

A SMILE SOMEWHERE.

Never a day that is not full of all
That makes the heart wholesome and
sweet
With purpose and effort—respond to the
call,
And laugh at the thought of defeat!
Never a day that is not full to the brim
Of the goldenest chances that rise
To leap into action, to toil with a vim,
And to smile and be glad of the skies;
To sing and to hope and to trust and look
up,
With faith in it all to the end.
No matter how bitter the wine in the cup,
Nor how rugged the road we must wend,
—Baltimore Evening Sun.

THE DIRECT INHERITANCE TAX.

By Margaret H. Barnett.
A bill has been introduced in the Legislature, by Representative Rippman, of Perry county, to repeal the Direct Inheritance Act, passed by the Legislature of 1917. A collateral inheritance tax has been collected for many years, but there was no tax on direct inheritance, until the act of 1917 was passed.

The estates taxed under this law, are, according to the Act, all estates, real, personal and mixed, of every kind whatsoever, which pass either by will, or under the intestate laws of the Commonwealth, to a decedent's father, mother, husband, wife, children, and a few other classes of heirs. Governor Brumbaugh, who signed the bill, appended a note, with his signature, in which he says, "This bill is approved with the greatest reluctance. I am constrained to do so solely because the necessities of the Commonwealth require the raising of additional revenue."

Governor Brumbaugh goes on to explain that the Legislature of 1917 had made appropriations which aggregated a sum approximately \$15,000,000 in excess of the sum available for appropriations.

There were two revenue bills which were favored by Governor Brumbaugh, one of which imposed a small tax on coal, oil, and natural gas, and the other, a tax of one mill on the capital stock of manufacturing corporations, which has hitherto been exempt from taxation.

These bills were passed by a large vote in the House, but were killed in the committee of the Senate. "When they passed," Governor Brumbaugh says, "this unjustifiable, drastic tax on direct inheritance would have been unnecessary, and would not have been approved."

Speaking of the action of the Senate committees, the Governor says: "The whole procedure was most unfair, and against the welfare of all the people."

This is the way the Direct Inheritance Tax Law works out: There was a hard-working man, who bought a farm on credit, and then set to work to pay for it by installments. He worked for his neighbors, as well as on his own farm.

When, by careful management and incessant toil, the farm was almost paid for, the man died suddenly, leaving to survive him a widow whose health was very frail, and twelve children, the youngest of whom was but nine months old. Only one of the children was of age. Then the State stepped in, and took two per cent. of what the father had labored to accumulate for his children.

This is a real case, not an imaginary one, and it is not singular. There are many small estates in the Commonwealth, more small ones than large ones. There are many families for whom the father, by hard work and careful management, provides a home and a comfortable living.

But, in the language of Holy Writ, "One event happeneth to them all," all the sons of men. And not infrequently this "one event" happens to the father of a family, sometimes a family of young children.

Then, when their provider has been taken away, and because he has been taken away, the Commonwealth takes two per cent. of their estate, no matter how small it is.

That melancholy event, the death of a father, brings with it unusual expenses following which, comes the State for its share.

The capital stock of the manufacturing corporations of this State aggregates \$5,500,000,000. The Legislature of 1917 refused to put a tax of one mill on this capital stock, which has been exempt from taxation; but it did not hesitate to put a tax of twenty mills on the estates of those who were already paying taxes on everything that they possessed.

Senator Woodward has listed a number of persons and things as "dispensables." The State has had on its payrolls men whose only service to the Commonwealth seems to have been the drawing of their salaries,—a service, however, which, it must be admitted, they performed faithfully.

There is a sort of grim humor in the thought that the money raised by taxing orphan babies in their cradles helped to pay for these "dispensables," and to provide money for the "padded payrolls" of the State.

The fact that the State needed revenue would not justify it in raising it by methods that are unjust and unfair to its citizens. It would not be justified, for example, in authorizing its revenue collectors to crack safes and rob banks.

And the State cannot be justified, or even excused, for raising revenue by a tax which is characterized as unjustifiable and drastic, unjust and unfair, even by the Governor, who signed the Act which imposed it.

Governor Brumbaugh, in his note appended to the Direct Inheritance Tax Act of 1917, expressed the hope that an Amendment to the Constitu-

tion, and later legislation, would "correct the injustices of this measure." But to this good day, they have not been corrected. Instead of "correcting" them, the Legislature of 1919 reenacted them, and Governor Sprout signed the bill without protest.

You, ladies and gentlemen of the Legislature of 1923, have an opportunity to right a manifest wrong, a wrong from which many widows and orphans have suffered in the past six years, a wrong which was recognized as a wrong, even by the Governor whose signature legalized it.

Your constituents ask you to use your influence and your votes to this end.

Paris Now Speaks in Many Tongues.

Paris is gradually becoming the most cosmopolitan city in the world. There are cafes and restaurants where it is even embarrassing to order in French. In a well known "bar" of the Faubourg Montmartre a dialect of the Orient is the official language. Just across the street from this little restaurant, which calls itself "The Algeria," you will find the rendezvous of Israelites from Constantinople. In another one the knowledge of Italian is necessary, and in many others Spanish is spoken fluently.

In the bar of the Chaussee d'Antin the garcon scarcely understands French, but he will speak to you in perfect "Anglo-American." Visit the little eating-corner and you will be obliged to speak Russian. If you wish to eat chop suey in the tavern near the Sorbonne prepare yourself to speak in Chinese.

There is a restaurant for each and every nationality. One need never feel lonely at meal time in the French capital. There is no excuse for not chatting in your native tongue.

The actual number of foreigners in Paris has not been officially calculated since 1917, when the figure given out was 294,434. Since that date the number has certainly been sensibly increased.

Utility Rates Below Average.

Utility rates at all times have been maintained at levels distinctly below the cost of living, says H. W. Brundige, president of the Railroad Commission of California.

"While living costs are given today by the United States Bureau of Labor statistics as being 66 2-3 per cent. above the 1913 base," said Mr. Brundige, "electric prices are only 16 and 20 per cent. above the pre-war levels."

"In the peak of 1920 living costs went to 219 from a base of 97 in 1913. In the same period the average increase in electric rates did not exceed 130 to 143 from a base of 100. In other words, the cost of living went up 122 per cent. and is still up 66 2-3 per cent., while electric power increases ranged from 30 to 43 per cent. at the peak, and at present rates throughout the country are only 16 to 20 per cent. above the normal base of 100."—Santa Cruz (Cal.) Sentinel.

—Our grand business undoubted-ly is, not to see what lies dimly at a distance, but to do what lies clearly at hand.—Carlyle.

CHANGES IN STATE FOREST DISTRICTS.

During the year 1922 the Karoon-ha forest district underwent a number of important changes, the first one being the absorption of almost one-half of the old Bald Eagle district, increasing the forest area to over 350,000 acres. Of this over 110,000 acres is State-owned forest land. The district took the name Bald Eagle, not for the mountains, as supposed, but because this region was the favorite hunting ground of Chief Bald Eagle.

The regular working force was increased by two rangers and an assistant forester, and the protection force to thirteen fire bosses and seventy-eight fire wardens. The fire bosses who were promoted were fire wardens, who are able to give special service during fire season. The fire boss receives a small remuneration while the fire wardens receive pay only for actual time fighting fires. The Bald Eagle district is now

made up of the following five divisions: Mahantango, composed of Shat mountain and the southern part of Snyder county, under the direct supervision of ranger William C. Maurer; Paxtonville; Captain Jack, composed of Jacks mountain, located in Snyder and southern Union counties, under the supervision of ranger Charles J. Middleswarth, Troxelville; Buffalo, composed of the mountain land north of the Buffalo Valley, under the supervision of rangers David Libby, Weikert; Carl D. Motz, Woodward, and James Tate, Millmont; White Deer, composed of White Deer and Spruce Run water sheds, under the supervision of rangers D. R. Harbeson, White Deer; Ralph E. Roadarmel, Mifflinburg, and Leslie M. Stover, Loganton; McElhattan, composed of the lands of the district north of Sugar Valley, under the supervision of ranger David F. Bixel, Loganton.

—The "Watchman" gives all the news while it is news.

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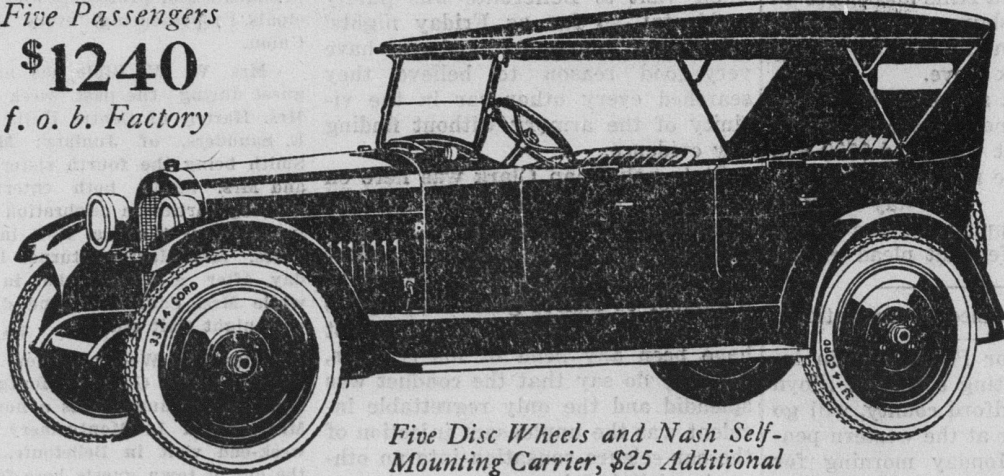
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