Those were the days when we built the cotton mill, put in the sewer system, ran electric cars and built the Kearney & Black Hills railroad as far north as Callaway. Letters from old friends like Tom Maus fill the drabest day with sunshine and good cheer.

Not long since we volced our middle-aged ambition to own two pairs of suspenders and another collar button. And our ever thoughtful friend, Frank Carey, made it possible. We have the extra suspenders and a lot of collar buttons. In addition Frank gave us an idea. Now that they are talking about prohibiting tobacco we do not intend to get caught short. We have arranged for a large supply in case of eventualities. Frank suggested it by mournfully admitting his own oversight in another prohibition matter a few years ago.

Going to lay the cornerstone of a firesafe home at 10:30 this morning. You are cordially invited to be present and watch Mayer Jim as he wields the trowel and says a few words.

Nebraska Limerick. There was an old fellow in Sutton
Who filled up his innards with mutton,
He topped off with rice
And spinach and ice, And died the hard death of a glutton.

To V. W.—Thanks for your good letter. It made the daily burden a little lighter, the path a little smoother. Compliments from friends like you are cherished in memory, and your letter has been filed among the family archives.

WILL M. MAUPIN.

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