LATE STAMP TAX RULINGS

STATE AND FEDERAL OPINIONS NEED NOT CLASH.

TAX ON STATE VOUCHERS

Collector Houtz Believes Vouchers Are Taxed on Account of the Notarial Certificate—Individual Must Pay.

State officers thought they were through puzzling over the revenue law as applied to state business, but a new question has come up to vex Auditor Cornell and others in the state house who audit claims for the state. Under a law passed when Eugene Moore was state auditor each voucher covering a claim against the state must be accompanied by an affidavit that the claim is correct and unpaid. The claimant is required to take such an oath before a notary public. The question now is whether a certificate of a notary public or other officer using a seal on a state voucher is subject to the stamp tax.

It is said to be the rule that the ordinary notary's jurat is not required to be stamped, but it is claimed that the certificate attached to a state voucher is not an ordinary jurat. If it is not, a tax of 10 cents is required under the war revenue law. Auditor Cornell, like other state officers is by law clothed with the powers of a notary and he has been in the habit of administering an oath to persons who come into his office with a claim against the state. Since there has arisen a doubt about the taxation of such certificates he has ceased to take acknowledgments as he fears he may be subject to a fine for failure to affix a 10-cent stamp. If the stamp is required, the individual and not the state must pay. Under the revenue law the notary will be subject to a penalty for failure to affix a stamp. The amount of vouchers that come into the auditor's office each month would require a total revenue of about $100. If it is discovered that the tax must be paid it is the intention of Auditor Cornell to require stamps affixed to vouchers which he has paid since the revenue law went into effect. The revenue law provides that a person who violates the stamp act through ignorance may rectify the mistake without being subjected to a fine.

Opinion of Mr. Houtz.

Collector Houtz, writing to Auditor Cornell under date of July 27, says he thinks state vouchers must be stamped. He takes the position that the certificate in question does not come under the head of exemptions because of state business, but that it is the claim of indebtedness to an individual. He writes:

"I have to say that if the laws of this state require the oath of the claimant to be affixed to each claim of the vouchers, that this voucher is the claim of indebtedness to an individual, it is my judgment that the notarial certificate should be stamped."

General officers at the state house believe 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. Disbursing money is a function of the state government, but under the state law it is claimed that money cannot be disbursed legally unless a notary's certificate is attached to a voucher. Some of the highest officers in the state first refused and then agreed to secure the certificate of a notary public to their salary claims.

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

For Public Information.

Attorney-General Smyth recently referred a list of controverted 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 law 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 authorities. 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:

Exempt From Taxation.

"'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.

"'Certificates 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 obedience to any law which requires them to be given when called for.

"'A certificate of search showing that the dockets or records of a court have been searched, and show that liens 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, or the certificate issued by the officer is in the discharge of an official function necessary in operating the general machinery of the government, it is exempt.

Deeds and Mortgages.

"'The memorandum 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 taxation. It is not a certificate such as is contemplated by the law. It is a brief note on the back of the deed or mortgage citing date of filing and date and place of record.

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

Collector Houtz adds: "Two decisions have been rendered respecting the acknowledgement to deeds and mortgages and they are in direct opposition to each other. Inasmuch 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 evasion, I would suggest that all these acknowledgements bear the stamp tax as certificates, without regard to the stamp affixed to the instrument itself."

State Printing Contract.

The State Journal company was the lowest bidder on twelve out of nineteen contracts awarded yesterday by the state printing board. There were five or six bidders in the competition for contracts, aggregating $1,200. Contracts were awarded as follows:

State Journal company, two sets of assessment books, one-sixth of a cent per page; two sets tax lists, ¾ of a cent; clerk's account book with county treasurer, three-fourths of a cent; county treasurer's warrant books, nine-tenths of a cent per page; 1,000 blanks county treasurer's return of tax sales, 15 cents per hundred; 2,000 county treasurer's tax deeds, 10 cents per hundred; 1,000 adjustment of treasurer's account by county board, $1 per hundred; 2,000 relinquishments for revenue books and blanks, 15 cents per hundred; 1,000 bank statements to state examiner of funds deposited by county treasurer, 17½ cents per hundred.

Jacob North & Co.: Blank schedule of assessment, 10 cents per hundred; 4,000 county treasurer'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, $10.50; 1,000 county treasurer's reports of disbursement, $10.50.

Hunter Printing company: One thousand 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 30—LAST ONE FOR A TIME.

Hagenow's Brass Band and Balloon Ascension—Admission Free by Journal or News Coupons.

The large crowd at Lincoln park last Sunday so thoroughly enjoyed the music by Hagenow's fine 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 been enlarged and that he has a lot of new music, which will be rendered next Sunday. Remember that this is the last Sunday that free admission by Journal and News coupons will be given to the park until after the Epworth assembly. If you wish to spend a pleasant afternoon in the coolest spot in the state you should avail yourself of this opportunity.

SONG AND POESY.

A Very Pleasing Entertainment by 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 bard 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 career. When enthused his speaking voice is almost as musical as his singing voice.

Chatting on the growth of music in America, on which subject he has the right to speak authoritatively, having given his life for its promotion, he talked as a man who is master of his subject. "Musically," he said, "there is decidedly more interest taken in Eisteddvods and musical festivals 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 "Messiah" are produced at the festivals. The Eisteddvods may be said to be the cradle of all our musicians and poets. The inducements of the competitions and awards inspire their highest efforts and frequently is the beginning of their career. Literature in all its phases gets a fair share of attention. But it is the musical competitions that arouse the greatest interest and contribute most to their success. The greatest Eisteddfod ever held in this country was at the world's fair. We gave $10,500 in prizes. Taat little bit of a nation, Wales, sent three choirs. The result was that Cambrian societies are now being organized the world over. Music in Wales in the most artistic sense is on a par with any other country on the continent. But coming from one nationality to the conglomeration of all nationalities, I will say that the idea of forming an American school is a delusion, 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 music, 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 inteleotual 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 best. My 'Song and Poesy' is an effort to arrive at a better and higher intelligence in singing, demanding that the thought of the song must be made prominent. Otherwise it is nothing but vocalization and not singing. The essentials of elocution are necessary for the best phrasing of vocal music. In a word, more elocution 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 Nebraska 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, 104 North Tenth stret, Lincoln, Neb.

EAGER TURNS UP.

Deaf Man Held Under Suspicions of Theft.

A bolt of cloth was stolen yesterday from in front of Fred Schmidt's store on O street by two men who were seen by clerks in the vicinity. The police were notified and Sergeant Hathaway and Chief Hoagland went on a search, following the direction they were said to have taken. Down by the street 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 deaf man arrested recently with a crowd of vagrants at the Union Pacific crossing, northwest of the city, and released Thursday in police court. Then he created quite a little merriment by his inability to hear. He claimed to be an itinerant umbrella mender and won quite a little sympathy. He even fooled Sergeant Hathaway who is an expert in detecting frauds of that character. Now the police think he can hear as well as anyone. They remember certain acts in the station, suspicious to say the least, when he replied to questions asked in an ordinary tone of voice. The matter was not noticed then.

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

MANY PEOPLE CANNOT DRINK

coffee at night. It spoils their sleep. You can drink Grain-O when you please and sleep like a top. For Grain-O does not stimulate; it nourishes, cheers and feeds. Yet it looks and tastes like the best coffee. For nervous persons, young people and children Grain-O is the perfect drink. Made from pure grains. Get a package from your grocer today. Try it in place of coffee. 15 and 25 cents.

THEY'RE THE RIGHT LEATHER

HARNESS MAKERS AND JOBBERS HAVE OUTING.

IMPORTANT WHOLESALERS

Lincoln Park to Be the Scene of Merriment by Handlers of Tanned Hide and Buckles.

The harness manufacturers and jobbers of the city, Buckstaff Bros., Harpham Bros., and H. Wittman & Co., have planned a very enjoyable affair for their employes and patrons of this city. Credit for the idea is accorded to Aaron Buckstaff who is quite philosophically inclined under the right conditions.

Early in the week invitations were sent out to their employes and the harness makers of the city to spend this afternoon as their guests at Lincoln park. Refreshments will be served a la basket picnic style supplemented with ice cream, cake, lemonade and cigars by their hosts. It is intended to make the event an annual affair. The invitation was a joint one and instructed the recipients to call on their employers 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 afternoon will be a game of base ball between the Harpham-Wittman combination and a team of Buckstaff men. The two teams have been out several evenings getting their curves on and live in hopes of preventing their opponents from getting on to their curves. The from getting on to their curves. They Combination—J. C. Harpham, Manager; Buckstaff team, Aaron Buckstaff, manager.

Combine.	Buckstaff.
Sexton, (captain)	H. Hammel.
Sullivan	J. Hammel.
McCorole	Nespony.
Bloch	Johnson.
Cunningham	Mudra.
Gilmore	Quinn, (captain.)
Mellck	Berudt.
Pierson	Audra.
Clark	Gross.
Substitutes.	
Peters	Wirtz
Murphy	Tucker.
Muehlhansen	A. Buckstaff.

In the Combination two men, Mellck and Bloch represent Wittman, the rest are Harpham men. Of the Buckstaff men three are old timers and promise to show the grandstand how she is done. These are Quinn, short stop, who used to play with St. Joe behind the bat. Nespony, first base, formerly of Doane and Buckstaff himself who is no spring chicken. Modesty forbids that he enter at first but he lives in hopes of Hummel giving out so he may have a chance of putting a few twists on the sphere himself.

Preceding the game an exciting event is promised in a half mile bicycle race. Wittman & Co., expect to shine here and have entered Hermann Audra and Oscar Wittman. Harpham Bros., will be represented by Fred Sexton and Ed Murphy, while Carl Audra and Rudolph Mudra will pedal for Buckstaff Bros.

There is some talk of foot races yet the matter has not been definitely arranged. Entrees will be received by Mr. Buckstaff at any time. H. Wittman challenges and harness man of 190 pounds or over to a "fat man's race." Mr Philpot 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 bicycle and foot races are open 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-Call 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 twenty minutes afterwards. Come as early as possible and stay as late as you please.

Lincoln's Harness Industry.

The magnitude of the harness industry in Lincoln is not appreciated by our home people nearly as much as it deserves. 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 Kansas, Nebraska, South Dakota and the eastern half of Colorado 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.

Buckstaff Bros. opened their manufacturing plant about six months after Harpham Bros., in the Fisher building on Ninth street, where they remained a couple of years. They then went down by the tannery and in '96 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 men live here, earn their money and spend it in Lincoln. Not that Lincoln does not deserve every jobber 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 Lincoln, much of which was manufactured into saddles and harness, which, when shipped out, made fully 300 car loads. The harness wholesalers say that Lincoln's tonnage 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 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 '96.

Mr. Wittman reports this the strongest July for three years and the last six months equal to all of last year.

Mr. Buckstaff 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.

It was quite an eyeopener to learn the way leather turns into money. It takes four hides to make a "roll" 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 cellar.

The Lincoln Leather company, while it does no manufacturing, does do a jobbing 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 shoe makers. Their attention is confined to Nebraska, 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 Ninth 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 and is rapidly increasing in volume.

National Meet, L. A. W., Indianapolis, $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.

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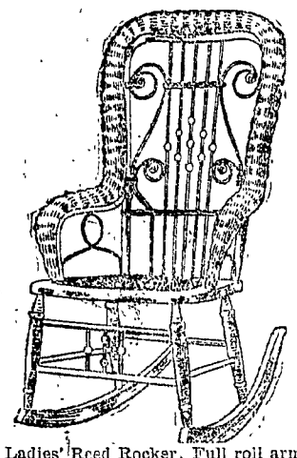

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WORKING FOR SOLDIERS.

Daughters of the Revolution and Others to Meet.

The Deborah Avery chapter will meet for work on hospital ship supplies in accordance with the call made by the national society of D. A. R., this afternoon at 3 o'clock, with the regent, Mrs. Morrison, 1631 F street.

All members are urgently requested to be present and to come prepared for sewing.

Quite a number of ladies who have soldier friends in the army, but not members of the chapter have requested the privilege 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, confer with either the state regent, Mrs. Haggard, 1310 G street, or the chapter regent, Mrs. Morrison, 1631 F street. The supplies are to be forwarded to Manila at the earliest possible time, hence the urgency of the call. Let the weather prevent no member from attending.

ECZEMA ON BABY

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 kick and scream, and, when she could, she would tear her face and arms almost to pieces. Four boxes of CUTICURA (ointment), two cakes of CUTICURA SOAP, and CUTICURA RESOLVENT *cured her*, and *no traces are left*.
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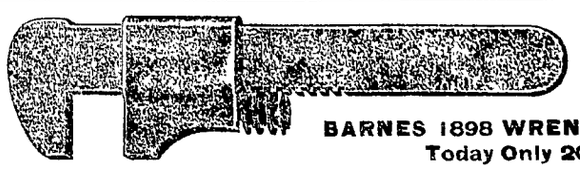

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Sold only by W. N. RICHLANDER, Druggist, 1123 O St., Lincoln Neb.

MAKE PERFECT MEN
DO NOT DESPAIR! Do not bother longer! The very worst cases of Nervous Debility, Impotency, Sexual Weakness, Lost Manhood, Premature Decay, Nocturnal Losses, Impotency, Lack of Nerve, Energy, Force, Blood, Muscle, Brain Power, Nervous Headache, Pimples, Blotches, Sunken Eyes, Pain in Back, Loss of Power, Lassitude, Wakefulness, Nervous Irritability, Melancholy, Despondency, Aversion to Society, Bashfulness, Diffidence, Fear, Dizziness, Constipation, Impure Blood, Sallow Complexion, Premature Decay, Baldness, Gray Hair, Wrinkles, Emissions, Spermatorrhoea, Impotency, Syphilis, Gleet, Stricture, Varicocele, Hydrocele, Kidneys, and the waste and drain of vital force which ultimately results in premature old age and insanity. Impotency and Nervous Debility are the results of early vice, indiscretions or excesses. Impotency is the most positive evidence of a shattered nervous system. Strengthens and develops weak, undeveloped parts. Restores Manhood. Stops Nightly Emissions. Cures Varicocele and Stricture permanently. Gives vigor to the sexual organs. Makes Blood Pure. Clears the Complexion. Makes Nerves Strong. Makes Brain Active. Makes Men Vigorous. Makes Women Happy. Makes Life Worth Living. Makes Marriage Possible. Makes Children Healthy. Makes Everybody Happy. Makes Everything Right. Makes Life Long. Makes Death Short. Makes Heaven Sure. Makes Hell Hot. Makes Everything Else