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KAPPA BETA PI

If you have not already observed the article, Kappa Beta Pi invites you to read Madame Suzanne Grinberg's interview, also account of installation of Alpha Omicron Chapter at University of Paris in January number of Banta's Greek Exchange.

Alpha Chapter held its regular monthly luncheon and business meeting at Miss Ellis Tea Room on February 11, with a large attendance. Mrs. L. A. Simons, who as Florence Dicker, was the only member of her sex in the February graduating class, parked her newly acquired husband around the corner long enough to attend the meeting. She was every inch the bride clad in a smart black tailleur with a perfectly charming hat to match. Florence was married on December 29 prior to her graduation in February. Mrs. Sue Brown Hassell, one of the charter members of Alpha Chapter, who is serving this year as Chairman of the Board of Directors, was also present.

PHI DELTA PHI

Daylight saving is an arbitrary rearrangement of natural phenomena which promotes the greater convenience of the people. If such interference is permissible with natural law, a similar expedient with man-made law at least is not "malum per se." At the time these notes are be-

ing written the present writer's term of office has expired. But before the new incumbent took over the reins we had a runaway of an initiation and a spirited race for office. Therefore the old jockey is riding the colt all the way back to the paddock.

On Saturday, February 18th, "Moses" Gale led his faithful followers out of the 20th floor Egypt where they were denied personal liberty, through the deserted corridors of the court house, to the promised land on the top floor of the La Salle. And if the Red Sea had been as muddy as La Salle St. was when we crossed it, the future occupation of the Israelites would have been that of laundrymen rather than of money-lenders.

The afternoon was taken up in the initiation ceremonies, and the evening was devoted to the banquet in which the participation of the alumni was notable. Brother K. F. Burgess, General Counsel of the C. B. & Q. Ry., gave a very inspiring address on the desirability of being prepared for the inevitable opportunities which will arise in the next twenty Brother Bill Wood favored us years. with some of his ever charming solos. It was our pleasure to welcome into the Inn at this time the following initiates: J. T. Clark, R. M. Corbett, H. C. Hulbert, E. K. Klika, H. W. Lamp, J. C. Lamy, N. J. Martens, J. F. Merriam, J. W. McCaffrey, W. W. Planke, C. M. Purdunn, R. S. Schultz and A. Swanson.

On the evening of February 23rd the annual election of officers took place. As might be expected, where so many able men were available, the contests were close and exciting. Brother Webber, who was appointed teller, felt the duties of his office required him to "tell" each voter for whom his ballot should be cast. We commend him unreservedly to any political party seeking some smart work within 200 ft. of the polling place. As a tipster we would give about a dollar a. decade for his "Market Service." Harry Stephenson remarked that while our retiring Magister may not have been a whirlwind, he certainly was a gale. And the writer might add that even a zephyr was welcome in that smoke-filled room. Smoke of battle, smoke of pipe, smoke of cigarette, in fact smoke of everything except Bill Wood's incinerator! After the struggle was over the result was as follows:

Magister-Baldwin.

Recorder-Hemingway.

Clerk-Browning.

Historian-McCaffrey.

Faculty Advisor—Judge Pickett (unanimous).

And thus endeth our year's labor!

If you are interested in the qualifications of the new Historian, dig up your last issue of the Review. Or. better still, ask Miss Scheiner for another copy, and the school authorities then may think there is something of lasting value in the editorials of the publication. And if they do,-they probably will be right! It is well that McCaffrey is editor as well as Historian for these are troublous times for historians. Supt. McAndrew got into a great deal of difficulty because some historian failed to mention who won the Revolutionary War. make matters worse, the publisher omitted the picture of Kosciusko. As there are no pictures in the Review, the task is somewhat lightened for "Mac."

And now while the curtain is falling let me thank the brothers for their hearty co-operation for The greatest proof of their loyalty

They could ever hope to give,

Is that they read this chatter monthly

And still they let me live!

DELTA THETA PHI

Delta Thets entertained a number of friends at the Hotel Sherman Thursday, February 7. Under the soothing influence of Lady Nicotine the boys offered each other condolence for the A's which they had not received the past semester. Joe Zambrino and Rus Allen each had a new copy of bedtime stories and read to the brothers until there was danger of everybody going to sleep at which time the hotel management requested less noise and so the meeting adjourned "sine die."

Webster Senate welcomes Brother J. A. Ricter of the University of Nebraska, who entered Kent at the opening of the semester, and announces Walter Wantuck as its latest pledge.

ROUND TABLE MEETING

The regular monthly meeting of members of the Round Table was held on Saturday, February 4, at the Eastgate Hotel. After a luncheon, which could better be termed a dinner, the real program began. Business matters were soon cleared up by Arthur Jepson, chairman of the day, leaving the remainder of the afternoon for an instructive and enjoyable program with Judge Pickett as principal speaker.

Judge Pickett had with him his final examination questions in 'Evidence' and 'Conflict of Laws', and it was with great pleasure that the Juniors listened to the Seniors struggle with the same 'Evidence' questions with which they themselves had labored but a few short weeks ago. The intricacies of the final examination given in 'Conflict of Laws' were then explained. Upon closing it was declared to have been a mighty worth-

while afternoon and surely one that made us all think.

Another important event of that afternoon of February 4 was the discussion concerning, and final selection of an emblem to be worn in the future by the members of Round Table. Heretofore there had been no means of recognition, but now we shall wear a pin or key, according to our individual preferences—each of the same design, of course. So if any of you notice a neat little pin or key which you have never seen before floating around school, better take a really good look at it for it may be the new Round Table symbol.

There is an old belief that seven is a magic number. We are wondering if the magic still holds when 'teen' is added to the 'seven'. Anyway seventeen new faces appeared at this luncheon-students whom the older members of the organization felt were qualified for this signal These new members of Round honor. Table are as follows: John Brother. Bonar Brown, J. J. Fitzgerald, J. R. Hemmingway, J. W. Hedden, J. Jesmer, W. C. MacLean, M. Cowen, L. M. Haney, A. J. Roznicki, E. W. Schwantes, Charles Sewell, H. B. Snower, W. W. Spangler, G. D. Stevens, N. W. Stonesen, Max Terry.

Important Announcement

See Page Thirteen

Tune In

Write In

ILLINOIS GASOLINE TAX HELD VOID

The tax placed on gasoline was knocked out by an opinion handed down from the Supreme Court of Illinois on February 24, 1928. The very learned and lengthy opinion of the court was rendered by Mr. Justice Thompson and though worthy of a reprint here, its length will not permit.

The case was taken before the Supreme Court on an appeal from a decree of the Circuit Court of Kane County sustaining a general demurrer to and dismissing for want of equity an amended bill for injunction filed by the Chicago Motor Club, a corporation, as a taxpayer seeking to enjoin appellee, A. C. Bollinger, as director of the Department of Finance, from collecting the tax imposed by the act entitled, "An Act to impose a license tax on the sale and use of motor fuel," approved June 29, 1927, and appellees Garrett Kinney as Treasurer, Oscar Nelson as Auditor and Bollinger as Director, from disbursing, using or expending any of the funds appropriated by the act entitled, "An act making appropriations to the Department of Finance to carry out the provisions of 'An act to impose a license tax on the sale and use of motor fuel," approved on the same dav.

In his opinion Mr. Justice Thompson goes into a long explanation of the different sections of the above acts, after which he says, "It is clear that the tax levied by this act is an excise. * * * It is an occupation tax imposed upon distributors of motor fuels as defined in the act. It is a charge on the business of distributing motor fuel imposed for the purpose of raising revenue for the purposes mentioned in the act and measured by the number of gallons of motor fuel sold or used. In exercising its power to tax a business the legislature is specifically required by section 1 of article 9 of our State constitution to tax 'by general law, uniform as to the class upon which it operates,' and under both th

National and State constitutions it is specifically prohibited from passing any law which will deprive any person of his property without due process of law. Section 13 of article 4 of our State constitution provides: 'No act hereafter passed shall embrace more than one subject, and that shall be expressed in the title,' and 'no law shall be revived or amended by reference to its title only, but the law revived, or the section amended, shall be inserted at length in the new act.' Section 20 of article 4 provides that the State shall never in any manner give, loan or extend its credit to or in aid of any corporation, association or individual. By its amended bill appellant invokes these provisions of the National and State constitutions in its attack upon the constitutionality of the law imposing the tax in question and makes seven specific charges against the validity of the act."

At this point the court challenges the validity of the act because of sections 6. 7 and 10. Section 6 reads: "After deducting the expense of administering this act, and the refunds provided for in section 10, from the total amounts of license taxes collected in each calendar year, the Department of Finance shall apportion, as hereinafter provided, to the several counties of the State, as soon as may be after the end of the calendar year, fifty per cent of the net amount collected in 1927, and in each succeeding year. The money shall be apportioned to the several counties in each year, in proportion to the amount of motor vehicle license fees received from the residents of each county in the State, during the preceding calendar year." Section 7 reads: "Money apportioned to the several counties shall be used only for one or both of the following purposes, as the particular county may desire: case a county has outstanding bonds issued, or obligations incurred for the purpose of constructing State-aid roads, such construction having been or to be in accordance with section 15d of article 4 of 'An act to revise the law in rela-

tion to roads and bridges,' approved June 22, 1913, as amended, such money or any part thereof may, by resolution of the county board be used for the purpose of retiring such bonds and paying such obligations. 2. Any county may also use any money apportioned to it, in the construction of State-aid roads, in the manner provided for the use of county funds for such work by section 15d of article 4 of 'An act to revise the law in relation to roads and bridges,' approved June 27, 1913, as amended. However, no refund or further contribution shall be made by the State for such construction, nor shall the county in order to use the money apportioned to it, be required to provide or appropriate any county funds for such construction. * * * So far as practicable, priority in the matter of construction with these funds in any county, shall be given State-aid roads which will connect with the State bond-issue.routes numbered 1 to 185, inclusive, those incorporated municipalities which are not now upon any of these routes. All highways so constructed shall be maintained in accordance with article 4 of said act." Section 10 reads: "Any person who uses motor fuel (upon which the license tax imposed by this act has been paid) for any purpose other than operating a motor vehicle upon the public highways of this State, shall be reimbursed and re-paid two cents on each gallon of motor fuel so used. Claims for such reimbursement shall be made to the Department of Finance duly verified by the affidavit of the claimant, * * * upon forms prescribed by the department. The claim shall state such facts relating to the purchase, importation, manufacture or production of the motor fuel by the claimant as the department may deem necessary and the time when and the specific purpose for which it was used. * * * The department may make such investigation of the correctness of the facts stated in such claims as it deems necessary. When the department has approved such claims, it shall pay to the claimant the reimbursement herein provided out of any moneys

appropriated to it for that purpose." The court considers each one in detail going into examples and citations of authorities to prove that these sections invalidate the act. He tells of 47 states having laws which impose a tax upon distributors of motor fuel and that this gives rise to 47 varieties of law on the subject none of which are like the law in Illinois. In some state exemptions from the tax are allowed and in other states exemptions are allowed at different times.

"Eliminating from the act the void sections, 6, 7 and 10, we have an act which imposes a tax upon all distributors of all fuels suitable and practicable for operating motor vehicles, excepting kerosene, and places all of the fund thereby created in the special fund in the State treasury known as the Road fund. No user of gasoline or other fuel suitable and practicable for operating motor vehicles would be exempted and none of the fund would be apportioned to the several counties of the State. Such an act is not the act that was passed by the General Assembly, and it is evident that the act would not have been passed without sections 6 and 10. Where the different objects of an act are so dependent upon or so mutually connected with each other in meaning or as conditions, considerations or compensations for each other that it cannot be presumed the legislature would have enacted the provisions designed to secure one of the objects without the provisions for the other, the invalidity of the latter renders the whole act void." Here the court gives a list of citations and authorities for the above.

"Fully mindful of the rule requiring all presumptions to be resolved in favor of the constitutionality of legislation and of the inconvenience caused by declaring this legislation invalid, we are compelled to hold that it contravenes both the National and the State constitutions and is therefore void.

"The judgment of the circuit court is reversed and the cause remanded, with directions to overrule the demurrer to the bill and to enter a decree in accordance with its prayer."

A lawyer unused to the practices of the United States Supreme Court recently addressed the dignified justices as "gentlemen" instead of calling them "your honors." He immediately apologized. Chief Justice Taft in accordance with his customary attempt to make lawyers who are appearing before the august body feel at ease, replied, "Don't apologize for calling us gentlemen. That is what we try to be."

"I called on Miss Debutante last night, and I wasn't more than inside the door before her mother asked me my intentions."

"That must have been embarrassing."
"Yes, but that's not the worst of it.
The young lady herself called from upstairs and said, 'That's not the one, mother.'"

"Too bad Shakespeare wasn't born in London."

"Why so?"

"I said he was on that exam."

Wife: "I don't know how the biscuits are. How do they taste?"

Husband: "Well, they are stepping stones to something better."

Friend: "Don't you think your son will forget all he learned at college?"

Father: "I hope so; I don't see how he can ever earn a living rowing on a river."

One of the funny things about politics is that a candidate attempts to stand on a platform and run at the same time.

Definition of slander: Oral defamation published without legal excuse. The stenographer copied from notes: Oval definition polished without legal excuse.