

REDUCING TAXATION BY REDUCING INCOMES

(By Richard L. Latham) The Washington Post, which is more nearly an administration paper than any other we know of, sounds a jubilant note in editorially discussing the report of the Collector of Internal Revenue for the fiscal year 1923.

From the Post editorial we extract this delicious exhibit:

The collections of 1921 were under the law of 1918 while this year's collections were under the law enacted during the Harding administration, aimed at economy and a reduction of taxation. The two collections were:

Fiscal year 1921 \$4,595,357,061.95
Fiscal year, 1923 2,621,745,227.57

Reduction in taxation 1,973,611,834.38

Thus within five years of the close of the war the United States has lifted nearly \$2,000,000,000 of taxes from the backs of its people. This has been accomplished by the Harding administration and the Democratic majority in Congress. It is an achievement that has had no equal anywhere else at any time within the history of the world.

This is the first time in the history of the world, as far as we know, that an administration has succeeded in a reduction in the tax collections brought about by a reduction in the income of the citizens of the United States.

As a matter of fact some taxes were reduced. The big corporations and multi-millionaires had their taxes reduced \$450,000,000 a year by the repeal of the excess profits tax. The same individuals got a tax reduction of \$61,500,000 a year through a reduction in the higher surtax rate, and the reduction to the multi-millionaire class would have been much greater except for the opposition of Democrats and progressive Republicans. The repeal of the transportation tax for which the Republicans now take credit was a Democratic amendment to the Republican tax bill, and the repeal of the nuisance taxes and a general readjustment of taxes was originally advocated by a Democratic President in 1919, but denied by a Republican Congress for political purposes. These have been the only reductions in taxation of any consequence, and they were merely a shifting rather than a lifting of taxes.

The late Senator Penrose, then Chairman of the Senate Finance Committee, publicly called the Republican tax bill a "mere makeshift".

The falling off of government revenues is due, of course, to the falling off in the incomes of taxpayers and to business depression. The report of the International Revenue Commissioner says:

"The decrease in revenue from income and profit taxes for the first half of the fiscal year 1923 is due principally to the depression of business in 1921."

The fact that the West and South have fallen off more than half since 1921 when the Republicans came in to power seems to have made a special appeal to the editor of the Post who joyously exclaims:

"The greatest ratio of tax reduction is shown to be in the West and South among the agricultural states."

Naturally, that's where incomes fell off most heavily.

The Post therefore declares that the farm states of the West and South have no right to complain.

If within the remaining months of the present Republican administration income taxes are reduced and business prospects improved there will be a relative reduction in the tax burden on the farmer and there will be no increase in price. With no income and no business there would be nothing upon which to pay taxes, and then there would be no taxes. Doubtless that would be an additional reason for jubilation in the columns of the Post.

Chairman Adams Still Trying to Fool The Farmer.

Farmers in the whole country will read with interest the hardly veiled conviction of the National Agricultural Union, of which Chairman Adams is a member, and the public National Committee that the prospects are "for a continuation of generally prosperous conditions" in the United States.

"The agricultural condition is not normal, but it is improving," says Mr. Adams. He then cites a report of the Department of Agriculture to the effect that on August 1 this year the prices of agricultural products averaged 15 per cent above the level on the same date in 1922.

Mr. Adams was careful to avoid any reference to the increase in the cost of living in the last fifteen months. This rise has more than kept pace with the recovery of agricultural prices. In fact, the cost of the commodities the farmer buys from others has absorbed every cent of the increase in the prices of what he has to sell.

Letter from Jeremiah C. Allen Advocating the County as a Trust in Building for the Future Educationally

There would not be as many teachers needed in the required district, thus being able to lengthen the school term, and the children in the little schools privileged to enjoy a school the length of the city child, etc. I could not here enumerate the many, many advantages that were held out to the electorate that they might be willing to vote, and thus lend their support for this "New Era" in education, for without the vote of the rural districts it would never have been realized, just as the opportunity now is with the rural population of Randolph county. But before you make up your mind as to how you may cast your vote in the approaching election on this subject, I feel it my duty being somewhat conversant with the workings of such a system in Virginia, and I believe will be the final analysis here in Randolph, to not a resident of the county, I am a property owner, and it will, in a way, affect me, connected with the deep interest I have in the welfare of the county at large, I would not want it to tear up its present school management, (as inferior as it may be), to experiment with something much worse, and which I believe will prove

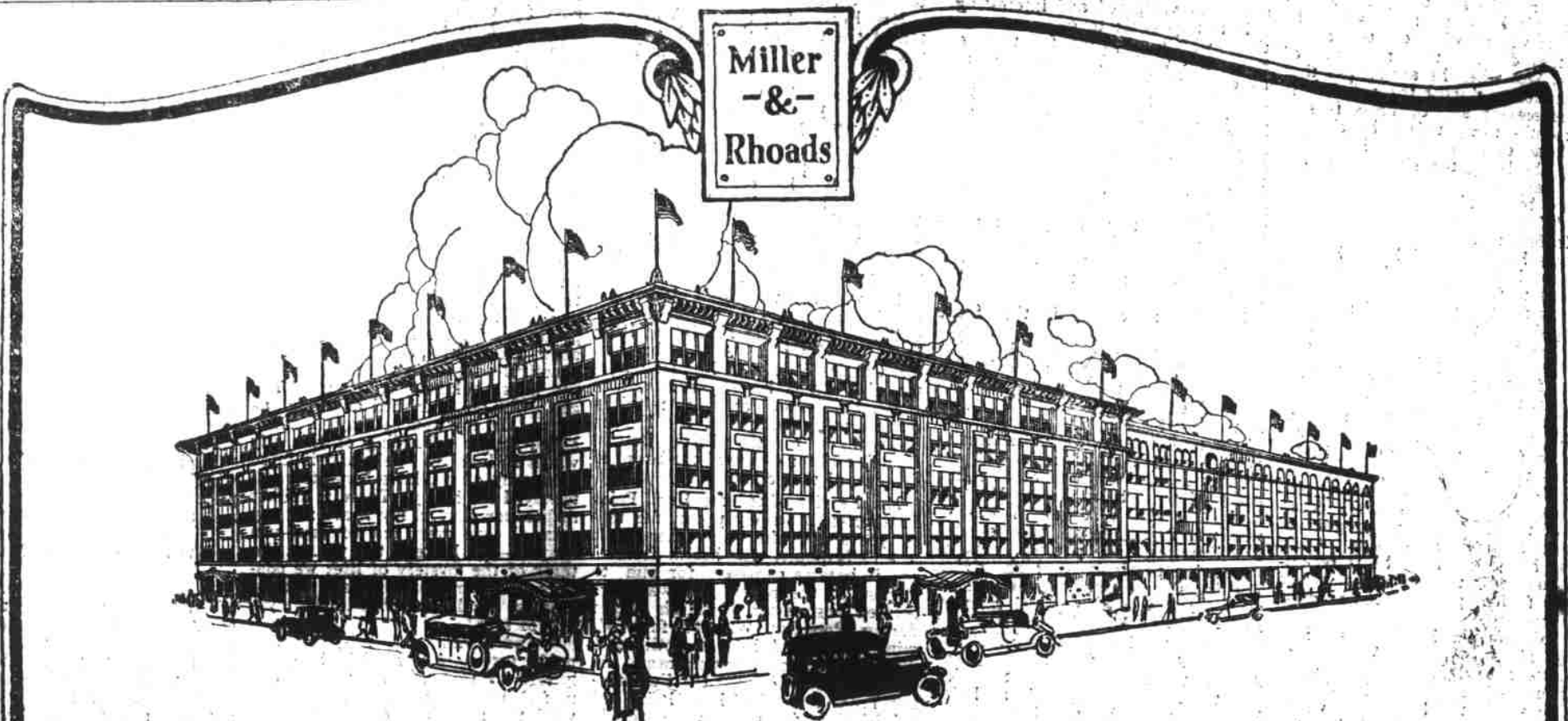
imply unsatisfactory. It's no longer local. It's not workable. I mean with those who will be on the "outside" and it will prove to be so, if you try a trial. The greater number of children that are thrown together, the harder it is to keep order, and without order chaos is the result. I have seen that demonstrated right here in High Point, as well as with experience as a teacher. Town or city children do not get along when thrown with country children, or vice versa; their habits are not alike, their dress and deportment is not alike, their environment and home life is not alike, and many other things that are not alike. I know this from experience and observation. Then we come to the method of "transporting" the children to their respective schools, which is by far the most important. This is what proved a failure where we lived (and what's the result? Children thrown upon their own resources to get to school the best way they could or not at all, yet, with a compulsory attendance law! Something to think about! Even while the "kid" wage were in vogue, the children were subjected to the worst kind of weather

and conditions, which, they themselves were not responsible for. They were required to be at the "road" at a certain hour to insure transportation in the truck, and yet they had to wait, in freezing rain and snow and sleet and piercing wind for hours, and perchance the truck did not come at all, and if it did come, imagine the child getting seated in with no heat and almost frozen from the cold and exposure! You say why didn't they afford them shelter and heat at the various intervals where they were required to wait. (Suppose every family building a "rest" room at the road-side for their respective children, and you will at once realize the imprudence of such a thing, then for the child to suffer for eight, ten or twelve miles before the heat of the school is felt. Well, this all fell through with, and if I mistake not, the parents were allowed a few cents per child to get them to school and back each day. This they could not do, for many of them could not afford to be gone from home all day, as was necessary, for a few trivial pennies a day. They were compelled to give some attention to the farm. Many of the children on the "outside" of the district were kept at home,

while their parents helped to pay the taxes that educated the children of those who were within easy reach of the school. Is this "fair play"? Does any fair-minded man or woman, in Randolph County thing this kind of a school in Randolph could be made a Model school? It does not necessarily follow that we here must follow the footsteps of our neighbors to the North, but it is not logical, it will work no better here than it did there, and I dare make the assertion that after these few years of unsatisfactory schools there, they would gladly vote themselves back to the one and two teacher schools—schools that mean vastly more for the lower grades than all the centralized schools that could be built in Randolph or any other county. You may put me down as being opposed to "education" if you wish, but that kind of education, I am vastly opposed to, and if I had the time and talent, I would stump the grand old county of Randolph, that none might cast a ballot for this kind of thing without first having some knowledge of its working conditions, and the possible after-math. I am strongly opposed to centralization of our

school systems. Its not less schools we need, but competent teachers—teachers that are Christians—teachers that will put their foot on evolution and Darwinism, which so many of the "big" schools and colleges of today are critical with, and we need no more valuable proof than William Jennings Bryan, who says: "Parents all over this nation are asking the where they can send their sons and daughters to a school knowing that their faith in God and immortality will not be destroyed. I feel that it is time for the Christian church to quit apologetics and begin to fight." If any reader of this article doubts the reality of these assertions and many more I could give, please give me an opportunity to explain further, even to your satisfaction. There is not a man or woman in Randolph County, or any other county in the State, that believes more firmly in education than myself, but unless it is wrought with and practiced in connection with the Holy Scriptures, we will be barren and unfruitful in the knowledge of our Lord Jesus Christ. Think on these things.

J. C. ALLEN, High Point, N. C.



Our new home soon to be opened— A Shopper's Paradise!

SKETCHED above is a picture of Miller & Rhoads' new addition to the Store, now fast nearing completion in Richmond. Workmen are rapidly putting on the finishing touches, and when it is complete—the South's greatest shopping place will be greater and more splendid than ever.

As this fine big building nears completion, it seems like the realization of a dream. A few months ago it was nothing but a great hole in the ground with piles of building material about. To-day, it stands, one of the handsomest business buildings in Richmond, five stories high, and basement, and one entire block long.

The building is surpassing even our own expectations. As a place to shop in comfort, it promises you a genuine thrill of pleasure.

Every department in the store will have more room and bigger stocks. There will be new departments, and among them will be one of especial interest to men—a department of Men's Clothing.

There will be everything for your convenience and comfort—rest rooms, where you can stop a moment to refresh yourself; a tea room for delicious food, café and lounge; a place to check parcels, and a place to write letters; a central information bureau where you can buy postage stamps, send telegrams, ask about trains, and interesting places in Richmond to visit, and get almost any other information you may want.

It will be a place for you to stop when you are in Richmond; a place to make your headquarters, rest and refresh yourself and meet your friends, and a place to shop for the best values in nearly everything you need.

The patronage of our friends, not only in Richmond, but throughout the Virginias and Carolinas, has made this splendid new addition possible. Whether you come to visit or to shop, there is always a welcome for you.



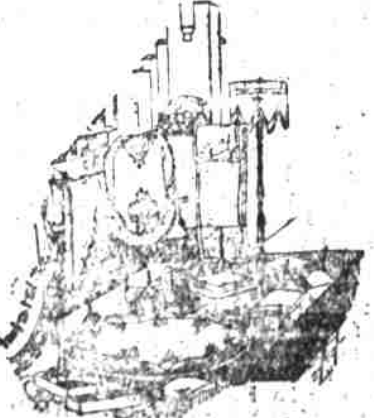
A big section of the main floor of the new building will be given over to dress goods and silks with the largest and most brilliant array of materials and patterns we have ever had.



We are planning a wonderful display of women's apparel in the new store. The entire second floor will be devoted to women and children and their clothing needs.



Have a moment in your day when you feel yourself in one of the comfortable arm chairs. Sent you the best of our new arrivals. Write us and we will send you a list of our new arrivals, or just rest in a big lounge arm chair.



The Embroidery Department is a treasure-house of exquisite hand-made fancy work. Old and unusual pieces that can't be duplicated. You can get the materials here to work your own. If you prefer, if you don't know how, join our art needlework class.

Miller & Rhoads RICHMOND, VA.