

## STUDENTS' DEBATE TONIGHT.

The Income Tax: Affirmative, B. Y. Academy; Negative, L. D. S. University—A Live Question—Free to the Public in Barratt Hall.



BRIGHAM CLEGG

JOHN U. HICKS OF L. D. S. U.



J. FRANK DAY.

CLARENCE S. JARVIS, B. Y. A.

The debate between two leading schools of this state will come off tonight in Barratt Hall, at 8 o'clock. The question is, "Resolved, That the income tax is a desirable part of a system of taxation." The debaters are Clarence S. Jarvis and J. Frank Day of the Brigham Young academy, for the affirmative, and Brigham Clegg and John U. Hicks of the Latter-day Saints' university for the negative. At the beginning of the meeting the L. D. S. students' song, "The Gold and the Blue," the words to which were written by Student J. W. Welsh and the music arranged by Student Edwin Kimball, will be sung as a double quartet by three pairs of brothers, as follows: first tenors, Henry Colton and Stephen McMurrin; second tenors, Jule McMurrin and Geo. Colton; first basses, Heming Mortensen and Ray Weller; second basses, Will Ball and Geo. Weller. The academy will furnish music by their own brass band, and Prof. Kent's glee singers will make the welkin ring with "The Good Old L. D. S." and other school songs. It is expected that Hon. John Henry Smith will preside and

that Prof. Geo. M. Marshall of the university of Utah and Dr. Seymour B. Young will be two of the judges. These two will choose a third. The debate will be free to the public, and Barratt hall will hold nearly 1,000 people.

As an example of the proposed income tax laws the main provisions of the bill introduced by Senator Murdoch in the last Utah Legislature, but not passed, are given below:

"From and after the first day of January, 1904, there shall be levied, assessed and collected annually upon the net profit or income above actual operating and business expenses, from all property owned, and every business, trade, employment or vocation carried on in the state, and by every servant or officer, of the state, wherever residing, a tax of 1 per cent on the amount so derived during the year preceding.

"There shall be levied, assessed and collected annually, except as hereinafter provided, a tax of 1 per cent on the net profit or income above actual operating and business expenses, from all property owned, and every business, trade, employment or vocation carried on in the state, of all corporations doing business for profit in the state, no matter where created or organized; provided, however, that nothing herein contained shall apply to corporations, companies, or associations conducted

solely for charitable, religious, educational or scientific purposes.

"In estimating the gains, profits and income of any person or corporation, there shall be included all income derived from interest upon notes, bonds or other securities, except such bonds of the state of Utah and the United States as may be by law exempted from taxation; profits realized within the year preceding from the sale of real estate, including leaseholds; purchases within two years; dividends upon the stock of any corporation; the amount of all premiums on bonds, notes or coupons, the amount of sales of all movable property, less the amount expended in the purchase or production of the same, and in the case of a person not including any part thereof consumed directly by him or his family; money and the value of all personal property acquired by gift or inheritance, and all other gains, profits and income derived from any source whatsoever.

"The net profits or income of all corporations shall include the amounts paid or payable to, or distributed or distributable among shareholders from any fund or account, or carried to the account of any fund or used for construction, enlargements of plants, or other expenditure, or investment paid from the net annual profits made or acquired by said corporation.

"In computing incomes, the necessary expenses actually incurred in carrying on any business, trade, profession or occupation, or in managing any property, shall be deducted, and also all the interest paid by such person or corporation on existing indebtedness.

"It shall be the duty of all persons over the age of 21 years having an income of \$500 or more from the preceding year from all sources and of all corporations made liable to income tax, to make and render a list or return between the first day of February and the first day of March of each year in such form as the state board of equalization may direct, to the assessor of the county in which said person or corporation resides, is located or doing business. Such statement shall set forth the amount of their or its income, gains or profits as aforesaid; and all guardians, trustees, executors, administrators, agents, receivers, and all persons or corporations acting in a fiduciary capacity shall make or tender a list as aforesaid to the assessor of the county in which said person or corporation resides or does business of the amount of incomes, gains or profits of any minor or person for whom they act, and the assessor shall require every list or return to be verified by oath or affirmation of the person or authorized officer of the corporation making the same.

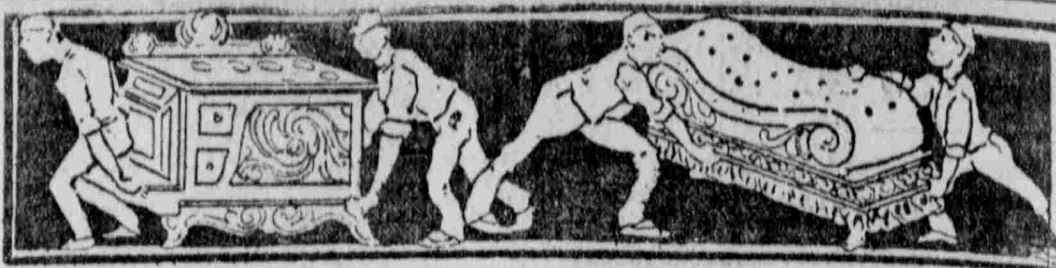
"If any person or corporation refuse or neglect to render such return within the time required as aforesaid, or renders a return which, in the opinion of the assessor, is false or fraudulent, or contains any understatement, or is unlawful for the assessor to summon such person, or any of the officers of such corporation or any person having possession, custody or care of the books or accounts containing entries relating to the business of such person or corporation, or any other person he may lawfully proper, wherever residing or found, to appear before him and produce such books at a time and place named in the summons and to give testimony or answer interrogations under oath respecting any income liable to tax or the returns thereon. False, willful testimony given before such assessor shall be perjury.

"It shall be the duty of any person or corporation doing business for profit to keep full, regular and accurate books of accounts upon which all its transactions shall be entered from day to day in regular order, which books shall be open to the inspection of the assessor of the county or any person authorized by him to inspect the same, during business hours.

"When any person or corporation supposed to have a taxable income refuses or neglects to render any return or list required by law or declines to take oath of affirmation thereto, the assessor may make such assessments as he may consider just and the same shall be binding and conclusive upon all parties and shall not be subject to appeal to the board of equalization."

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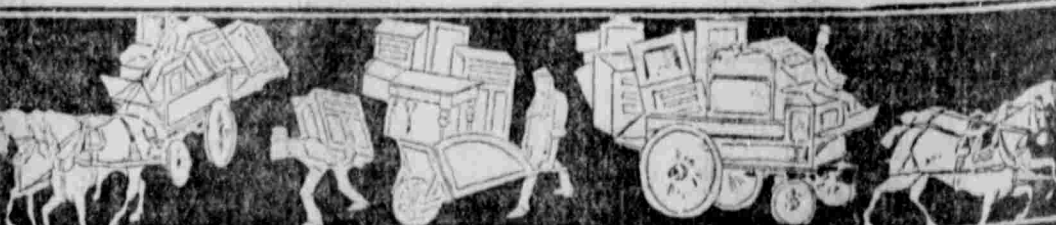
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