

Capital Journal

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GEORGE PUTNAM, Editor and Publisher

The Graduated Income Tax

There will be an effort, in all probability to pass an income tax bill during the next session of the legislature. The flat income tax measure on the ballot met with an overwhelming defeat at the general election, and it is probable that the Grange graduated income tax measure, which was marred by class features, would also have met defeat—had it remained on the ballot, for the people want tax reduction not additional taxation, which will mulct industry and scare away investment.

The graduated income tax is justifiable only as an effort to prevent the concentration of wealth. This end is defeated through investment by the wealthy in tax-exempt securities, which are being issued in quantity sufficient to absorb money needed for industry but diverted therefrom by the federal income tax. So unless the issuance of tax-exempt securities ceases, the object of the graduated income tax fails. It merely penalizes industry instead of wealth.

Concentration of wealth has preceded the decay and collapse of all the civilizations of the past. When Egypt was overthrown two percent of her population owned 97 percent of her wealth. In Babylon, two percent of the people controlled practically all the wealth. In the Persian empire, one percent of the population owned all the land. The decline of Rome followed the abandonment of the agrarian system, and Pliny declares that the "great estates ruined Italy" as they had Greece before, with a few individuals owning the empire.

History abounds with instances wherein sporadic attempts have been made to check the concentration of wealth, and therefore of power, in the hands of a few. Moses decreed that every 50th year should be the Year of Jubilee, when liberty should be proclaimed throughout the land, and every man should return to his possessions, the inequalities of the past half century obliterated and the disinherited granted equal rights to opportunity. Lycurgus of Sparta, through ostracism banished citizens whose wealth menaced the state, and divided all the lands in Laconia into 39,000 lots, one for each citizen. Rome early enacted a law forbidding any single person from owning more than 500 acres of land, and similar attempts have been made by other peoples.

The graduated income tax is one of our efforts to prevent America's suffering the fate of other nations through concentration of wealth in a few hands and consequent closing of the door of opportunity to the many, but so long as other avenues are opened whereby wealth can evade all taxation, it will fail in its purpose. Even an income tax cannot go far and the object will never be accomplished until inheritance laws are so modified that the state confiscates the estate. The income tax penalizes industry because it does not differentiate between the earned and the unearned or inherited income and wealth will continue to concentrate until we enact a law along lines suggested by Roosevelt:

A progressive tax on all fortunes beyond a certain amount, either in life or devised, or bequeathed upon death to any individual—a tax so framed as to put it out of the power of the owner of one of these fortunes to hand down more than a certain amount to any one individual.

The Code Of Ethics

A local dentist has been expelled from the local dental association because he advertised, which shows how far behind the times the dentists are—as if dentistry was not a business and as if advertising was unethical, or immoral.

The ethical dentists are permitted to advertise—provided they do not pay any money directly for advertising. They can bring persons about themselves to newspaper offices and get as much roundabout publicity as they can free of cost. They can join clubs and organizations and do other things that will increase their acquaintance, bring themselves before the people and indirectly bring them business; they can put up a sign on the building they occupy and another at their residence; but they cannot put the same sign in a newspaper telling the public where to find them and what they specialize on—or they will be taboed by their professional brethren for gross immorality!

However the dentists have no dread of newspaper publicity when it can be obtained free. Scarcely a newspaper in the country that is not asked frequently to publish articles by dentists on care of the teeth, upon hygiene of the mouth and similar subjects, calculated to improve human health by sending the public to the dentist. The dentist who refuses to help support the community newspaper is always Johnny-on-the-spot when it comes to getting the newspaper to publish, at its own expense, propaganda to increase the business of the dentists.

Truly the dental code of ethics is a wonderful thing!

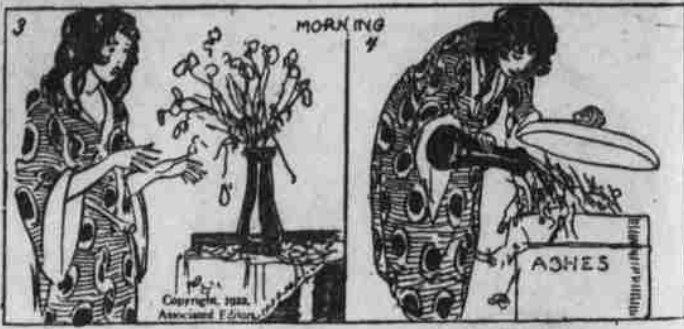
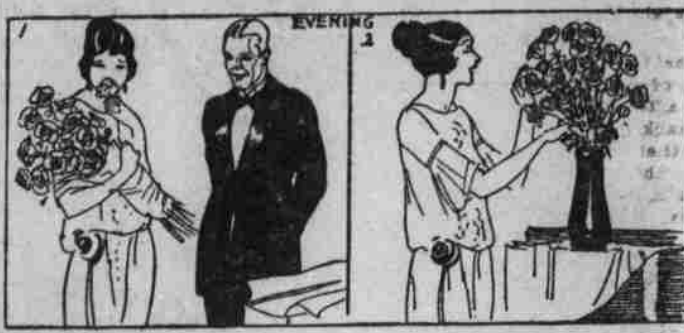
Newberry Resigns

In resigning his senate seat, Truman H. Newberry of Michigan, who admits spending 180-odd thousand dollars to procure his nomination, takes time by the forelock and makes a virtue out of a necessity. Nearly all the newly elected senators are pledged to oust him, and their votes, combined with those who voted against him last spring, insured the reopening of his case and his rejection.

Had Mr. Newberry any sense of the fitness of things, he would have resigned as soon as the senate, through strong administration pressure, voted to seat him, and thus relieved the republican party of the heavy load it had to carry on his account, a load partially responsible for the defeat of many senators who voted to seat Newberry and thereby offended the public's sense of propriety. Republican leaders, seeing the hand writing on the wall, forced tardy action by the senator.

In his letter of resignation, Mr. Newberry poses as a martyr to personal political persecution and declares that should opportunity present itself again, he would not hesitate to offer himself to his state and country. Had he resigned before, he could have eliminated himself as an issue and could have sought vindication by running for reelection this fall. Instead however, he held on and thereby caused the defeat of his colleague, Senator Townsend, and sent to the senate the first democrat from Michigan in 70 years.

PANTOMIME—By J. H. Striebel



Along State Street

A nickel isn't so good as a dime, but it goes to church more often.

Some men are like postage stamps. They have to be licked to stick to anything.

A man's dignity is sometimes measured by the height of his white starched collar.

What you hear never seems to be as important or as interesting as what you overhear.

The speeders, it seems are doing their darndest to make the Sabbath a day of arrest.

No man is so busy that he cannot stop and join a crowd watching a motorist change a tire.

Wage-earners would strike at once if they had to accept the salaries of the "white collar gang."

The average woman thinks she has entirely covered the field of argument when she advances the unreasonable "because."

Pedestrians, who insist on bucking the traffic, should get a few months' training under a good coach in the use of the straight-arm movement.

Formerly women used to dress to attract men, but now it seems to be a fixed policy to obtain the same effect by taking off as much as possible.

The Regeneration of Malcolm Starmount

By Idah McGlone Gibson.

And a Little Child Shall Lead Them

"Don't cry, little girl. How would you like a vacation out by the sea? Would you like a week out there in a great big, cool house with trees and flowers and birds and a dog?"

To Starmount's surprise the little huddled form was shaken with sobs.

"Oh, why did you say that? Oh, why did you? You've made going back worse and worse. Don't you see I can't go to your house and love that dog for who would take care of Ma and Eddie—and I want to go. I want to go so hard that it just seems as though my heart would tear in two."

"Well, there is no law against our taking Ma and Eddie with us, is there?"

There was a little gurgling sound, something between sobs and laughter and close up against him huddled the thin figure and about his neck tightly closed a pair of pitifully skinny arms.

For the first time in his career, pleasure-hunting twenty-six years Malcolm Starmount was moved by pity. Something tugged at his heartstrings. In spite of him down his cheeks slowly rolled two great unbidden—"Perspiration," muttered Starmount, mopping his face with his new handkerchief while the thought came to him of how his companions would jeer if they had seen him. The girl was speaking again. He turned to hear her say with pathetic eagerness:

"Do you mean it? Do you really mean it? Will you really take Ma and Eddie with us?"

"Nobody was ever so good to me before. Why don't you know where Ma and Eddie and I live. It's just one room and poor Ma is just coughing herself to death and Eddie can just walk around and give her a drink of water for his poor crippled foot is put on backwards you know."

"Oh, you do mean it, don't you? You couldn't have been so wicked to have just said it for a joke."

Starmount felt a constriction in his throat as two great, tear-filled tragic eyes were raised to his.

"My child, I couldn't joke with you. Of course I mean it, every word."

Involuntarily his arms went about her. She was so pathetically trusting.

"I'm going to say my prayers for you tonight," she asserted. "You are better to me than ever God has been."



night before with its wine, women and song.

For the first time in his life Malcolm Starmount was ashamed. He turned his face away from the clear, trusting eyes that were seeking him as he recalled the dance of Nalda Courteney. Was it possible that he had proudly clasped a collar of diamonds around the throat of that almost naked and shameless creature while there were girls in the world like this one who were grinding their lives away to earn a pitiful living?

Solemnly he vowed that if he never did another good act he would bring peace and joy and comfort into the life of this girl who sat beside him.

Perhaps it was a vein of superstition in his nature that made Starmount at this moment feel that if he ever broke this vow something direful would happen to him.

Again he felt a little tighter clasp of the clinging arms. Again he felt a hot, wet cheek against his own.

"You are going to take us, aren't you? 'Cause we are very near home now and I wouldn't want to tell Mother and Eddie that they were going and get their hopes all set on it, and then have to tell them that it was just one of those dreams that we talk about at night when we haven't very much to eat and we try to comfort each other with grand words."

"Why, of course, child, I am going to take you all."

Soft lips were pressed against his. "I can't tell you how I feel inside of me, but you won't be sorry you promised when you see Ma and Eddie. You know Ma has had an awful hard time, and she's wrinkled and you wouldn't call her exactly pretty, but I love her, and if Eddie's foot wasn't put on backwards he'd be a real handsome—most as handsome as you."

The car turned into a narrow alley way accompanied by the shouts of the hordes of unkept children in the neighborhood.

It came to an abrupt stop. Officer Mulkeny stepped down.

"I have promised, as you may have heard, officer, to take this young lady's mother and brother to my house at the seaside for a little vacation. Will you go up and get them? Tell them to come just as they are and I'll provide everything for their comfort when they get there."

Mary was peering impatiently out of her side of the car and as she spied a gaunt, tired face looking over the fire escape, she called: "It's me, Ma, it's me! Come on down. Come on down and see me. I've got a surprise for you." Then because she could not keep the secret longer she burst out: "Ma, Ma, we are going to the seashore. You and Eddie and me. Wait a minute and I'll be up there after you."

The girl tried to rise, but sank back on the cushion. Her legs would not support her little, starved body.

"Pat go up and tell Ma to put a shawl on her head and come down here right away. Tell her this—this gentleman is going to take us all to his home."

She turned quickly—her face close to his. "Say, what's your name, my Lord?"

Tomorrow—At Home.

MISSIONARIES STILL HELD BY HONAN BANDITS

Peking, Nov. 21.—The American legation here is without any further word from the three American missionaries kidnaped by Honan bandits at different times within the last two weeks.

The three captives, Anton Lundeed, Einar Borg-Breen and George Olaf Holm, all are connected with the Lutheran mission. The bandits also are holding the five year old son of Mr. Borg Breen, besides a number of missionaries of other nationalities.

All the bandits' prisoners have been permitted to communicate with their families and when last heard from were unharmed.

The foreign office has asked the cabinet to send an expedition into Honan province to treat with the bandits for the release of their captives. V. K. Wellington Koo, foreign minister, declared he was confident the kidnaped foreigners would be freed within a week.

STATE WARDS TO SEE CHILD FILM

All Salem people who are interested in better pictures for the screen will be pleased to know that the play written by Kate Douglas Wiggin, author of "Rebecca of Sunny Brook Farm," and entitled "Timothy's Quest," a picture highly endorsed by the General Federation of Women's clubs of New York city, ministers, teachers—in fact all that have seen it, is to be shown in Salem the first three days of next week at the Liberty theater.

The play, said to be the greatest achievement of the American Releasing Corporation, deals with an orphan of the slums who, in order to avoid being sent to an orphanage asylum, runs away—taking with him a little girl, with his quest being a real home with the possibility of finding a mother. The two children bum a ride on a freight train and hop off near a large white frame house in the country. Upon going to the house they find that the spinster living there declined to do any adopting. She sees in the girl, however, with eyes and manners quite like a sister of hers who ran away from home and decides to keep the child. As the little boy leaves down hearted and with a feeling that in the girl he was having to leave a dear friend, the old maid's heart warms and she calls him back.

To complete the show, Manager Ogden has secured a two reel animal comedy in which there is not a human actor.

The film arrived in Salem yesterday afternoon and private showing at the penitentiary, boys' training school, girls' industrial school and mute school are being planned for this week. On the recommendation of the management of the theater and others that have seen the picture, the film has been endorsed by Super-

RAILROAD RATES IN AUSTRIA AGAIN RAISE

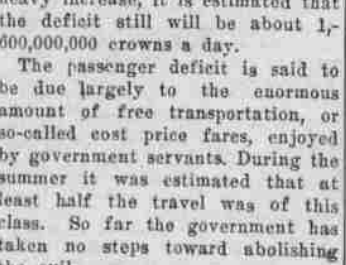
Vienna, Nov. 21.—Railway rates in Austria were raised by 500 per cent early this month, making them now 24 times what they were on August 1, 1922. Even with this heavy increase, it is estimated that the deficit still will be about 1,000,000,000 crowns a day.

The passenger deficit is said to be due largely to the enormous amount of free transportation, or so-called cost price fares, enjoyed by government servants. During the summer it was estimated that at least half the travel was of this class. So far the government has taken no steps toward abolishing the evil.

When there are no war profits, there will be fewer prophets of war. Some war histories are funny. Ours says that Turkey is on the losing side.

Don't Baby Corns—Use "Gets-It"

Thousands of people have only themselves to blame for corn agony, blood poison, etc. Trimming and "treating," cutting and paring merely makes a bad matter worse. Millions of others are wiser. They know how easily and quickly "Gets-It" shrivels and peels corns and calluses off—in one piece. Get your money back if it fails. Wear new shoes with comfort. Get a bottle today. E. Lawrence & Co., Mfrs. Chicago. Costs but a trifle everywhere. Sold in Salem by Central Pharmacy, J. C. Perry, J. F. Tyler, Dan J. Fry.



When there are no war profits, there will be fewer prophets of war. Some war histories are funny. Ours says that Turkey is on the losing side.

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Co-Lo is a wonderful liquid. Clear, odorless, greaseless. Without lead or sulphur. Without sediment. Will not wash or rub off. Will not injure hair or scalp. Pleasant and simple to apply. Cannot be detected like ordinary hair tints and dyes. Will not cause the hair to split or break off.

Co-Lo Hair Restorer for every natural shade of hair—A8, for black and dark shades of brown; A7, for jet black hair; A6, for medium brown shades; A5, for light brown drab and auburn shades.

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For Co-Lo yourself. Tell exact shade of hair, or send to cause for postage and packing. Write today.

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DEPLORES EXTRAVAGANCE OF ENGLISH STUDENTS

London, Nov. 21.—Much criticism has been directed against the faculties of Cambridge and Oxford, as being responsible for the extravagant life led by many of the undergraduates of the universities. The subject gained wide publicity recently when a student committed

suicide because of financial difficulties.

Dr. Farnell, Vice-chancellor of Oxford University, in his address at the opening of the fall session said he had to admit that complaints, occasionally lodged against undergraduates of extravagant living, were not altogether without foundation. He blamed the local shopkeepers for giving students credit, and urged that students be limited in the amount of money allowed them.

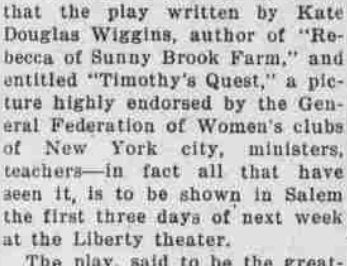
Chicago.—The opera "Parsifal" by Richard Wagner, was sung by German for the first time in America since the war.

What a Wise Woman Knows

The woman who takes pride in her baking and is watchful of the family health is never won away from ROYAL Baking Powder.

She knows that it is absolutely pure and dependable—that for over 50 years it has been used in the best homes in the country.

It Contains No Alum Leaves No Bitter Taste



Guardianship

Minors and incompetents are entitled to the most protection possible in the care of their property.

You know of cases where funds have been dissipated, or poor investments made by individual Guardians.

It is not their business to handle funds for others. It is the work of our Trust Department.

Trust funds are amply protected by bonds deposited by this bank with State authorities. This protection does not increase the charges made for handling an Estate.

Talk the situation over with our officers.

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—then they won't get lost on the "high seas" of modern life. The best life-belt you can secure for your money is a Checking Account in this bank. It is burglar, fire and cyclone proof. It puts the hold-up-man out of business.

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