

EDMUNDS MAKES HIS PLEA

Holds that the Income Tax is an Unconstitutional Enactment.

GIVES A DEFINITION OF A DIRECT TAX

Attorney General Olney, in Behalf of the Government, Will Commence in the Morning—Two More Days for Argument.

WASHINGTON, March 11.—Assistant Attorney General Whitney resumed his argument in sustaining the income tax law before the supreme court of the United States today. Attorney General Olney, Senator Edmunds and many other distinguished counsel in the case, occupied seats at the desk reserved for the attorneys. The court room was crowded. Mr. McMillin, Mr. Springer and several other members of congress who had taken part in the enactment of the income tax, were among those present. Mr. Whitney addressed himself to the question of uniformity in taxation, in answer to the charges that the income tax violates the principle of uniformity. He contended that the limit of \$4,000 fixed by the law was not class legislation. If a subsequent congress had sought to amend the law, including those who were previously exempted by the \$4,000 limit, this amendment would no doubt be class legislation, as it would apply to a distinct class. Mr. Whitney reviewed the decisions in insurance and other cases, showing that the interpretation of this court on class legislation would not apply to the income tax.

POINTS ALREADY RULED ON. Concerning the exemptions allowed to certain corporations, the assistant attorney general said it was most surprising that this was set up as an excuse for invalidating the tax. He read from numerous federal tax laws, showing repeated exemptions in the cases of art societies and many other corporations. He reviewed the numerous decisions in exemption to manufacturing corporations in the district of Columbia, building and loan associations and saving companies were frequently exempted by law, as they were made up of poor people to whom the law gave special consideration. During the war the lawmakers even exempted the Mutual Insurance company from the operations of the general tax law. Mr. Whitney said that the superior court had already overruled the contention that the taxation of land values and rentals as made by the income tax was unconstitutional. He said that the state taxes were against the land and not against the individual, but the income tax was not against the land but merely against the total income of the individual. This income came in part from land was merely an incident.

The income tax is in no sense a land tax. It is not an excise on the land or other sources, but on net income. Mr. Whitney took up the claim that the federal government cannot tax municipal and local securities held by individuals, as, for instance, bonds issued by New York City. He said it had been decided in the case of Honaparte against the state of Maryland that a state could tax bonds of the city or state of New York. The state could exercise this power, why could not the federal government do the same?

Mr. Whitney concluded at 1:30, and was followed by Mr. Edmunds' counsel against the tax. He spoke quietly and in a conversational tone, much as he did when a leading figure of the senate. He stated the contention of his client, that the income tax was unconstitutional because it was a direct tax. He said that the constitution prohibited the federal government from imposing a direct tax on the people. He said that the income tax was a direct tax, and therefore unconstitutional.

SENATOR EDMUNDS' OPENING. Mr. Edmunds read from the constitution as to the protection of private rights. These provisions, he said, were trite, and he did not wish to dwell on them. He said that the constitution was a guarantee of private rights, and that the income tax was a violation of these rights. He said that the constitution was a guarantee of private rights, and that the income tax was a violation of these rights. He said that the constitution was a guarantee of private rights, and that the income tax was a violation of these rights.

SHOULD BE AN APPEAL. He did not think the time had come when the court should be asked to pass on the constitutionality of the income tax. He said that the constitution was a guarantee of private rights, and that the income tax was a violation of these rights. He said that the constitution was a guarantee of private rights, and that the income tax was a violation of these rights.

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Let us, he said, "come back to the true rule of the constitution. We are to expect gradual and orderly change, but we are not to depart further and further from the line marked out by the constitution, until at last, like the mariner after a storm, we are compelled to readjust our course in the new light that is given."

Justice Harlan asked Mr. Edmunds if he had formulated a definition of the difference between a direct tax and an indirect tax. He replied he had. He thereupon proceeded to give it, saying a "direct tax was a tax on any kind of property and upon persons, not in respect of property in existence, acquired or to be acquired, not on a calling, on the importation of goods, but in respect to the things which belong to the existence of property, while an indirect tax included all the rest, as referred to in the constitution under the head of duties, imposts and excises, which would be heavy or light on each person depending upon his will."

Ladies' Button Shoes, in shapes galore, Buffalo shoe store. 1.00

One of the newest out for ladies is the white silk button shoe. 2.00

Don't forget to look at what we will offer for \$1. 1.00

There are dozens and dozens of ladies' dress shoes and hundreds of turn shoes that the Buffalo people got \$1 for that we will sell for \$1.50. 2.30

Children's and Misses'. We got them all and will sell them all. 25c

Children's Shoes for a quarter that they got 75c for; we get but... 50c

Misses' Shoes for 75c; the Buffalo price was \$1.50, ours... 75c

'Twas Ever So. "One man's loss was another's gain. This is the history of every description that should be tried to buy them from manufacturers at prices we sell them for."

They'd Laugh. "There are others in this stock of shoes—there are misses' shoes made in Philadelphia for a fee of \$25, but before filing them the firm neglected to acknowledge the same before an officer authorized to administer oaths, and the commissioner of pensions held that they were informal and could not be admitted."

AGAINST ERRORS OF ENROSSMENT. One recommendation of the Doekery Commission and the Advantages.

WASHINGTON, March 11.—Much of the trouble that was occasioned by reason of the errors and mistakes which occurred in the enrollment and enrollment of congressional measures by hand will, it is believed, be obviated hereafter by the new method of having this work done by print.

WASHINGTON, March 11.—In the United States supreme court today two decisions were rendered in cases involving the question of the collection of duties. In the first of these, that of Beaufort vs. Magone, the collector of the port of New York, the question involved was that of the classification of certain rugs woven on looms not fit for weaving carpets, but which had been assessed as Wilton carpets because the surface was cut so far to give it the appearance of plush. The case was appealed from the circuit court for the southern district of New York, which had sustained the classification of the rugs as Wilton carpets.

Justice Gray delivered the opinion of the court in the case of Catherine Golden, appellant, versus the collector of the port of New York. The case was in the nature of a writ of habeas corpus, and the question was whether the collector of the port of New York was authorized to detain the plaintiff in custody for the payment of duties on goods imported by her.

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WILCOX & DRAPER (OTHERWISE KNOWN AS THE HOUSE OF BARGAINS.) THIS SALE BEGINS TODAY.

Buffalo Shoe Store BUFFALO, N. Y.

ON SALE TODAY, March 12th.

1.00 2.00 1.00 2.30

Children's and Misses'. We got them all and will sell them all. 25c

Children's Shoes for a quarter that they got 75c for; we get but... 50c

Misses' Shoes for 75c; the Buffalo price was \$1.50, ours... 75c

'Twas Ever So. "One man's loss was another's gain. This is the history of every description that should be tried to buy them from manufacturers at prices we sell them for."

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Wilcox & Draper

Otherwise known as The House of Bargains,

Selling the Buffalo Shoe Store Shoes, of Buffalo, New York.

(The original of this Buffalo, life size, may be seen in our east window after Monday.)

These People Were in the Shoe business in Buffalo, N. Y., for the short space of seven months. They went to the wall. Every pair was new shape. It was the cleanest failed stock ever known in the history of the shoe trade. Only seven months in business. Prices will talk louder than words this week.

It's a Feast of Leather. That just explains it—the 1.00 Ladies' Shoes and Oxfords at 1.50 \$1, \$1.50 and \$2.00 are 1/2 and 1/3 the Buffalo price. 2.30 Will you come to this feast—you are invited.

Men that Need Shoes And men that don't need shoes will be there if they realize what's going on. One thing is a man's need to be bought for this season's trade to sell \$1 in Buffalo, it's the new shape needed to; we'll sell it for... 2.50

WILCOX & DRAPER, 1515-1517 Douglas St. Selling the Buffalo Shoe Store's Shoes Today

WELCOME AT THE WAR OFFICE

Army Officers Find Things Pleasant When They Visit Washington.

HOW THINGS GO AT THE DEPARTMENT

Colonel Corbin's Register and Private Secretary Seager's Suave Smile—Colonel Henderson Says He is Strong and Full of Hard Work.

WASHINGTON BUREAU OF THE BEE, 1517 F Street, N. W., WASHINGTON, March 11.

"It is not often," says one of the oldest army officers on duty in the War department, "that officers of the army who are on duty outside of the city of Washington have an opportunity to visit the national capital and see the War department and the office of the secretary of war."

By a requirement in the regulations all army officers who visit the War department must affix their names to the register in the office of the adjutant general. This book is in the room of Colonel H. C. Corbin, who is Adjutant General Rogg's chief assistant.

Next to the reception room is the office of the chief clerk of the War department, John Tweedle. On the right hand wall of the little alcove formed by the projections of two rooms out into the corridor is a large glass case, arranged with swinging doors and connected with a small desk or table below. Within the case there are posted on little books printed copies of the army orders issued from day to day.

The following examining surgeons for the pension bureau were appointed today: Dr. Frank Simon, Topeka, Kan.; Dr. E. C. Bliss, Grinnell, Ia.; Dr. A. L. Wheeler, Mason City, Minn.; Dr. J. H. G. Elmore, Valentine, Neb.; Dr. Frank Simon, Topeka, Kan.; Dr. E. C. Bliss, Grinnell, Ia.; Dr. A. L. Wheeler, Mason City, Minn.; Dr. J. H. G. Elmore, Valentine, Neb.

JOBS OF MAIL WEIGHING TO GIVE OUT. Men Likely to Be Taken From Applicants in the Postal Department.

WASHINGTON, March 11.—The Postoffice department is now making more than 400 appointments of mail weighers in Illinois, Iowa, Missouri, Kansas, Arkansas, Indian Territory, Wisconsin, Minnesota, North Dakota and Montana. The department regulates its payments to the railroads which carry the mails in bulk by a periodical weighing. The plan is to weigh average loads at a season of average activity, and the weights of the several classes of mail trains should be accepted as a standard to govern the compensation of the companies until the next weighing takes place.

REFERRED TO MARINE LIFE SAVERS. President Remembers Officers and Men of Foreign Ships.

WASHINGTON, March 11.—The president has bestowed a number of rewards upon officers and vessels for rescuing distressed mariners. He has given a gold watch and chain to Captain H. E. Thuestad of the Norwegian bark Chrysolite, in recognition of his heroic services in rescuing the officers and crew of the American ship Ryan, October 8, 1894; a gold watch and chain to Captain George D. Keller of the German steamship Brilliant, for heroic services in effecting the rescue of the officers and crew of the American schooner Wilmamie, November 26, 1894; a gold medal to H. L. Steenberg, a second officer, and M. Fitzpatrick, quartermaster, and silver medals to L. Zwick, boatswain; D. J. Jones, D. L. McLaughlin and Albert Sayley, all of the British ship Teutonic, for gallant and heroic efforts to rescue the master and crew of the American schooner Josie Reeves, February 8 last. Marine glasses have been awarded to Captain W. Thompson of the British steamship Dunham City for heroic services in rescuing the crew of the American schooner Alice T. Boardman, October 6, 1894; and to Captain Thomas Casperson of the Norwegian bark Johanne, for heroic services in rescuing two seamen of the American schooner Henry M. Stanley, July 6, 1894.

Will Be No Trouble with the Indians. WASHINGTON, March 11.—The Indian office has received information that the Indians No Shirt and Little Chief, arrested on the Umattila agency and for whose safe keeping the Indian agent asked United States troops have been released, and that no further trouble will follow. It is expected that No Shirt, Little Chief and Peo of the Umattila tribe will visit Washington in a short time.

Refrained the Tax on Burned Spirits. WASHINGTON, March 11.—The secretary of the treasury has abated the internal revenue tax, amounting to \$60,794, on 71,954 gallons of spirits destroyed by fire April 5, 1894, at Louisville, Ky. The spirits were owned by William E. Bradley, Allen Bradley Co., and John McKinley.

Insults for Insolvent Banks. WASHINGTON, March 11.—The comptroller of the currency has declared dividends in favor of the creditors of the insolvent national banks as follows: Twenty per cent, the Nebraska National bank of Beatrice, Neb.; 4 per cent, the Columbia National bank of Chicago.

Secretary Gresham's Health Improving. WASHINGTON, March 11.—Secretary Gresham continues to improve. Mrs. Gresham returned to Washington yesterday from Chicago.

Yorktown is at Chemung. WASHINGTON, March 11.—The Yorktown arrived at Chemung Saturday.

Hat Finishers Quit Work. NEWBURGH, N. Y., March 11.—The hat finishers employed at C. E. Coffin's hat factory today decided to quit work pending a settlement of the scale of wages, which were reduced about one-third, beginning today. The matter had been referred to the Central Labor union at Haverhill for settlement.

Must Be Tried in Argentine if at All. WASHINGTON, March 11.—Judge Miller, in the police court of the District of Columbia, today decided an important point of international law in the case of Manuel de Almagro, charged with embezzlement of \$50,000 from the Argentine minister resident in this city. The attorneys for Almagro put in a plea that he was a part of the Argentine legation, being a translator and secretary to the minister, and as such was not subject to criminal law of the United States.

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HELPED HER HUSBAND KILL

Singular Story Yet to Be Fathomed by Legal Process.

ROBINSONS CHARGED WITH KILLING GIBBS

Famous Case Taken Up in the Buffalo Courts—Confession of Man and Wife Strongly Doubtful by Many—Getting a Jury.

BUFFALO, March 11.—The district attorney moved that the trial in the superior court today Clarence and Sadie Robinson, indicted for murder in the first degree for killing Montgomery Gibbs, a young lawyer, for a year ago be taken up. Gibbs was walking alone up a residence street bordered with mansions brilliant with lights about 10 o'clock in the evening. Suddenly three pistol shots rang out in quick succession and Gibbs was found dying from a bullet wound in the head, lying in the driveway leading to a fashionable residence. He expired without a word. No arrests were made until several months later. The police were called by Clarence Robinson under arrest for the murder, made a clean breast of the matter, telling how he and his wife had gone out to "hold up" somebody that night. Sadie being attired as a man, Gibbs had resisted and in the tussle he had been shot. The district attorney has found the disguise which Sadie wore on that night and other corroborative evidence. It is believed that she has a strong case. There are many people here who believe that the Robinsons are lying and had nothing to do with the affair.

Two Emblems of good luck—the horseshoe and Dr. Price's Cream Baking Powder.

MADE A TWO MILLION CONTRACT.

Four Hundred Thousand Tons of Mill Tailings Sold to a Contractor.

SAN FRANCISCO, March 11.—At a meeting of the board of directors of the Holmes Mining company of Candelaria, Nev., today, a contract involving over \$2,000,000 was entered into with the United States government. The Holmes company contracts to sell the syndicate all the tailings which have accumulated at its Belleville mill for the past twenty-eight years, amounting to over 400,000 tons, which have been sold at the rate of 50 cents per ton. The Holmes company also contracts to deliver to the syndicate 700,000 tons of low grade ores at \$3.50 per ton for all ore running fifteen ounces per ton and for all other ores running above fifteen ounces and below twenty ounces the Holmes company is to receive 25 per cent of the battery output value. The syndicate has obtained the contract of clearing the Belleville and Candelaria mills, agreeing to pay the Holmes company 45 per cent of these cleanings.

Looking After Their Own Interests. SAIT LAKE, March 11.—The constitutional convention spent most of the afternoon in discussing mileage and the report of the committee on rules. The time for the daily sessions of the convention was fixed at 2 o'clock p. m.

Handfuls of these Buffalos face the congress... 1.00

The next finest for men will be \$1.50; the Buffalo shoe store... 1.50

Supposing you take a look, anyhow?

Our West Window Will show the leading bargains in the Men's and Boys' Shoes—look 'em over.

Men's Shoes will be sold for \$1.00 that can't be described. You must see them to appreciate how cheap. Shoes are sold in Omaha compared with Buffalo, N. Y. 1.90

All their tans in men's go at our tan counter price \$1.90. Men's and boys', regardless of what they cost... 1.98

Boys' Lace Shoes. There are hundreds of boys' shoes that the Buffalo store... 1.00

We will put the youths' 11 to 2, in the same lot, and make the sizes from the smallest to the largest boy for... 1.00

They had a Great Boys' Trade—So have we—and it will be a boys' holiday when they find what we have for them in stylish footwear. We started after all the boys' trade in Omaha, and this do settle it.

We may never have another opportunity to buy a bankrupt stock only seven months old, insuring the style and shape to be the very latest. So take advantage of it early, that you may have no reason to regret it in after days.