COMMONWEALTH PROGRAM IS ONE FULL OF INTEREST

Valuable Papers Read and Interesting Addresses Made; Professions Are Discussed and Program Enjoyed.

(Special Dispatch to The Journal.)

University of Oregon, Eugene, Jan. 14.—The proceedings of the Oregon Commonwealth conference today were devoted to the interests of the professions and their relations to the people.

William House, M. D., of Portland, presented a paper on the "Development of a Public Health Conscience Among the People of Oregon." Dr. W. Carleton Smith of Salem followed with a discussion of the question. Probably his most interesting remark was that the people would be better off in drinking intoxicants than the present infected water.

Calvin S. White, secretary of the state board of health, also presented several interesting remarks. The discussion was closed with a short address by Dr. Southworth of Eugene. "The Lawyers' Relation to Society" was the next subject considered. The discussion was opened by Alfred E. Clark of Portland, who was followed by Honorable Will R. King of Salem. The afternoon was devoted to the engineering profession.

Friday afternoon's program of the third annual conference was opened by President Collier of the Associated Students of the University of Oregon. A lengthy resolution was read by Charles W. Robinson of Portland, and after a debate by various members of the student body, it was passed by a unanimous vote. The nature of the resolutions was explanatory of the students' attitude toward the commonwealth. Speeches in favor of the measure were made by Tom Burke of Baker, J. Leslie Dobie of Portland, Ralph Moores of Salem and Charles W. Robinson of Portland. During the course of the meeting H. A. Darnell, lecturer of the state grange, stated that the university should receive a large appropriation as several new buildings were needed. He inferred that the granges of the state would offer no opposition this year to a large appropriation.

The evening session was taken up by an address by Charles V. Galloway on "The Oregon Alumni and Commonwealth Service." Mr. Galloway is a graduate of the university who is at present doing a great service in the raising of funds for the student loan fund which is designated to assist needy young men to gain a higher education.

At the morning session of the second day of the Commonwealth conference at Eugene, Attorney Alfred E. Clark of Portland read a paper on "The Lawyer's Relation to Society." He said in part:

"The layman can rarely be made to understand the relation which an attorney bears to his client. He may understand it imperfectly, after having employed an attorney to conduct some important litigation, but even then he views the relationship from a purely personal and usually selfish point of view. An interesting question is to what extent the duty of a lawyer to his client in a particular case should override what he may conceive to be the public good. The theory upon which our judicial system is organized, the oath which a lawyer is required to take the traditions of our profession, as well as the attitude of the public mind, all unite in requiring the lawyer to be loyal to his client at whatever cost to himself. Perhaps, after all, the lawyer in this way is doing a great and necessary service. I am disposed to think that there would be much confusion in the business world and much agitation in the social world if it was announced that the lawyers had concluded, from a high sense of social duty, to make public all information received from, and transactions of their clients in which the public might directly, or indirectly, have an interest. The lawyer occupies something of the relation of father confessor to his clients, just as does the physician to his patients and the priest to his parishioners. Much of what we hear might interest the public, some of it perhaps the public ought to know, but who will say that it is not a wise custom which imposes upon the lawyer the duty of silence and protection with respect to all the matters confided to him by his client. I have much faith in the customs and institutions evolved and established through the anguished centuries of human experience.

Must Yield to Clients.

"We may criticize them, we may often insist that they are inadequate and cumbersome, but the thoughtful man will construct a new and better system before he enters upon the destruction of the old. But you say the lawyer very frequently prosecutes or defends unjust cases; that he sometimes undertakes the defense of the guilty and sometimes lends his services to aid the unworthy in escaping their just deserts. To some extent all this is true. Now, courts are established for the purpose of trying cases, disputed questions of fact and disputed questions of law.

"It is the duty of the lawyer, imposed upon him alike by his oath of office and the requirements of society to yield his service to litigants in presenting their causes to the courts. But you say no lawyer has to accept service from any particular man. True. Very often lawyers refuse service of particular men or institutions, particular persons or enterprises. But suppose any one of you should come to my office and ask me to represent you in some litigation. You tell your story, and I listen, and when it is closed, inform you that I do not believe you and therefore, cannot take the case. You go to another lawyer and meet with the same response. Now what is the result? You have a cause which you believe to be just; you have a constitutional right to have your cause tried by a court, but you are unable to find any lawyer to present your case because they all insist upon performing the functions of judge, jury and lawyer. Now the lawyer cannot undertake to determine causes. He is a very fallible creature. He has no business to undertake to decide causes. The courts are instituted for that purpose. It is his duty to present fairly and honestly the cause of his client and leave the determination with the court and with the jury. Now try to imagine a different system, a system wherein the lawyer must first try the case in his own mind, pass upon the credibility of the evidence of his client and his client's witnesses, and perhaps at last conclude in his own judgment that there was no case. I can readily see how often the poor and the weak would go helplessly about seeking for the justice they could not find, if such were the system under which we worked. On the whole it is better not to require the lawyer to pass judgment upon his clients because he has no business to do that and he is not equipped to do it. He should be permitted without criticism, or without restraint, to present the cause of any person who desires to seek the aid of the courts, restrained only to the extent that he must fairly and honestly present the evidence and the law; that he must not tolerate, or connive at any dishonesty, any trickery or any artifice and that his aim is to aid the court and the jury in reaching a just conclusion.

Reform Not Needed.

"Right here let me say that the legal profession does not need reforming with respect to the discharge of their duties nearly so much as their clients and the public at large with respect to the same matter."

Mr. Clark then discussed three propositions:

First, that the lawyer does occupy a relation to society not occupied by other classes, and which casts upon him responsibilities wider in scope, and greater in degree than are imposed upon other members of society.

Second, that in the main the lawyer, as a class, has discharged these responsibilities honestly and intelligently.

Third, that there should be a higher sense of responsibility felt by the lawyer and manifested in the actual daily pursuit of his profession.

He said that the duty to society of a man or class is measured by the responsibility which rests upon him, or it, and the manner in which the responsibility is discharged. The lawyer is a part of our judicial system charged with the duty of expounding and administering and enforcing law. He stated that the public has a right to inquire of the lawyer with respect to the administration of the law a higher degree of responsibility, a greater measure of activity, than at the hands of any other class of citizens.

To uphold the second contention, Attorney Clark in his discussion quoted James Bryce, who states in substance in his work the "American Commonwealth," that the bar form a tribunal to whose opinion the judges are sensitive.

Under the third proposition the speaker said that while he did not confess that the lawyer in the past had not discharged his duties he urged that an endeavor be made to elevate the profession. "So long as there are citizens and members of society who find it profitable to violate the law, just so long are you likely to find other men, who for their own profit, will aid and abet such violation."

BOAT PASSENGER KILLED BY BOMB

Victim, John Norbom, Said to Have Been Carrying Explosive; Five Injured.

(United Press Leased Wire.)

San Francisco, Jan. 14.—That an eight ounce bottle of nitroglycerine or other high explosive, carried in the overcoat pocket of John O. Norbom, was responsible for the explosion on the ferryboat Berkeley that killed Norbom and injured five others, was the verdict returned by the official investigating board today.

Whether the bottle was accidentally dropped or whether Norbom caused the explosion with suicidal intent was not determined. Several witnesses were examined. According to the testimony Norbom entered the washroom on the Barkeley wearing an overcoat. He stepped into a compartment, closed the door behind him and the explosion followed.

The bottom of a bottle was picked up afterward.

The fact that Norbom's body from the waist line down was practically uninjured, while the upper part was torn into shreds, led to the conclusion that the bottle was in his pocket at the time of the explosion.

State Policeman King, who was standing in the doorway of the washroom, was the chief witness.

The verdict absolved the Southern Pacific company, owner of the ferryboat, from all blame. The board consisted of the captains and engineers of state tugs plying on San Francisco bay.

Evidence to show the direction of the explosion was taken. No effort was made to establish whether death was accidental or suicidal, if Norbom carried the explosive, that point being left for the coroner to decide. Norbom was a mining engineer. In a notebook in his pocket was found a list of chemical explosives.

Captain W. T. Shorey and Royal L. Sampson, who were slightly injured by the explosion, and Louis Faure and A. C. Milton, who were in the washroom of the ferryboat in which the explosion occurred, besides the officers and crew of the Berkeley and several of the passengers, were summoned as witnesses.

Edwin Hoffschneider, who was believed to have been fatally injured, will recover, his physicians say. He has been removed from the, Oakland receiving hospital to his home in Elmhurst. No one else was seriously injured.

The explosion occurred on the 5:40 p. m. trip as the boat was nearing the Oakland Mole yesterday.

The explosion created great excitement among the passengers. The boat was considerably damaged.

MEYERS TRIAL IS AGAIN POSTPONED

Man Who Shot Patrolman Eckhart at Salem Gets Continued Respite.

(Salem Bureau of The Journal.)

Salem, Or., Jan. 14.—As a result of a conference held by the attorneys for George Meyers and District Attorney John H. McNary, the second trial of Meyers for murder in the second degree has been postponed by Judge Percy Kelly from Monday, January 16, to Monday, February 6. This was done in order to procure witnesses that are important both to the state and to the defense. Harry Minto has been asked to draw a special venire for the trial. The special vinire will be selected from the regular panel.

Arthur Meyers, brother of George Meyers, and upon whose information the arrest of Meyers was made by Patrolman Eckhart, which caused his death, is on the police force at Toppenish, Wash., but it is doubtful if he can be brought to this state to testify in the trial of his brother for murder if he does not desire to come.

Attorneys for Meyers are S. T. Richardson, W. M. Kaised and P. H. D'Arcy.

CIVIC FEDERATION DISCUSSES TOPIC OF ARBITRATION

Present Adjustment Methods Declared Crude; Power of State Must Supersede That of Parties in Dispute.

(United Press Leased Wire.)

New York, Jan. 14.—Resolutions recommending the extension of the Erdman arbitration law to include all interstate public utilities, particularly telegraph and telephone lines, were adopted at the final session of the National Civic Federation here today. The resolutions also recommended state laws giving state labor departments power to make arbitration compulsory in labor disputes.

The session was largely devoted to a discussion of practical methods of preventing strikes. Many of the speakers asserted that the Canadian laws on this question could be copied profitably by the United States.

Adjustment Methods All Crude.

"The present machinery for investigation, mediation and arbitration is primitive, and inefficient," said Marcus M. Marks, who led the discussion on the subject. "The strike and lockout are crude, barbaric and expensive. The main proposals are to extend the Erdman act to embrace all public utilities doing an interstate business and amend the laws so that intercession need not wait for the appeal of interested parties.

"We would also make strikes affecting public utilities illegal and arrange for compulsory arbitration. The interstate commerce commission and public service commissions should have the powers of final arbitrators in matters of wages, hours and conditions of employment."

Judge Alton B. Parker, who presided at yesterday's meeting of the federation, criticised New Jersey and some western states for giving corporations unlimited charter opportunities.

Carnegie and Roosevelt.

Andrew Carnegie, addressing the convention, said nine tenths of the strikes were the result of faults in the system of the employers, and not of differences over money matters.

"The time will come," he said, "when the employes' interests will be the employers' interests. The 'boss' will spend his money for the benefit of the workers, and will have the hearts of his workers with him."

Colonel Roosevelt followed Carnegie, advocating a workingmen's compensation act. He charged that every giant corporation was guilty of petty thievery. The majority of the people, he said, were willing, however, to accept the word of a high trust official instead of asking for a positive statement of conditions.

Seth Low's Arbitration Plan.

Seth Low was reelected president of the federation, and Mrs. John Hays Hammond chairman of the women's department.

Low attacked the Canadian labor arbitration law, saying it would be impossible to get such a law adopted in any state of the union owing to the opposition to labor. He suggested an amendment to the New York labor law providing for the appointment of an arbitration committee by the government in case of labor troubles, the employes choosing one member, the employers another, and the two selecting a third man. If the two men failed to agree on the third member within two days, Low's proposed amendment would provide that the government name the third.

The labor representatives at the convention denounced the proposed law, saying it contained a "joker."

SAYS GRAND JURY MUST STAY HOME

Attorney Lord Holds Jury Has No Jurisdiction When It Sits Outside Courtroom.

(Special Dispatch to The Journal.)

Salem, Or., Jan. 14.—Alleging that the grand jury had no jurisdiction when it sat at the state penitentiary a week ago and proceeded to take testimony from among the inmates of that institution relative to the stabbing there two weeks ago of Guard Jerry Simpson, Attorney William P. Lord Jr., has filed a plea in abatement to the indictment of Thomas O'Rourke, the accused convict. Attorney Lord's plea in abatement is also a departure from the customary procedure, it being the first time that such a plea was ever filed in a criminal action in this state.

Thomas O'Rourke was indicted by the grand jury for assaulting Guard Jerry Simpson with a dangerous weapon while under the custody of the guard, for which the penalty in this state is death. In order to take testimony in finding the indictment the grand jury went to the penitentiary, where the convicts testified regarding the affair. This action was thought more practicable than bringing 10 or 15 convicts to the court house. Lord holds that the grand jury had no authority to sit at the prison, and though there is no statute governing the case, holds that the common law governs the matter and declares that the grand jury is an appendage of the court and sits in the same room or in a room adjoining the court room.

TAFT TAKES A STROLL; WHITE HOUSE IN FLURRY

Washington, Jan. 14.—A report that President Taft had been severely injured gained wide circulation yesterday afternoon. For over an hour the White House staff was seeking the president, before a denial of the rumor was obtainable.

Taft had gone to the top of Washington monument, walked to the capitol and taken a ride in an automobile running between the capitol and the senate office building. The White House staff could not find any trace of him until he walked into the White House grounds, long after dark.

CAN FIGHT INDIANS; TROLLEY CAR STUMPS

Above—D. H. Smith.
Below—Rye Smyth.

"I can fight Indians, all right," ejaculated D. H. ("Rye") Smyth, of Happy valley, yesterday, "but I'll be durned if I can understand how those pesky street cars can hike along without something to pull them."

"Rye" Smyth has "come to town" for the first time in 30 years. He is a wealthy cattleman aged 66 years. He is having his eyes treated by a Portland specialist.

"Automobiles may be fine," was his further comment, "but you don't have to take a horse doctor along every time you ride a horse."

Accompanied by R. A. Smith, a sheep man of Stein's mountain, "Rye" Smyth has been trailing about to see what a city offers in the way of amusement. The comment on the automobile was occasioned by Mr. Smyth's first experience as a joy-rider. Six miles from the city limits the machine balked. "Rye" walked home.

"Seems like a man can't do anything alone in these towns," he said. "Here I go into a cafe and want to get the best they have, and every time I've got to take some one with me so I can be told what to eat. Ain't it fierce?"

Smyth was pretty busy during the wool growers' convention in Portland, for he had to keep up his side against great odds. Smyth went into the cattle business in 1872 and he has been a cattleman ever since. He has fought sheepmen all his life and is still fighting them. But his companion, "Dick" Smith, has almost converted him.

"Rye" Smyth's father and two brothers were killed in the Indian uprisings in Harney county. And, he says for himself, he has hung out many an Indian's scalp to dry.

The sightseeing firm of Smyth and Smith is making its headquarters at the Imperial hotel.

PROMISE CONVENIENCES ON HAWTHORNE BRIDGE

Waddell & Harrington, consulting engineers on the Hawthorne avenue bridge, sent word to the county court this morning that the facilities asked by the county would be installed on the bridge. A conference between the city, county and bridge officials was scheduled for this morning, where the matter of conveniences on the structure would be adjusted. The county court insisted that the builders install heating facilities, comfort stations, and an angle iron on the bridge. The angle iron is to keep the hubs of vehicles from striking the frame work of the bridge.

BOURNE HAS BILL FOR CAPE BLANCO LIGHT

(Washington Bureau of The Journal.)

Washington, Jan. 14.—Senator Bourne has introduced a bill authorizing the construction of a lightship near Orford Reef, off Cape Blanco, Or., to cost not more than $150,000.

Bourne will deliver an address Sunday at Jersey City on the Oregon system of laws reestablishing rule of the people.

Aged Woman Falls; Killed.

(Special Dispatch to The Journal.)

Eugene, Or., Jan. 14.—Mrs. T. J. McCubbin died at her home in Eugene yesterday afternoon as a result of a hard fall she experienced while walking on the streets a few days ago. She slipped and struck her head on the pavement, causing concussion of the brain. She was aged 62 years and leaves a husband and six children.

OREGON SYSTEM HAS ADVOCATES IN WASHINGTON

House Bill for Initiative and Referendum; Commission Plan for State; Public Utilities Commission Bill.

(United Press Leased Wire.)

Olympia, Jan. 14.—Washington wants the initiative and referendum, following the lines of the Oregon law. At least Representative Hugh Todd of Whitman, the Democratic floor leader, thinks so, and has introduced a bill with this object.

The commission plan of government will be pushed one step farther if a bill introduced by Representative Edgar J. Wright of Seattle is passed. Wright's bill puts the counties of the state under commission government. Five commissioners elected at large, and all subject to recall, will take the places of sheriff, auditor, treasurer and all other county offices, according to this bill.

Commission Plan for the State.

Washington will have the shortest state ballot of any state in the Union, if a bill introduced by Representative Wright of Seattle is enacted. Wright would have only the governor and supreme court judges elected by the people, all other state officials to be appointed by the governor. The governor will be subject to recall. This bill follows the suggestion made in his annual message by Governor Hay.

Senator Nichols of King county has a bill to abolish the offices of lieutenant governor, insurance commissioner and labor commissioner.

Public Utilities Commission.

One of the big measures to be considered at the present session has been offered by Representative Walker Morens of North Yakima, creating a public utilities commission following the lines of the one Governor Hughes got through in New York. Morens' bill contains 12,000 words. It provides for the abolition of the present railroad commission and for the utilities board to take over its work, with all regulation of railroads, telephone and telegraph companies and gas and electric companies. It is to be given power to regulate service. The bill forbids the raising of rates without permission of the board.

Jap-Caucasian Marriages.

Two bills forbidding the intermarriage of whites and Japanese have been introduced. Representative Ghent and Wray, both of Seattle, are behind the measures. The bills are consequences of the notoriety gained by Seattle following the marriage of Gunjiro Aoki and Gladys Emory, daughter of an Episcopal clergyman of California, two years ago. Many other couples followed this example, in spite of regulations attempted by local authorities.

The Servant Girls' Work Day.

"What about servant girls? Are you going to limit them to eight hours work a day, too?" is a question that is put to Representative J. B. Campbell, president of the Shingle Weavers' union and author of the eight-hour bill for women. Despite this, Campbell says he is going to fight for the passage of his measure, which is backed by labor organizations all over the state. Mrs. May Arkwright Hutton of Spokane, suffragist leader, is coming to Olympia to work for the bill.

Suffrage Amendment in Indiana.

(United Press Leased Wire.)

Indianapolis, Jan. 14.—A bill providing for the submission of a constitutional amendment giving women the right to vote in Indiana has been introduced in the legislature. The measure provides for putting the amendment on the ballot in the election of 1914. The bill was introduced by Representative Hedrick.

DALLES CITIZENS TO TAKE CENSUS

Say Durand's Figures Absurd and Will Be Ignored; Astoria Also Protests.

(Special Dispatch to The Journal.)

The Dalles, Or., Jan. 14.—The census gives this city a population of 4880, an increase of little more than 1000 in 10 years, which citizens here consider absurd, since the postal receipts have about doubled and the school census shows an increase of nearly 60 per cent since 1900.

So dissatisfied are the citizens that they will ignore the census figures and make a count of their own, under the supervision of the Business Men's association. A mass meeting was held in the Commercial club parlors last night at which it was determined to make a count of the residents of the city, and when it is finished it will be verified by the Commercial club and Business Men's association, and given out as the authentic population of The Dalles, regardless of what is shown by the government enumerators.

Astoria, Or., Jan. 14.—While there is no general dissatisfaction regarding the census returns here, it is the opinion of a large number that Astoria has a larger population than 9599. There are 2855 children of school age in Astoria and if the population were figured on the same ratio as Portland and other Oregon cities, it would give Astoria a population of about 15,000. Also when the census was taken a large number of residents were in Alaska and other coast points employed in the fisheries and were not enumerated.

TENNESSEE RETIRES SENATOR FRAZIER

(United Press Leased Wire.)

Nashville, Tenn., Jan. 14.—James B. Frazier, senator from Tennessee, was defeated for reelection yesterday by Millin, who received 60 votes, the exact number required to elect, on the first ballot. The vote stood: Millin, 60; Frazier, 25; Sanders, 29; Fitzhugh, 17;

J. C. Carson at San Jose.

San Jose, Cal., Jan. 14.—Among the arrivals at the Hotel Vendome is J. C. Carson of Portland.

PACIFIC U. TEAM WINS OVER IDAHO

In Interesting Debate Oregon Boys Show Excellent Delivery and Study.

(Special Dispatch to The Journal.)

Forest Grove, Or., Jan. 14.—Before the largest audience that ever witnessed a like affair, the University of Idaho debating team went down to defeat last evening at the hands of the Pacific university team on the discussion of "The inexpediency of Great Britain's enacting old age pensions."

The first speaker on the affirmative of the question, L. L. Hope of Pacific, opened the debate. He put forth the excessive cost of the law and the discouragement of thrift among the poorer classes. His delivery was, perhaps, the most convincing of the evening.

Foster of Idaho then continued with a good rebuttal of his preceding opponent and made as his main point the encouragement of thrift.

Rogers, the second speaker for Pacific, came out good with two main points against the law, namely, that it creates a privileged class and that it is not strictly humanitarian, then advocated as a remedy a system of contributary measures.

Tweedy, the last speaker for Idaho, followed with an exceptionally strong rebuttal of his opponent's case and a strong plea for old age pensions as a whole. In Hope's rebuttal speech, his arguing was excellent and covered the main points of the case thoroughly.

The style of the Idaho men's delivery was slow and convincing against a more oratorical style of the Pacific team.

The surprise of the evening was Rogers, a novice at the beginning of this year, who put forth argument and delivery equal to men much more experienced.

The debate was spirited throughout, carefully prepared by both teams and was characterized by the absence of any technicalities in the question which would lead to wrangling.

The judges were A. L. Mills of Portland, Professor Herdman of Washington high school of Portland, and Dr. Sheldon of the University of Oregon. President Ferrin of Pacific presided and Professor A. G. Dumez and H. E. Ferrin acted as timekeepers.

Doctor Convicted of Murder.

(Special Dispatch to The Journal.)

San Francisco, Jan. 14.—That the agitation to rid California of malpractices is bearing fruit is evidenced by the conviction of Dr. Mary Adams for murder in the second degree for performing a criminal operation upon Mrs. E. Tilsdey, who died at Oakland December 15.

CONVICTS WILL BE SENTENCED

Prisoners Who Escaped From Penitentiary in October Found Guilty.

(Salem Bureau of The Journal.)

Salem, Or., Jan. 14.—Two convicts, Albert Ferris and Albert Murray, who were among the five that escaped from the guards while employed at the state institute for the feebleminded a year ago last October were tried in the circuit court for Marion county yesterday before Judge Percy Kelly and found guilty. At the time the escape was made, at a given signal each of the convicts sprang upon the two guards, took their weapons and made good their escape. The convicts were afterwards captured near Buena Vista on the Willamette river above Salem, about 20 miles, but not until after a hard battle in which two of the convicts were killed by the posse. Ferris and Murray were both injured in the battle.

In the circuit court here yesterday Ferris was found guilty of assault with a dangerous weapon, for which the minimum penalty is 10 years in the penitentiary. In Ferris' case the jury was out about six hours. Murray, who was indicted on the same charge, was found guilty earlier in the day of assault, but not being armed with a dangerous weapon. This will mean much to Murray for the reason that the minimum is but three years. Both will be sentenced by Judge Kelly next Monday.

MRS. EDDY'S FOSTER SON FILES A SUIT

Concord, N. H., Jan. 14.—A petition similar to that filed by George W. Glover asking for a construction of the residuary estate clause in the will of Mrs. Mary Baker G. Eddy, was filed in the federal court here yesterday by Dr. E. J. Foster Eddy, Mrs. Eddy's adopted son.

Dr. Foster Eddy's move was prompted by a desire to determine where jurisdiction lay in the case, as he is a resident of New Hampshire and the will was filed here.

BILL FOR POPULAR RULE IN CALIFORNIA

Sacramento, Jan. 14.—A bill providing for the initiative, referendum and recall is being prepared and will soon be introduced in the legislatdre. The recall will cover every elective office in the state. Eight per cent of the registered voters will be required to sign recall petitions. The referendum provision will have sweeping clauses. Its starting will require but eight per cent. The percentage of names required for the initiative will be but five. The bill has the emphatic indorsement of Governor Johnson.

Admiral Barry to Retire.

Washington, Jan. 14.—Secretary Meyer has approved the request of Rear Admiral Barry that he be retired. Admiral Barry has served more than 45 years. He is now in chief command of the Pacific fleet. Rear Admiral Chauncey M. Thomas, at present in command of the second division of the Pacific fleet, will succeed Barry.

TAX COMMISSION HEARTILY FAVORS AN INCOME TAX

Both West and Bowerman, in Messages, Favor Plan and Legislature Probably Will Ratify Amendment.

(Salem Bureau of The Journal.)

Salem, Or., Jan. 14.—In a statement issued today, the Oregon Tax Commission goes on record as being heartily in favor of the proposed income tax amendment to the federation constitution to be considered by the legislature next week and its adoption is strongly urged. Since Acting Governor Jay Bowerman in his message, as well as Governor Oswald West, heartily endorsed the amendment, there is little doubt but that the legislature will ratify the amendment when it comes to a vote next week. The amendment was proposed to the states by congress in 1909 and reads as follows:

"Article 16—The congress shall have the power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, or without regard to any census or enumeration."

It was transmitted to the legislature last week by Secretary of State F. W. Benson, having been placed on file by him upon its receipt from the secretary of state federal government at Washington.

Many States Ratify Amendment.

Action upon the amendment has been taken by 17 legislatures since it was proposed. It has been ratified by nine states, rejected by five and postponed by three. Those states that have already ratified the amendment are Alabama, Georgia, Kentucky, Maryland, Mississippi, Oklahoma, South Carolina, Illinois and Texas. Those that have rejected the amendment are Louisiana, Massachusetts, Rhode Island, Virginia and New York. Action on the amendment was postponed by the legislature of the states of Connecticut, New Jersey and Ohio. It has not yet been presented in the remainder of the states.

In order to become operative the amendment must be ratified by the legislatures of three-fourths of the states. Negative action of a legislature is not final for successive sessions may ratify the amendment and then it will become operative when the required number of states have ratified it no matter if the ratification is postponed 50 or 100 years from the date it was proposed by congress.

Two Objections Cited.

In the statement issued today two main objections are cited by the Oregon tax commission and these are discussed. The commission says that the submission of the amendment is a matter of importance meriting the careful consideration of the legislative assembly. The statement follows:

"One objection is that the words, 'From whatever source derived' permit the levying of a tax on incomes derived from state, county and municipal indebtedness, thus making it possible to tax, indirectly, a state, county or municipality. The other objection is urged by those who insist that taxes on incomes should be reserved as a source of revenue for the states and levied by the several states only.

Senator Root's Statement.

"Against the first objection we quote from a statement of Senator Root of New York:

"I do not find in the amendment any such meaning or effect. I do not consider that the amendment in any degree whatever will enlarge the taxing power of the national government or will have any effect except to relieve the exercise of that taxing power from the requirement that the tax shall be apportioned among the several states. The effect of the amendment will be, in my view, the same as if it said, 'The United States may lay a tax, and this tax shall be applicable whatever the source of the income subjected to the tax,' leaving the question, 'What incomes are subject to national taxation?' to be determined by the same principles and rules which are now applicable to the determination of that question.

"Interpreting this proposed amendment in the light of the history of acts of congress and decisions of the supreme court of the United States, on matters of taxation, we think that the prospect of a federal law taxing, indirectly, states, counties and municipalities is too remote to be the occasion of serious apprehension. We think that the national government can safely be trusted not to abuse its taxing power in this regard especially in view of the fact that the members of the national lawmaking body, as representative of the interests of their respective states, would hardly be disposed to enact a law imposing unjust burdens on their own states and counties and municipalities therein.

Public Policy Involved.

The second objection raises a large question of public policy. While many suggestions are made by experts in taxation regarding the advisability of substituting taxes on incomes for the personal property tax in the several states, it is a matter of question whether an income tax, so administered, would be to any large extent more equitable or effective than the tax on personal property, which is admittedly a fault in both respects. Experience and judgment indicate that in order to make an income tax effective and therefore equitable the tax must be applied, wherever possible, at the source of the income. Illustrative of this feature, by every corporation which pays interest on debts and dividends on stocks, the amount of the tax should be retained from the dividends and interest and paid direct to the taxing authority. Collected in this manner the tax does not depend in the slightest degree on the good faith or honesty of the recipient of the income, for the tax is imposed before the income reaches him. From the nature of state jurisdiction and the limitations under which a state income tax would necessarily be laid, it would be practically impossible to levy state income taxes effectively at source.

"Aside from these considerations we feel that the federal government should be granted the right to impose a tax on incomes, unapportioned according to census or enumeration, as a source of revenue to be used in cases of emergency. It has occurred in our history and is apt to occur again at any time that serious need may exist for such a source of revenue, in which event congress should have the right to place an equitable form of tax on incomes.

(Signed) "CHARLES V. GALLOWAY,
"Tax Commissioner.
"J. B. EATON,
"Tax Commissioner."

It takes four years of education to prepare a lion for circus life, and it increases his value five fold.