



By HENRY L. PARRELL
(United Press Sports Editor.)

NEW YORK, July 1.—(U. P.)—Wellington Cross, Babe Ruth's vaudeville partner, recently told some California friends a number of interesting "behind the scenes" observations about the Swat King.

Ruth, according to Cross, has a highly attuned nervous system that leads him to relieve himself of surplus activity by spending money. He has gone through several small fortunes and has no more idea about the value of money than a high school boy. He was making \$2250 a week on the Keith circuit and he spent nearly every cent of it. His favorite diversion was buying boxes and boxes of the most expensive cigars and leaving them in the hotels behind him.

The great slugger is a poker fiend and he is no home run hitter with the cards. He is always being taken and yet is loaded on by the lure that the next hand will start him back.

He had a terrible time learning his lines. In that he resembles many actors in two respects Cross said he was entirely different from a stage performer—he was always on time for his act and he didn't give a hang whether he got an ovation or the rag.

Because he is always on time for an appointment he has no patience with one who is late in keeping a date for him.

When he was in Washington the manager of the theatre arranged an audience with President Harding.

The president was about ten minutes late in calling them in from the waiting room and the Bam didn't seem to care that some important duty might be demanding the attention of the chief executive. He became more and more peeved at the delay and when they were finally called into the chamber he was on a grouch.

The president said he was glad to meet Ruth and remarked: "That was quite a sentence Judge Landis gave you. It's too bad."

"Aw, I don't care. What's the diff?" the swatter replied.

Cross admits that Ruth thinks a lot of himself but he said it came naturally and never was offensive.

From the way Ruth is going he'll be called in some day to get his release. He may not be peeved then if his boss is hours late calling him into session.

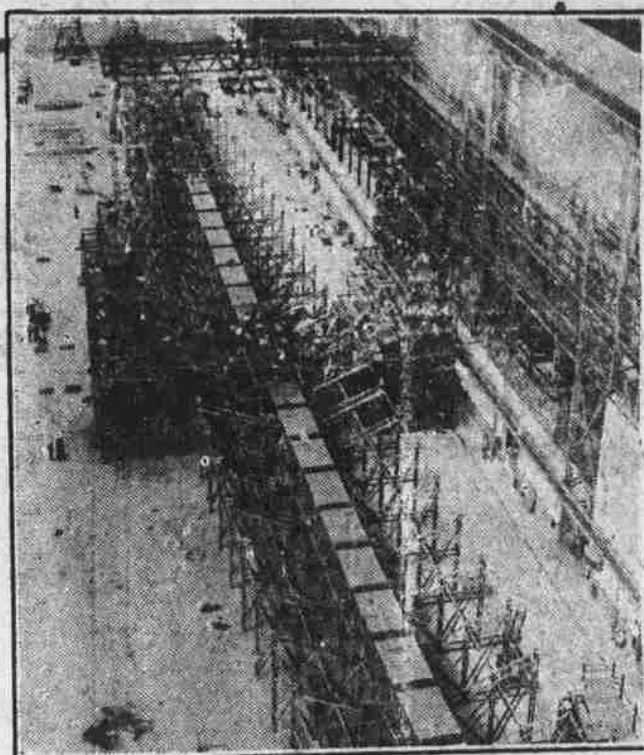
The little member of America's great "Two Bill" tennis combination is coming east from California in July to do some more big tennis.

Little Bill Johnson's main purpose in the summer campaign is to take the American title away from Big Bill Tilden.

His chances are extremely good. He is said to be in perfect condition and it has been physical weakness shown in his inability to give five hard sets that has kept him from winning back the title in the last two campaigns.

In the East-West matches and the

Start Huge New Dirigible



Giant cradle on which the ZR-1, rigid airship, will be built by American engineers at Lakehurst, N. J. The craft will be 675 feet long and 78 1/2 feet in diameter. Small dots at left are human beings, showing vast size of the ship.

Pacific Coast championships of the early spring Johnson defeated Tilden twice and Vincent Richards once. He had to be up on his game to do that.

His game, however, has always been held up by a lot of critics as the best in the country, so it was the stamina he showed in his victories that encouraged his friends to believe that he will win the title this summer.

Can't Assess Penalty Without Legal Hearing

By JAMES T. KOLBERT

(United Press Staff Correspondent.)

WASHINGTON, July 1.—(U. P.)—Methods now employed by the Bureau of Internal Revenue in enforcing the prohibition laws may have to undergo drastic changes as a result of a recent supreme court decision.

Officials of the bureau are in a quandary over this latest development and treasury department lawyers are studying the decision carefully.

Curious enough, the same ruling promises to alter government procedure in tax collection, particularly with reference to the excess profits and other surtaxes.

The case in question is that of Ernest Lipka, a Philadelphia liquor dealer, versus Ephraim Lederer, collector of internal revenue for the first district of Pennsylvania. Lipka, who held a license as a retail liquor dealer, was arrested for selling liquor contrary to the prohibition laws, and following his arrest, received notice from the internal revenue collector of the assessment of a punitive tax with demand for immediate payment.

Following this first notice, a second was received threatening seizure and sale of property upon failure to make payment within ten days. The liquor dealer appealed to the courts against this action holding that the tax collector had no authority to assess such a penalty.

Two outstanding points in the supreme court's decision are giving the treasury officials particular worry. They are:

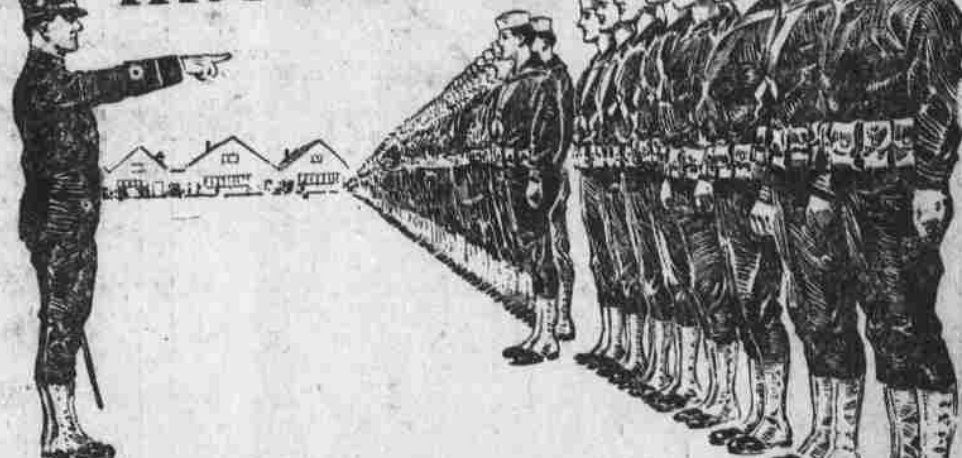
First, that the additional taxes assessed for violation of the Volstead Act are not taxes, but penalties, and that it is unconstitutional for a revenue officer, without notice, to undertake to assess a penalty for an alleged criminal action and to threaten seizure and sale of property without according a hearing.

Second, that the court specifically holds that "before collection of taxes levied by statutes enacted in plain pursuance of the taxing power can be enforced the taxpayer must be given fair opportunity for hearing."

Concerning the tax collection feature, the supreme court ruling is of particular interest to large corporations. In the past, when a controversy has arisen over the payment of federal taxes, the money involved is paid over to the bureau of internal revenue "under protest," and the taxpayer then goes to court in an effort to get his money refunded, the

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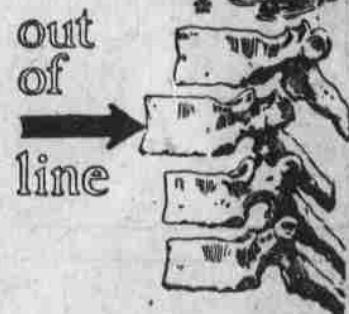
ONE MAN out of line spoils the formation. One vertebral joint out of line spoils the health! Chiropractic is the science and art of adjusting by hand the displacement of vertebra. Replacement of such instantly results in relief of affected organs.

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DRAWING LESSONS FOR OUR KIDDIES



When you first look at a peacock you would think that he was hard to draw. But if you will just start with an oval, you are going to find it easy to do. Then add his head. Now his feet and last of all his wings and tail.

Sack Luck.
Doctor (to messenger)—Why didn't you give me that message before? Now it's too late.
Messenger Boy—Why? Did the patient die?
Doctor—No, he got well again.
"Are we near the Great Falls now," he writes to the newspaper "Ask what Guide—Quite close sir. If the lake is Spring hat he ought wear—that ties would only case talking for an kind. Canya imagine?"

PAST AND PRESENT



Then Teacher Gave It Up.
Teacher—If your mother had 25 yards of stuff and made a dress containing 15 yards, how much would she have left?
Little Girl—Mamma can't make her own dresses. She has had often, and they are always better too.
Teacher—Suppose she sent it to a dressmaker, how much would the dressmaker send back?
Little Girl—Depends on which dressmaker she sent it to. Some wouldn't send back any.
Teacher (Impatiently)—Suppose she sent it to an honest one?
Little Girl—Some of the honest ones cut clothes to waste so that there is never anything left, no matter how much you send em.

TRUE TO LIFE



Some People Has It Awful Soft!
Clergy Repeat.
A Penn student, contrary to regulations, was examining his sister when they heard some one on the stairs. Hearing father's sister behind a curtain he went to the door and found a young man who was looking at the picture of his old room. Oh—

JIMMYBOB PENCIL PICTURES



WHY JIMMYBOB—WHAT'S THE MATTER WITH YOU, ANYWAY?
OH-GEE WHIZZ!
ONE CANNOT ENJOY A DANCING LESSON IF ONE HAS PLEASURES ON A...
Difficult Situation.
"There are so many automobiles in die!"
Crimson Gulch that you ought to have a traffic cop."
"Can't get any one to take the job," answered Cactus Joe. "Any one who tries to be a policeman is in trouble all the time."
It Pays to Advertise.
A western evangelist makes a practice of painting religious lines on rocks and fences along public highways. One ran: "What will you do when you Came an advertising man and painted under it: "Use Delta oil, Good for burns."
Wet Measure.
2 pints equal 1 quart.
2 quarts equal 1 light.
1 light equal 2 policemen.
2 policemen equal 1 judge.
1 judge equal 30 days.