

The Watchman and Southron

WEDNESDAY, JAN. 31, 1894.

The Income Tax.

Provisions of the Proposed Internal Revenue Bill for Levying and Collecting the Tax.

The bill provides that the income tax is to go into effect on January 1, 1895, and that the first collection on incomes is to be made on July 1, 1895. All classes of incomes are included in the measure and the uniform rate of 2 per cent tax on incomes over \$4,000 is fixed.

The most important detail of the bill is the method provided for the levy and collection of taxes. It is made obligatory on all persons receiving individual incomes of over \$3,500, to make a return to the local collector of internal revenue. These returns are gone over by the revenue collector and a taxable list is made up of those whose incomes exceed \$4,000. No tax is levied on those making a return of above \$3,500, and under \$4,000, but the committee deemed it expedient to leave this margin of \$500 below the exemption point in order that the returns might be sure to show all who are subject to the tax.

In case a person having an income of over \$3,500 fails to make a return, it becomes the duty of the revenue assessor to make inquiry as to the amount of the person's income. If this examination discloses that the income is above \$4,000 the income is subjected to twice the ordinary tax under the law, and the party failing to make his return is deemed guilty of a criminal offense and is made subject to a fine and imprisonment.

The main purposes in framing the above provisions has been to avoid an inequitable distribution of law. The committee believed that it will do away with the necessity of having assessors pry into the private business of individuals to make a taxable income and to make the law self-enforcing. It is estimated that at least 35,000 persons will be exempted from this tax, so that a great majority of citizens will not have to make returns.

Provision is also made by which no information can be made public as to details of the income reported by the citizens. If such details become public it might injure the credit of a firm or individual. For that reason any public or private person who divulges any part of this information concerning incomes is made subject to criminal prosecution, with heavy fine and penalty. This provision is in line with the English law of 1857. Prior to that time the British income tax was very unpopular, because it made public the details of private business. But after the law of 1857 was passed there was little further objection to the tax.

Particular provision is made for the collection of the income tax due on salaries, not only official salaries but the salaries of individuals receiving from business firms, corporations, etc. The individual receiving the 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. This 2 per cent is to be taken out of the salaries in bulk at the last payment of salary for the year, and not at the end of each week or month. This avoids the complexity which would result from taking out a portion of the salary each week or month.

The tax upon corporations includes every class of corporate stock. This tax is general and is without the \$4,000 exemption allowed to individual incomes. It is provided that in collecting the tax on corporation stock, the corporation shall pay the tax and deduct the amount from the dividends of the stock holder. This obviates the necessity of levying taxes upon the army of corporate stockholders throughout the country and restricts the business of the Government to dealings with corporations. It is made the duty of each corporation to take 2 per cent. of each annual corporate income from the amount set apart for each stockholder, and pay the total to the internal revenue collector of the locality. Severe penalties are provided for failure to make the proper reduction from the dividends of stockholders or for a failure to make the return to the revenue collector.

The entire business of the levying and collecting of the tax is placed in charge of a deputy commission of internal revenue. The different revenue districts of the country are also provided with deputy collectors who will especially manage the collection of the income tax.

Mr. J. H. Francis has been appointed postmaster at Stokes' Bridge.

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Flower Shows in India.
The display of flowers at a flower show in India is naturally very magnificent. In one recently held in Poona and opened by Lady Harris, the chief interest was attached to the arrangement of cut flowers and to table decoration. Lady Harris competed in the latter, and of course, being so devoted to cricket, had two cricketers supporting the three branch lamp in the center of her table, which was an arrangement in scarlet and green. The first prize was awarded to Mrs. Whitworth, for a blue and white table, the center spread and the ice plate being pale blue and the flowers used white zingiber, the bridal or snow creeper, white hibiscus and maidenhair fern. The second prize fell to a table decorated with nothing but the Gloriosa superba and rushes mixed with silk of the yellow hue seen when the flower opens. Another lady had for center a white swan floating in water and bordered with broken swan eggs. The judges were two ladies who did not compete and whose names were judiciously kept secret. In the basket of flowers competition, the most original was one formed of hollow bamboos of different sizes, artistically filled with flowers, grasses and creepers. Another lady requisitioned a real hornet's nest as receptacle for her flowers. Very gorgeous indeed were the fine tables decorated by native butlers, which were a perfect blaze of color, especially yellow.—Hearth and Home.

Interesting Ball Tests.
In tests conducted at the Watertown arsenal it has been found that old steel rails, when submitted to a bending test in which the head of the rail is put in tension and the base in compression, will invariably fracture, making a clean break across the rail, while if the same rail is turned over and the head put in compression it will bend without fracture. Again, if before conducting a test about one-sixteenth inch of metal is planed off the head of the rail, there will be no fracture, no matter which part of the rail is in tension.

But in planing this head care is not taken to remove one-sixteenth inch of metal from the corners as well as the top of the head. The rail will fracture as before. The explanation of the matter is that this thin layer of metal on the head of the rail has been greatly hardened by the contact and pressure from the wheels passing over it and fractures when put in tension. When once started, the fracture of course extends entirely across the rail. If this hard material is removed, the fracture cannot make a start, and the head of the rail is as good as the base.—Exchange.

The Cramps as Premium Winners.
The Cramps so far have made \$796,469 in premiums on war vessels made for the United States navy. Mr. Cramp said that the amount was divided as follows: Yorktown, \$39,325; Baltimore, \$106,644; Philadelphia, \$100,000; New York, \$200,000; the Columbia, \$350,000. "It has been stated, Mr. Cramp, that the government hereafter will draw contracts for war vessels in such a way that little or no premium can be earned. What effect will that have on the industry?" "It will make no difference," was the reply smilingly. "The vessels will cost more. That is all." "Then it is understood that when you figure on the price of a vessel the probability of its getting a premium is taken into consideration?" "Maybe so; maybe not," said Mr. Cramp in a humorous tone.—Philadelphia Press.

The Quality of Meats.
It is gradually dawning upon people who eat at hotels and in restaurants, and even upon those who do their own marketing, that the character of the meat offered for domestic consumption is as a general thing deteriorating. In other words, there is a poorer and cheaper class of meat coming in, and first quality meats, while they can be had, are held comparatively high. The reason is that there is a large export demand for meats, especially beef, and, strange to say, the greatest demand, particularly in England, is for the best beef, and it brings good prices, so that today western provision dealers and shippers are actually competing successfully with the London butchers in their own markets. Cheap freights and the new refrigerating processes have much to do with it. Great quantities of ice are no longer required to keep meat during the trip from the west and across the ocean. A refrigerating machine with ammonia as its basis is all that is required.—Philadelphia Times.

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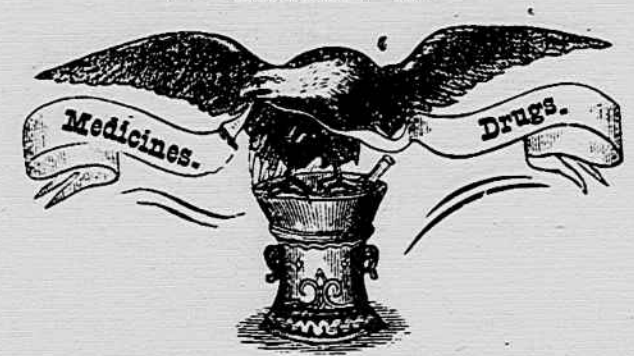
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