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RIGHTEOUSNESS BRINGS REJOICING: When the righteous are in authority, the people rejoice; but when the wicked beareth rule, the people mourn.—Proverbs 29:2.

Retrospective

Article III.

There was a law enacted which provides for a finance commission for the state of Oregon. It was House Bill No. 167 and it is a product of investigation of the different political units, their indebtedness, how they handle their sinking funds, etc. It is a good law, and while it is a dignified receivership for Oregon, no one will doubt for a moment that the state needs it after the wind orgy of spending that has been going on. Many political units do not know what their indebtedness is, they do not know how many bonds are out or how many unpaid warrants stand against them. Under the new law it is necessary to register these evidences of indebtedness and to provide sinking funds to meet the bonds or warrants. The state bond commission is given authority to invest the sinking funds, and the whole structure is drawn up tighter and more business like. This will mean an increased healthy tone to Oregon's securities and will prevent the indiscriminate issuance of bonds and warrants.

With this and a few other good bills passing we must confess defeat of some of the good ones, included in which was the ten per cent. horizontal cut on taxes in every town, school district, county, port and irrigation district and the state at large. The ways and means committee made a cut of fifteen per cent. on the state, then why should there have been such strenuous objection to counties and other political units cutting ten per cent. in favor of the taxpayer?

Yes, why? The schools in many places seriously objected. Portland held meeting after meeting in her school district to prevent the bill's passage. The city of Portland had its commissioners lobbying against the measure, the big colleges of the state were alarmed lest next the millage tax would be disturbed, and the general fight was on. County courts sent wires urging the defeat of the bill, which was finally chloroformed by the chairman of the house committee and was never permitted to get to the house members.

And now we come to the income tax law which has been signed by the governor and is in operation. It is a good, clean piece of legislation and the fight being made on it largely comes from people who want no income tax at all. For days and days that bill was worked on. Hearings were held and men in all walks of life presented their cases. Bear in mind, that house of representatives had its heart set on the bill as it originally passed the house, and income tax leaders from that body at first wanted little amendment. It fell upon the senate committee not only to convince the boys in the house that amendments were necessary, but to avoid referendum it appeared necessary to compromise on several features. Some members of the senate wanted the real estate offset. By this it is meant every property owner could take his tax receipt for taxes paid on real property and have it credited to his income tax, merely paying the difference and if he paid more tax on real property than he would have charged against him as income tax he would pay no income tax. Analysis of the tax conditions in Oregon showed that $11,000,000 in tax receipts would be immediately offset against probably less than $4,000,000 as the amount computed to be raised by the income tax. It would mean a big bookkeeping department yielding no revenue scarcely, for there would be none after the real estate offset was taken. Under the present law the offset on real estate tax is reflected in the amount of tax levied on property, for if properly handled the amount raised by the income tax should be deducted from the amount to be raised on real property, thus lessening the load on property.

When the bill had been amended by the senate committee it was placed before the senate and for seven hours thirty men in the committee of the whole studied it word by word and line by line, making such further changes in it as seemed best. Then it passed the senate with only one opposing vote.

Back it went to the house for concurrence in the senate amendments, and if ever there was a pretty fight it occurred in that body. Such men as Hunter of Union, and Hunter of Wallowa, Tom Bennett of Coos, McMahan of Linn, stood solidly for concurrence in the senate amendments, while Speaker Kubli and his following moved to go into committee of the whole for the purpose of tearing the bill to pieces. They fought for hours on the parliamentary question of whether or not the house should resolve itself into committee of the whole, Kubli leading the one side and the men mentioned above leading the other. The vote showed Kubli's crowd was licked and the house concurred in the senate amendments, passing the bill by a good majority.

Now comes the anti-income tax people in Portland and elsewhere in an endeavor to declare it unconstitutional and pick holes in it. They little realize that the bill Oregon has is a mild bill; that of the five bills presented this is the one bill which will bite the least and render a fair return to start with. Should this bill be defeated by any method, look out for a much worse income tax for those who are now objecting to it. It is very evident Oregon is near to having an income tax of some kind that will stick.

Judge McGinn Is Dead.

One of Oregon's foremost citizens has passed on. Judge Henry McGinn, attorney, judge, statesman and scholar, was claimed by death yesterday in Portland, his home city.

We saw Judge McGinn a few days ago and had one of those delightful visits with him. We listened to that exceptional voice tell charming stories in the clearest and most perfect English; we heard again some early Oregon political history and enjoyed every word he uttered. It was one of those birthday gatherings, just for a few moments, for Henry McGinn never forgot a friend's birthday and many of us never forget his.

The passing of man was discussed at that meeting and the Judge spoke of the time when each must depart this life. Little did any of us think that before the month of his birth expired that death would lay hands upon this remarkable man.

One can never duplicat the old friends, no matter where one travels, no matter how many people one meets, for the inspiration and joy always occasioned by a visit with Henry McGinn bore the tenderness of heart and sympathy of man to man so beautiful and yet so rare.

Editorials From Over the Nation

SEES REASON IN A SHIP SUBSIDY

Martin Widsten in Warroad Pioneer: Perhaps nine people out of every ten in Minnesota are opposed to ship subsidy. I am one of the tenth. The opposition I believe is largely based on misunderstanding and prejudice. A nation in its relation to the markets of the world is pretty much like a private business house. A store which has its own delivery system will sell a lot more than a store which depends on the delivery system of a competitor to do the delivering for it. They will deliver their own goods first, sell their own goods first and then if there is anything to be made out of delivering the other fellow's goods they will do that. American laws demand a higher standard of living for the seamen than the laws of any other nation, hence a subsidy is necessary to equalize the difference in the cost of operation. The Northwest wants government aid for the grain raisers. It is really needed. But are we going to get anywhere with that by opposing ship subsidy and every other move that will benefit other parts of the country? Can La Follette, Frazier and the rest of the radicals fight against everything that is wanted anywhere else in the nation and at the same time get any favorable action for the Northwest farmers? If they can, then human nature is different from what it has always been.

INVERTING HISTORY

The Independent: Few journalistic enterprises have been as successful as the reporting for the London Times (syndicated, apparently, to the New York Times and other journals) of the discovery of the tomb of Tut-ankh-amen, one of the last of the Pharohs of the Eighteenth Dynasty of Egypt, and of the bringing forth to the light of day, with oh! such care, of the movable contents of its several corridors and ante-chambers. Could anything be more fascinating, charming, edifying or exciting than the running account of the labors of Mr. Carter and his associates?

Here's something new, if you please, in archeological methods! Millions of people aroused to an intense curiosity about that poor lad Tut-ankh-amen, who died of consumption at Thebes about 3,200 years ago—a curiosity so keen and immediate that history appears to be inverted and we seem to see tut though in basreliefs with which Tut-ankh-amen caused the lateral walls of the Luxor colonnade to be adorned, were come to life: Tut-ankh-amen himself riding through the streets of Thebes in a chariot all gold and gems, and by his side his pretty child-bride, daughter of that old heretic Akhenaton, while the people throng around them rejoicing and from the gardens of the great nobles comes the sound of music and [illegible]; and, as our attention is thus [illegible] beside the Nile, our monstrous, joyless cities by the Tudson or the Thames seem among the "old, unhappy, far-off things."

CABBAGE OR REVOLUTION

Boston Globe: Like an army, a nation advances on its stomach. If that is filled satisfactorily, the people are as tolerant of the failings of political leaders as a well-fed army is lenient about its generals. But when the belt must be tightened or when a staple is missing from the menu, beware of an uprising. Most of the revolutions since the world began have been essentially bread riots.

That is what makes the predicted cabbage shortage so serious. It imperils one of our New England institutions—the boiled dinner. Technically a boiled dinner may be had by putting several kinds of food into a pot, filling in the chinks with water, and boiling until the neighbors can smell it. But, practically, a boiled dinner must have a head of cabbage at its center. It is the cabbage which permeates the pot and makes the folks upstairs draw deep sighs of envy.

The United States has a department of agriculture charged with oversight of farms and gardens. If the cabbage crop is to be short this year, as the officials of the department predict, the sturdy New England voter cannot be expected to support either the administration or the party which put it in power. President Harding promised that "the farmer" should be [illegible]. A secretary of agriculture who cannot get the farmers to raise enough cabbage is a liability for any government.

To those who love it, a boiled dinner is the symbol of freedom. The choice would seem to be between enough cabbage or a Fascisti-Bolshevist revolution.

THE OFFICE CAT

TO EVERY SOUL

To every man there openeth
A way, and ways, and a way
And the high soul climbs the highway,
And the low soul gropes the low;
And in between, on the misty flats,
The rest drift to and fro.
But to every man there openeth
A high way and a low
And every man decideth,
The way his soul shall go.

What this country needs is more paint on the old place and less paint on the young face.

When the world turns against you, don't take things so seriously, and when everything comes your way don't either.

The dog which runs himself half to death trying to chase sparrows out of the postoffice yard somehow reminds Amos Tash of the business man who lets worry over trifles dominate his whole existence.

Do the things you are afraid to do.

PEP

Means Not Only
Please, Eat Plenty
But Also
Push Energy Progress

A good carpet is one that will not break your pipe when you drop it.

TO THE RESCUE

Bill Smith, country storekeeper, motored to La Grande to buy goods. They were sent immediately and reached home before he did. When the boxes were dropped off the truck in front of the store, Mrs. Smith, who had taken charge, uttered a scream, seized a hatchet, and started to open the largest one.

"What's the matter, Mother?" said one of her children, who watched her in amazement.

Pale and faint, Mrs. Smith pointed to an inscription on the box. It read "Bill Inside."

A La Grande girl remarks reflectively that she likes a small turkey better than a large turkey because there isn't so much hash on it.

THE LOAFER

We know a gent, tho young in years,
Who is the cause of floods of tears;
He doesn't care a single whoop
For parent's cares, and wouldn't stoop
To lift a burden off of those,
Who furnish him with food and clothes.
Should he be asked to do some work,
He would be [illegible] to shirk.
His mother dear bears no kind word,
No matter how for him she's stirred.
The lazy scamp, so we are told,
Is only now just three weeks old.

Oh, You Telephone Number!

LOST, somewhere between the postoffice and the city hall, or between the city hall and the postoffice, a lady's handbag containing a diamond ring, a powder puff, a package of hair pins, $400 and a telephone number. Finder can keep the handbag and contents if he will return telephone number.—Mrs. H. T., Box 162.

Cy Kelogg says some birds do not have to wear slouch hats to look slouchy.

Relieves Constipation.

"Suffered forty years with stomach trouble and chronic constipation," writes J. H. Moore, Lezansport, Ind. "Tried Foley Cathartic Tablets and got relief." Sour stomach, biliousness, constipation and digestive disorders cause headache and nervousness. Foley Cathartic Tablets give quick relief. Do not gripe or nauseate. A wholesome physic that sweetens the stomach, tones up the liver and cleanses the bowels. Refuse substitutes.—Adv.

COMMISSION MEETING

The regular weekly meeting of the city commission will be held this evening in the city hall at 7:30 o'clock.

N. K. West & Co.
THE QUALITY STORE

IT'S JUST AS EASY---

for the N. K. West Co. to choose and sell you young folks new, snappy high-grade merchandise as it is for this fellow to shoot good baskets.

Young Men's New Spring Suits

Young men's new Spring Suits direct from HART, SCHAFFNER & MARX — full of youthful, athletic lines. New fabrics and a wonderful range of patterns.

Priced, $18.50 to $45.00

Men's Neckwear

New designs and colors, plain cut silk in snappy patterns, or fancy knit ties—

$50c to $1.50

New Shipment of Men's Socks

Just received this week. New colors, new designs, new clocking. Something pleasing to the man.

40c to $2.25

MEX GUILTY OF ROBBING STORE

Joe Martinez Found Guilty of Larceny In a Store In Circuit Court Yesterday.

Joe Martinez, tried yesterday afternoon in circuit court on the charge of larceny in a store, was found guilty by the jury after a short session. Judge J. W. Knowles presided and set the time for sentence at tomorrow morning at ten o'clock.

Martinez attempted to get away with a suit of clothing from Scranton's some time ago and was caught by Rol Baker, practically in the act. Baker, at the time, found the suit cached in the alley back of the store after he had captured the Mexican.

The conclusion of the Martinez case yesterday afternoon closes the February session of the circuit court, which will not reconvene until in March.

SOMMER WILL CHANGE HANDS

Ben Decious, proprietor of the Savoy hotel, will take over the Sommer hotel tomorrow morning and announces that work will be begun immediately upon the reconstruction and renovating of the building. Mr. Decious plans to improve the entire interior, and expects that it will be necessary to close the grill and ten of the rooms during the work which will probably take about two months to complete.

"When the renovation is complete we will be able to offer our patrons a better brand of service, more comfortable rooms," states Mr. Decious. The hotel will not be closed down during the work.

When the official opening occurs, which will be sometime in May probably, the name of the hotel will be change to the "New Sommer."

ELKS TO HOLD AN ELECTION

Elks will gather tomorrow evening in the Elk's temple for the purpose of electing officers for the ensuing year. Considerable interest has been aroused in re the election and a large attendance is anticipated.

The candidates for the various offices are as follows: Representatives to the grand lodge: S. D. Crowe, past exalted ruler, and Dr. G. L. Biggers, alternate. H. J. Ritter: exalted ruler, Delbie Green: esteemed leading knight, Robert Pratt, Frank Reeds and A. B. Cherry: loyal knight, Lester Bramwell: lecturing knight, Cyril Bolton and R. J. Kitchen; secretary, F. L. Pearson, Hugh McCall and Mr. Eckley.

The installation of the newly-elected officers is set for the first Thursday in April which falls on April 5th.

FORMER LA GRANDE MAN HEADS CONCERN

MEDFORD, Feb. 28.—What promises to be one of the largest auto distributing agencies in Oregon outside of Portland is the new concern, the Oregon-California Auto Distributing corporation, which has been incorporated with the A. W. Walker Auto company, of Medford, as the base. Among the incorporators is F. S. Bramwell, of this city, the rest of the men being of Medford. The capital is set at $25,000. The new concern's place of business is in Medford while its sales territory covers Jackson, Josephine, Klamath, Douglas and Siskiyou counties. Dealers will be established throughout the territory. The Maxwell and Chalmers cars being handled. Mr. Bramwell, who will be president and general manager of the company, will move to Medford immediately. Among the Medford men interested in the new company are A. W. Walker, S. I. Brown and Frank Amy.

Mr. Bramwell formerly made his home in La Grande for many years and is well known in the Grande Ronde valley. He was bishop of the L. D. S. church in this city for some time.

NEW COMPANY NOW FORMED

(By The Associated Press)
PORTLAND, Feb. 28.—New incorporations registered in Salem, Oregon Monday included the Grande Ronde Land company, of La Grande, incorporated for $30,000 by T. J. Scroggins, August J. Stange and Henry T. Hill.

They Appeal To Our Sympathies

The bilious and dyspeptic are constant sufferers and appeal to our sympathies. Many such, however, have been completely restored to health by the use of Chamberlain's Tablets. These tablets strengthen the stomach, invigorate the liver and improve the digestion. They also cause a gentle movement of the bowels. When you have any trouble with your stomach, give them a trial.—Adv.

There's no excuse for not making use of our bank as a safe and convenient place to handle your account.

Let your dollars grow and work for you in a

SAVINGS ACCOUNT

Any sum from One Dollar up will start it.

As our great men took advantage of every opportunity, so do we invite you to take advantage of a better bank service by placing your account here.

Four Per Cent. on Savings

La Grande NATIONAL BANK
SOUND-RELIABLE-PROGRESSIVE