Bandon Recorder

Published weekly on Tuesdays by The Recorder Publishing Co., Inc.

Entered at the Post Office at Bandon, Oregon, as mail matter of the second class.

RICHARD B. SWENSON, Manager

Make all checks payable and address all communications to the company.

Subscription price, $1.50 per year in advance.

"IS THERE, FOR HONEST POVERTY."

IS there, for honest poverty,
That hangs his head and a' that?
The coward slave, we pass him by,
We dare be poor for a' that.
For a' that and a' that,
Our toils obscure and a' that,
The rank is but the guinea stamp,
The man's the gowd, for a' that. * * *

A KING can make a belted knight,
A marquis, duke and a' that,
But an honest man's aboon his might,
Guid faith, he mauna fa' that—
For a' that and a' that,
The pith o' sense and pride o' worth,
Are higher ranks than a' that.

THEN let us pray that come it may—
As come it will, for a' that—
That sense and worth o'er all the earth
May bear the gree and a' that.
For a' that and a' that
It's comin' yet for a' that,
That man to man the wide world o'er
Shall brother be for a' that.

—Robert Burns.

HARD ON SMALL POTATOES

Times like these and issues like the national defense are fatal to the commonplace politican. It is barbarous to ask him to face such a problem in a presidental year and tell him his place depends on the kind of answer he gives. He has no landmarks to go by, no precedents to guide him, and no leader whom he is not afraid to follow. Vainly pleading for time and protesting his spiritual unpreparedness he is dragged to his unhappy fate. Life seemed very soft for him before the flash of gunpowder in Europe revealed the world in a searching light, forced us to consider the realities of our national existence, and made us understand how intimately our own lives and fortunes are bound up with it. There was no public question which he could not answer out of the campaign book of slang, and no patriotic longing that he could not gratify by waving the poor old flag. His experience had taught him that one of the best ways of disposing of a troublesome issue is to avoid it. A lot of "crying needs" and "pressing problems" will evaporate if you give them time. Many a man whose only ability consists in dodging has enjoyed a long, interesting and contemptible public career. A list of successful cowards in politics would include eminent names among the leaders of both parties. But once or twice in a lifetime a real issue that cannot be evaded arises at Washington, and it is almost invariably destructive of the timid and shuffling politican. A man may survive who takes one side or the other. But the politican who doesn't know which side to take is no better off than he would be between the trenches in Flanders. He is the most miserable of neutrals at a time when the word neutral is practically synonymous with doormat the world over. It is a waste of time to offer advice. Congress at the present moment is in a state of panic. It would hardly be surprising if Congressmen jumped out of the window of the Capitol before the session ended. The Bryanites are wild with fear of their own countrymen. Many Democrats are utterly bewildered, and most of the Republicans cover in the corners and only dare come out to utter some highly illuminating expression about the delightful character of the German-American voters of their districts. It would be useless to whisper to these statesmen that men have been known before this to get into office merely by the exercise of patriotic judgment That is language for which their own offers no equivalent.—Colliers.

NO INCOME TAX RESTRICTIONS

By its decision upholding the income tax law the United States Supreme Court has swept away practically all restrictions on the discretion of Congress in levying such a tax. The Government has always had power to levy an income tax as an excise tax without apportioning it among the states according to populaion, but could not levy it in such a manner as to become a direct tax on the property whence the income was derived unless it were so apportioned. It can now levy such a tax without consideration of the source. In fact, all restrictions imposed by the Constitution have been removed.

At its inception in Great Britain, where it orginated, and in this country also the income tax was a war tax It was first imposed in Britain in 1798 to meet the expenses of the war with France, and was repealed in 1815, when that war ended. The first income tax in the United States was imposed in 1862, to meet the expenses of the Civil War. It was increased in 1865 and was repealed in 1871. The constitutionality of that tax was sustained in 1880 by the Supreme Court which held that itwas not a direct tax but an excise tax, and that Congress had a right to impose it so long as it was made uniform throughout the United States. The largest annual revenue it yielded was $72,982,160, in 1866.

Productiveness and comparative ease of collection at the source, a device adopted by William Pitt, father of the impost, soon caused resort to the income tax for revenue in other emergencies than war, Peel the first reviving it in peace time in order to effect British financial reform in 1842 It has finally been adopted as a permanent and lucrative source of revenue by nearly every civilized nation. Growth of great fortunes caused a demand for its adoption in the United States both as a means of compelling the rich to contribute a just share to public expenses and as a means of checking the aggregation of wealth in few hands. This demand bore fruit in the income tax provision of the Wilson tariff law of 1894, but these provisions were held unconstitutional by a five-to-four decision of the Supreme Court. The ground of this decision was, as now explained by Chief Justice White that the effect of the tax on income from real estate was the same as if direct tax had been levied on the real estate, hence must be regarded as direct tax, which could not be levied without regard to the source.

President Taft devised the corporation income tax of 1909 as an excise tax, which the decision of 1895 had held to be constitutional. An excise tax is defined by Webster as "an inland duty or impost levied upon the manufacture sale or consumption of commodities within the country," also as "a tax upon the pursuit or following of certain sports, trades or occupations, usually taking in this case the form of exactions for licenses." The corporation income tax was upheld by the Supreme Court as coming within the latter definition of excise. At Mr. Taft's suggestion Congress at the same session adopted an amendment to the Constitution authorizing the imposition of a direct tax on incomes "from whatever source derived without apportionment among the several states and without regard to any census or enumeration." The Supreme Court held the corporation tax to be valid as an excise tax. The amendment was ratified by three-fourths of the states and it was declared in force February 25, 1913.

Congress then passed the present revenue law, known as the Underwood tariff law, though also imposing an income tax. This tax is graduated in proportion to the amount of incomes rising from a minimum of 1 per cent to a maximum of 6 per cent. Incomes below $4000 for married men, below $3000 for the unmarried are excempt; also that proportion of larger incomes The exemption and progressive features of the tax are the points attacked in the recent litigaion, and the Supreme Court unanimously upholds the power of Congress to exempt certain incomes and to impose a graduated tax.

The income tax is just for it taxes the people for maintance of the government in proportion both to their ability to pay and to that which they have at stake. Tariff and internal taxes fall on the people in proportion to that which they consume and, as regards necessaries, they take a larger proportion of smaller than of larger incomes, for every family, poor or rich, must use a certain minimum quantity of these necessaries in order to sustain life. An income tax falling more heavily on the rich is necessary to balance the scale. If it were possible to ascertain what sum for tariff and internal taxes is included in the price of commodities consumed by each person and then to calculate what proportion of his income each person pays in taxes, it would probably be found that the millionaire of whose income 6 per cent is taken as direct tax actually pays no higher percentage in taxes of all kinds than the $2-a-day laborer.

Direct taxes are also wise from the standpoint of public policy. It has long been recognized that railroad taxes are a fruitful source of governmental extravagance. Such taxes are included in the price of goods, and a man therefore pays them without knowing it, and is indifferent to the manner in which public money is spent The income tax takes a certain sum directly out of his pocket, he knows that it is a tax and that in return for it he receives only the benefits of government. He is apt, then, to inquire more diligently how the money is spent and to call upon his representatives in Congress to vote no money for which equal value is not returned to the people. Economy planks in political platforms will then have more force than New Year's resolutions and the pork barrel may be demolished.—Oregonian.

WEEKLY REVIEW

Below we present the regular weekly financial letter of Schmidt & Gallatin, forwarded us by a Chicago friend. It may prove interesting as showing one view point of present day conditions.

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S. O. S. signals have of late been radiating with increasing frequency from pools and individuals operating in those erstwhile aleatory favorites commonly known as "War Brides" and "Motor Stocks". No large power of ratiocination is needed to discover the cause of the trouble. A great many persons and pools are carrying immense quantities of non-dividend paying industrial shares purchased at high average prices; at one time it seemed as if the outside speculative public, inflamed by reports of large war orders and gross exaggeration of prospective profits, was on the verge of creating a runaway market which would have relieved the aforementioned pools and insiders of a heavy and unwelcome burden. Fortunately speculators and investors kept their heads and their money and the specialities are still in large measure concentrated in a few hands; many of them enjoy a very thin market, are poor collateral for loans and are far from dividends. Under these conditions a tendency to recalcitrate on the part of those most concerned is inevitable, and we are, therefore, of the opinion that the stabilitation of the market on a favorable buying basis will not occur until a forced liquidation in the industrial specialities has been effected.

While it cannot be denied that many industrial concerns have profited greatly through munition and war supply contracts, the money earned should not be distributed to the stockholders, but should be applied to depreciation, sinking funds, surplus account or improvement of property; the very exotic and transient nature of the business inhibits any other course of action. Exceedingly germane to this discussion will be the action of the directors of the United States Steel Corporation in respect to the declaration of a dividend on the common stock; the resumption of payments to the common shareholders could with difficulty be given favorable interpretation.

In the face of increased business activity, inflation of security values and new flotations on a large scale the money market remains surprisingly easy and a large surplus of capital savings is still being created for future investment. The Comptroller of the Currency in his annual report points out the fact that the national banks during the past year increased their deposits $2,081,500,000. That this increase was only due in part to expansion of credits is indicated by the fact that the increase in loans was $1,164,000. Less than the increase in deposits; the implication is, therefore, that capital savings among the people have preponderated.

Frequently in the course of our weekly divagations we have had occasion to point out the waste and inefficiency involved in government ownership of public utilities in this connection it is pertinent to observe that President Wilson, originator of the New Freedom and sulimated uplift is trying t oplace at the head of the New York Post Office a professional hack politican with no business training or knowledge of large affairs.

Sheriff Johnson handed the following to the Marshfield Record for publication and it has the proper sound.

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"I tried to allow the people of Coos county a few weeks in which to become accustomed to the new regime; it was the sense of the sheriff's office that a rigid enforcement of the law the day after it went into effect would but prejudice people so strongly against the statute that it would make it additionally hard to stop violations later on ,so we decided to not move offensively for a few weeks. We wanted people to see that they could actually get along without it and then to get the law abiding people to stand with us when we began to close in on the violators. The time has come now, however, to end all short cuts to getting a drink. The prohibition law in Coos county from this on is going to be enforced as strongly as we can enforce it. There are going to be no excuses accepted by the sheriff's office. If a man or woman breaks the law, he or she will have to explain to the district attorney and later to the juries. I will gather the facts and present them to the prosecuting attorney and do everything to make strong cases against whoever offends. As sheriff of Coos county I will be glad to obtain the cooperation of everyone in stopping the selling of liquor. It does not make any difference to me who is involved in a violation, I will do my full duty. If any citizen has information which will assist the sheriff in getting evidence I trust they will send the same to us. We will act on it and, in every case, keep secret the name of the one furnishing us the tip. If the evidence is forthcoming I will not hesitate about swearing to the complaint—that part of the matter is not bothering me at all. Coos county is dry, according to law, and it is up to the officials to see that it is kept dry. If a failure is made along these lines I, as the chief peace officer, will be largely responsible and I am willing to accept the responsibility, if I fail. The man or woman who has been flirting with booze for the past few weeks in an illegal way had best cut it out."

President Wilson addressed a crowded and enthusiastic house of 6,000 people at Pittsburg last week on the subject of preparedness. As he entered the great hall with Mrs. Wilson the band played Lohengren's Wedding March and the crowd yelled its approval, and applauded for five minutes.

Gems In Verse

OLD FAVORITES.

SONG OF THE CAMP.

"GIVE us a song!" the soldiers cried,
The outer trenches guarding,
While the heated guns of the camps allied
Grew weary of bombarding.

"Give us a song!" the guardsmen say.
"We storm the forts tomorrow;
Sing while we may; another day
Will bring enough of sorrow."

They lay along the batteries' side,
Below the slumbering cannon,
Brave hearts from Severn and from Clyde
And from the banks of Shannon.

They sang of love and not of fame;
Forgot was Britain's glory;
Each heart recalled a different name,
But all sang "Annie Laurie."

Voice after voice caught up the song
Until its tender passion
Swelled like an anthem rich and strong
Their battle eve's confession.

Dear girl! Her name he dared not speak,
But as the song grew louder
Something on the soldier's cheek
Washed off the stain of powder.

And once again a fire of hell
Rained on the Russian quarters,
Midst scream of shot and burst of shell
And bellowing of the mortars.

And Irish Nora's eyes are dim
For a singer dumb and gory,
And English Mary mourns for him
Who sang of "Annie Laurie."

Beyond the dark'ning ocean burned
The bloody sunset's embers,
While the Crimean valleys learned
How English love remembers.

Ah, soldiers, to your honored rest,
Your truth and valor bearing.
The bravest are the tenderest;
The loving are the daring!

—Bayard Taylor—1858.

FORTUNA.

THE wind blows east, the wind blows west,
And the frost falls and the rain;
And weary heart went thankful to rest
And must rise to toil again, 'gain,
And must rise to toil again.

THE wind blows east, the wind blows west,
And there comes good luck and bad;
The thriftiest man is the cheerfulest;
'Tis a thriftless thing to be sad, sad,
'Tis a thriftless thing to be sad.

THE wind does blow as it lists alway;
Canst thou change this world to thy mind?
The world will wander its own wise way;
I also will wander mine, mine,
I also will wander mine.

—Thomas Carlyle.

SOLITUDE.

THERE is a pleasure in the pathless woods,
There is a rapture on the lonely shore,
There is society where none intrudes,
By the deep sea and music in its roar.
I love not man the less, but nature more;
From these our interviews, in which I steal
From all I may be or have been before
To mingle with the universe and feel
What I can ne'er express, yet cannot all conceal.

Roll on, thou deep and dark blue ocean—roll!
Ten thousand fleets sweep over thee in vain;
Man marks the earth with ruin—his control
Stops with the shore; upon the watery plain
The wrecks are all thy deed, nor doth remain
A shadow of man's ravage, save his own,
When, for a moment, like a drop of rain,
He sinks into thy depths with bubbling groan,
Without a grave, unknell'd, uncoffin'd and unknown.

—Lord Byron.

C. R. Wade, went to Myrtle Point Friday to act as one of the judges in the Myrtle Point-Marshfield high school debate, and L. L. Gardner went to Coquille to act in the same capacity in the debate between Myrtle Point and Coquille. Both returned home Saturday.

Traveling men returning from Curry County state that the loss of stock from snow and lack of feed and cold weather will be very heavy. One of them stated during the heavy thaw last week, when high water was threatened, that a telephone message was received at Gold Beach from Agness stating that at one narrow place on the Rogue river near there, the water rose approximately eight feet during an hour, and that the Wedderburn Trading Company in anticupation of correspondingly high water at the mouth of the river kept a crew of about fifty men in readiness for over one day and night, to save its general merchandise store.

LODGE DIRECTORY

Masonic.

Bandon Lodge, No. 130, A. F. & A. M. Stated communications first Friday after the full moon each month. Special communications Master Masons cordially invited.
W. A. LeGORE, W. M
C. E. BOWMAN, Sec.

Eastern Star.

Occidental Chapter, No. 45, O. E. S. meets Friday evenings before and after stated communications of Masonic lodge. Visiting members cordially invited to attend.
JULIA PAPE, W. M
MARY GALLIER, Secretary

I .O. O. F.

Bandon Lodge, No. 133, I. O. O. F., meets every Wednesday evening. Visiting brothers in good standing cordially invited.
GEO. H. SMITH, Secretary.
L. I. WHEELER, N. G.

Rebekah

Ocean Rebekah Lodge, No. 126, I. O. O. F., meets second and fourth Tuesdays at I. O. O. F. hall. Transient members cordially invited
MARY C. BARROWS, Secretary
MARIAM WILSON, N. G.