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# JOURNAL

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## INCOME TAX AND TARIFF

### Disturbing the Quietude of Congress.

### CORBETT - MITCHELL FIGHT.

It Will Surely Come Off Despite the Governor.

### THE ADOPTION OF BIMETALISM

Is the Key to the Commerce of the World.

WASHINGTON, Jan. 19.—The full text of the internal revenue bill, including the income tax, has been agreed upon by the Democratic members of the ways and means committee. It is probable that the measure will be submitted to the house today. The details of the income tax have not been made public, but sufficient is known to give a very complete summary of the essential features of the bill, as it will be submitted to the house. The bill provides for an income tax to go into effect Jan. 1, 1895, and the first collection on incomes will be made July 1, 1895. All classes of incomes are included in the measure, and a uniform rate of 2 per cent on incomes over \$4000 is fixed. It is made obligatory on all persons receiving individual incomes over \$3500 to make return to the local collector of internal revenue. These returns are gone over by the revenue collector, and the tax list is made up of those whose incomes exceed \$4000. No tax is levied on those making a return of above \$3500 and under \$4000, but the committee deemed it expedient to leave a margin of \$500 below the exemption point, in order that the returns might be sure of all subject to the tax.

### THE PENALTY ATTACHED.

In case a person having an income of over \$3500 fails to make return, it becomes the duty of the revenue assessor to make an inquiry as to the amount of that person's income. If the examination discloses an income above \$4000, his income is subjected to twice the ordinary tax, and the person failing to make return is deemed guilty of an original offense and is made subject to a fine and imprisonment. The main purpose in framing the above provision has been to avoid an ineffectual operation of the law. The committee believes it will do away with the necessity of having assessors pry into the private business of people unless the latter have taxable income and try to evade the law. It is estimated that not more than \$5,000 persons will be subject to this tax, so that a great majority of citizens will not have to make return. Provision is also made by which no information can be made public as to the details of the incomes reported by citizens. Any public or private person who divulges any part of the information concerning incomes is made subject to criminal prosecution, with a heavy fine as a penalty.

### COLLECTION OF THE TAX.

Particular provision is made for the collection of the income tax due on salaries, not only of officials, but of salaries of individuals received from business firms, corporations, etc. An individual receiving a salary does not pay the tax, but it is made the duty of every government, state, county and municipal disbursing officer to retain 2 per cent of all salaries over the taxable amount. This 2 per cent will be taken out in bulk at the last payment of the salary for the year. The tax upon corporations includes every phase of corporate stock. This tax is general and, without the \$4000 exemption allotted to individual incomes, provides that, including the tax on corporate stock, the corporation shall pay the tax and deduct the amount from the dividends of the stockholder. It is made the duty of each corporation to take 2 per cent of each annual corporate income from the amount set apart for the stockholders and pay the total to the internal revenue collector in its locality. Severe penalties are provided for a failure to make the proper reductions from the dividends of stockholders, or for failure to make return to the revenue collector. The entire business of levying and collecting the tax is placed in charge of the deputy commissioner of internal revenue. The different revenue districts are also provided with deputy collectors, who will especially manage the collection of

the income tax. The measure, as finally agreed upon, is the detailed elaboration of the plan for an income tax proposed some months ago by Hall of Missouri.

### In the House.

WASHINGTON, Jan. 19.—The consideration of the tariff bill has been resumed. The pending amendment being that of Johnson, of Ohio, placing steel rails on the free list.

Col. Henderson of Iowa offered an amendment to substitute the present law for the agricultural schedule, and a long debate on agriculture ensued.

Johnson's amendment to put steel rails on the free list was lost by 79 to 100.

### An Injunction to Restrain Carlisle From Issuing Bonds.

PHILADELPHIA, Penn., Jan. 19.—In response to the request to begin injunction proceedings against Secretary Carlisle, restraining him from issuing bonds, General Master Workman sovereign wires as follows: The case will be submitted to the council if reasonable grounds on which to force standing in court the injunction proceeding will begin at once.

### The Fight Will Come Off.

JACKSONVILLE, Fla., Jan. 19.—The Duval athletic club has leased the railway to Mayport for January 25th. If the governor stops the fight at Arena it will occur at some point on that road under a tent holding six thousand. It will be impossible for the governor to stop it. Mitchell is growing in favor in the betting today.

JACKSONVILLE, Fla., Jan. 19.—Corbett and Mitchell will meet and fight it out within 30 miles of Jacksonville a week from yesterday. That is a certainty. The Duval Athletic Club claims that while Governor Mitchell's firm stand against the fight is illegal and arbitrary, it effectually disposes of all chances of pulling off the mill where the thing could be made a financial success in this city. Under the most advantageous circumstances the receipts will not pay the liabilities incurred. It will cost the Duval Athletic Club \$38,000 to put Corbett, Mitchell and Referee Kelly in the ring Thursday.

### LOCATION OF THE BATTLEGROUND.

The location of the battleground of the Corbett-Mitchell contest has become known to a few persons outside of the Duval Athletic Club. It will be in Nassau county, directly north of Duval county, between the town of Fernandina and the city of Jacksonville. Fernandina is a little over 20 miles from Jacksonville, on the Florida Central & Peninsular railroad. It is said the battleground will be within six miles of Fernandina, near the villa of Yulee. Should the sheriff discover the place of meeting, other sites have been arranged for, and the crowd can be taken to one of them within an hour's notice.

### National Farmers' Alliance.

CHICAGO, Jan. 19.—The National Farmers' Alliance in convention here has taken the first step towards a confederation of agricultural bodies in the United States. This farmers union to be incorporated under the laws of Illinois and the express provision that it shall be non secret organization and the constitution and by laws to be based on the form of the constitution of the United States and the plan of the general government in its legislative, executive and judicial department. One of the specified objects of the corporation is to promote social harmony and entertainment for the families of isolated farmers.

### After Escaped Convicts.

BIRMINGHAM, Ala., Jan. 19.—A posse organized by Sheriff Dexter, of Boston, had a terrible battle at the Goethe, ten miles from Pratt City, this morning, with four of the gang of convicts who escaped from the Tennessee Coal and Iron Company's stockades, at Pratt City last night. Sheriff Dexter was killed and Jim Davis, one of the convicts, was fatally wounded. Two other convicts were captured. The posse is in pursuit of the rest.

### Two Murderers Hanged.

LEBANON, Mo.—Wise Howard was hanged here today for the murder of a deaf mute named Morris McMichael, in Marie county, in 1880.

### Another Hanged.

CANDL, N. D., Jan. 19.—Albert Bamberger, the brutal murderer in July last of his uncle, Daniel Kreider, his aunt and four young cousins, was hanged here this afternoon. Two thousand people witnessed the execution.

## ORIENTAL SCINTILLATIONS.

### Asiatic and Pacific Ocean Intelligence.

### NARROW ESCAPE OF A U. S. CONSUL.

### On Their Wedding Tour When the Steamer Was Wrecked in China Sea.

SAN FRANCISCO, Jan. 19.—Singapore advices received by the steamer China give a graphic account of the wreck of the steamer Normandy in the China sea December 6, and the escape of Harold M. Sewall, of Maine, formerly United States consul general at Samoa, and his wife, who were the only passengers on the steamer. Sewall was married in San Francisco about six months ago, and started on a trip around the world with his wife. They went to Manila November 29, took passage there for Singapore on the Normandy, a cargo boat, which held limited passenger accommodations. A week later, while crossing the China sea, the steamer ran aground at night. The sea was breaking around her, and it was found necessary to abandon her. The captain with his wife and child and a number of the crew took one boat and loaded it with several trunks containing personal effects. Mr. and Mrs. Sewall went in the mate's boat, leaving all their baggage behind them. The mate's boat drifted about all night in the rough sea, and at daybreak found themselves five miles from an island. Sewall and the two engineers did most of the rowing and pulled for the island. Rain had been falling nearly all the time and the occupants of the boat suffered greatly. After several dangerous attempts to land through the breakers, they finally reached the shore. Sewall and his wife were without shoes, and the party had to walk a long distance before they found any signs of habitation. They finally came to a few native huts, where they were given shelter, food and dry clothing. Here they also found the occupants of the captain's boat, all except the captain and his child, who had lost their lives. The boat had capsized while endeavoring to land. The captain had been killed by striking his head against one of the heavy trunks, and the boy had been drowned. The others had reached the shore in safety. One of the party then went in a small boat to the Dutch settlement of Rals. The controller of Rals, in response to a letter from Sewall and the mate, sent a government steamer to the island, which took the party to Singapore.

### AGAINST MISSIONARIES.

Anonymous, inflammatory placards have recently been posted in the town of Yulin, China, which states that China has everything she needs, and that missionaries are teaching no new doctrine to the people. Missionaries are therefore not wanted and an appeal is made calling upon patriots to collect on a designated day to "kill and destroy." Notwithstanding the recent additions to the war junks cruising along pirates along the coast, the pirates of Fuhkien and Pat Chow are still as numerous and as savage as ever. Some junks, laden with rice, were recently boarded by the pirates near Wen Chow and they left 15 killed and seriously wounded. The Chinese post boat, having a crew of four men and a cargo of opium and valuable packages, on its way from Chix Chow to Soo Chow, was attacked by pirates and about \$3000 worth of property carried off. The week before this another post boat proceeding from Hang Chow to K'ehing was also stopped by pirates and its contents stolen.

### Foreigners in Japan.

YOKOHAMA, Jan. 19.—The government has publicly expressed a determination to resist all anti foreign bills proposed by any diet. The streets of Tokyo are still unsafe for foreigners, especially ladies, and children. The police have closed the headquarters of all political foreign societies.

### Hawaiian News.

OMAHA, Jan. 19.—The Hawaiian minister to Washington, Lulin A. Thurston, went through Omaha, en route to Washington. Thurston said: "The annexation question is not slight of in the restoration policy, but it will come up again. William Waterhouse, of Cedar Rapids, Iowa, a brother of Henry Waterhouse, of the provisional government, who returned from Honolulu,

Highest of all in Leavening Power.—Latest U. S. Gov't Report.

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THE DAY'S CABLEGRAMS.  
Shelling at Rio Going on Day and Night.  
WANTON DESTRUCTION OF LIFE.  
Slaughter of Women and Children at Siege of Bago.

### THE STATE AND THE OREGON PACIFIC

"An exchange is of the opinion that the state of Oregon should own and operate the Oregon Pacific railroad; but we see no reason why the people should be taxed to own and operate a few rods of railroad in the coast range of mountains—especially the people outside of Albany and the Pacific ocean."—Albany Democrat.

"The Journal has not said the state should own and operate the Oregon Pacific Railroad, but it is not prepared to say that it ought not to be done. It would be far better that the state or national government should own and operate these railroads outright than that the people should, through the state courts and federal courts, be taxed to carry an expensive receivership in the interest of the attorneys and bondholders.

The state court has been in control of the Oregon Pacific now several years and for what benefit to the people? None whatever. The state government we have contended should exercise control over these corporations. It is the duty of the governor of any state to protect the people against outrages and oppressions by these public corporations. If Judge Fullerton cannot control the receivers and make them run the road honestly and economically, he should be removed from office. If receivers under a state judge are not there to pay the laborers first, what is our labor lien law worth? So far the receivers of the Oregon Pacific have merely been the state agents to settle squabbles between the bondholders in New York. In place of paying the honest debts of the men who have performed the labor and furnished the material to run the road a number of years past. The receivers have swallowed up the earnings in big salaries and enormous attorney fees and traveling expenses while those who labored have had to stand back and suffer hardships untold and their families are now on the brink of starvation.

What THE JOURNAL has contended for is that it is the duty of the state government to step in and see that justice is done. The governor and attorney general and railroad commission have all the law and authority needed to act. Governor Penney either has not the brains to comprehend the situation and direct the power of the state upon the situation, or he has not the disposition to act. The sale of the property should have been confirmed and the \$200,000 applied at once to pay the first liens which are those of labor as far as it could be done. Money could be borrowed to pay the rest, about \$200,000 more. The five hundred families that are now in want and suffering from the neglect of the company to pay them certainly have a claim upon the protection of the state. So far the interference of the state has been only to protect the corporation managers, who have done nothing but manage to fill their own pockets and those of their friends.

The cry, that the state should not be taxed to manage the Oregon Pacific, is a rank fraud. It is now taxed to mismanage it, and to afford the people no protection whatever. The people are taxed. Judge Fullerton's court expenses in connection with this railroad will be found to foot up to thousands. The attorneys, officials and receivers will all get their fees and salaries, while the property goes to the devil and the laborers starve. Shame upon such a state government.

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