

THE WAR REVENUE BILL

Which Has Just Passed Both Houses of Congress.

THE COMING ISSUE OF BONDS.

Secretary of the Treasury Authorized to Borrow \$400,000,000—Sinking Fund to be at Least \$1,500,000 Monthly—Oil, Sugar and Tea Taxed.

Washington, June 11.—The war revenue bill which has just passed both branches provides that the act shall take effect on the date of its passage, except as otherwise specially provided for.

The following is an abstract of the measure:

A tax of 2 cents on all beer, lager beer, ale, porter and other similar fermented liquors, brewed or manufactured and sold or stored in warehouse or removed for consumption or sale, for every barrel containing not more than 31 gallons, and at a like rate for any other quantity or fractional parts of a barrel, with a discount of 7 1/2 per cent on all sales by collectors to brewers of the stamps provided for the payment of the tax.

An additional proviso was added, as follows, by the conference: "That the additional tax imposed in this section on all fermented liquors stored in warehouse, to which a stamp had been affixed, shall be assessed and collected in the manner now provided by law for the collection of taxes not paid by stamps."

The following special taxes, to become effective July 1, were agreed upon:

Bankers employing a capital not ex-
cessing \$50,000; pawnbrokers, \$20;
commercial brokers, \$20; custom house
brokers, \$10; proprietors of theaters,
musicals and concert halls, in cities of
more than 25,000 population, \$100; cir-
cuses, \$100; all other public exhibitions
or shows for money not enumerated
here, \$10; bowling alleys and billiard
rooms, \$5; for each alley or table.

In lieu of the tax now imposed by
law, a tax of 12 cents per pound upon
all tobacco and snuff, however pre-
pared, manufactured, sold or removed
for consumption or sale; upon cigars
and cigarettes manufactured and sold,
or removed for consumption or sale,
the following taxes, to be paid by the
manufacturer: \$3.50 per thousand on
cigars weighing more than three
pounds per thousand; \$1 per thousand
on cigars weighing not more than three
pounds per thousand; \$3.50 per thou-
sand on cigarettes weighing more than
three pounds per thousand, and \$1.50
per thousand on cigarettes weighing
not more than three pounds per thou-
sand. There is a compromise proviso
in regard to the taxation of the stock
on hand, which exempts less than 1,000
pounds of manufactured tobacco and
200,000 cigars or cigarettes.

Dealers in leaf tobacco, whose actual
sales do not exceed 50,000 pounds each,
\$5. Those whose annual sales exceed
50,000 and not 100,000 pounds, \$12, and
if their annual sales exceed 100,000 pounds,
\$24. Dealers in other tobacco whose annual
sales exceed 50,000 pounds, \$12. Those
selling their own product at the
place of manufacture are exempted
from this tax. Manufacturers of tobacco
whose annual sales do not exceed
50,000. \$6. Manufacturers whose
sales exceed 50,000 and not 100,000
pounds, \$12. Manufacturers whose
sales exceed 100,000 pounds, \$24.
Manufacturers of cigars whose annual
sales do not exceed 100,000 cigars, \$6. Manufacturers whose
sales exceed 100,000 and not 200,000 cigars,
\$12. Manufacturers whose sales
exceed 200,000 cigars, \$24.

Sections 7 and 8 provide for the
issuance of tax stamps and penalties for
violations. Section 16 exempts govern-
ment, state, county and municipal bonds
from the operation of the law, and also
the stock and bonds issued by co-oper-
ative building and loan associations
whose capital stock does not exceed
\$10,000, and building and loan associa-
tions or companies that make loans
only to their shareholders.

Bonds, debentures or certificates of
indebtedness by any association, com-
pany or corporation on each hundred
dollars of face value or fraction there-
of, 5 cents, or on each original issue,
whether on organization or certificates
of stock by any such association, com-
pany or corporation on each \$100 of face
value or fraction thereof, 5 cents; and
on all sales or agreements to sell or
memorandum of sales, or deliveries or
transfers of shares or certificates of
stock, on each \$100 of face value or
fraction, 2 cents.

In case of sale, where
the evidence of transfer is shown only
by the books of the company, the stamp
shall be placed upon such books, and
where the change of ownership is by
transfer certificate, the stamp shall be
placed upon the certificate; and in cases
of an agreement to sell, or where the
transfer is by delivery of the certifi-
cate assigned in blank, there shall be
made and delivered by the seller to the
buyer a bill or memorandum of such
sale, to which the stamp shall be affixed.

Upon each sale or agreement to sell
any products of merchandise at any ex-
change, board of trade or other simi-
lar place, either for present or future
delivery, for each \$100 in value of said
sale or agreement of sale or agreement
to sell, 1 cent, and for each additional
\$100 or fractional part thereof in excess
of \$100, 1 cent.

Bank check, draft or certificate of
deposit not drawing interest, or order
for the payment of any sum of money
drawn upon or issued by any bank,
trust company or any person or per-
sons, companies or corporations, 2 cents.
Bills of exchange (inland), draft, certi-
ficate of deposit drawing interest, or
order for the payment of any sum of
money otherwise than at sight or on
demand, or any promissory note except
bank notes, issued for circulation, and
for each renewal of the same for a sum
not exceeding \$100, 2 cents, and for
each additional \$100 or fractional part there-
of in excess of \$100, 3 cents.
Bills of exchange (foreign) or letter
of credit, if drawn singly for a sum not
exceeding \$100, 4 cents, and for each
\$100 or fractional part thereof in ex-
cess of \$100, 4 cents. If drawn in sets
of two or more for every bill of each
set where the sum does not exceed \$100
in any foreign currency, 2 cents, and
for each \$100 or fractional part in ex-
cess of \$100, 3 cents.

Bills of lading or receipt (other than
charter party) for any goods or mer-
chandise to be forwarded to any foreign
port or place, 10 cents.

It is made the duty of every railroad
or steamboat company, carrier, ex-
press company or corporation or per-
son whose occupation is to act as such,
to issue to the shipper or consignee a
bill of lading, manifest or other evi-
dence of receipt and forwarding for
each shipment received, whether in bulk
or in boxes, bales, packages, bundles,
or not so inclosed or included; and there
is to be attached and canceled to each
of said bills of lading, etc., a stamp of
the value of 1 cent; provided, that but
one bill of lading shall be required on
bundles or packages of newspapers when
enclosed in one general bundle at the
time of shipment. Penalty, \$50.

A tax of 1 cent is imposed for every
telephone message for over which 15
cents is charged. Any telegraphic mes-
sage, 1 cent.

Indemnifying bonds, 50 cents.

Certificates of profits of any associa-
tion, and on all transfers thereof, on
each \$100 of face value, 2 cents.

Certificate of damage or otherwise in-
sured by any port warden or marine
surveyor, 25 cents. Certificate of any
other description, 10 cents. Charter
party, if the registered tonnage of the
vessel does not exceed 300 tons, \$2.
Exceeding 300 tons and not exceeding
600 tons, \$5. Exceeding 600 tons, \$10.
Contract, brokers' note or memorandum
of sale of any goods or merchandise,
stocks, bonds, exchange, notes of hand,
real estate or property of any descrip-
tion issued by brokers or persons acting
as such, for each note or memorandum
of sale, 10 cents. Conveyance or deed
for real estate in which the considera-
tion exceeds \$100 and does not exceed
\$500, 50 cents, and for each additional
\$500, 50 cents.

Entry of any goods at any custom
house not exceeding \$100 in value, 25
cents; exceeding \$100, and not exceed-
ing \$500 in value, 50 cents; exceeding
\$500 in value, \$1. Entry for the with-
drawal of goods from customs bonded
warehouse, 50 cents.

On each life insurance policy for \$100,
10 cents on the amount insured. Pol-
icies on the industrial or weekly plan,
40 per cent of the amount of the first
weekly premium is charged. Fraternal
beneficiary societies and orders of mem-
bers' purely local co-operative com-
panies, employes' relief associations op-
erated on the lodge system or local co-
operative plan, organized and con-
ducted solely by the members thereof
for the exclusive benefit of its mem-
bers, and not for profit, are exempted.
Insurance (marine, inland, fire)—
Each policy, one-half of 1 per cent on
each dollar. Co-operative and mutual
companies are exempted.

Other forms of insurance are also
taxed, as well as leases, custom house
manifests, ship clearances, mortgages,
passage tickets to foreign ports, proxies
in corporation elections, power of attor-
ney (except pension papers), protests
and warehouse receipts, etc.

Medicinal proprietary articles and
preparations: Upon every packet, box,
bottle, pot or phial, or other inclosure
containing any pills, powders, tinctures,
troches or lozenges, syrups, cordials,
bitters, anodynes, tonics, plasters,
liniments, salves, ointments, pastes,
drops, waters except natural spring
waters, essences, sprits, oils and all
medicinal preparations or compositions,
whatsoever, made and sold, or removed
for sale by any person wherein the per-
son making or preparing the same has,
or claims to have, any private formula
or any exclusive right, where such
packet, etc., does not exceed, at the
retail price, 5 cents, one-eighth of 1
cent; when the retail price is be-
tween 5 and 10 cents, one-fourth of 1
cent; between 10 and 15 cents, three-
eighths of 1 cent; between 15 and 25
cents, five-eighths of 1 cent, and for
each additional 25 cents in value, five-
eighths of 1 cent tax.

Perfumery and cosmetics and other
similar articles used as applications to
the hair, mouth or skin or otherwise
used, where the packet, box, bottle,
etc., does not exceed the retail price of
5 cents, one-eighth of 1 cent tax; when
the price is between 5 and 10 cents,
one-quarter of 1 cent; between 10 and
15 cents, three-eighths of 1 cent; be-
tween 15 and 25 cents, five-eighths of 1
cent; each additional 25 cents in value,
five-eighths of 1 cent tax. Chewing
gum, each package of not more than
\$1 retail value, 4 cents, and for each
additional dollar, 4 cents.

Sparkling or other wines, when bot-
tled for sale, upon each bottle con-
taining one pint or less, 1 cent; more
than one pint, 2 cents.

FIGHT WITH EAGLES.

A SIGN PAINTER'S THRILLING BAT-
TLE IN MID-AIR.

He Was Suspended Over the Side of a Nine-
Hundred-Foot Precipice, Descending the
Landscape With a Patent Medicine Ad-
vertisement, When Attacked.

Many struggling young artists can
tell hard luck stories and tales of tri-
als and tribulations innumerable, but
so far as is known there is only one in
Chicago who once had to wield his
paint brush with one hand while he
fought eagles with the other. More-
over, this was while the artist was sus-
pended in a basket 125 feet down the
perpendicular face of a precipice, which
was 50 feet from top to bottom. Frank
L. Van Ness, who is now a portrait
painter in Chicago, was the artist who
had this unusual experience. Mr. Van
Ness says he is not likely to forget the
first and only sign he ever painted,
for it was while putting a patent medi-
cine advertisement on the face of a
precipice in the Adirondack mountains,
that he made his too intimate ac-
quaintance with a colony of American
eagles.

OPPORTUNITY.

Master of human destinies am I;
Fame, love and fortune on my foot-
steps wait.
Cities and fields I walk; I penetrate
Deserts and seas remote, and passing
by
Hovel and mart and palace, soon or
late
I knock unbidden once at every gate.
If sleeping, wake; if feasting, rise be-
fore
I turn away. It is the hour of fate
And they who follow me reach every
state
Mortals desire, and conquer every
foe
Save death; but those who doubt or
hesitate,
Condemned to failure, penalty and
woe
Seek me in vain and uselessly im-
plore,
I answer not, and I return no more.
—John J. Ingalls.

AN AERIAL ROMANCE.

No one who saw the tawdry finery of
his tinsel trappings and the cheap ap-
pointments of the famous Signor Sal-
vatorita as single handed and alone he
prepared the paraphernalia for his
tight-rope performance which had
brought him his glory would have ever
imagined that there was time or space
in his busy life for a romance. The
Signor was a peripatetic perambulator
of the rope, and his field of perform-
ance lay in country towns, where it
was his wont to stretch his narrow
pathway across a street from roof to
roof of houses whose owners were wil-
ling to extend that privilege to him in
exchange for tickets to "the Great and
Only Megatherian Concert," which
followed the outdoor exhibition. Yet he
had a romance, and there was in it
those elements which are greater than
the Signor Salvatorita might easily
have crystallized into a melodrama
that would have stirred the applause
of a thousand galleries.



A BATTLE WITH EAGLES IN MID-AIR.

"My adventure in the Adirondacks
occurred several years ago," said Mr.
Van Ness, "but I remember it just as
well as if it were only yesterday. I had
gone to Keene Center, a little town in
the mountains of Western New York,
with a friend to do some sketching
from nature. One day there came to
the little hotel where we were stop-
ping, the agent of a well-known pat-
ent medicine company. He was ac-
companied by two sign painters, and
we were informed that these two men
were going to paint a sign on the face
of a precipice about 900 feet high,
which was located about half way be-
tween Keene Center and Westport. The
agent took them out to the precipice.
They took one glance down the 840 feet
of perpendicular rock and absolutely
refused to go down the face of the
mountains to paint the advertisement.
The medicine man came back to the
hotel berating the men and wishing he
could find somebody who would tackle
the job. I told him I would do it if he
could make sufficient inducement."

"The agent offered me \$500 and we
each posted a forfeit of \$50. The two
painters who declined to make the de-
scent agreed to handle the ropes in
letting me down, and as soon as I was
ready we made our way to the precip-
ice. I looked over the ledge, and I'll
acknowledge the prospect was pretty
scary. About 200 or 300 feet down
there were projecting ledges, and here
and there on the ledges bald eagles
had their nests. And they were good
big eagles, too—none of your owl size.

"The men tied strong ropes to the
spruce trees growing at the top of the
precipice and the other ends of the
ropes were tied to a big basket into
which I climbed with my buckets of
paint. Then they dropped the basket
over the cliff and let me slowly down
until I was about 125 feet from the top.
My basket hadn't any more than stop-
ped in its descent when the birds set
up a terrible racket far down below
me. They screeched and screamed as if
they were holding a terrible indignation
meeting. I watched them for a minute
or two, but as they didn't appear to be
figuring on committing assault and
battery I dipped the big whitewash
brush I was using into the paint and
started to work. A minute or two later
I thought I heard a swish in the air,
and looking up, I saw a big eagle, that
looked about the size of an ostrich
swooping down on me. He was so
close that I didn't have time to grab
either my club or revolver. I made a
pass at him with my big brush as he
came down. I hit him a kind of a
glancing lick and I think I got a little
paint in his eye or his mouth, for he
sat down on a ledge for a minute and
made queer motions with his head as
if he were trying to get the paint out
of his eye or mouth.

"Then another eagle came to his as-
sistance and the two began gyrating
around in my neighborhood in a man-
ner that I didn't like. I dropped my
paint brush and went to hunting, so to
speak. I shot at them a time or two,
but didn't seem to do much damage.
Again one of them flew above me, and,
folding his wings to his sides, came
down with a swoop. If he intended to
hit me squarely, his aim wasn't any
better than mine. I shot at him and
missed, and he opened a wing that
knocked my hat off as he shot past me.
Then the other one came at me with a
scream of rage. But, as good luck
would have it, I blazed away with my
revolver and hit him, and he flew back
wounded to the family below. None of
the eagles came very close after that,
but I kept up an intermittent firing to
let them know that I proposed to hold
the fort."

In the Good Old Days.
A local history of Cumberland avers
that at Kirton-le-Moor, in 1797, a "man
and his wife, and thirty children,
might have seen proceeding to church
to the christening of the thirty-first
child."

Hawaii's Population.
The population of Hawaii consists of
109,000 persons, of whom 31,000 are
natives, 24,000 Japanese, 22,000 Chinese,
15,000 Portuguese, 8,000 half-breeds and
a few hundred Americans, English and
Germans.

Master of human destinies am I;
Fame, love and fortune on my foot-
steps wait.
Cities and fields I walk; I penetrate
Deserts and seas remote, and passing
by
Hovel and mart and palace, soon or
late
I knock unbidden once at every gate.
If sleeping, wake; if feasting, rise be-
fore
I turn away. It is the hour of fate
And they who follow me reach every
state
Mortals desire, and conquer every
foe
Save death; but those who doubt or
hesitate,
Condemned to failure, penalty and
woe
Seek me in vain and uselessly im-
plore,
I answer not, and I return no more.
—John J. Ingalls.

QUICK CLEARANCE

Library of Universal History
Is Positively the Greatest Bargain ever offered,
and will never be duplicated under any circum-
stances.

What This Great Work Really is.
The three great epochs, Ancient History,
Medieval History and Modern History, natu-
rally claim the principal portion of the Library,
but Recent History also receives the attention
its importance and interest demand, and the
record of events is brought down to the present
year. The History of Civilization and the
Philosophy of History are more fully treated
than in any other work ever published in this
country. The illustrations, from the works of
such great artists as Meissonier, De Nerville,
and Dore, are numerous and brilliant, making
the turning-points of history and the Historical
Maps (there are nearly 100 of them) are more
abundant and accurate than in any other work,
native or foreign. In every one of these vital
features which constitute a comprehensive, ac-
curate, instructive, and valuable History of the
World the Library is simply incomparable. It
is the Latest and the Best.

In making our inventory at the close of our
business year, we find in stock a few sets of this
great History, in Cloth and Half Morocco only,
that are slightly marred—not enough to impair
their real value, but sufficient to prevent our
shipping them as perfect stock, at our regular
price. There being only a limited number of
these sets, we shall not go to the trouble of re-
binding them, but to effect a quick clearance,
have decided to offer at one-third of the regular
price. We will also extend to you the easy club
payment plan. If you desire this great work
you can secure one of these special sets at about
the cost of making.

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we cannot offer them as perfect stock, and OUR
LOSS SHALL BE YOUR GAIN.

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ing your first payment please designate the style
of Binding you desire, and indicate how you wish
the volumes sent, as the charges for delivery must
be paid by the purchaser. Remittances received
after this special lot is exhausted will be imme-
diately returned. The limited stock at our dis-
posal cannot last long. To protect ourselves
against bookdealers, etc., we must decline to send
more than 2 sets to any one party, and in every
case we must require the full name and address
of each person receiving a set. We have only 2
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dence that the Library will be thoroughly appre-
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clearly shown by sending such a valuable set of
books, the subscription price of which is from
\$40 to \$64, on an advance payment of only \$1.
The half-Morocco Binding will be supplied for
25 cents additional per month.

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University, says: "The educational value of
the 'Library of Universal History' is sure to be
very great."

Dr. W. T. Harris, U. S. Commissioner of
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company your application. Remember, you
have one whole week for careful examination,
with privilege to return if not entirely satisfac-
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REMEMBER that these sets are as good for all purposes as
those we are getting the regular price. We
guarantee that the interiors are unimpaired, and the binding of our stand-
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