

The Indianapolis Times

(SCRIPPS-HOWARD NEWSPAPER)

ROY W. HOWARD President
LUDWELL DENNY Editor
EARL D. BAKER Business Manager

Member of United Press, Scripps-Howard Newspaper Alliance, Newspaper Enterprise Association, Newspaper Information Service and Audit Bureau of Circulations.

Owned and published daily (except Sunday) by The Indianapolis Times Publishing Co., 214-220 W. Maryland-st., Indianapolis, Ind. Price in Marion County, 3 cents a copy; delivered by carrier, 12 cents a week. Mail subscription rates in Indiana, \$5 a year; outside of Indiana, 65 cents a month.

Give Light and the People Will Find Their Own Way Phone RI 5551

MONDAY, APRIL 13, 1936.

THE TAX MESS

CONFUSION, and only that, is the fruit to date of all the work that has been done on the new corporate surplus tax plan. All that comes forth from a reading of all the hearings is a headache.

What was originally stated as a simple principle has become in the attempted application a whirling mass of politics and economics, of exceptions and exemptions, of technicalities understood by nobody—a mess into which has been tossed everything from campaign speeches to algebraic formulas.

Literally, as the case now stands, no one is sure whether more revenue will be raised, or less; whether the little fellow will be penalized and the big fellow favored, or vice versa; whether more loopholes will be created than will be closed; whether the object sought will be attained or be missed altogether.

Unless some one is able to "haul off and pass a miracle" a bill will be forthcoming which by reason of its very complexity, and of the consequent inability either taxpayer or tax collector to understand it, will operate as a continuing danger to our fiscal system.

IMMEDIATELY, the situation that has been created is a distinct danger in itself—especially grave at this particular time.

Business has been picking up; an increasingly favorable momentum has been evident for months; Federal revenues as a result have been rising rapidly. The President, saying that "every thinking person knows that this problem of unemployment is the most difficult one before the country today," has described increased output by private industry as the solution, offering in return aid from "all the appropriate departments and agencies of the Federal government." Such aid is conspicuously absent from what the tax-making department is now doing. For into a pleasant picture of improvement this aimless tax tampering lands like a black cloud.

The uncertainty of the whole thing—not the bill to be paid—is where the danger lies. Rapidly returning confidence, master key after all to final recovery, is bound to be thrown for a loss if the confusion is allowed to continue for long.

IN the meantime there is a way by which the money could be raised; a simple way and a just way. That is a broadening of the base of the present income tax structure, graduating upward from a very small assessment in the low brackets to a very high assessment in the upper. Such a revision should be sufficiently inclusive to make possible not only the collection of the sum immediately needed, but also to make a start on a reduction of those invisible and unjust sales taxes which now constitute 70 per cent of our Federal receipts; such a policy to be pursued as times pick up and tax receipts increase, to a point where all or at least nearly all of our revenues are drawn from the visible, ability-to-pay, as distinct from hidden, sources.

Is it too much to hope that such a substitution for the present muddling may be expected—even in an election year?

AS first expressed, the corporate surplus idea did not presume the ability-to-pay principle. But that is already lost in the shuffle because of the complexities encountered.

Sometime, in a general overhauling of our whole taxation system, an overhauling long overdue, we may be able to arrive at a more equitable manner of reaching and assessing corporate as distinguished from individual income. All we know now is that though such was the object of the surplus tax plan as originally proposed, the object isn't being even approached by what is now going on.

HUBERT S. RILEY

THE death of Hubert S. Riley, president of the Works Board, deprives the community of one of its valued citizens.

Modest and soft-spoken, honest and clear-thinking, this able executive set a high standard of public service in Indianapolis. He was the city's first purchasing agent, beginning in 1912. His leadership later on the Safety Board and more recently as head of the Works Board is well known.

Mr. Riley was one of those rare individuals who always had time to aid a friend or a cause, no matter how busy he was. He reared a family of seven boys. He was busy with private affairs. Much of the time he was serving also in a public capacity. Yet he found time to help—in his tactful, kindly way—with innumerable charitable, fraternal, church and civic activities.

A few months ago, Mr. Riley suffered a cold which grew into pneumonia. Close friends say that grief over the death of his wife last summer aggravated his illness. Last week, although still in ill health, he returned to City Hall to preside at an important Works Board hearing on the trolley franchise. The effort apparently hastened his death.

A SORRY PICTURE

THE legislatures meeting this year are all adjourning without adding one to the 24 states, including Indiana, that, after 11 years of campaigning, have ratified the pending child labor amendment.

They leave a sorry picture. A pasture of 667,000 children between 10 and 15, and 1,500,000 children of 16 and 17, at work. More than 2,000,000 youngsters under 18 holding down jobs, while 10,000,000 adults are idle.

The drab statistical canvas is made lurid by stories told in the industrial East, the textile mills of the South, the sugar beet fields of the West.

"The most you can make in an hour is a nickel," said 12-year-old Florence . . . telling a National Child Labor Committee investigator about her job of winding strings on cards in a woolen mill. Tillie . . . old at 15, took her father's job when he lost it, and now makes \$7 a week in a bathrobe factory. And there's the account by Ernie Pyle of seeing children working as "pickers" in a Mississippi shrimp cannery, standing to their tasks from 4 a. m. until 6 at night.

The NRA was a friend of these children. But it, too, is gone. Eloquent of what is happening is a

report just issued by the Children's Bureau of the United States Department of Labor covering the six months following the Schechter decision. This indicates that the number of children of 14 and 15 receiving employment certificates in these months was 55 per cent greater than the number during the whole of 1934, when NRA was in effect. Of the new child workers, 29 per cent went into manufacturing, mechanical and mercantile industries, compared with only 5 per cent in 1934—industries where adult unemployment is most glaring.

There is something very disturbing about failure of the states to ratify the child labor amendment. Is it because the cheap labor lobbies speak louder than the children of the poor?

Whether from moral obtuseness or from economic illiteracy the fact is that the states are making a poor showing of their ability to cope with the simplest and most obvious social reform before them.

JEFFERSON SAW IT

THOMAS JEFFERSON, whose birthday we celebrate today, was a great civilizer, a sort of American Leonardo da Vinci. Of all his varied enthusiasms to make this young country habitable for modern humans none was more statesmanlike than his eagerness to conserve the soil.

A practical farmer, the third President clearly saw what floods and dust storms are teaching us in bitter lessons today—that poorly and ignorantly husbanded soil becomes a great national plague.

In 1813, writing about his farm in Albemarle County, Virginia, he said:

"Our country is hilly and we have been in the habit of plowing in straight rows, whether up or down hill, or however they lead, and our soil was all rapidly running into the rivers. We now plow horizontally following the curvature of the hills and hollows on dead level, however crooked the lines may be. Every furrow thus acts as a reservoir to receive and retain the waters, all of which go to the benefit of the growing plant instead of running off into the streams."

Now, a century and a quarter later, we are writing the principle of soil conservation into national law.

THE HOME SHOW

EXPANSION of the Indianapolis Home Show this year is a barometer of better business. Manufacturers are taking more space and furnishing better exhibits. More companies are taking part. Exhibit space is almost sold out.

The construction industry will use the fifteenth annual Home Show as a showcase for its wares. It expects prospective buyers—perhaps 100,000, of them—to visit the Manufacturers Building between April 16 and 26 and study the products exhibited.

Last year, when 665 home shows were held in the United States, the Indianapolis show was recognized as outstanding among them all.

Outside beautification through the development of garden clubs will be stressed as an added feature this year. The high caliber of the exposition should spread the fame of Indianapolis as a city of homeowners.

WISCONSIN

THERE were Democratic primaries and Republican primaries in Wisconsin last week. So Wisconsin voted—Progressive.

In the Democratic contest President Roosevelt monopolized the votes. In the Republican contest Senator Borah won 22 of the 24 delegates to the party convention. Both were regarded as more progressive than their opponents.

But the thing to make you think is that the Roosevelt vote in this nominally Republican state was twice as big as that given Mr. Borah.

Mr. Borah is reported to be very happy over the returns. Roosevelt is doubtless not exactly down-hearted.

A WOMAN'S VIEWPOINT

By Mrs. Walter Ferguson

WE WERE talking about dogs. The usual remarks had been made. "A dog's loyalty is unbounded," said the man with the shifty eyes. "A dog will never forsake his friend. He sticks by you to the ultimate end of disaster. One who does not appreciate the fine qualities of such an animal has something lacking in his character."

Now I know the man with the shifty eyes, and he is not capable of loyalty. To obtain financial advantage for himself, he has often betrayed his friends. He has been unfaithful many times to his wife, who loves him. He runs after those who occupy prominent positions, and forsakes them when they have been cast down from their high place.

His life has been spent conniving to get the best of his less acquisitive fellows. Cleverness, to him, means the ability to outwit one who is more ignorant than himself in the tricks of trade. He loves money better than anything in the world.

I wonder, then, whether he really does appreciate the qualities of his dog about which he makes so many speeches. Can the disloyal understand loyalty, or the faithless know the meaning of fidelity? I doubt it.

It seems to me it might be a good thing for us to talk less about our dogs and begin trying to emulate them, at least so far as our limited ability will allow.

There are, of course, many men and women who possess the qualities which we profess to admire in our brute friends. It is fitting that they should speak what they think on the subject, but somehow I often feel insulted for dogs when the other sort, such as my shifty-eyed acquaintance, mouth their oft-repeated sentences and affect to admire the virtues which they have never practiced and are not even capable of practicing.

Yet this may be the harsh way to look at it. For any way you approach the question, the relationship between man and his dog is pathetic. There must surely live within us all the yearning to be staunch and faithful unto death. Perhaps the very fact that we love dogs is evidence that we aspire to heights which we can never reach.

HEARD IN CONGRESS

REP. ZIONCHECK (D., Wash.): I am proud to have different ideas from those of the gentleman from Texas (Rep. Blanton). It would be a reflection on the intelligence of the constituents I represent were my ideas and thoughts not different than his.

Senator Connally (D., Tex.): The Senator from Illinois is an eminent constitutional lawyer.

Senator Lewis (D., Ill.): I shall not deny that. (Laughter.)

Senator Connally: The evidence to that effect is so overwhelming that I am sure the Senator could not successfully deny it.

Rep. Deen (D., Ga.): Mr. Speaker, the play entitled "Tobacco Road" is a reflection on the life of the tenant farmers of America. It is a reflection on their families. It is not consistent with the facts and conditions on which it is purported to be based. The illustrations are filth, debauchery, vulgarity, and flirtations with immorality. . . . It would be bad enough if the real conditions were commercialized in a drama and staged for the world to look at.

THE INDIANAPOLIS TIMES

Our Town
By ANTON SCHERRER

NATAL NOTE: Brandt Steele was christened Rembrandt Harmenszoon van Ryn Steele.

Mrs. Susan Gray Shedd Hemingway, born and bred in Indianapolis but now living in Evanston, Ill. (more's the pity), has the prettiest pair of dimples we, or anybody else, ever saw.

We told her so the last time she was down. We also lamented the fact that all Indianapolis girls couldn't be born with sets as symmetrical as hers. And what do you think she said? You couldn't in a hundred years.

She said that she wasn't born with dimples; that she got them as the result of accidents. She got one falling off a step-ladder and once she bumped into a table.

We reminded her of her mother's dimples, hoping to discredit her story. Well, believe it or not, her mother's dimples are the result of accidents, too. She got hers falling downstairs. On two different occasions.

Once she landed left; once, right.

ANOTHER alarming development in the field of fiction is the way authors are using the automobile to gain their ends. Today's death toll in fiction is even more appalling than in real life and it's high time we were looking into it.

Novelists, it strikes us, should teach their characters the rudiments of sound driving before they allow them to go racing through their books. But they don't. And because they don't is why we take the stubborn stand we do.

We don't read Arnold Bennett anymore, for instance, just for that reason. Neither do we go riding with John O'Hara, Warwick Deeping, Michael Arlen, Frank Swinnerton and E. M. Delafield because we know from bitter experience that there isn't a decent driver among the lot.

To tell the truth, we're as scared to look inside a new book as we are of crossing Washington-st unassisted.

A GENTLEMAN who gets around quite a bit and who includes the Marott dining room in his various affairs, has learned to tell the difference between "Peach Melba," "Melba Peach" and "Melba Sundae" without bothering Maitre d'hôtel Charlie Papenbrook any more. He told us about it the other day. It isn't as easy as you think.

A "Peach Melba," consisting of a sliced peach, some ice cream and a red raspberry sauce, hasn't changed a bit, it turns out, since the big night in Paris when a temperamental Australian prima donna challenged the great Escoffier to think up something new. It was the best he could do.

A "Melba Peach" is something else again. It's a peach served in its own juice which is something nobody had thought of for a long time.

A "Melba Sundae" on the other hand, is a measured portion of ice cream and some kind of juice without a sign of a peach. We thought you ought to know.

TODAY'S SCIENCE

BY DAVID DIETZ

YOU know, the pitiable plight of we consumers used to tell you. And how! might be added in the current manner. Dr. Marston T. Bogart, professor of organic chemistry at Columbia University, proceeded to tell in a recent address.

One part of camphor in 400,000 is enough for your nose to detect, according to Dr. Bogart. But that's mild compared to what the nose can do with more penetrating odors.

It will detect one part of musk in 8,000,000, he says, and one part of vanillin in 10,000,000.

European investigators found that the nose could detect the odor of a twenty thousandth of a milligram of attar of rose. (A milligram is about 35 millions of an ounce.)

But the odor of ethyl mercaptan, which is the odor of rotten eggs, could be detected when only one 400-millionth of a milligram came in contact with the olfactory nerves. To realize the full significance of this, we must recall that this amount is 250 times less than the smallest amount of sodium which can be detected by the spectroscope, the most delicate chemical detector in the hands of science.

We have not yet reached the point of nasal perception, Prof. Bogart tells us that according to Berthelot, the French chemist, the pleasant odor of the soil is due to the presence of a camphoraceous substance of so powerful a fragrance that the nose detects a trillionth of a milligram of it.

The effect of various odors upon the nose is widely different. All persons do not react alike to the same odors. Another amazing phenomenon is the way in which individuals adapt themselves to odors.

OTHER OPINION

On "Peaceways"

[From Sea Power, magazine of the Navy League]

A recent number of Fortune carries a paid message from "Peaceways" to the American people including the descendants and the mothers and widows of those who have died for the nation.

This message reproduces a Red Cross poster depicting a maimed soldier of the United States in a wheelchair, conceived and drawn in a reverent spirit, and then mocked and defiled by the addition of two words—"Hello! Sucker!"—conceived in the diseased minds of Peaceways to induce Americans to subscribe funds for the further desecration of those who gave their lives to safeguard American homes and American rights.

Peaceways has carved "Hello! Sucker!" on the marble tomb of the Unknown Soldier! It has inscribed those words on every cross that marks and honors the grave of an American soldier or sailor! It has taunted every man who has served our flag in war on land or sea, with "Sucker!" over the entrance to every hospital that a grateful nation has erected to care for those who have

ARE TWO HEADS BETTER THAN ONE?



The Hoosier Forum

I disapprove of what you say—and will defend to the death your right to say it.—Voltaire.

Times readers are invited to express their views in these columns, relations controversial excluded. Make your letters short, so all can have a chance. Limit them to 250 words or less. Your letter must be signed, but names will be withheld on request.)

REVIEWS TIPS ON FAST DRIVING

By Harry Itten

Of particular interest to Indianapolis drivers at this time is Ray W. Sherman's "If You're Going to Drive Fast." Mr. Sherman, a member of the Contest Board of the American Automobile Association, is an amateur driver who has made a study of the fine points of driving, but knowing the American public is already doing so he offers advice to the safest manner of doing it.

The author assumes that the reader is acquainted with the elements of driving, such as shifting gears and the like. He tells clearly the finer points—the important details that constitute the difference between a novice and an expert driver.

One of the most important of these details is knowing how, when, and why to "slip the clutch." He also advises learning exactly where the fenders and wheels are, and gives a few exercises for practice.