LATE STAMP TAX RULINGS STATE AND FEDERAL OPINIONS

NEED NOT CLASH.

STATE VOUCHERS TAX

Taxed on Account of the Yotarial Certificate—Individual Must Pas.

ate officers thought they were ough puzzling over the revenue law applied to state business, but a new seaton has come up to yew Auditor ruell and others in the state house

period has come up to ver Auditor period and others in the state house broaded and others in the state house ho audit relains for the state. Under law passed when Eugene Moore was state auditor each vencher covering a faint against the state must be accompanied by an affidiate that he claim is required to take such an each before a nearlier to of a notary public or other against the state must be accompanied by an affidiate that a seal on a state whether is subject to the stain passed on the regime of the state of the regime of

Opinion of Mr. Houtz.

Opinion of Mr. Houtz.

Collector Houtz, writing to Auditor Carnell under date of July 27, saya he thinks state vanciers must be strained. The takes the position that the cerdificate in question does not come under the head of earniphons occane of state business, but that it is the claim of indebtedness to an individual. He writest "I have to say that if the laws of this state require the each of the claimant to be affixed to each claim of the tought of the control of the countries that this voucher is the claim of indebtedness to an individual, it is my ludgment last the notarial certificate should be stamped."

Concral officer at the state house besides a voucher and the notary's certificate are exempt under the head of state business, business which state officers are required to transact under the state law. Disburbing money is a function of the state zovernment, but under the state is claimed that money connot be disburred legality unless a notary's certificate is ritached to a voucher. Some of the nightest officers in the state first refus I and then acceed to secure the certificate of a notary public to their salary claims.

Auditor Cosmoli has forwarded a state voucher to Wishington with the request that the commissioners of internal revenue give an opinion.

Por Public Information.

For Public Information.

Attorney-General Smyth recently referred a dist of controverbed questions with respect to the proper construction of the internal revenue law to Collector Houtz, with the request that he give his view of the hardon for the information of the public, to guide the state officers and others in the proper observance of its provisions and to avoid a clash of opinion between the state and federal authorates. The following extract is from a letter received yesterday by the attorney-general from Collector Houtz.

"A pamphlet is published weekly for the use of revenue and customs officers and contains a list of decisions rendered by the treasury department relative to the collection of the revenue. In the last issue a ruling of the commissioner of internal revenue is published for the guidance of collectors and as it contains a general rule that will enable you to arrive at a solution of some of these matters of doubt, I will quote it:

"The first requirement necessary to subject any given certificate thus generally described to tax, is that it shall be one which is required to be given by law, national, state, or municipal. All such are taxable, except those coming within the exemption of section 17, that is to say, those which are given strictly in the exercise of the functions—governmental, taxing, or municipal—of the state or corporation. or corporation.
"Certificates given by an officer, not

public or governmental purpose.

"Vertificated given by an officer, not for a public or governmental purpose, but for private interests and use, are liable to the tax if they are given in obscilence to any law which requires them to be given when called for.

"A certificate of search showing that the deckets or records of a court have been searched, and show that lieus exist or do not exist as to property, or that judgments are recorded or are not recorded, and also certificates of search to ascertain whether or not titles are good, whether taxes have been paid; and other certificates of this character are not such as are required in the general discharge of governmental functions on the part of the officers giving them, but are such as are needed for private use and private interests, and are, therefore, subject to the tax, as being required by law to be given when called for.

"If the act performed on the cor-

quired by law to be given when called for.
"If the act performed, or the cer-tificate issued by the officer is in the dis-charge of an official function necessary in operating the general machinery of the government, it is exempt.

Deeds and Mortgages.

Deeds and Mortgages.

"The menioraritim on the back of a deed or a mortgage, made by the register or recorder, that the instrument has been placed upon record, is not a subject of transion. It is not a certificate such as is contemplated by the law. It is a balef note on the back of the deed or mortgage citing data of filing and date and place of record.

"The ordinary notary's jurat is not required to be stamped."

Colector Houtz adds: "Two decisions have been readered respecting the acknowledgement to deeds and mortgages and they are in direct opposition to each other. Inasmach as this law was intended for the benefit of the government and as the construction must be broadly in favor of the revenue to prevent consion. I would suggest that all these acknowledgements bear the steam fax as certifically and the steam of the ste

MANY PEOPLE CANNOT DRINK

eeffice at night. It spots their steep. You can drink Grain-O whon you please and steep like a top. For Grain-O does not stimulate: it neurishes, theers and feeds. Yot it leoks and tastes like the best coffee. For nervous persons, young people and shilliers Grain-O is the perfect drink. Made from pure crains. Oct a package from your grocer today. Try it in pince of coffee, 16 and 25 cents.

cates, without regard to the stamp af-fixed to the instrument itself." State Printing Contract.

The State Journal company was the lowest bidder on awelve out of nineteen contracts awarded yesterday by the state printing board. There were five or six

printing board. There were live or six bidders in the competition for contracts, aggregating \$1,200. Contracts were awarded as follows:
Sinto Journal company, two sets of assessment books, one-sixth of a cent per page; two sets tax lists, % of a cent; clork's account book with county treasurer, three-fourths of a cent; county treasurer's warrant books, nine-tently treasurer's warrant books, nine-tenths of a cent per page; 1,000 blanks county treasurer's return of tax sales, 16 cents per hundred; 2,000 county treasurer's tax per hundred; 2,000 county treasurer's tax deeds, 10 cents per hundred; 1,000 adjust-ment of treasurer's account by county board, \$1 per hundred; 2,000 relinquish-ments for revenue books and blanks, 15 ce:,ts per hundred; 1,000 bank statements to state examiner of funds deposited by

assessment, 10 cents per hundred; 4,000 county trensurer's certificates of tax sale, \$2.50; 2,000 statements of errors in assessment footings, \$9: 1,000 county treasurer's record of collections made, 310,50; 1,0% county treasurer's reports of lisbursement, \$10.50. Hunter Printing company: One thou

sind county treasurer's statements of state taxes, \$17.50.

L. D. Woodruff: One thousand auditor's certificates to county treasurer of settement of account, \$2.10.

ANOTHER SUNDAY OUTING

AT LINCOLN PARK JULY 36-LAST

Hagenow's Brass Eand and Ballooi Ascension-Admission Free by Journal or News Coupons.

The large crowd at Lincoln park last Sunday so thoroughly enjoyed the mus.c by Hanenow's the brass band and the remarkably successful balloon ascension that the Journal and News have decided to repeat the program for next Sunday. Professor Hagenow advises us that his band has be a enlarged and that he has a lot of new music, which will be rendeted next Sunday. Remember that this is the last Sunday that free admission by Journal and News coupons will be given to the purk usuall after the Epworth ascendily. If you what to gend a picasant afternoon in the codest spot in the state you should avail yourself of this opportunity. markably successful balloon ascensic

SONG AND POESY.

A Very Picasing Entertainment by Prof. Anmadoc of Chicago.

Prof. Apmadoc of Chicago.

Professor Apmadoc of Chicago, instructor in song and oratory, gave a very instructive and interesting entertainment at the Congregational church Wednesday evening, July 22. Professor Apmadoc is a bord of musical Wales, and is one of the foremost figures among the Welsh people of America. He is famed as an exponent of the art, and talks pleasantly of his great tarter. When enthused his speaking voice is almost as muzical as his slanding voice.

Chatting on the growth of music in America, on which subject he has the right to speak and where is decidedly more his life for its promotion, he talked as a man who is musicar of his subject. Musically, he said, "there is decidedly more interest taken in Elsteddvods and musical feativals than at any former period. The bulk of all the programs, much to the dissatisfaction of the poets, is now made up of musical numbers. The result of this is that the master works such as "Elijah" and the "Messsiah" are produced at the festivals. The Elsteddvols may be said to be the cradic of all our musicivus and poets. The inducements of the competitions and awards in spire their highest efforts and frequently is the beginning of their career. Alternature in all its phases gets w fair share of attention. But it is the musical competitions that arouse the greatest increast and contribute most to their succompetitions that arouse the greatest in terest and contribute most to their suc-cess. The greatest Elsteddfod ever held in this country was at the world's fair. We gave \$10,500 in prizes. That little bit of a nution, Wales, sent three choirs. The result was that Cambrian societies is on a par with any other country on the continent. But coming from one na-tionality to the conglomeration of all nationalities, I will say that the idea of forming an American school is a delu-sion, because we say too much European sion, because we are too much Europeanized. All compositions bear the stamp of
European schools. We have first class
composers, but their models are either
German, Italian or English. The art of
anusic, vocally and instrumentally, however, is destined to shine on the American continent with as much splendor as
it ever did in the old world. The tendency of today is for much more seriousness in the intelectual make-up, which
has been neglected very sadly! With the
growth of intelligence of the public,
comes the demand for thoroughness and
serious study. Concert programs in
every leading city today show this. Music
in the schools gives the best opportunity
to cultivate the taste for what is pure
and loss. My 'Song and Possey' is an effect to cultivate the taste for what is pure and best. My 'Song and Poesy' is an effort to arrive at a better and higher futelli-gence in singing, domanding that the thought of the song must be made prom-tnent. Otherwise it is nothing but vocal-

ization and not singing. The essentials of elocution are necessary for the best phrasing of vocal music. In a word, more clocution in song, and more song in elocution, is the pith of this entertainment."—Red Oak Sun.

Professor Apmadoc has been engaged to conduct the chorus class at the Nebruska Epworth assembly, Lincoln park, August 3 to 10. He will also be heard in pleasing tenor solos, and will in many ways add materially to the instruction and pleasure of those in attendance.

For full particulars, programs, registering for tents, etc. call on or write Elmer E. Lesh, secretary, 101 North Tenth stret, Lincoln, Neb.

ization and not singing. The essentials

EAGER TURNS UP.

Deat Man Held Under Suspicions of

Thett.

A bolt of cloth was stolen yesterday from in front of Fred Schmidt's store on O street by two men who were soon by clorks in the vicinfly. The police were notified and Sergeant Hathaway and Chief Hoagland went on a scurch, following the direction they were said to have taken. Do no by the steet railway power house, a boy who had seen them pointed them out over a block away as the thieves and they were quietly jugged while thinking they had warded off suspicion by coming back over the trail they took. At the station one of them proved to be the dearman arrested recently with a crowd of vignants at the Union Facific crossing, northwest of the city, and released Thursday in police court. Then he created guide a little merriment by his inability to hear. He clothed to be an itinerian undreila mender and won quite a little sympathy. He even fooled Sergeam Hathaway who is an expert in detecting frauls of that character. Now the pode think he can hear as well as anyone. They remember certain acts in the station, suspidous to say the least, when he roplied to questions acked in an ordinary tone of volce. The matter was not noticed then.

He gives his nameas Frank Eager and

native then.

He gives his namess Frank Eager and his companion says he is Frank Shribey. A careful search of the vicinity from which the men were coming has so far failed to reveal the missing cioth.

THEY'RE THE RIGHT LEATHER

HARNESS MAKERS AND JOBBERS HAVE OUTING.

IMPORTANT WHOLESALERS

Merriment by Handlers of Tanned Hide and Buckles.

The harness manufacturers and jobbers of the city, Buckstaff Bros., Harp-ham Bros., and H. Wittman & Co., have planned a very enjoyable affair for their for the idea is accorded to Aaron Buck-

for the fees is accorded to Anton Buck-staff who is quite pinkosophically inclined under the right conditions. Early in the week invitations were sent out to their employes and the har-ness makers of the city to spend this afternoon as their guests at Lincoln park. Refreshments will be served a la basket plenic style supplemented with ice cream, cake leftonade and claurs by their hosts. lemonade and clgars by their hosts take, ismonate and cigars by their nosts. It is intended to make the event an annual affair. The invitation was a joint one and instructed the recipients to call on their comployers for transportation and for admission tickets. The afternoon will be spend in a general good time enlivened by games and races. The event of the ar-ternoon will be a game of buse bal-between the Harpham-Wittman combinabetween the Harpham-Wittman combina-tion and a team of Buckstaff men. The two teams have been out soveral even-ings getting their curves on and live in hopes of preventing their opponents from getting on to their curves. The Combination—J. C. Harpham, Manager; Tucking the curves and the curves are combination—J. C. Harpham, Manager; Buckstaff team, Aaron Buckstaff, mana-

ger.
Compline, Buckstaff.
Sexton, (captain)c
Sullivan
McCorcle b Nespony.
Bloch Johnson.
Cunningham3 b Mudra.
Gilmores, g. Quinn, (captain.)
Mellokt. f Berudt.
Plersonc. f Audra.
Clark Gross.
Substitutes.
Peters Wirtz

Murphy Tucker. Muchihansen A. Buckstaff.

putting a few twists on the sphere him-

self.

Preceding the game an exciting event is promised in a half mile bleyefe race. Withman & Co., expect to shina here and have entered Hermann Audra and Oscar Wittman. Henpaam Bros., will be represented by Fred Sexton and Ed Murphy, while Carl Audra and Rudolph Mudra will pedal for Buskstaff Bros.
There is some talk of foot races yet the marter has not been definitely arranged. Entrees will be received by Mr. Buckstaff at any time. 41. Wittman challenge and harness man of 190 pounds or over to a "fat man's race." Mr Philipet is the only one in sight at present to contest for the wreath.

C. H. Kummell and E. E. Gustin, Buckstaff men, are entered for 100 yards. The bleyele and foot races are epen for entry to any harness man in town and all are urged to enter.

Every harness maker, dealer and employe in the city is urged to come out to the park and enjoy the afternoon. Journal and News-Can coupons will admit those who have not tickets and the good things of the day belong to all. Cars leave Tenth and 'O streets at 1 p. m., 1:40 and 2 p. m. and every bwenty minutes afterwards. Come as early a possible and stay as late as you please. Preceding the game an exciting event

Lincoln's Harness Industry.

The magnitude of the harness industry in Lincoln is not appreciated by our home people nearly as much as it de-serves. There are three manufacturing serves. There are three manufacturing plants here, employing over 150 men and doing a business of over a half million annually, which covers the entire west. The first firm in the field was the H. Wittman company, who came to Lincoln in 1870, after ten years of successful business in Indiana. He opened up at 110 North Tenth, where he remained until two years ago, when he moved to his present location on South Tenth. He keeps three men constantly on the road, making Kansus, Neoraska, South Dakota and the eastern half of Colorado and Wyoming. By extensive advertising

and Wyoming. By extensive advertising he covers the Rocky mountain and Pacific coast section.

Harpham Bros. followed in 1883, and cover the same territory as Wittman with an equal number of men on the road. Buckstaft Bros. opened their manufacturing plant about six months after Happam Bros., in the Fisher building on Minth street, where they remained a couple of years. They then went down by the tunnery and in '95 built the building they now occupy. They are repre-

couple of years. They then went down by the tannery and in '16 built the building they now occupy. They are represented on the road by four men, who make the western territory clear through to the coast.

It is not claimed that the volume of business done by this branch of industry is greater than any other in the city, but it can be clearly shown that there are more producers in this line than any other. These mon tive here, earn their money and spend it in Lincoin. Not that Lincoin does not deserve every fobthet money and spend it in Lincoin. The possible, but especially is it necessary to reach out for those lines which can be manufactured there and thus circulate as much money in the city as possible. In this way the harness industry does more than any other line. They employ over 150 men and have more people employed in this way than any other city of its size in the United States.

This last year fully 150 cars of material has been shipped into Lincoin, much of which was manufactured into saddles and anraness, which, when shipped out, made fully 300 car loads. The harness wholesalers say that Lincoin's tonnage is heavier than Omaha's and is the best market and Jobbing point in the

ness wholesters say that Lindon's ton-nage is heavier than Omaha's and is the best market and jobbing point in the Missouri valley. Our dealers carry a larger stock and have large advantages on rush orders. The volume of business

Welcome, Little Strange



The terrors of childbirth are vanishing "Mother's Friend," a scientifically prepared liniment, overcomes the ailment peculiar to woman's most critical period and prepares the delicate female organism for the final denouement. Expectan mothers should obtain "Mother's Friend," from their denouting Price (1 Valuable) mothers should obtain "Mother's riend from their druggists. Price, \$1. Valuabl book, "Before Baby is Born," fo women, free.

THE BRADFIELD REGULATOR CO., Atlanta, Ca Agent.

this year surpasses' that of any year for the last decade. Mr. Harpham says that the last six months exceeds that of '91, '95 or '99.

95 or '96.
Mr. Wittman geposts this the strongest July for three years and the last six honths equal to all of last year.
Mr. Buckstan emphatically asserts that his sales this year are better than the same months in the last ten years.
All the harness salesmen will leave next week carrying a general line. Last trip they carried their blankets and robes for September and October delivery.

livery.

It was quite an eyeopener to learn the way leather turns into money. It takes four hides to make a "roil" and 200 rolls to fill a car, which is worth from \$10,000 to \$12,000. So far only three full car loads have ever been shipped to Lincoln. The last was received by Buckstaff Bros. last March. They now have over \$20,000 worth of leather in their celiat.

Buckstaff Bros. last March. They now have over \$20,000 worth of leather in their celiar.

The Lincoln Leather company, while it does no manufacturing, does do a jobbling business in harness, leather whips, robes, etc. They are represented on the road by two men, who carry a full line of leather for harness and shoo makers. Their attention is confined to Nobraska, South Dakota, northern Kansas and eastern Colorado and Wyoming. Their mail order business reaches to the coast. They began business three years ago on O, between Eighth and Minth streets, moving to their present location last September. Mr. Miller is very positive in his statements concerning improved trade conditions, While their business has increased every month since starting this year's business is 50 per cent better than last year. This is such a universal testimony that it is hard to see how a calamity howler can have the face to open his mouth.

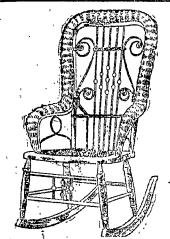
The line of harness leather and supplies has only, been carried since moving into present quarters last September

plies has only been carried since mov-ing into present quarters last September and is rapidly increasing in volume.

Sational Meet, L. A. W., Indianapo-11s, \$20.00 for the Round Trip,

via the Burlington. On August 7, and 8 we, will sell round trip tickets to Indianapolis, good to return until August 15, at one fare plus \$2 (\$20). The L. A. W. are swift people, so are the Burlington. 1,025 miles in 1,017 minutes is our record. Take the Burlington for Indianapolis and see what records the L. A. W. can make.

C. W. BONNELL, C. P. & T. A.



Ladies' Reed Rocker. Full roll arms and back, woven seat, shellac finish, comfortable and durable, weight 12

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CONSULTATION FREE. Stricture and Gleet Curod at by new method without pain or cutting. BEL STARLES & SEARLES " SMASSA, SEER.

AON AND WOOD Eclipse and Fairbanks Wiod mills Towers, Tracks, Irrigation Quents, Host, Briting, Grinders, Shellers, Wood Saws, Drive Points, Fips Art Bankes Standard Scales, Friedrich Standard Scales, Friedrich Standard Scales, Friedrich Wiesen, Get to best, Send for

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The "Kimball" plane and organ fac tories in Chicago are one-half limes LARGER than any similar establish-ment in existence, therefore, they are ABLE, and DO, furnish strictly filled ABLE, and DO, furnish strictly HIGH grado instruments at the most ECONOM-ICAL price possible. KIMBALL planos are used, and indersed by MORE celebrated musicians than ANY other piano. We have sold "KIMBALLS" in Omaha for the past TWENTY-FOUR YEARS and our sales-INCRICASE cach year, the Kimball is a WINNER for BOTH the buyer and salesman. Write for illustrated catalogue and reduced prices. We have cheaper pianos from \$75.00 to \$200.65-cash or time payments.

Write to Nebraska A. HOSPE, 1513 Douglas St.,

WORKING FOR SOLDIERS. Daughters of the Revolution and

Others to Meet.

Others to Meet.

The Deboral, Avery chapter will meet for work on hospital ship supplies in agreedance with the call made by the national society of D. A. R., this afternoon at 3 o'clock, with the regent, Mrs. Morrison, 1621 is street.

All menders are urgently requested to be present and to come prepared for sewing. I Quite a number of ladies who have soldier driends in the army, but not members of the unapter have requested the privile of assisting both with money and with supplies. Such aid has been most acceptably received, and if there are others wishing to contribute money or garments or both, and send the same with the chapter's supplies, conter with either the state regent, Mrs. Hargard, 1310 G street, or the chapter regent, Mrs. Morrison, 1631 F street. The supplies are to be forwarded to Manila at the enrilest possible time, hence the argency of the call. Let the weather prevent no member from attending.

My little six-months old girl had Eczema. We used all kinds of remedies, but she kept getting worse. I used to wrap her hands up, and to dress her, had to put her on the table, I could not hold her, she would link and seram, and, when she could, she would tret and serram, and, when she count, she would tear her face and arms almost to pieces. Four horal of Curicuma (cintment), two cakes of Curicuma Soap, and Curicuma Resolvent cure lher, and no traces are left. Feb. 7,03. Mrs. C. A. CONRAD, Lisbon, N. H.

Screet Cur Transmit. — Warm baths with Citicura Soar, gentleanointings with Certicura (continent), and mild doses of Cuticura Resouvent. Sold throughout the world. POTTER DEPO AND CHEM. Coars, Props., Boston. How to Cure bkin Diseases, tree,

All the new styles in Leading makes.

Send for circulars for the New Ray "B" and "E." Makes two pictures on one plate without showing dividing line by using the Multiplying attachment. Carries 12 plates, any one of which can be removed at will. Sizes, 8¼x4¼ and 4x5.

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GLASSMERE'S Sure preventative for hair falling and dandruff cure. Scalp treatment a specialty. Mrs. R. H. Davies.

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Successors to John Fleming. 1110 Donglas St., Dr. J. S. McNav.

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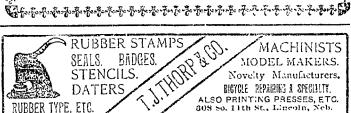
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