

LAUGHTER IS LEGAL

A LETTER TO THE TAX COLLECTOR ANONYMOUS

YOU HAVE BEEN TRYING to collect an income tax balance from one R. . . . R. . . ., late of Winchendon, Massachusetts. This, despite the fact that you have been informed, several times, that the man in question departed from this wicked world on May 11, 1943, leaving no estate to be administered but many sorrowing creditors who wished that he had. Now you send a final notice to this delinquent that you hold a warrant of distrain for the said taxpayer. In these circumstances, the family and friends of the deceased have given this problem a thorough intellectual mastication, after which, they retained me in the name of their departed relative and friend to convey to you the sum total of their collective wisdom and co-operative spirit.

If you should decide to send a U.S. Marshal or other officer to serve the warrant, you will find the taxpayer, his kith and kin avow, comfortably ensconced in a cubicle 7 x 3 x 6 in St. Mary's Cemetery on Glenallen Street in said Winchendon. Your Marshal might first try whistling. If that brings no response, place a pint of Johnny Walker (Black label) within arm's reach of the tombstone. If that doesn't bring him up, then you will surely know that he is leader than a doornail. If your Marshal knows how to commune with the dead, he might be able to coax the fellow to explain his apparent delinquency.

However, if your Marshal is in no hurry — and I never saw one that was — let him bring some sandwiches and a comfortable chair with him and sit himself down with a copy of "Forever Amber" and wait around until Resurrection Day. On that Day of Days, the man you are looking for will undoubtedly stand up for a ghostly seven-inning stretch, at which time the warrant can be served.

Another happy thought might be of added consolation to you. If the taxpayer refuses to budge until he hears Gabriel blow his horn, don't let it bother you. For on that day, when the dead shall live again, you will be able to demand, not only the tax due but also you can ask for interest to the Day of Judgment. What you get from this guy alone will be enough to pay off all the rational debt accumulated during the past golden decade. If you are a good Democrat — as you should be — that feat alone should entitle you to a great reward in the great Hereafter. There is one possible hitch to this happy thought. You see, my dear Collector, it all depends on whether the man you want is in Heaven or in Hell. If he's in Heaven, you have nothing to worry about — your money is as good as a Victory Bond. But, if by chance he should be in the other place, I'm afraid you're going to have a hell of a time, because some damn-fool lawyer is sure to get hold of him and put him through bankruptcy. Then, you'll be out of luck for fair.

But meantime, do as I suggest. Go down to see him and have a little chat with him. He may tell you where his permanent domicile is, in which case you'll know where you can go if you want your money.

If you should decide to talk to him, will you be good enough to tell him that my charge for writing this letter is \$5.00 and that I don't want to go chasing all over Hell for it.

Said section reads as follows:

"SEC. 2319. Letting of municipal ferry, market, or slaughterhouse to highest bidder.— When any ferry, market, or slaughterhouse belonging to a municipality is to be let to a private party, the same shall, unless otherwise directed by the Department Head, be let to the highest and best bidder for the period of one year or, upon the previous approval of the provincial board, for a longer period not exceeding five years, under such conditions as shall be prescribed by the Department Head."

"We cannot agree with appellant in her interpretations of the above-quoted section. Said section clearly refers to the letting or leasing of a ferry, market or slaughterhouse in its entirety, to a private party to be operated by the latter. For instance, when a municipality does not wish to operate a slaughterhouse by administration but prefers to have a private party or entity operate the same for a fixed sum, for a period of say one year, under certain conditions, the Council calls for bidders and then makes the ward to the best and most responsible bidder. The same

Client (just acquitted on burglary charge) — "Well, goodbye. I'll drop in on you some time."

Counsel — "All right, but make it in the daytime, please."

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"I shall have to give you ten days or \$20," said the judge. I'll take the \$20, Judge," — said the prisoner.

* * *

"Repeat the words the defendant used," said the lawyer.

"I did rather not. They were not fit words to tell a gentleman."

"Then," said the attorney, "whisper them to the judge." — (2,500 Jokes For All Occasions)

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Perfume salesgirl: "You've gotta keep changing. They build you an immunity to them." — Charles Skiles — King Features

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The minister to drive home a point about the punishment due to wicked people in hell ended his sermon with the following:

"And there will be quashing of teeth in hell" . . . but an old man stood up, "how about me, I ain't got no teeth."

The minister answered, "Don't you worry, you will be provided with."

DOUBLE JEOPARDY . . .

(Continued from page 65)

fundamental constitutional guaranty to the contrary, the accused is placed twice in jeopardy for the same offense. It is, therefore, well recognized that the doctrine of double jeopardy is predicated upon consideration of public policy which policy has become its ultimate and fundamental basis. (underscoring ours.) For that reason no legal impediment exists to apply to the military establishment the prevailing view that "if the jury, after it has been duly sworn, is discharged before it has rendered a verdict, a second prosecution for the same offense is thereby barred, since to permit it to proceed would be to place the defendant twice in jeopardy."¹²⁵

The rulings discussed above violate the democratic ideals of equal justice under the Constitution, which is the embodiment of all high hopes and aspirations of free men. That Constitution is applicable to all regardless of race, creed, or color, whatever their station in life may be. By that token, there are no such things as one plea of double jeopardy for civilians and another for military personnel. The fact that the military personnel are often exposed to inconvenience insofar as the administration of justice is concerned, means that the broader meaning of double jeopardy should apply to their case. After all, it is the prevailing view in the American courts of justice which the Philippine courts have traditionally followed. As it applies to the civilians, there is no reason to deny it to the military personnel.

this is done as regards a municipal market or ferry. But what this meant is the whole ferry, the whole market or the entire slaughterhouse and not any portion or any fractional part of the space therein. When a municipality itself administers a market, then under its authority regulate the use thereof, it may distribute and award spaces therein to be occupied by stores and stalls under conditions and regulations it may impose, but not by public bidding. Otherwise, with the great number of stalls, numbering hundreds or even thousands, depending upon the size of the market, some stalls or spaces measuring only by a few square feet or square meters, public bidding would entail too much unnecessary proceedings and would result in unnecessary rivalry and competition between numerous parties and also differences in rate and amount of rent paid for the stalls instead of a simple uniform rate based only on the space occupied. It is therefore, clear that on legal grounds the stand taken by the appellant is untenable."¹²⁷

¹²⁷ Lorenzo et al vs. Mun. Council of Naic, Cavite
O. G., 2360-2363.