

Capital Journal

Salem, Oregon
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GEORGE PUTNAM, Editor and Publisher

A State Income Tax

Governor-elect Pierce is out with the suggestion that all persons in Oregon who pay an income tax to the federal government be required to pay at the same time one half or one third of the amount of the federal tax to the state.
The idea is not original with Mr. Pierce as it already obtains in South Carolina and has been discussed for some time locally as a practical solution of the income tax issue...

The greatest defect in the federal income revenue measure is that it does not differentiate between earned and unearned incomes and hence penalizes industry. The income earned in industry cannot escape the taxgatherer, for it is reflected in the records, while the unearned income can and does seek refuge in tax-exempt securities and is thereby withdrawn from useful production.

The income tax as it works out is simply a tax upon industry and in the case of great corporations is usually added to the cost of production and passed back to the consumer. If the state attempts to levy too large a toll, capital needed for Oregon industry and development will keep away from the state.

What the state needs is not more taxation, but a more equitable distribution of taxation as well as a reduction in taxation. At present reality is bearing too heavy a proportion of taxation. If the income tax is adopted, it should be with the idea of equalizing taxation and not of providing additional revenues.

President Harding in his recent message championed the passage of the proposed constitutional amendment to prohibit all issues of tax exempt securities as follows:

Tax-exempt securities are drying up the sources of Federal taxation, and they are encouraging unproductive and extravagant expenditures by States and municipalities. There is more than the menace in mounting public debts, there is the dissipation of capital which should be made available to the needs of productive industry. The proposed amendment will place the state and Federal Governments and all political subdivisions on an exact equality and will correct the growing menace of public borrowing, which if left unchecked may soon threaten the stability of our institutions.

Unless such an amendment is adopted, all efforts to equalize taxation by forcing slacker wealth to contribute its prorata of taxes will be abortive.

Along State Street

A high-stepper is not always a person who wears expensive shoes.

The secret of happiness is to set a limit to your wants and keep them there.

To constantly nag a man has the same effect as pulling on a mule's tail.

The reason many a man isn't popular is merely because he hasn't the price.

What the modern automobile needs is fewer miles per gallon.

A lot of people are willing to start something just for the sake of an argument.

It's the wise woman who asks her husband for a \$50 gown when she wants a \$25 one.

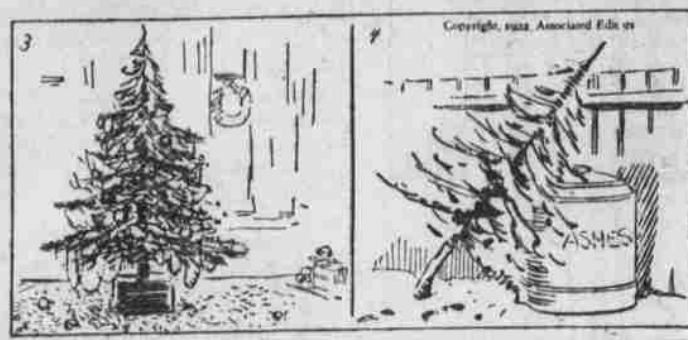
It doesn't seem nearly as hard for some people to settle a bill with a check as to count out the cold cash.

A slippery pavement and a reckless driver make a combination that appeals to just two people—the undertaker and the repairman.

Salem Man Is First Yank to Win the Highest Award Ever Given at Oxford

The chancellor's prize for English essay, one of the highest honors attainable at Oxford, has been awarded to Frank Curworth Flint of Salem, according to word received here.
Flint, a graduate of Reed college, is a son of Mr. and Mrs. Frank K. Flint of this city.
Flint was appointed Rhodes scholar from Oregon in 1919. He is the first American ever to merit the English prize, and the first American ever to win an honor high enough to entitle him to participate in the Eneaea, as the commencement ceremony is called.
On the same occasion and just prior to the awarding of the English prize, William Howard Taft, chief justice of the United States supreme court, received the honorary degree of doctor of civil laws.
"The Post-Victorian Epoch of English Literature" was the subject for this year's chancellor's prize competition. Flint's prize manuscript was about 70 pages in length and since has been placed in the hands of one of the leading London editors who is considering its publication.
Unusual distinction for its winner is borne by the chancellor's prize, in that it is a "university honor" for which competition is open to the students of 21 colleges composing Oxford university.
Flint was the first Reed college graduate to enter Oxford as a Rhodes scholar. Following a career of unsurpassed scholastic excellence at Reed, which terminated in June, 1919, he received the scholarship award simultaneously with Stevenson Smith, also a Reed college graduate. In December of that year, Flint, however, entered Oxford in January, 1920, while Smith did not matriculate until the following September.
At Oxford, Flint was a member of Balliol college and a student of English. It has been reported unofficially that since his graduation last June he has been added to the teaching staff in Balliol college.
Following is an excerpt from Flint's correspondence describing the Eneaea as he first visualized three years ago the annual ceremony in which later he was to participate as the first American:
"At noon, I went to the Eneaea, a ceremony at which the distinguished men receive honorary degrees, and various prize compositions for English essays are recited. Two of the most distinguished men this year were Paderewski and Venizelos. The ceremony is very impressive, because the professors all wear gowns of solid scarlet, the vice-chancellor is preceded by four proctors bearing maces and the public orator reads a long speech in Latin about each presenter."

PANTOMIME—By J. H. Striebel



The Regeneration of Malcolm Starmount

By IDAH McGLONE GIBSON

A Chorus Girl from the Revue "Tell me all that Mary knows, Pat," Starmount impatiently commanded.

"Well, she knows everything that I know," Pat answered grimly. "She wouldn't be easy until I told it all to her."

"I am sorry if you do not approve, but if you do not want me to tell anything to Mary Devlin when she asks me, you must not tell it to me. That little girl, Mr. Starmount, has always twisted me around her little finger. You remember how she did it, the first day you saw her. I think we should have told her the whole story in the first place for she has some very decided ideas about the Tennant affair. You remember she was there when he was struck down."

"She also told me that that woman Van Eisen had been around trying to pump her after the newspaper incident."

"She thinks that Nalda Courtney sent her up there, hoping to get some clue about Tennant. She is sure that Courtney is as much in the dark as we are about Tennant."

"For some reason Courtney suspects that that telegram she got is a fake."

"Did Mary get this all from Mrs. Van Eisen? I did not think that she had seen her."

"Well, perhaps she had not when you talked to her over the phone, but she has seen her since. Mary told me that she had and you can believe Mary Devlin for she never lied in all her life."

"But, Mulcahy, what can a child like Mary do or think in a case of this kind. She is the most innocent girl of her age that I ever know and I have known girls who were protected and cared for and kept unspotted from the world in the strictest sense, but even a girl of this kind is sophisticated beside this child that I picked out of the street. I really do not quite understand how she has worked among the people as she has done without touching some of the filth that was all about her. Her innocence is almost unbelievable."

"No, Mr. Starmount, you have got Mary Devlin wrong. She is not innocent in that she knows nothing of evil. Mary, bless her, has been brought up in a hot bed of sin as all girls are who are thrown out on their own very early in life. She has seen it around her on all sides. She has had to live with it stalking beside her with hands outstretched to snatch her from the straight forward way if she turned her eyes for one moment in the direction."

"Mary Devlin, Mr. Starmount, is not innocent. Poor child I do not think she ever was innocent for that means only ignorance of sin, but Mary Devlin is pure; as far as she is concerned, sin has been unable to touch her."

"Sometimes I think Mr. Starmount that the saints have always had her in their keeping."

"What did Mary tell you about Mrs. Van Eisen, Mulcahy?" Starmount asked to cover up the emotion occasioned by Mulcahy's analysis of Mary's character given with all the vision of the Celtic nature.

With characteristic adaptability Mulcahy came back to the subject in hand.

"She told me that common gossip had it that Mrs. Van Eisen was the mother of that child."

"How did Mary know that, Mulcahy?"

"The little girl told it herself. She said Mrs. Van Eisen had told her real mother that she would take her up to the camp and have her made all well if she would call Mrs. Van Eisen mother all the time she was there."

"Well, what had that to do with it?"

"Mary found out that Mrs. Van Eisen was one of the chorus girls in the Little Revue company. One who had joined recently and had struck up a great friendship with Nalda Courtney."

"But I don't understand what she expected to get out of it," exclaimed Starmount.

"Neither do I," answered Mul-

The Pride of Palomar

BY PETER B. KYNE
Author of "Kindred of the Dust," "Cappy Ricks," Etc.
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"First Sergeant Michael Joseph Farrell entered the orderly room and saluted his captain, who sat, with his chair tilted back, staring mournfully at the opposite wall."

"I have to report, sir, that I have personally delivered the battery records, correctly sorted, labeled, and securely crated, to the demobilization office. The typewriter, field-desk, and stationery have been turned in, and here are the receipts."

The captain tucked the receipts in his blouse pocket.

"Well, Sergeant, I dare say that marks the completion of your duties—all but the last formation." He glanced at his wrist-watch. "Fall in the battery and call the roll. By that time, I will have organized my farewell speech to the men. Hope I can deliver it without making a fool of myself."

"Very well, sir."

The first sergeant stepped out of the orderly-room and blew three long blasts on his whistle—his signal to the battery to "fall in." The men came out of the demobilization shacks with alacrity and, formed within a minute; without command, they "dressed" to the right and straightened the line. Farrell stepped to the right of it, glanced down the long row of silent, eager men, and commanded,

"Front!"

Nearly two hundred heads described a quarter circle.

Farrell stepped lithely down the long front to the geometrical center of the formation, made a right-face, walked six paces, executed an about-face, and announced complacently:

"Well, I've barked at you for sixteen months—and finally you made it snappy. On the last day of your service, you manage to fall in within the time limit and dress the line perfectly. I congratulate you."

Covert grins greeted his ironical salutation. He continued: "I'm going to say good-by to those of you who think there are worse tops in the service than I. To those who did not take kindly to my methods, I have no apologies to offer. I gave everybody a square deal, and for the information of some half-dozen hot-spurs who have vowed to give me the beating of my life the day we should be demobilized, I take pleasure in announcing that I will be the first man to be discharged, that there is a nice clear space between these two demobilization shacks and the ground is not too hard, that there will be no guards to interfere, and if any man with the right to call himself 'Mister' desires to air his grievances, he can make his engagement now, and I shall be at his service at the hour stipulated. Does anybody make me an offer?"

He stood there, balanced nicely on the balls of his feet, cool, alert, glancing interestingly up and down the battery front. "What!" he bantered, "nobody bids? Well, humbly,

"But I want her to butt in, Pat. I want her to butt in. It's the first time I have ever seen her. I'd like to see her, but I like it."

"Let's go to bed."

Tomorrow—More Mystery About

OPEN FORUM

Contributions to This Column must be plainly written on one side of paper, limited to 300 words in length and signed with the name of the writer. Articles not meeting these specifications will be rejected.

To the Editor: You will kindly let me register my objections to the use of the pardoning power of Acting Governor Ritter, on the recommendation of the prosecuting attorney, the judge and the parole board. It is possible that I might overrule my objections if I knew all of the facts relative to these pardons. Not knowing personally the men thus pardoned I must necessarily judge by the newspaper reports of each case. Take for instance the pardon of Webb, the murderer. Should a murderer be turned loose on society? You say that he will not commit another murder. How do you know he won't? Have you any assurance except Webb's own words that he will not commit another such offense? You say that that is all anyone could give under the circumstances? I deny that. Such is the case, or that a pardon should be granted upon the word of a murderer. From all one can gather Webb would go to exactly the same place should he die a natural death or be hung for the murder he committed. The life he led before the murder was much easier for him than the life he must now, of necessity, lead, and if he could not then of his own strength live it, without committing murder, how then can he live without taking the desperate chance of committing another such deed. I have lots of faith in Judge Morrow, as a man and as a judge. Governor Ritter I do not know personally, but I am sure that he and the pardoning board are all good men, who bend their efforts toward helping those who, in their estimation, are worthy. But, don't you realize that Webb could have gone out of that prison a new creature, in Christ Jesus, were he worthy, and not as a murderer? Don't you know that if he had been set free by Christ, that he would have been free indeed? That he would then had the strength to combat all evil, to keep him clean and good. Then, and then only, might he be freed without the danger of bringing reproach upon the men who are responsible for his free-

tax on amount of gas used or mileage of travel making the tax on the actual value of car and amount of travel on the roads or gas used this would be fair to all then the money in each case should be applied on the roads in said Co. for general up keep and building.

Let Salem try heading the cars in so it will give more room for other cars.

Yours truly, R. R. RYAN.

To the Editor.—A recent article in your issue of The Capital Journal of December 20 last, has drawn our attention to what we consider an injustice to the reputation of the Salem high school.

The article under discussion pertains to the arrest of several young men for alleged thefts. Our objection is the fact that your article was expressed in a manner that refers to the high school as a criminal institution and not as an educational center.

It is true that in every body of people there is a good and a bad, and while the young men under discussion undoubtedly belong to the bad element, it is enough to punish them as such and not to carry it to extreme by degrading the reputation of the Salem high school.

The cause for the publishing of such an article is entirely unknown to us. Whether it was an error, or the exposing of a grudge against our school by The Capital Journal management, we do not know, but we believe that you should be enlightened upon the subject and we hope that in the future you will endeavor to cooperate with us in upholding the high ideals of the Salem high school.

HAROLD C. MOON, FRANCIS E. ELLIS, Students of S. H. S.

DALLAS LODGE TO SEND TEAM HERE

Dallas, Dec. 26.—The drill team from Prune Center camp No. 9917 Modern Woodmen of America, under command of Captain Roy Kelly, were at Hillsboro, Or., last Thursday evening and conferred the organization work upon 20 candidates. This ceremonial closed a two days' celebration in that city to commemorate the 40th anniversary of the organization.

Installation ceremonies to be held in the old Elks temple at Salem on the evening of January 10, will be participated in by the camp of four counties, about 10 in number, will draw close onto 800 members of the organization to that city. The ceremony will be a joint one in nature, newly elected officers of the Modern Woodmen of America and the Royal Neighbors, the ladies organization, taking part.

The tentative program for the evening calls for a monster parade at 7:30 o'clock led by the organization band from Hillsboro, with about 26 pieces. Governor-elect Walter M. Pierce, state lecturer for the organization, will deliver the main speech of the evening. J. G. Tate, national auditor of the Woodmen with his headquarters at Portland, will also be present and deliver a speech. Plans are now being made for the conveyance of practically every member of both the Woodmen and Royal Neighbors of Dallas to Salem on that evening.

Mrs. Frank Munson has been ill the past week with what seems to be an attack of influenza.

Little Maxine Olson is very sick at this writing.

Loyal Whitney, who has been suffering for the past few weeks with tonsil and ear trouble, is some better, we are glad to state.

Mr. and Mrs. Frank Olson were Portland visitors last week.

Mr. and Mrs. Mitchell and son, Harold, came up last Friday from Portland to spend the Christmas holidays with Mr. and Mrs. John Schindler, Mr. Mitchell is Mr. Schindler's brother.

"The Night Hawks" held their annual Christmas celebration at the home of Mr. and Mrs. W. Gornale last Saturday night. Their Christmas tree was a great success; so were the refreshments, also. Fun, fun, fun was the key note of the affair.

Archie Ewing is again able to be out after an attack of the influenza.

The community Christmas exercises were held in the school house last Friday night. The large crowd, which was present was enthusiastic over each number on the program, and highly praised the whole. After the program a treat consisting of candy, popcorn balls and apples were served, and a general good social time enjoyed by all.

Mr. and Mrs. D. A. Hoag, teachers in the Brush College school, left Saturday for their home at Monmouth, where they will spend the holidays. School work will be resumed January 2d.

As the legislature soon meets I hope to see a bill passed to raise some tax on a graduated income tax, also to change the automobile tax to a tax on the machine at a reasonable valuation then a

EIGHT HOUR DAY NOT FEASIBLE IS OPINION OF GARY

Chicago, Dec. 26.—Eventual abolishment of the 12 hour day in the steel industry is hoped for by Judge Elbert H. Gary, chairman of the board of the United States Steel corporation, but Germany and France are going back to the two shifts a day system and there is agitation to the same end in England in order to compete with American steel, he said today in an interview authorized by him.

The steel corporation did reduce its 12 hour workers to 14 per cent, but to adopt generally the eight hour day would, Mr. Gary said, entail staggering losses or an increase in steel prices which would be a bad thing for the steel industry and the country.

The practice of "Pittsburgh plus," that is, basing the price of steel on the cost plus freight from Pittsburgh to destination, instead of retarding development of the middle west would see more steel plants open in that territory than without the system, he said.

"Pittsburgh plus," he asserted, was a stabilizer by giving both buyer and seller a definite base on which to figure prices.

"We are not making enough now to pay our dividends on common stock," Judge Gary said. "They are paid in part from surplus. With such an added expense as the eight hour day must necessarily entail, we would face staggering losses or an increase in prices which would be likely to have a most depressing effect upon all building and many other lines of industry."

LOTS IN HIGHWAY ADDITION SOLD

Fred A. Erickson is the grantee in two warranty deeds filed for record Saturday. The first is from Edward C. Roberts for 4 2-3 acres for a consideration of \$3150 and the second from M. J. Hunt and wife and Laura Davidson for a tract in what is to be known as the Highway addition to Salem, with a consideration of \$1500.

With the filing of these two deeds, the title to the property known as the Highway addition to Salem is completed.

Mr. Erickson, who has charge of the addition at the north end of Capitol street, says everything is now in fine shape with but a lot or two unsold.

In purchasing property in the Highway addition, each owner signed an agreement to favor a petition to the city council for paving through the addition, extending Capitol street north to meet with the fair grounds road. This work of paving will begin early next spring, and it is understood the erection of several houses is already planned.

Mill City News

Mill City, Or., Dec. 23.—Mr. and Mrs. George Berry will be at home with Mr. and Mrs. W. G. Smith for the holidays.

LeRoy Hawkins is at home for the holidays from the Oregon Agricultural college at Corvallis.

Mill City high school basketball team will play Turner at Mill City, Thursday night.

Anton Waters tallyman at Mill City Hammond yard is confined to his home on account of illness.

One of the best social events of the season will be held at L. O. O. F. hall Thursday evening when the Maccaebes entertain for members and their friends with their annual dance.

Polk County Court

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CHAMBERLAIN'S COUGH REMEDY FOR THE RELIEF OF COUGHS, COLDS, CROUP, WHOOPING COUGH, HOARSENESS BRONCHITIS—SOLD EVERYWHERE—

Capital Junk Co. WANTS All kinds of junk and second-hand goods. We pay full value. 215 Center Street Phone 398

Expel impurities with Dr. KING'S PILLS—for constipation