

Morning Daily (founded 1897) \$4.00 per year (delivered) in advance; \$60 per year (mailed, in advance, in Canada, and \$3.50 for U. S. A.

J. A. A. Barlett, President. J. R. Burnett, Editor and Publisher. D. K. Currie, Associate Editor.

FRIDAY, MAY 28, 1920.

THE FEDERAL TAX.

The new federal taxation is at present a subject of general discussion and a few of the "smart" ones are even openly seeking means of evasion, just as some of them sought means to evade service "over there" when the men of the Empire were fighting for the Empire's life. The new federal tax is a natural and expected product of the war and payment of it is as much a Canadian duty as service in the war when the whole fabric of civilization was threatened with destruction. The man who shirks this tax or tries to is as recreant to his duties as was the man who took to the woods when the call came for men. A heavy tax it is doubtless but it falls largely upon those best able to bear it, upon those who purchase luxuries, who pride themselves upon their ability to buy the most expensive things and things which many of them could get along very well without. Nor will those who are less favourably circumstanced wholly escape; part of the burden falls upon them also, but when we remember the sacrifices made by so many thousands of homes in Canada the cost in dollars and cents should cut but a small figure. Our liberties as an Empire and as a nation have been bought at a great price; now that the war is over, now that we find ourselves in possession of our country and our liberties, both of which we had nearly lost, we should not hesitate about paying the price. The tax has no doubt been imposed as fairly and as lightly as the circumstances would permit and, in any case, it is infinitely small when compared with the price we were willing to pay and the price many did pay between 1914 and 1918.

THE PIONEER SPEAKS.

The Pioneer in its last issue gives a beautiful and touching eulogium upon Messrs. A. C. Saunders and Creelman McArthur, telling in well rounded phrases and sonorous diction, classical and otherwise, how these two representatives of the free people of Prince County "stood by their guns" in connection with the Bell taxation measure.

Will the Pioneer, now that it has started it, explain to its bewildered readers the peculiar conduct of Mr. Creelman McArthur who, in addition to the honour of representing Summerside, also was entrusted by his colleagues with the chairmanship of the Public Accounts Committee. Will it tell its readers why Mr. McArthur, as chairman of that Committee, promised to include the Auditor's report in the report of the Public Accounts Committee preparatory to its presentation to the legislature, and instead of doing as he promised, had the report prepared without the knowledge or consent or concurrence of the Conservative members of the Committee. Also will it tell its readers why Mr. McArthur, the chairman of the Public Accounts Committee and Mr. Saunders who "stood by his guns" permitted the Liberal leader to refuse to accept or have entered in the Journals of the House, the Minority report presented by the Conservative members of the Committee, a breach of precedence and of parliamentary procedure never before witnessed in the legislature of this province.

The public are looking for this information. Pending the information they are of the opinion that Mr. McArthur as chairman of the Public Accounts Committee and Mr. Saunders both aided and abetted Mr. Bell in concealing information to which the public are entitled and concealing it too in the childish hope that the public would know nothing about it.

The rhetorical effluvia about the "political morality," "educating their constituents," "Courageous stand," "standing by the guns" and other similar virtues to which these two Summerside representatives are supposed to be addicted, will come with better grace after this information is given. Let us hear again from the Pioneer.

NOT "ABSOLUTELY."

"Mr. Speaker Duffy conducted the proceedings with dignity and despatch. His decisions were never questioned on either side and they were absolutely fair and impartial," says the Patriot in a funeral oration over the officials in the recent legislature. If Mr. Speaker Duffy were as dead physically as he is politically we would have let the eulogism pass as in the course of ordinary obituary notices. As it is however we would remind the Patriot and Mr. Duffy that in at least one instance the public will take exception, that is, when Mr. Speaker Duffy on the last day of the session put to the House an unconstitutional and unparliamentary motion moved by the Premier, Mr. J. H. Bell. That motion was to the effect that a report regularly received by the legislature and read by the clerk of the House be not entered on the Journals of the House. Mr. J. D. Stewart pointed out that Mr. Bell's motion was without precedent, that without it the Journals of the House would not be a correct report of the proceedings of the legislature. In the face of this Mr. Speaker Duffy put the motion and saw it carried by a one sided majority. With at least this exception Mr. Speaker Duffy's rulings were probably, as the Patriot says, "absolutely fair and impartial," yet even this one exception sadly mars the "absolute."

A few days ago the Patriot extracted a few grains of cold comfort from the Dominion Government luxury tax measure. It was a will-o'-the-wisp justification of the Provincial tax curse, so it thought. But it knew better. The Federal Government were elected by the people with a broad mandate to win the war whatever it cost, and to provide the money for that purpose. Two billion dollars or over of a debt was created, and vast financial responsibilities incurred for pensions and gratuities and other expenses to be provided for. Thus the Government followed the proper constitutional and only course open to them to fulfill the commands of the electorate. This is no justification for a government, without a big war expenditure, and elected on an ABSOLUTELY NO TAXATION policy, swamping the country with an avalanche of unneeded taxation.

There is another big difference. The federal tax touches in its severity the wealthy. The Bell combination's TAXATION ACT gets almost wholly after the working man. They boast of their graduated income tax as a measure to levy contribution on wealth. There are few men in their individual capacity with incomes so large as to prove a material factor in tax contribution at the higher rates. But it does hit all kinds of companies, principally fox concerns, where millions of money belonging to working men and people of moderate means is invested in the hardest way. Practically the whole provincial taxation falls upon labor and industry. The federal tax, instead of bearing heavily upon the poor or those of moderate means, will tend to reduce the cost of living to the poor man. Even now clothiers are making their \$50, and in some cases \$60, suits down below the \$45 limit in order to escape these taxes, and the consumer is getting the benefit.

Sensational drops in wool and cotton prices are recorded in the largest world's markets. The tendency of manufacturers and dealers will be to produce those classes of goods coming below the luxury taxation scale with the result that everything needed by the working man will become cheaper than before. When it comes to actual luxuries, which the rich can easily afford, let him pay for his pleasure. We can do without diamonds and fancy jewelry, and those things which we did not use at their former prices, will prove no hardship to us even if doubled in cost. The press throughout Canada have received the Federal tax announcement with almost general approval, only a few hide-bound partizan papers of the Patriot's stamp have even sought for crumbs of material to make political capital out of.

Emigration to the colonies is being encouraged by the Imperial Government to the extent of pay-

Daily Selections Guardian Readers

Furnished by W. S. Louson

SHINE

By GEORGE MATTHEW ADAMS

A boy came into my office today and called out "shine." And I said—"SURE."

Then I watched him and thought of what a difference the shine made to my shoes. I thought that I ought never to have them without a good shine. They looked so much more cheerful—to me.

I rather look with good grace on the man or woman whose shoes are well shined. It sort of reflects their quality of mind.

And surely the effect of a good shine on a healthy mind is quite stimulating. And then, it sets one to thinking. The shoes look better and shows its worth, to far greater advantage when it is well shined.

It's that way with a person. With a neat appearance and a face that is kept covered with "shines" (smiles) there is something most inviting and magnetic.

A brain with a fresh shine, also shows its worth.

And, as with a shoe, you never fully realize the quality of your mind until it is well shined—with knowledge and experience, and lots of work and play.

Behind the mud and wear of a good shoe are always wonderful shines!

I am thinking of an emigrant boy who became a great lawyer. And a farm boy who became the world's greatest merchant. You never know what kind of a shine is back of a shoe until you put polish and elbow grease to the test there! S. J. P.

...service men to their destination. Western Canada is alive for more than her portion of these people, and have organized and are creating a fund of \$1,500,000 to enable them to get the choicest of this immigration. It has been asked, what is Eastern Canada doing towards getting her share? We ask, what is our province doing or going to do in the matter? When the present Government was in Opposition, there was abundant talk of all that was going to be done along these lines. But what now?

A red herring, if good and fat, is sometimes very tasty. When dry and salt-burned they are any thing but attractive. The pre-election manifesto of Premier Bell, which the Patriot is now drawing across the track, is strangely in the latter class. It is not only dry, and salt cured out of all countenance, but has grown musty for want of use and occupation. To commence with, it had very little relation to local affairs. At the Ottawa conference Hon. Mr. Bell was candid enough to admit that he had so little provincial ground to work upon that he had constructed his platform out of federal material. Consequently the Car Ferry, Dominion Agricultural Grant, Federal Assistance to Returned Soldiers, Standardization of the Railway and Reduction of the High Cost of Living was the burden of the song in that celebrated manifesto.

But it did venture slightly on local matters. It was more in the negative than the positive strain. It is said that two negatives make an affirmative. How many of Mr. Bell's negatives would be required to make one has not been figured out. But his policy or platform negated everything done by the Arsenault Government, and every policy it announced, excepting those features which they saw fit to steal. Plank No. 2, for instance, said that the Conservative Government "added to the cost of administration of the various departments of the public service from \$10,000 to \$50,000." The negative inference from this constitutes a positive promise to remedy it. Then Plank No. 1 says those "Conservatives had nearly \$200,000 more revenue than the Liberals." Another Bell negative that the revenue was ample in their estimation. In fact there were negatives enough in the document to damn everything positive, if we can call anything positive in the whole composition.

But there were also some positives. He was going to pay the teachers a living wage. It was to come out of the savings from a more economical departmental administration. But it was a positive promise, since very badly mutilated, to the teachers. He denounced Premier Arsenault for proposing to impose a \$75,000 tax for this purpose, ergo, he did not intend to tax them for this purpose. Another plank was in No. 10, re mussel mud. This was to be a great boon to the farming population. For this purpose he was going to have a spur line of railway to Richmond Bay. Yet not a dollar has been placed in the estimates towards the mussel mud industry, and the spur line to Richmond Bay has vanished in the air. That manifesto also had no use for the School Supply and there was to be a wiping out in this branch of the service. But it is still in service with a good hostler in charge. Prof. Shaw, the capable government engineer, was also in their opinion a useless appendage, and would be dispensed with and the money saved to the province. The genial professor is still on the job, and no doubt will continue to hold the fort, because the combination can not do without him. Then those claims were to be presented and collected from the Dominion Government, and this was to run the country without any need of TAXATION. We have quoted some now from that famous, or rather infamous, manifesto. We may have occasion to refer to it again, if we can find anything in it worth commenting on. In one respect it is positive, and that is in its direct divergence to the whole program as carried out by the Bell aggregation.

DODD'S KIDNEY PILLS  
FOR ALL KIDNEY DISEASES  
RHEUMATISM  
BRIGHT'S DISEASE  
DIABETES  
BACKACHE  
No. 23 THE PRODUCE MARKET

PATONS LIMITED

Have Good News For You.

A presentation of unusual values in stockings that will bring increased saving to you and yours.

Most wonderful values offered in this city in well cut, good fitting hose, in which quality is not sacrificed for price.

Buster Brown Sisters Stockings a few odd sizes in Sky, Blue and Pink. Friday and Saturday 45c. only.

A good line of children's mercerized cotton stockings in Black, Dark Tan and White 65c. Friday and Saturday.

Children's Socks for warm weather in Heather Mixture and striped also plain Black. Sizes 5 to 7 1-8. Prices 38c. to 60c. Friday and Saturday.

Boys' Cotton Stockings all sizes 55c. and 65c. Friday and Saturday.

Boys' all wool golf hose size 9 1-2 and 10 at \$1.75 and \$2.25

Golf Heather Hose

Ladies' Golf Heather Hose 4 1 rib for \$1.75. Friday and Saturday.

Plain Cashmere Hose in Lovat's Shades \$1.50 for \$1.25 Friday and Saturday only.

18 Doz. Ladies' Black Cotton Hose Friday and Saturday only 28c. pair.

Black Italian Silk Hose size 8 1-2, 9, 9 1-2 at 50c. pair.

Ladies' Black Cotton Hose white soles 75c. Friday and Saturday only.

Ladies Lisle Hose in White, Black, Brown, Swede, all sizes at 60c., 85c., \$1.00, \$1.15. Friday and Saturday.

Ladies Silk Hose in Chestnut Brown, Navy, Black and Grey. A good purchase at \$2.00. All sizes. Friday and Saturday only.

HAT AND BLOUSES for the summer trousseaux at Patons Ltd.

Bright Colored Sweaters in Soft Wool for Summer Wear

A slip-over in pretty waistline effect with smart cord at belt, and square neck is just the needed thing. You might prefer one of the fancy weave with sailor collar of brushed wool or one of the new "Shimmy Pullovers," so becoming to the younger girls. The colors are very pretty shades of copenhagen blue, Nile green, rose, light and dark, American beauty red, mauve, purple, yellow, browns and combinations. Patons have a wonderful showing from \$5.25, \$6.75, \$7.50 \$8.05 up to \$13.50.

A Fashion Hint for the summer girl. See Patons Hats and Blouses.

THE PUBLIC FORUM

This column is open for the discussion by correspondents of questions of interest. The Charlottetown Guardian does not necessarily endorse the opinions expressed by its correspondents.

ON THE "TEACHERS' CASE"

Sir:—In your issue of the 17 inst. appears a scurrilous article headed "The Teachers' Case" written by some person of sluggish intellect to use his own words but I would rather say by one without any intellect, for no one, other than an ignoramus, would pen such an article. He says: "I have gone to the trouble of subjecting the matter (the teachers' salaries) to a thorough investigation and has been the result of my calculations has been that in our forbearance with the teachers of our province we have been nourishing vipers in our respective bosoms." What a deduction to arrive at! Truly the bosom of the writer is a fit place for the nourishment of vipers. The statistical part of his effusion is worthy the man and I would recommend that Premier Bell employ him in the Agricultural Department for there is need of a good statistician there. Our treatment by the Government in the matter of taxes according to this scribe is in itself something to be thankful for. Oh ye gods! Again he says: "We admit them

into the best of our society almost on an equal footing!" Sad indeed would be the day when any teacher would be obliged to associate with Mr. Writer or the likes of him. Thanking you for your space I am sincerely  
TEACHER.  
East Kings.

That Bridge at Fishers'

Sir:—In reply to Mr. Ed Welsh's letter of the 15th, I have learned from its contents that he is complaining of some unknown writer accusing him of doing too much, when he built that toy bridge across Fisher's stream. Its too bad to belie any man. I hope Mr. Welsh will not take the matter too seriously and take leakage of the heart. Mr. Welsh must have misunderstood him or not knowing how to build a bridge.  
I am Sir, etc.  
FARMER

NOX A COLD TABLET  
A safe and speedy cure for Croup, Coughs, Colds, Headache, Neuralgia, Flu, a mild laxative. Breaks up a cold in a few hours. Get the genuine at all drug stores. 25c. per box. Sold at Foster's Drugstore.

Don't Neglect that matter of Insurance another day. If you cannot attend to it personally, phone us. Remember while it may have been your good fortune to never have had a fire you can never tell when one will occur. 'Tis better to be sure than sorry—better to have the protection of a high grade contract than to take your own risk.

**HYNDMAN & CO., LTD**  
61 Queen St. Charlottetown.  
The Oldest Insurance Agency in P. E. I.

Newest and Most Up-to-date  
We are now showing the highest grades made in Canada of men's and women's boots and they are priced by us far below what the same goods are sold for in the well est stores in the large cities. Men's Astoria, Footrite and Brandon in Calif, Kid or Kangaroo are the best values shown here. We have the prettiest and most graceful pumps and Oxfords procurable in Canada and they too are priced below big city values.

**GOFF BROS., LTD.**