

EVERY ESSENTIAL DETAIL OF THE NEW WAR REVENUE LAW

A tax of \$2 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 thirty-one 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 stamp provided for the payment of the tax. An additional provision was added or follows by the conference:

"That the additional tax imposed in this section on all fermented liquors stored in warehouse to which a stamp has been affixed shall be assessed and collected in the manner now provided by law for the collection of taxes not paid by stamps."

SPECIAL TAXES FROM JULY 1.

1. Bankers employing a capital not exceeding \$25,000, \$50; employing a capital exceeding \$25,000, for every additional \$10,000, \$5, surplus included in capital. The amount of such annual tax to be computed on the basis of the capital and surplus for the preceding fiscal year, savings banks having no capital stock, and whose business is confined to receiving deposits and loaning or investing the same for the benefit of their depositors, and which do no other business of banking, are not subject to this tax.

2. Brokers, \$50; but any person having paid the special tax as a banker shall not be required to pay the special tax as a broker.

3. Pawnbrokers, \$25.

4. Commercial hotels, \$20.

5. Customhouse brokers, \$10.

6. Proprietors of theaters, museums and concert halls in cities of more than 25,000 population, \$100. This does not include halls rented or used occasionally for concerts or theatrical representations.

7. Churches, \$100. No special tax paid in one state is to exempt exhibitors from the tax in another state, though but one special tax is to be imposed for exhibitions within any one state.

8. Proprietors or agents of all other public exhibitions or shows for money not enumerated here, \$10.

9. Bowling alleys and billiard rooms, \$5 for each alley or table.

TOBACCO, CIGARS, ETC.

In the law of the tax now imposed by law, a tax of 12 cents per pound upon all tobacco and snuff, however prepared, manufactured and sold or removed for consumption or sale. Upon cigars and cigarettes manufactured and sold or removed for consumption or sale the following taxes are to be paid by the manufacturers: \$1.00 per 1,000 cigars weighing more than 2 pounds per 1,000; \$1 per 1,000 on cigars weighing not more than 2 pounds per 1,000; \$2.50 per 1,000 on cigars weighing more than 1 pound per 1,000; and \$1.25 per 1,000 on cigarettes weighing not more than 3 pounds per 1,000; provided, that in lieu of 2 1/2 and 4 ounce packages of tobacco and snuff now authorized by law, there may be packages of snuff containing 1 1/2 ounces, 2 1/2 ounces and 3 1/2 ounces respectively, and in addition to packages now authorized by law there may be packages containing 1 ounce of smoking tobacco.

The conference in regard to the taxation of the stock on hand is as follows:

There shall be assessed and collected, with the excise tax hereinafter in this section provided for, upon all the articles enumerated in this section, which were manufactured, transported and removed from factory or custom house before the passage of this act, bearing stamps affixed to such articles for the payment of the taxes thereon, and carried subsequent to April 21, 1898, and which articles are the property of the possessor of the same not held and intended for sale by any person, a tax equal to one-half the difference between the tax already paid on such articles at the time of removal from the factory or custom house and the tax levied in this act upon such articles. Dealers dealing on hand less than 1,000 pounds of manufactured tobacco and 20,000 cigars or cigarettes on the day preceding the date of the passage of the bill are exempt from the necessity of making returns, and thus relieved from the necessity of paying the tax.

For the expenses connected with the assessment and collection of the tobacco taxes, there is appropriated \$100,000.

The commissioner of internal revenue is authorized to employ internal

revenue agents in addition to the number now authorized.

INSURANCE.

Life.—On each policy for each \$100, 10 on the amount insured. Policies on the industrial or weekly plan, 40 per cent. of the amount of the first weekly premium is charged. Fraternal, beneficiary societies and orders, farmers' purely local co-operative companies, employers' relief associations, operated on the lodge system or local co-operative plan organized and conducted solely by the members thereof for the exclusive benefit of its members and not for profit, are exempted.

Insurance (marine, inland and fire)—Each policy one-half of 1c on each dollar. Co-operative and mutual companies are exempted.

Insurance (casualty, fidelity and guarantee)—Each policy and each bond for the performance of the duties of any office or position or other obligation of the nature of indemnity and such contradictory obligation guaranteeing the validity of bonds or other obligations issued by any state, county, municipal or other public body guaranteeing 100c on each dollar or more, and if the annual sales exceed 100,000 pounds, \$25.

DEBIT CERTIFICATES.

The secretary of the treasury is authorized to borrow from time to time, at a rate of interest not exceeding 3 per cent. per annum, such sums of money as may be necessary to meet public expenditures, and to issue certificates of indebtedness in denominations of \$50 or some multiple of that sum. Each certificate is made payable at such time not exceeding one year from the date of its issue, as the secretary of the treasury may prescribe provided that the amount of such certificates outstanding shall at no time exceed \$100,000,000.

TOBACCO DEALERS.

Dealers in leaf tobacco, whose annual sales do not exceed 50,000 pounds, each \$3; 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 tobacco, whose annual sales do not exceed 50,000 pounds, \$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.

Any person who carries on the business for which special taxes are imposed by this act without having paid the special tax is made guilty of a misdemeanor, the penalty being a fine of not more than six months, or both. It is provided that until appropriate stamps are prepared and furnished the payment of internal revenue tax on fermented liquors, tobacco, snuff, cigars and cigarettes may be indicated with a suitable device to denote the new rate of tax, and shall be affixed to all packages containing such articles on which the tax imposed by this act is paid.

ADHESIVE STAMPS.

Section 7 provides that if any person or persons shall make, sign or issue any instrument of paper of any description without its being stamped he shall be guilty of a misdemeanor, the penalty being \$100 at the discretion of the court.

Section 8 provides a penalty of a fine not exceeding \$100,000, or imprisonment for a term not exceeding five years, or both for counterfeiting the stamps, and the penalty is made to apply to all persons having any connection with the counterfeiting.

Proprietors or proprietaries are given the privilege of furnishing their own dies or designs for stamps, a failure to perform which is made a misdemeanor punishable by a fine of not less than \$50 nor more than \$500 or by imprisonment of not to exceed six months or both. It is also made a misdemeanor by section 11 to evade the provisions of the stamp law punishable by a fine not exceeding \$100.

Other sections following relate to the administration of the law, Section 12 provides for the distribution of stamps, Section 13 exempts government, state, county and municipal bonds from the operation of the law, and also the stocks and bonds issued by co-operative building and loan associations whose capital stock does not exceed \$50,000, and building and loan associations or companies that make loans only to their shareholders.

Section 14 provides for a tax stamp on telegraph and railroad messages, messages of officers and employees of the government on official business, and also the messages of telegraph and railroad companies over their own lines.

Section 15 makes it a misdemeanor to evade the provisions of section 14 relative to drugs, medicines, perfumery, etc., punishable by a fine not to exceed \$500 or imprisonment not to exceed six months, or both.

Uncompounded medicines or those put up and sold as retail packages, are not included in the taxable articles, leaving the tax to apply particularly to proprietary articles.

Section 21 adds the tax on proprietary articles to the duty on them, requiring the affixing of the revenue stamp before withdrawal for consumption.

SCHEDULE A. STAMP TAXES.

Bonds, debentures or certificates of indebtedness by any association, company or corporation, on each \$100 of face value or fraction thereof, 5c; and on each original issue, whether on original issue or realization, of certificates of stock by any such association, company or corporation, on each \$100 of face value or fraction thereof, 5c; and on all sales or agreements to sell a memorandum of sales or deliveries or transfers of shares of active stock, on each \$100 of face value or fraction, 2c. 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 by transfer of certificate the stamp shall be placed upon the certificate; and in the case of an agreement to sell or where the transfer is by delivery of the certificate 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. Penalty: A fine of from \$50 to \$1,000 and imprisonment for six months, or both.

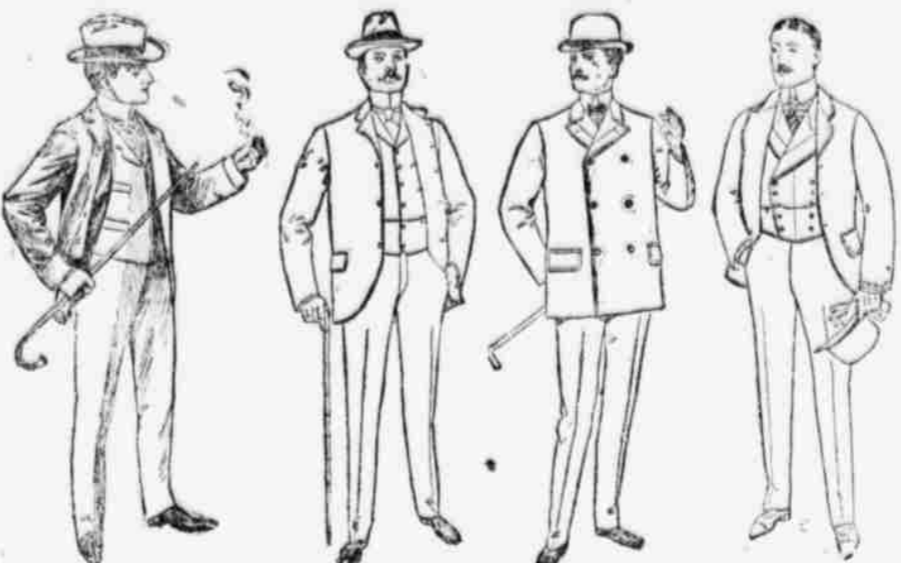
Upon each sale, or agreement to sell, any product or merchandise at any exchange or board of trade, or other similar place, either for present or future delivery, for each \$100 in value of said sale or agreement of sale or agreement to sell, 1 cent; and for each additional \$100 or fractional part thereof in excess of \$100, 1 cent; provided, that on every sale or agreement of sale or agreement to sell there shall be made and delivered by the seller to the buyer a bill, a memorandum of such sale, to which there shall be affixed a lawful stamp or stamps in value equal to the amount of the tax on such sale.

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 persons, companies or corporations, 2c.

Bills of exchange (foreign) or letter of credit, if drawn simply, if drawn simply for a sum not exceeding \$100, 4 cents; and for each \$100 or fractional part thereof in excess of \$100, 2 cents; if drawn in sets of two or more, for every bill of such set, where the sum does not exceed \$100 in any foreign currency, 2 cents; and for each \$100 or fractional part thereof in excess of \$100, 2 cents.

Bills of lading or receipt (other than charter party) for any goods or merchandise to be exported to any foreign port or place, 10 cents.



EVERY MAN IN SCRANTON

That wants his dollars to do their full duty as a purchasing power cannot afford to let this chance go by. Economy and prudence must direct you to this store. Every day we find a few odd suits; sometimes three, sometimes four, that are broken sizes---they may be large or small. However, they all go into one lot at a price that will clear them quickly.

The Result of One of the Most Successful Seasons in Our History.

Two Lots \$10, \$12, And a Few \$15 Suits

This is not a sale of shop-worn or job lots. "We do not conduct those kind of sales." The reductions named here are for suits made this season; stylish and tailored by first-class men.

For Plain Facts See Our Show Windows \$8 and \$10

Two Lots \$15, \$18, And a Few \$20 Suits

The suits are left from the best qualities we have sold this season, some light patterns, others in dark overlaid worsteds. "We've always kept good qualities." These reductions make a lasting advertisement for us.

For Plain Facts See Our Show Windows \$12 and \$15

We know of no other way to keep up-to-date styles in our store, and enlarge the already satisfied circle of patronage.

Most Fathers Don't Know Where Their Boys' Clothes Were Bought.

We have asked them the question. They have had confidence enough to buy their own clothes here. Our prices and styles on Children's

- Boys' Vestee Suits, a varied assortment of neat patterns..... \$1.98
- Boys' Two-Piece Junior Suit, trimmed with mohair braid..... \$1.48
- Boys' Reefer Suits, in ages 9 to 15 years, in neat patterns..... \$1.98
- Big Boys' Suits, long pants to fit boys up to nineteen years..... \$3.98

Money Saved in Our Furnishing Dept.

- New Neckwear Silks that are usually made into ties..... 25c
- Cambric Wash Ties, in bows or club house, assorted, 6 for 25c.
- Silk Worked Hose, in neat effects, fast colors, 15c a Pair
- Golf and Bike Hose, Pure Scotch Yarn, in wide rib. All the newest top colorings, 48c.
- Silk Stripe Shirts, woven silk, not stamped, with collar and cuffs..... 59c
- Negligee Shirts, new patterns with two collars, detached, cuffs attached..... 48c

Spring and Summer Styles.

Either in the soft felt or the stiff derby; any shade you fancy can be found here, at prices that are a continual annoyance to the exclusive haters,

98c, \$1.50, \$2, \$2.50

50 dozen of those new crash hats, in Fedora or flat shape, new colors, in plain and silk stripe, 48c.

See the new "Knox" shape, in Straw Hats here. Neater style and better workmanship, in plain "Manila" or "Chip" straw. See our corner window.

25c, 48c, \$1.25, \$1.50

SAMTER BROS.

Leading Clothiers, Hatters and Furnishers.

To be the mother of many children is a privilege and a responsibility. Dr. Pierce's Favorite Prescription is the only medicine that seems to do me any good. After I had taken it, I felt like a different person. I gave birth to another baby and my child complaint came back. I began using the "Favorite Prescription" and was soon relieved and was able to do my work, including the washing.

Mothers would be immensely helped in raising their children strong and healthy by the sound professional advice contained in Dr. Pierce's Common Sense Medical Adviser. This thousand-page book will be sent free for 21 one-cent stamps to pay the cost of mailing out. Address, World's Dispensary, No. 100 West 24th St., N.Y., or send 3 stamps for a cloth-bound copy.

BONDS.

The secretary of the treasury is authorized to borrow on the credit of the United States from time to time, as the proceeds may be required to defray public expenditures authorized on account of existing war which proceeds when received to be used only for the purpose of meeting such war expenditures the sum of \$100,000,000, or so much thereof as may be necessary, and to prepare and issue therefor coupon or registered bonds of the United States in denominations of \$25 or some multiple of that sum, redeemable in coin at the pleasure of the United States after ten years from the date of their issue and payable twenty years from such date and bearing interest, payable quarterly in coin, at the rate of 3 per cent. per annum. The bonds are to be offered as follows:

The conference added the following provisions:

That any portion of any issue of