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TUESDAY, MARCH 12, 1901.

THE REDUCTION OF THE WAR TAX.

The war tax reduction law will go into effect on July 1, the beginning of the next fiscal year. In President McKinley's recent inaugural address he estimated that it would reduce federal taxation by \$41,000,000 annually, or \$1,000,000 more than was provided by the original measure, as introduced in the house. A summary of the bill agreed upon by the conference shows the following changes:

Tobacco—Twenty per cent discount of the original tax of 12 cents per pound, as against 25 per cent reduction, as fixed by the senate. The rate agreed upon will make the tax \$9.60 per one hundred pounds.

Cigars—On those weighing more than three pounds per 1000 the house rate of \$3 per 1000 was retained, as against \$3.00, as in the present law. On those weighing less than three pounds per 1000 the senate rate of 18 cents per pound was allowed to stand, as against the rate of \$1 per 1000, as fixed by the existing law.

Cigarettes—On those weighing not more than three pounds per 1000 the senate action fixing the rate at 18 cents per pound prevailed.

Beer—The house rate of \$1.00 per barrel and repealing the 7 1/2 per cent discount was retained. Bankers' capital—Present law retained. Commercial brokers' tax—Repealed. Certificates of stock transfers—The rate of 2 cents for each \$100 is retained, and the senate amendment making the law include the transactions of bucket shops was accepted by the house conference. Sales of products at exchanges—The senate amendment exempting sales of merchandise in actual course of transportation was accepted, but the rate of 1 cent for each \$100, as fixed by the present law, was retained. Bank checks—Repealed in accordance with the house action. Certificates of deposit—Tax repealed. Promissory notes—Tax repealed. Money orders—Tax repealed. Bills of exchange, foreign—The rate fixed at 2 cents for each \$100, in accordance with the senate amendment. Bills of lading for exports—Repealed.

Express receipts—Repealed. Telephone messages—Repealed. Miscellaneous bonds—Tax repealed except on bonds of indemnity. Certificates of damage and certificates not otherwise specified—Repealed. Charter party—Repealed. Conveyance—Exempted below \$2500; above \$2500 25 cents for each \$500, in accordance with senate action. Telegraph messages—Tax repealed. Insurance—Tax repealed on all kinds of insurance. Leases—Tax repealed. Manifests—Tax repealed. Mortgages—Tax repealed. Steamship passage tickets—Exempted below \$50 in value, and the rate fixed at 50 cents for each \$50 in cost for that price and over. Power of attorney—Tax repealed. Protest—Tax repealed. Warehouse receipts—Tax repealed. Proprietary medicines—Tax repealed. Perfumery and cosmetics—Tax repealed. Chewing gum—Tax repealed. Legacies—Law modified so as to exclude from taxation legacies of charitable, religious, literary or educational character.

The reduction in the tax is considerable in excess of what was originally proposed. Secretary Gage recommended a reduction of \$30,000,000 only. The revenue from this source increased so since the secretary made his recommendation that congress thought it advisable to increase the reduction, which is not likely to hamper the government in any respect, particularly so if congress will use the least economy in the spending of the government's money.

THE STRENGTH OF WOMEN AND MEN.

The comparison recently made by the New York World between Vassar strength-tests and men's college records shows the athletic feats of the college woman as about equaling those of boys of fourteen or fifteen, and far below those of college men or even of high-school boys. The young women run 50 per cent slower than men; they jump 62 per cent as far—the average of three events in each case—and they throw a baseball only 45 per cent as far.

These figures are from a single woman's college, as against the men's records for all colleges. The latter are the supreme achievement of years of selection and training and of inherited traditions of "form." Where women have been trained for acrobats as carefully as men much less allowance need be made for sex. Professional women

gymnasts are little less efficient than men in skill and agility, and sometimes even in strength. The softness of their muscles is favorable to rapid and dexterous motion. Some trainers have even held that there is practically no difference in possible muscular ability between men and women of the same size, but that women are subjectively less athletic than they are not so much the weaker as the gentler sex. They make good scores at tennis and golf and their long-distance achievements on the bicycle have shown them possessed of marvellous endurance.

As might have been predicted from the results of athletic observation elsewhere, the champion athletes in girls' colleges are as a rule above the average of their mates in personal appearance, class-room rank and campus popularity. Health, beauty and intellect go together.

A VIGOROUS CHARACTER.

The Hon. Tom L. Johnson, described so vividly in the North American by Henry George, jr., is an unusual man—so unusual that the ordinary run of people, including his business associates, find him hard to understand. Mr. Johnson, a protected manufacturer, is a free trader. An owner of street railroad franchises, he favors the municipal ownership of street railroads. A landlord, he would abolish landlordism. A millionaire many times over, he is an enemy of privilege. He is running for mayor of Cleveland, Ohio, on a three-cent-fare-for-street-railroads platform, not for the sake of the office, but in order to impress his views upon the public.

It won't do to classify Mr. Johnson as a socialist. That, it appears, tends to disturb his serenity—not that he minds being called names, but because he likes clear thinking and honest distinctions. He would naturalize the land, and all natural monopolies, such as the railroads and the telegraph, to be sure, but there he would stop and leave a free field otherwise for private energy and enterprise. If he could he would have municipalities own the street railroads, and run them without charge to passengers, as elevators are in office buildings, but not until the public is also the landlord. While demanding three-cent fares, he is careful to point out that under our present system not the people, but the landlords will be the gainers, since the two cents cut from the fare will be added to the rent. Still, he wants reduced fares as a step in the right direction, and an object lesson.

Mr. Johnson is a valuable citizen. When a rich and successful man of affairs assails the established order under which he has personally done so much, his thought is not financially successful man content with passive deference of the satisfied and respectable class who are ordinarily able to wave aside social disturbers with lofty contempt. Those millions get a hearing for themselves, and he is so fortunate as to possess the kind of brain that qualifies him to explain his ideas in a striking way. He is not a crank, not a demagogue, not a self-seeker in his public activities, but an extremely able and sincere man, who hates to see the mind of his fellow creatures oppressed by poverty and ignorance, and nobly aims to do what he can to remove the material conditions that are largely, if not altogether, responsible for their pitiable state.

If Tom L. Johnson should live for another twenty years he would cut a great figure in the world.

A DOCTOR TALKS TO WOMEN.

Rainy Daisies, a New York woman's club, had the most trying experience in their history when they invited Dr. Ernest Gallant to talk at their meeting in the Carnegie building. He chose as his subject, and handled it with a masculine gusto that left nothing to the imagination. "How to Put On Corsets."

"The corset is a thing that embraces so much one cannot help being interested, he began sympathetically. "It may sound strange for a man to stand here and tell you how to put on

your corsets, but that is what I intend to do." This with decided firmness. The Daisies looked pink and reproachful, but he rushed on unheeding: "The chief fault is that the pressure is concentrated at one point. Women make the mistake of trying to get a narrow waist, and they are immediately returned to the devil and the deep sea. You cannot, with an expressive gesture, rearrange fifty pounds of avoirdupois by lacing."

The Daisies gasped, but the worst was yet to come. "In counting up the layers of clothing that a woman has at her waist," continued the relentless doctor, "I find there are as many as sixteen or eighteen. That's absurd! Now, I've seen a woman take off her corsets."

A woman in the audience sat up suddenly and fixed an awful eye upon the doctor. It was Mrs. Gallant. "Er—well—that is—you know, that sort of thing makes a real time, the doctor continues, looking in another direction. Then he hastened to discuss diseases attendant on small waists. Indigestion, dyspepsia and "liver" spots on the face were a few of the ills he pictured. "Nerves" and imperfect breathing capacity were others.

"That's why women have to use fans. You don't see pale, anemic men. Have your corsets made to order if you don't have anything else."

But such curtailment of costume did not suit the Daisies. Their cheeks again hung out danger signals.

"The corset," he was continuing, to the crisis—"should be adjusted so you can't feel it more at one point than at another. To be laced properly it should have two strings, one at each end, to meet in the middle. The back should be very open. I should say buy a corset two sizes too small and lace it V shape, spread out at the top and close together below. The ideal way to put them on is to lie down flat on the bed and fasten the lower hook first. I know of a woman who cured herself of jaundice that way."

The doctor further assured the Daisies that the "movable kidney," the present fashionable disease among women, was due to improper corsets. He said that a million and a half women in the United States were so afflicted, and that probably only twenty of the two hundred before him were exempt from it.

By this time the abbreviated sisters were pale with apprehension lest their organs display a roving disposition and hence, resulting in another speaker declared that most women "of a certain age" were "mere heaps of flesh constricted in the middle."

"Beauty of outline is desirable, but expensive to maintain. Diet, drugs, massage and regular exercise are necessary to reduce flesh," he said, citing Lillian Russell as a shining example. "But what is the result? It gives you good color, a graceful walk, a happy disposition, and your family likes to live with you."

Mrs. Gallant was waiting for the doctor when he stepped down from the platform.

A King for America. It may be a surprise to learn that there are enough Americans in this country with monarchial beliefs to warrant the publication of a magazine, the first number of which has just been issued in the East. This enterprise is as ridiculous as that made by the various bogus stomach remedies which spring up, claiming to be the only cure for dyspepsia and indigestion. The only real king of all stomach remedies is Hostetter's Stomach Bitters. It is founded on truth, merit, and it must be a very bad case of indigestion, constipation, biliousness, liver and kidney trouble, which it will not cure. Try it also for insomnia, and as a spring purifier and preventive for malaria, fever and ague, it has no equal.

Will Jenkins, aged 46 years, just arrived at North Yakima, was fatally injured in the railroad yards there while riding on an empty cattle car.

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