Inter-collegiate Debates
Howard Wins from Wilberforce and Loses to Union

FRIDAY night, April 25th, Howard University cast her lot in forensic contests with Wilberforce of Xenia, Ohio, and Union of Richmond, Va. Both contests were hard fought. The subject discussed was: Resolved "That the Federal Government should impose a Graduated Income Tax, its Constitutionality being Granted."

HOWARD vs. WILBERFORCE

The debate at home was with Wilberforce. Moore, '14, Rose, '13, Turner, '14, represented Howard on the negative and Burch, '14, Simpson, '15, Price, '13, defended the affirmative side of the question for Wilberforce University.

Burch, the first affirmative speaker, gave a comprehensive and intelligent exposition of the subject, pointing out that the income tax is used in all the nations from great Germany to little Holland, and citing the cases of its use in the United States in the time of the Civil War. The kind of tax he proposed was one that should exempt small incomes, tax moderate ones at a low rate, and large incomes at a high rate.

Mr. Burch supported the contention that the income tax is desirable as a supplement to our present system of taxation, stressing primarily the fact that the present administration will lower the tariff, which reduction, he claimed, will result in less revenue. This, linked with the fact that there is already a big deficit in our treasury, Mr. Burch asserted, makes the income tax desirable. He further made a heavy assault on the inelasticity of our present system, pointing out that the proposed plan will prevent a surplus as well as a deficit.

Mr. Burch was followed by Herman Moore of Howard, who from the outset contended that a lowering of the tariff would not necessarily cause a deficit. He argued that the proposed system of direct taxation is opposed to our indirect method; that such a tax is inquisitional, hence, odious and revolutionary, and that our experience with the income tax has shown it dangerous in ordinary times, and a good war measure. Mr. Moore substantiated his main objection to a graduated income tax, that it is unnecessary, by proving that the system now in vogue has proved adequate in the past, that it is adequate to meet the needs of present conditions and that it is adequate to meet our future needs. He showed that the present system meets the approval of the critics of this and former times and further it is the admiration of the foreign publicists. Moreover, strong statistics were presented to show that under indirect taxation the public debt has been reduced more than $800,000,000, and that when necessary we always expand our present system, giving as a surplus after every deficit. To meet the future needs, Mr. Moore showed that the tax on all high priced goods could be lowered and produce a larger revenue.

Each of these initial speakers presented the cause of his team in admirable style and proved his point with competency.

The fight was now on for life. Simpson furthered Wilberforce's cause by advancing the contention that a graduated income tax would make our present system of taxation more equitable. His argument was, for the most part, a virulent attack on the present system. It was his contention: first, that indirect taxation is unjust, in that under it the tax falls upon the poor and middle classes and not upon the rich. He showed that the 4.48 per cent of the people who own the wealth of the land pay less than 1 per cent of the taxes on the necessities of life. Second, the rich men now dodge taxation by

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Mr. Moore after effectively attacking and weakening the argument of the preceding affirmative speaker, gave a concise outline of the whole case and the position that the negative would take throughout the debate. He then took up the question of the necessity of a graduated income tax, and proved very clearly that such a tax was absolutely unnecessary.

This argument was divided into three points.

1. He proved that our present system of taxation has proved adequate and highly satisfactory in the past. After citing statistics in substantiation of this as far back as the Civil War, he concluded with the words: "So adequate has our present system proved in the past that since the Civil War, at which time we were in the greatest crisis in the history of our nation, we have not only obtained sufficient revenue for the successful maintenance of government, but have so continued the development and enlargement of our country that we have grown in one hundred and fifty years from thirteen dependent colonies to one of the leading nations of the world."

2. He proved that our present system of taxation is adequate for present needs, and that conditions do not warrant the adoption of such a tax.

3. Basing his argument upon economists of the first degree he proved that our present system of taxation would prove adequate for many years to come.

He concluded his argument in the words of John Steward Mills:

"Direct taxation upon income should be reserved as an extraordinary resource for great national emergencies in which the need of a large additional revenue overrules all objections."

J. E. Rose, '13

The task allotted to Mr. Rose in the debate was to show that a Federal Graduated Income Tax could not be collected by our government. He took up in order the two methods which experience had brought forward for collecting the tax. The method of "Self-assessment" was dispatched in a very few words by use of the argument that this method had proved a failure in the years immediately following the Civil War when the tax was then in use in this country for the first time.

The second or more difficult method of Stoppage at the Source was next taken up. The speaker showed the impracticability of this method when used where such a high rate of exemption obtains as is proposed by Congress now in session. First, he showed where taxes from few rents could be collected, since so few people pay rents over $4000, and then how the high rate permitted investments without the income from them being taxed. And lastly how impossible it is for the government collectors to find out what the income from the corporations really is.

H. E. Moore, '14

L. D. Törner, '14

"A Federal Graduated Income Tax is unjust for three reasons: 1st, it involves a multiple taxation upon one and the same income, person and property. A legal resident of Massachusetts owning an establishment in New York is taxed first by Massachusetts upon the property itself, second by New York upon the income from the property, and in the event of the imposition of a Federal graduated income tax would be taxed by the Federal government upon the same income.

In the second place the tax places a limitation upon thrift and industry and is thus indirectly detrimental to the poor. For the capitalist who is thus taxed will not only raise the prices on articles of consumption, but will reduce the wages of the laborer, and at the same time shorten the term of his employment.

Finally the tax distributes unequal burdens among the citizens: for in spite of the $4000 exemption the stockholders of corporations, many of whom are employees whose incomes are often far below $4000 annually, will be taxed upon their entire income at a rate proportionate to the aggregate income of the corporation."

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Inter-collegiate Debates

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tricks of residence etc. Third; a large per cent of the money levied by indirect taxation does not reach the nation's treasury but in the intricacies of our system goes to corporations.

Rose, with force and enthusiasm spoke second for Howard, arguing that the tax proposed was impracticable, in that it could not be collected. He pointed out that this tax would not touch government bonds since the federal government would not tax its own interest out of existence. He showed that of the two methods for collecting the tax, the "Self-assessment" method and the "Stoppage at the Source" method, the one had proved a failure immediately after the Civil War and the other was impracticable in the case of such a high rate of exemption as is proposed by Congress. He used this argument to much effect. He claimed that other countries have proved that they cannot collect the tax by levying a tax on salaries instead of incomes.

The third affirmative speaker concluded for his side by arguing that the tax proposed, as a tax, is efficient and simple in its administration. He claimed that the tax can be collected at the source. It was his plan to tax the dividend before it reaches the stockholder, the rent before it reaches the landlord, etc. He maintained that the collection may become a part of our internal revenue system. He, further, cited instances to show that the tax is collectible with all foreign countries, and maintained that 90 per cent of it can be collected in America.

The main speaking was concluded by Turner of Howard, who argued that a graduated income tax is unjust, in that: (1) It taxes capitalists, who will raise the price of consumption goods and reduce the wages of laborers. (2) It makes no distinction between earned and unearned incomes. (3) It would impose a multiple tax, taxing the corporation as a whole and at the same time the separate stockholders.

The rebuttals were all strong and to the point, Howard showing a decided superiority on that score. Howard rebutted in the order of the main speakers. Wilberforce shifted the positions of Simpson and Price.

The occasion was much enhanced by the musical numbers rendered by Misses Lampton, Wells and Burton.

The judges were Mr. N. R. Marshall, Mr. James A. Cobb, Dr. C. G. Woodson. The decision went to Howard.

HOWARD VS. UNION

While Howard was meeting Wilberforce at home, she was being represented by another team in a debate with Virginia Union University at Richmond. Since this was the first meeting of the College Departments of the two universities for seven years, a great deal of interest was centered in the debate. The University chapel was thronged with the students of Union University and Hartshorn Seminary as well as with the ardent supporters of Union from Richmond. The Blue and White was well represented by its rabble in the person of Curley, who sent the Howard songs and yells ringing through the hall. As each member of our team arose to speak he was greeted with the Howard clap three long Howards, all from Curley.

The subject debated was the same as that of the Wilberforce debate; namely, "Resolved: that the Federal Government, should levy an Income Tax its Constitutionality being Granted". Union represented by W. Clarke, W. Adkins and C. Owen upheld the affirmative side of the question, while the Howard team composed of J. O. Catalan, W. A. Pollard and E. A. Love supported the negative.

All of the speakers did well and it was the general opinion that the contest was unquestionably the closest and keenest ever waged at Union. Mention should be made of the finished eloquence of the Union speakers in their main speeches. In delivery they clearly had the edge on their opponents. The arguments of Howard were without question stronger and cleaner.
In the rebuttal Howard’s superiority except in the case of Union’s last speaker, Owen, was without question. Catalan, Pollard and Love spoke much more freely and effectively than the first two speakers for Union. The last rebuttal for Union was given by Owen and was easily the feature of the debate. Delivered in a clear, persuasive manner it won the audience and the judges. This quotation of Professor Gregory’s forceful statements in favor of the Income tax in the Harvard–Yale debate brought down the house and ended a very forceful and effective speech. For Howard, Pollard by his coolness under fire and his keen analysis of his opponents, arguments deserves special praise. Love, by his earnest and enthusiastic presentation of his arguments, won the sympathy of the audience and he was warmly applauded throughout the two appearances. Catalan likewise upheld the name of dear Howard with credit both to himself and to his University.

The Second Team

In considering and summing up the work of the debating teams, the valiant and heroic work of the second team must not be lost sight of. Few people outside of the personnel of the debating teams and Prof. Gregory know how faithfully these men who composed the second team worked. Two of them were H. W. Brown and J. R. Berry, the alternates of the two teams, and Young Curtis who was asked to work with the boys after the teams were made up.

This team fell to work as

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Assistant Professor Montgomery Gregory, under whose direction the university debating teams are trained, was called to the English Department of Howard University following his graduation from Harvard College in 1910. It was peculiarly fitting that he should be thus honored by Howard, for his father James M. Gregory President of the New Jersey State Industrial School, was a member of the first class to finish from the College Department of Howard University and later held the chair of Latin for twenty-five consecutive years at his Alma Mater. The subject of this article was thus born upon Howard campus in the house now occupied by Professor Parks and spent his early boyhood upon the scene of his present labors.

Professor Gregory received his preparatory training at Williston Academy, Easthampton, Mass., where he made a brilliant record. In athletics he was a member of the school football and track teams. As a debater he made the unprecedented record of being on four victorious teams and of winning the Amherst cup for individual excellence. He was also editor in chief of "The Willistonian," the school weekly, president of his class, member of the Pi Tau Alpha fraternity and winner of the school prizes in oratory and Latin.

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Professor G. D. Houston, head of the English Department at Howard University, was born in Cambridge, Mass., May 6, 1880. He attended the public schools there and in 1900 entered Harvard College, from which famous seat of learning he graduated in 1901 with the degree of Bachelor of Arts, cum laude. Professor Houston is one of the seven Negroes who hold scholarship distinctions from Harvard.

After graduating from Harvard, Professor Houston took charge of the Department of English at Tuskegee Institute where he rendered excellent service. He remained at Tuskegee until 1907 when he accepted the position as head of the Department of English at the Colored High School at Baltimore. From 1910 to the present scholastic year when he was chosen as Professor and head of the Department of English at Howard University he taught in the M Street High School, of Washington, D.C. Professor Houston's direction of the English Department has been eminently successful, due to his broad and technical knowledge of the language and literature and his absolute fairness in administration. He is upholding the high standard set for Howard's English Department by Professor Brawley, who held the position prior to Professor Houston's appointment.

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History of the Kappa Sigma Debating Club
H. W. Brown

Since the early days of the University, debating has played an important part in the student life. Until the year 1907 debates and all other literary activities were under the auspices of the Alpha Phi Literary Society. It occurred to many of the active male students of the University, foremost among whom was Mr. C. C. Sanford of the class of '09, that, on account of the nature of the work of the Alpha Phi, little opportunity was provided for actual debating among students themselves, or for the arrangement and management of inter-scholastic debates. As result of the awakening to these conditions, the Kappa Sigma Debating Club was organized in the fall of 1907 by C. C. Sanford with the cooperation of such noble sons of Howard as Messrs. C. E. Smith, J. S. Butts, J. M. Jackson, and S. Kelly.

The object of this newly formed organization was to foster the art of forensic speaking among the students of the School of Liberal Arts and to promote inter-collegiate debates.

Mr. C. C. Sanford was the founder and first president. During his administration, the club enjoyed a brilliant success. Debating in the University was placed on a firm and permanent basis, and the Kappa Sigma was given an impetus that started it well on the way to become the far reaching and serviceable organization that it is today.

The first inter-collegiate debate under the auspices of the club was held with Shaw University in March 1908 at Howard. The affirmative side of the question of the United States' subsidizing her merchant marine, was argued for Howard by Messrs. C. E. Smith, S. D. McCree and C. C. Sanford. The decision went to Shaw University.

On the following year, 1909, the club arranged two debates. One with Lincoln, held in Baltimore. The Kappa Sigma was represented by Messrs. W. H. Love, J. S. Butts and B. L. Marchant who were successful in debating Lincoln and bringing honor home to their school.

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Summaries and Extracts from the Recent Debates
(Continued from Page 2)

J. O. Catalan '13

"We of the negative maintain that a graduated income tax is not needed as a revenue measure. Our present revenue system has met the expenditures of government during the most bitter financial crisis our country was ever called to witness. In 1893 when there was a reduction of the tariff our present system not only met the expenditures of the government, but we had a surplus of over two million dollars at the close of the fiscal year.

Taking a survey of the financial standing of our government from 1900 to 1912, we meet only 3 deficits—the fiscal year 1912 closing with a surplus of over 37 million dollars in our treasury. We have an aggregated surplus from 1900 to 1912 of over $175,000,000 in our treasury. Moreover, if there were need of more revenue, we could surely find a more advantageous means of securing the same than by a graduated income tax. An abundant and sure revenue, easy of collecting and of immediate use in case of a national crisis can be secured by raising tax on liquors and tobacco. If these above named articles were taxed at the rates they are taxed in England and France, we should receive an annual revenue from these articles alone of over 480 million dollars. This would be over 300 million dollars more than the amount estimated from an income tax, since that amount is estimated at 125 million dollars.

For the above reasons, namely: that our present system has met adequately past financial exigencies, and that a more advisable means of securing revenue could be secured by expanding our present system, we maintain that the Federal government should not levy a Graduated Income Tax."

W. A. Pollard, '15

The second speaker on the Union debate, Mr. W. A. Pollard, maintained that, even if the tax was necessary, a graduated income tax cannot be successfully collected in this country. He said in part: "The nature of the income tax is such that its collection can be attempted in only two possible ways—first, by the system of 'Stoppage at the Source,' and secondly by 'Self-assessment.'"

In maintaining his first point, he showed the impossibility of ascertaining the true amount of incomes derived from private business and professions. "By what human ingenuity," he asked, "can the transient income of a Wall Street broker be stopped at its source?" He successfully proved the system of "Stoppage at the Source" to be not only impractical but wholly incompatible with our present industrial activities.

The next possible method he showed to be wholly ineffective and absurd, inasmuch as its successful operation depends upon the statements of the tax payer himself. Few men, he argued, will report their true income, since it would be against their immediate interest. Striking examples were drawn to show the evil effect of this system in England and in our own country immediately after the Civil War.

It was Mr. Love's burden, dealing with the moral phase of the question, to show that the tax is unjust. Said he: "The object of the tax is to set off a very small portion of our population, less than 450,000, and impose upon them the burden of Federal taxation. This is purely class legislation, a principle pernicious in its effects and wholly unAmerican." He further contended that it distributes burdens progressively and not proportionally, and that the tax falls primarily upon industry and thrift.

His final and perhaps most fundamental argument was that the tax will fall upon the American consumer. He argued: "The income tax of all taxes is the most capable of being shifted. You tax the beef trust, they tax you, you tax your income, they tax your purchase. Now, who pays the tax? Always and ever the American consumer must bear the burden of direct taxes."

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E. A. Love, '13

Read next week's JOURNAL
A Character Sketch

All the peaks soar but one the rest excels:
Clouds overcome it
No, yonder sparkle is the citadel's
Circling its summit.
Thither our path lies; wind we up
The heights.
- Robert Browning

A few days less than eight years ago, in a Texas valley—about a half-hundred miles north of that point where the Rio Pecos flows down to join the Rio Grande—a vigorous and robust youth, a farmer boy with high aspirations having heard of Howard University as the fountain of learning, turned his steps thereunto.

One bright agreeable morning during the fading days of September 1905 found this youth, together with all his earthly possessions on the campus of Howard University making promiscuous inquiry among the students as to how he himself might enter upon the life of a student. We are not primarily concerned with all of the details of his life immediately following; suffice it to say that he became a student, entering the first year of the Preparatory Department. Berry has always been, since his stay at Howard University, a good student; not brilliant, not spasmodic, but a good consistent, conscientious student. It is not his scholarship, however, that is of primary interest to us but the man himself in his relationship to all of the duties which he has from time to time been called upon to perform.

Berry is a man "diligent in his business," a man who allows no subordinate issues to distract him from the work he is here to do, a man whose "word is his bond" and finally, a man who, though starting with nothing and depending all along on his own resources (I apologize to him for remarking) is materially "well fixed."

Just one or two instances to illustrate the integrity of the man: he began work one summer in Atlantic City at a job from which he derived no very encouraging remuneration; a while later there suddenly turned up another job several times as good as the one he had but which necessitated being taken up immediately. This he could not do without leaving his employer without notice and after seeking in vain to have the new job held over till he could get some one to take his place with his then employer, he decided to remain at his old job. In some way his employer learned what Berry had done, and gave him a much better position with more pay and since then, he has always sought to have Berry come back to him during vacation times. Another instance of his manly quality was displayed several years ago when a student of the University happened to be in great need and wanted Berry's recommendation in order to help him get a job that was open to a student. Here, knowing the nature of the job and also the nature of the student, refused to recommend him but gave him money out of his own pocket to help him till he could find employment elsewhere. These are just one or two of the many instances which could be given to show to just what extent the man is "on the square."

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Berry has, unfortunately with his fine physique, never taken any active part in athletics, nevertheless his services have always been sought in connection with the handling of athletic monies by reason of the fact that he handles money properly. He has devoted considerable time to public speaking and debating and has been twice elected president of the Kappa Sigma Debating Society of the University. He has rendered very faithful and efficient service to his organization and the business end of the recent Howard-Wilberforce and Howard-Union debates rested very largely on his shoulders.

He graduates this coming June from the Teachers College and next year plans to enter the Theological Department of Boston University. He is both by training and natural bearing just the sort of man we need in the University and we have every reason to believe that his life is destined to count in the future uplift of humanity. He is faithful and courageous in all his work and upright in all his relations with his fellows. “And he shall be like a tree planted by the rivers of water, that bringeth forth his fruit in due season; his leaf also shall not wither; and whatsoever he doeth shall prosper.”

C. W. Richardson

History of The Kappa Sigma Debating Club

(Continued from page 7)

school. The second debate was held between Wilberforce University at the Metropolitan A. M. E. Church in this city. Those who represented Howard were J. W. Jackson, E. M. Pollard and F. Oldham. The boys fought gallantly, but the decision was given to Wilberforce.

The scholastic year 1910 was the greatest year known in the history of debating in Howard University. Fiske, Atlanta and Howard Universities debated the same night, each school having both sides of the same question. The Kappa Sigma debating club was represented at Atlanta by Messrs. J. S. Butts, J. M. Jackson and E. C. Terry. These forensic artists did very good work in defeating Atlanta and bringing the honors home to Howard. The Club was represented at home at the same time against Fisk by Messrs. W. H. Love, J. H. McMorris and C. B. Washington. This team was victorious. In May of the same year, Messrs. E. M. Pollard, Kelly and Scott journeyed to Wilberforce and amidst a crowd of foes met and completely swamped Wilberforce on her own territory. The fourth successive debate for the year was won when Messrs. Hawkins, Diggs and Butts met Lincoln and defeated her in Philadelphia.

In nineteen eleven another triangular debate was arranged with Fisk and Atlanta. Howard was represented at Fisk by Messrs. Curley, Jackson and McMorris, who by their thorough acquaintance with their subject and their skilful arguments brought the victory home to Howard. On the same night that our team was battling at Fisk, Messrs. Kelly, Washington and Wimberly were defending Howard at home. They did credit to themselves and brought honor to the University by defeating the Atlanta team before a large and enthusiastic audience.

During the year 1912 the Kappa Sigma held no inter-collegiate debates but a very successful and profitable year was spent in debating important topics on moral, social, political, economic and scientific phases of life.

In 1913, the present year, the Kappa Sigma arranged two debates between Union and Wilberforce Universities. Howard was represented against Union by Messrs. Love, Pollard and Catalan, against Wilberforce by Messrs. Moore, Rose and Turner. The outcome of this contest is tabulated elsewhere in this paper.

True it is that success is not measured wholly by victories won. Debating in the university, is to scores of college men, power to acquire information, to form sound judgments, to confine discussions to essential issues, to state arguments clearly and forcibly, to treat an opponent fairly and to respect the cause of the other fellow. It is teaching them grace, ease, confidence and resourcefulness in public speaking.

The Second Team

(Concluded from page 4)

soon as it was composed and began straightway to meet and match arguments with the main teams in their preparatory contests. To meet one team perhaps once a week might not seem so hard but when there are two teams to be met and both of these often twice a week the task is certainly no play thing. But that is what these men had to do and each time they came they brought the opposition something new. Such work as this deserves great credit and too much praise can not be given these fellows for the spirit of deep interest they showed all the way through. It is a sure fact that the main teams could not have been as effective in the real contest had it not been for the fact that they had been nagged at so persistently by Curtis, Brown and Berry.

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