

was the duty of every influential citizen to give encouragement to the cause, the First Presidency of the Church issued four days ago the following letter to the Presidents of Stakes and Bishops of Wards:

The subject to which the Hon. W. H. Rowe and his associates, as the executive commission for Utah of the National Irrigation Congress, which meets at Denver September 3, 1894, calls your attention, is one of great importance to our Territory and people. The information asked for is needed to have our Territory and its agricultural interests appear in their proper light before the nation, and especially the neighboring states and territories; and moreover, that as a State Utah shall become a potent factor in framing the public irrigation legislation of the future. We, therefore, take this method of calling your attention to these requests, and take the liberty of emphasizing what the commission have said, that our influence may be joined to theirs in impressing you with the importance of giving them the fullest aid and information, and that, too, at once.

Very respectfully, your brethren,
WILFORD WOODRUFF,
GEORGE Q. CANNON,
JOSEPH F. SMITH.

To this full statement of the work and methods of the local Commission, and the aims of the forthcoming Congress at Denver, the NEWS feels once more to add its own appeal for unanimity, enthusiasm and public spirit on the part of the proper officials and the people generally, to the end that this great Territory may be worthily represented and her prestige in every way maintained and increased. In saying this much, may we again venture to say, without danger of being regarded as an enemy of the Congress, that we are not yet ready to pledge the Territory of Utah to the affirmative of the question of the cession of the arid lands?

PUBLIC PRAYING.

It is a sort of fad with a good many professed ministers of the Gospel, when they present themselves in the pulpit on the Sabbath, to offer up special prayers for the reclamation of some prominent individual who is supposed to be pursuing a mistaken course, or for some backsliding person, or a member who has been guilty of immoral conduct. A natural inference is that a person thus prayed for is at once understood by the congregation to be guilty or derelict in some moral particular.

A case involving this implication has been taken into court at Los Angeles, in a libel suit for \$5,000. Rev. J. W. Campbell is pastor of the First Methodist Episcopal church there, and has been doing a good deal of praying of this kind. It appears that in the public library there is a French work by Richepin, the improper character of which had escaped the observation of the examining committee, which fact the pastor ascertained. Miss Tessa L. Kelso is librarian, and holds a prominent place in educational circles. On Sunday, the 19th instant, Mr. Campbell prayed before his congregation, using the following language: "O Lord, vouchsafe thy saving grace to the librarian of the

Los Angeles city library, and cleanse her of all sin, and make her a woman worthy of her office."

Of course Miss Kelso did not like that, for everybody understood that she was accused by the pastor of being a sinful woman and unworthy of the place she held, unless by saving grace she was raised to a better moral condition. She was not a member of Mr. Campbell's church, was not a French scholar and could not read the book in question to ascertain the nature of its contents, and was not empowered to exercise any censorship over the books admitted to the library. Further, the minister was notified the Friday previous to the occasion referred to that no blame could be attached to Miss Kelso in the premises; yet in the face of his knowledge of the facts he said he had resolved to deliver his prayer, and did so.

Upon the showing made by the minister's own statement, it would seem that the lady has good cause for proceeding against him. He admitted her innocence of responsibility for any wrong that may have existed, and yet persisted in presenting her before a public meeting in the attitude of a sinful woman so far removed from a proper moral standing that she needed special public prayers in her behalf. Not only was his action in this regard unchristianlike and libelous, but it was an act of sacrilege in presuming to present before the Almighty that which on its face was a false statement.

The whole business of dealing that way with cases of the kind referred to, even where parties are guilty of the accusation made, is an outrage upon refinement and decency, and one in which no person inspired by a Christian spirit will engage. Public prayers may refer with propriety to matters that belong to the public, and to the special interests of the congregation generally, in the way of thanksgiving and pleadings for Divine favor; but when they are made the vehicle of slanderous accusations or of calling attention to nauseating and repulsive crimes which no true Christian desires to dwell upon in his worship, they are a sacrilege and a mockery. Praying should be decent in its expressions, and breathe hope, faith, charity and reverence in all its utterances.

THE INCOME TAX.

Now that the tariff bill has been allowed by the President to become law—though by his failure to sign it the chief magistrate makes it clear that it is not to his liking—the particular details that affect this part of the country are of special interest. In this regard the NEWS is requested to give the income tax provisions, which are likely to be brought prominently before the courts of the country, in the cases in which Senator Hill has been engaged as an attorney to contest the constitutionality of the law, if need be to the highest tribunal of the land. The special ground of contest has not been designated further than the claim that the income tax part of the tariff bill is characterized as being class legislation.

The income tax division of the law is too extended to give in full, as it

would make nearly a page of the paper, but the substance of the measure which is expected to raise \$30,000,000 revenue annually for the government for five years, and to which some Utah men and a number of corporations doing business here will be asked to contribute, will be placed before our readers. The opening section provides that from and after January 1, 1895, and until January 1, 1900, there shall be assessed, levied, collected and paid annually, upon the income received in the preceding calendar year by any person residing in the United States, or any of its citizens abroad, a tax of two per cent on the amount derived over \$4,000. All corporations, companies or associations, except partnerships, come under the rule. But states, counties, municipalities; charitable, religious and educational associations; fraternal beneficiary societies; building and loan associations which loan only to members; certain classes of savings banks, and mutual insurance associations are exempted from payment of the tax.

In computing incomes, all business expenses, state, school, county and municipal taxes, losses sustained during the year and not compensated for by insurance (except depreciation of values on real estate purchased within two years), and debts ascertained to be worthless are to be deducted. But there is no deduction made for new buildings or for improvements made to increase the value of any estate. Only one deduction of \$4,000 is to be made from the aggregate income of the members of any family, composed of one or both parents and one or more minor children; guardians may make a deduction for each ward, except where two or more are comprised in one family and have joint property interests; dividends of income tax-paying corporations are also deducted.

Every person or corporation having an income of over \$3,500 for the taxable year must make a return thereof. In case of a failure to do this, a tax of fifty per cent additional on the income tax is levied as a penalty. Appeals may be made to the commissioner of internal revenue; otherwise the decision of the collector of the district shall be final. The income tax is made payable on or before the first day of July of each year; and a default of ten days by any person liable means a penalty of five per cent on the amount of taxes unpaid and one percent a month interest, except from the estates of deceased, insane or insolvent persons. Corporations that default in payment of the tax are subject to a fine of \$1,000 and two per cent per month on the amount of tax due until the same is paid.

Public officials who receive a salary of over \$4,000 per annum have the amount of their income tax deducted by the paymaster or disbursing officer, who endorses the amount on the payroll receipts. Each corporation paying an employee over \$4,000 per annum must report the same to the collector. Salaries due state, county or municipal officers are exempt from the provisions of this paragraph. All persons and corporations must report on or before the first Monday in March of each year, for the business of the preceding year, relative to the income tax. Besides these provisions, there are the