

Omaha High School Will Have Four Fast Runners on Relay Team for Indoor Meet

RELAY TEAM TO BE FAST ONE

Omaha High School to Make Showing First of April.

CRACK SPRINTER IS MEMBER

Robert Wood, Hugh Millard, House and Rowley on List of Fast Ones.

That Will Enter the Competition.

One of the best relay teams which the Omaha High school has had for several years will make its initial appearance on April 1 at the indoor meet which is to be held at the Auditorium. Robert Wood, captain of the team for this season, is one of the members of the team. Wood, makes the 200-yard dash in 23 1/2 seconds and has the school record for this event as well as for the 100-yard dash. In the recent All-Omaha meet held at the Young Men's Christian association on March 4, Wood secured the most points, taking first place on the twenty-yard dash and also the broad jump. Hugh Millard is the second member of the relay team and has also won quite a reputation in the school as a crack 100-yard runner. He has been on the relay teams for the last two years, and will probably lower his former record this season. House, a former Bellevue lad, is also a fast runner and has a good record in making the short dashes. House was one of the members of last year's relay teams which secured first place in the state meet and also in the Tri-City meet in Omaha. Rowley is the fourth member of the team, and is a crack runner, as well as being a fine law hurdler. With these four athletes, Omaha will be expected at least to secure a place on April 1. Wood, Rowley and Millard are all members of the Amateur Athletic Union and are also members in the Missouri Valley League.

Eastern Bowlers Place Another Man at Top of the List

Member of Corinthian Club of New York Rolls Six Hundred and Eighty-Two.

RUFFALO, March 12.—The eastern bowling delegation today placed another man at the top of the list in one of the three main events of the National Bowling association tournament, when B. Joraschek, a member of Corinthian Bowling club No. 2 of New York, rolled 882 in the individual event.

The high marks hung up by the eastern bowlers earlier in the week have been equaled by the men from New York and other eastern cities with the exception of the five-man division in which Cleveland still holds premier position with their record of 2,900, made by the Bonds. The easterners are highest in both singles and doubles and hold six out of ten of the leading positions in both series.

Arbitration Board Announces List of Recent Decisions

Application for Releases of J. S. Laferty From Des Moines is Denied.

AUBURN, N. Y., March 13.—The board of arbitration of the National Association of Professional Baseball leagues today announced the following decisions:

W. W. Lowman, to Lyons, Kan., on appeal, to Seattle, Wash.; J. P. Sines, to Lexington, Ky.; A. P. Ransby, to Reading, Pa.; Charles Nicholas, to New Haven, Conn.; Joseph Anderson, to Peckin, Ill.; W. Harrowe, to Zanesville, O.; J. W. Houser, to Greenboro, N. C.; F. Fox, to Youngstown, O.; John Russell, to Richmond, Va.; Willie Meyer, to Knoxville, Tenn.; L. A. Chase, to Superior, Wis.; Earl Clever, to Green Bay, Wis.

Gotch and Demetral to Wrestle Saturday

Champion Will Meet Greek in Go at Krug—Two Preliminaries Announced.

Frank Gotch will meet Demetral, the Irish wrestler, at the Krug theater in a Irish match Saturday night. Gotch is the champion of the world here this year, immediately after his return to the ring. Gotch met Manakoff, the Armenian, but the bout was more of an exhibition than a match.

NEBRASKA NINE CHAMPIONS OF THE ATLANTIC FLEET

North Dakota Team Defeated by the Score of Ten to Nothing.

HAVANA, March 13.—The base ball championship of the Atlantic fleet was decided today, the nine from the Nebraska defeating the North Dakota team, 10 to 0.

GOLFING DAYS NOW AT HAND

Stick Weilders Are Found on Every Course.

MANY IMPROVEMENTS PLANNED

In View of Eventful Season Clubs Intend Making Only Slight Changes, But Will Greatly Improve Various Grounds.

Golfing days have returned to Omaha and any day the happy golfer may be seen trudging the hills on the various club grounds around Omaha, and gaily hooting "fore" as the ball speeds along. But few of the cracks are in what might be called good form, but a number of good scores have been made in the playing on the last Saturday and Sunday.

Yesterday afternoon the crowds were out in strong force on all the club grounds, men and women alike playing the great game. The women are in fine shape for this time of year, the recent rain having put it in the best condition for the golfer.

Peoria Catholics May Eat Meat on St. Patrick's Day

Bishop Dunne Gets Special Dispensation from Pope Allowing Unusual Privileges.

PEORIA, Ill., March 12.—Roman Catholics of the Peoria diocese have been granted a special dispensation from the pope, allowing them to eat meat on Friday, March 17, St. Patrick's day. The dispensation was granted in response to a request of Bishop Dunne, sent to Rome a few days ago. So far as known no other American bishop made a similar request.

PEORIA CATHOLICS MAY EAT MEAT ON ST. PATRICK'S DAY

Bishop Dunne Gets Special Dispensation from Pope Allowing Unusual Privileges.

The Miller park and the Council Bluffs experts will have their playgrounds set in order this spring, but are not planning any radical changes. The South Omaha Country club directors will hold a meeting soon and if any improvements are to be made this year they will be authorized at that meeting.

SOUTH DAKOTA FAMILY FEUD

Series of Fights and Damage Suits Follow Differences Among Aurora County Farmers.

MITCHELL, S. D., March 12.—A family feud which has done much of the damage of the Kentucky brand is being waged in Aurora county, in which the families of Bluke, Haorch and Patterson are lined up in battle array, the latter two being the aggressors against the former. The quarrels have reached some strong stages during the last few years the strife has been going on. The last trouble arose when Bluke attempted to shoot Haorch and his son when he encountered them on the roadway. Bluke is under peace bonds along with Haorch. Perry Patterson, a son-in-law of Haorch, made an attack on Bluke and disfigured his face fearfully, and now Patterson is the defendant in a damage suit for \$1,000. During the ten years' feud these families have had their grievances aired out in the justice court no less than fifty times and Aurora county people are becoming weary of paying what they think is an unnecessary bill of expenses.

MANY WANT BAILIFF'S JOB

Judge Estelle Already Has Twenty-Five Applications for the Vacant Position.

Judge Lee Estelle is being hard pressed by the large number of candidates anxious to fill the position of jury bailiff in the criminal court, vacated last week by the death of Martin Kirkendall. There are already as many as twenty-five applicants, the matter is not decided by Judge Estelle, who at present occupies the criminal bench, but by a majority vote of the seven judges of the district court. There will be a meeting soon to decide the matter.

TO VISIT BUSINESS HOUSES

Manufacturers' Committee of Commercial Club Says "See Omaha First."

The first "Seeing Omaha trip" of 1911 held by the manufacturers' committee of the Commercial club will be given Thursday afternoon, March 16. Among the places to be visited will be the new laboratory of the Richardson Drug company, the factory of the Bryce & Hammer Dry Goods company and the display rooms of the John Deere Plow company. The start

will be made from the Commercial club rooms at 115 West 10th.

CORPORATION TAX LAW VALID

(Continued from First Page.)

took up the contention that it was a direct tax and unconstitutional for the same reason that the former income tax law was declared unconstitutional in 1895. He pointed out that the income tax was held to be direct because imposed upon property simply because of its ownership.

DIFFERS FROM INCOME TAX

"In the present case," said Justice Day, "the tax is not payable unless there is a carrying on or doing of business in the designated capacity and this is made the occasion for the tax, measured by the standard prescribed. The difference between the acts is not merely nominal, but rests on the substantial difference between the mere ownership of property and the actual doing of business in a certain way."

Justice Day next took up the objection that the provisions in question levied a tax on the exclusive right of a state to grant corporate franchises in that it taxed franchisees which are the creation of a state in its sovereign right and authority. "We think," says the opinion, "it is the result of the cases heretofore decided in this court that such business activities, though exercised because of state-created franchises, are not beyond the taxing power of the United States."

After reviewing cases heretofore decided by this court Justice Day said: "If it be true that the forming of a state corporation would defeat this purpose by taking the necessary steps required by the state law to create a corporation and carrying on business under rights granted by a state statute, the federal tax would become invalid and that source of national revenue be destroyed, except as to the business in the hands of individuals or partnerships. It cannot be supposed that it was intended that it should be within the power of individuals acting under state authority to thus impair and limit the exertion of authority which may be essential to national existence."

TAX NOT ARBITRARY

Justice Day next addressed himself to the objection that the tax was unequal and arbitrary. He first considered whether, as claimed, the law made an unconstitutional distinction between corporations and partnerships and individuals. "He said there was a substantial difference between the carrying on business between corporations taxed and the same business when conducted by a private firm or individual."

"The thing taxed," said he, "is not the mere dealing in merchandise, in which the actual transactions may be the same, whether conducted by individuals or corporations, but the tax is laid on the privileges which exist in conducting business which are not enjoyed by those taxed and which are not enjoyed by private firms or individuals."

"These advantages are obvious and have led to the formation of such companies in nearly all branches of trade." "Measurement of the tax by the net income of the corporation or the company, which is the source which is next defended by Justice Day, as not being so unequal and so arbitrary and baseless as to fall outside of the authority of the taxing power."

BIG SUM ALREADY COLLECTED

The decision of the supreme court in upholding the constitutionality of the corporation tax law relieves the government from an embarrassing situation. Had the law been declared unconstitutional the government would have to return to 262,000 corporations an aggregate of more than \$2,000,000 paid in the federal revenue bureau. These corporations had a capital stock represented by \$2,371,826,752, bonds and other indebtedness and \$31,883,952,949 and their net income was \$3,125,101.

RAILROAD DETECTIVE IS SHOT

James Earl, Employed by Cincinnati, New Orleans & Texas Pacific, Probably Fatally Wounded.

SOMERSET, Ky., March 13.—James Earl, a detective employed by the Cincinnati, New Orleans & Texas Pacific railroad, was shot today near Glenmary, Tenn., and brought to the hospital here in a critical condition. He is not expected to live. Ernest Silver, an engineer, was accidentally shot late last night near Stearns by alleged strikers who are believed to

BLOOD TROUBLES

CONSTITUTIONAL INFECTION

Constitutional Blood Poison is the most insidious of all diseases. It begins in an insignificant manner, usually the appearance of a tiny sore being the only outward evidence of its presence. But down in the blood the treacherous infection is at work, and in a short time its chain of symptoms begin to crop out. The mouth and throat ulcerate, skin eruptions break out, sores and ulcers appear on the body, the glands in the groin swell, and sometimes the hair comes out. Mineral medicines cannot cure Constitutional Blood Poison; they only shut the disease up in the system to smoulder and await an opportunity of breaking out afresh. The only possible way to cure the disease is to REMOVE the germs from the blood. S. S. S. goes into the blood, and while removing the infection makes the blood pure, fresh and healthy. This causes a general upbuilding of the entire system, and when S. S. S. is made entirely of vegetable matter, containing not the least particle of mineral in any form. It is a perfectly safe medicine and a certain cure for blood poison. We have a Home treatment book which we will be glad to send free to all who write and request it, also any medical advice without charge.

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were inserted as an amendment to the Payne bill passed by the house. They remained there and became a part of the tariff act.

OTHER PROVISIONS OF LAW

The provisions of the law stated that the tax was a "special excise tax with respect to the carrying on or doing business of any corporation, joint stock company or association, organized under the laws of the United States or of any state or territory." It was provided that the tax should be "equivalent to 1 per centum upon the entire net income over and above \$5,000 received as dividends upon stock of amounts received as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies subject to the tax."

The law provided also that returns should be made by those taxed to the Treasury department, to be used as a basis for assessing the tax. These were open to inspection, but in 1910 congress enacted legislation providing that the returns should be open to inspection only upon rules and regulations approved by the president.

The first action in the courts to test the constitutionality of the law was begun in the United States circuit court for the District of Vermont, where the case of Stella P. Flini, guardian of the property of Samuel N. Stone, Jr., a stockholder in the Stone-Tracy Company of Windsor, Vt., began an action to have the company restrained from paying the tax. She asserted that the tax was unconstitutional. Her attorney, Maxwell Evans, brought the case to the supreme court, after the circuit court had declined to hold the tax unconstitutional.

When the Stone-Tracy case came up for argument before the supreme court in March, 1910, fourteen other cases likewise raising the validity of the law and decision likewise sustaining the constitutionality of the tax, had reached the court. They were advanced and heard with the original case. Because presumably of vacancies on the bench, the cases were referred to the docket for reargument. This reargument occurred in January, 1911.

The constitutionality of the tax was attacked from all the points from which any tax possible of enactment by congress could be attacked. Prominent among the objections to the law was the argument that the tax was a direct tax, not apportioned, according to the law and decision, likewise sustaining the constitutionality of the tax, had reached the court. They were advanced and heard with the original case. Because presumably of vacancies on the bench, the cases were referred to the docket for reargument. This reargument occurred in January, 1911.

After the argument of the fifteen cases came to the court, other cases involving the tax. In these the principal controversy was over the interpretation of the law. The leading point was whether the tax was to be imposed on "Boston trusts," organized to hold real estate, but not incorporated. The Boston concerns contended that the tax should be assessed only on concerns organized under the statutes of the United States, states or territories. The government argued that business concerns organized under the common law were included within these meant to be taxed.

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"We think it clear," said he, "that corporations organized for the purpose of doing business and actually engaged in such activities as leasing property, collecting rents, managing office buildings, making investments of profits or leasing ore lands and collecting royalties, maintaining wharves, dividing profits and, in some cases investing the surplus are engaged in doing business within the meaning of the statute and in the capacity necessary to make such organizations subject to law."

The court held that it was not the essence of government functions of a state to provide means of transportation, supply artificial light, water and the like. Therefore, it was determined that the Coney Island and Brooklyn Railroad company and the Interborough Rapid Transit company of New York were subject to the tax.

Justice Day then came to the question of whether the provisions which require certain returns to be made to the government as an aid in the assessment of a tax. "The taxation, being, as we have held," said the justice, "within the legitimate powers of congress, it is for that body to determine what means are appropriate and adapted to the purposes of making the law effective."

The opinion thus summarized, covers fifteen of the eighteen cases in which the constitutionality of the tax was assailed. The nonapplicability of the tax to the real estate trusts was decided in the other three cases.

The law was held inapplicable to the department store trust set up by the Cuffing real estate trust, both of Boston, on the ground that these were not organized under the statutes of the state or the United States, but existed merely under the common law.

The Minneapolis syndicate was held not liable to the tax because the real estate which it held before a recent reorganization had gone out of the control and therefore the syndicate was not "doing business" within the meaning of the law.

several shots took effect in Silver's neck and the train was brought into this city by a detective placed on board to guard the negro fireman.

WYOMING STATE SHEEP BOARD IS REORGANIZED

Former State Senator Jerome S. Athery Succeeds Dr. C. E. Verry as Secretary.

CHEYENNE, Wyo., March 13.—(Special.)—The new State Board of Sheep Commissioners, composed of F. S. King, president, Laramie; Lewis Barker, Buckhorn; J. J. Bentley, Sheridan, adjourned last night after a two-day session. Jerome S. Athery, formerly a member of the state senate and for several seasons speaker of the house of representatives

succeeded Dr. C. E. Verry as secretary of the board. The board decided that one dipping of clean sheep imported to the state would be sufficient, and all bucks imported must be dipped twice, regardless of their condition. This ruling will be rigidly enforced.

Freighter is Suffocated

SHOSHONI, Wyo., March 13.—(Special.)—Cafe Scott, the freighter, who was found dead in bed at a deserted ranch house twenty miles north of here, was overcome by gasoline fumes, so say the coroner's jury. Scott made a bed of blankets carried on his wagon, which had become saturated with gasoline.

Sluicide at Muskegon, Mich. MUSKIEGON, Mich., March 13.—Alone in the house with his aged father, partly 90 years old, and his two little sons, Edwin Cole of Cassovia, committed suicide by cutting his throat with a razor today. Cole's wife and two daughters were at the time trying to secure a warrant for his arrest for beating them. Cole is believed to have been insane.