# COURT UPHOLDS

COMMISSION HAS POWER TO REQUIRE CONSTRUCTION OF STATION

## START OPERATIONS SOON

Case Originated in 1914 With Order of Commission For Establishment of Union Station at Selma.

Raleigh.

The Supreme Court upheld the hands of the State Corporation Commission when, it directed the Southern Railway and the Atlantic Coast Line, the latter by agreement and 'consent, to proceed at once with the erection of a union depot at Selma as ordered in 1914 by the Corporation Commission.

The Court, in an opinion written by Associate Justice Walker, affirmed Judge Cranmer, of Wake Forest Superior Court, who, at the instance of the Corporation Commission, directed a mandamus at the two railroads, ordering the canstruction of the joint station and at the same time denied the motion for a certiorari made by counsel for the railroads, for the purpose of bringing the action into Su- \$2,600. perior Court for review.

The original order of the Commission, made in 1914, was held up during the stringency of the war period and its recent renewal by the Commission brought on strenuous opposition on the part of the Southern. The Atlantic Coast Line took the position through counsel that it was prepared to proceed as soon as the Atlantic Coast Line was ready.

"In no view we are entitled to take of this case," said Justice Walker, "can we decide that there was any error in the well considered decision of Judge Cranmer requiring the judgment of the Commission to be enforced by peremptory writ of mandamuss."

"It is therefore our conclusion," he adds, after an exhaustive apinion, "that there was no error in the judgment of the lower court as rendered by Judge Cranmer and we must therefore affirm it and as suggested in the Selma Railway connection case, 137 N. C., I., this court has the power, if it elects, to enter judgment here, instead of remanding the case at the present time.

"It is therefore orderer that final judgment be entered here to the effect that a peremptory mandamus be issued from this court compelling the respondents, the Southern Railway Company and the Atlantic Coast Line Railway Company (by its consent and agreement) to comply at once with the judgment of the State Corporation Commission and any order heretofore made by it in aid of said enforcement and the said defendants (the railroad designated in the o pr n the Commission with reasonable diligence until the same is finally completed. And for the present, at least, this cause will be retained in this court for such further orders and directions as in the opinion of the court may be required."

Inheritance Tax to Supreme Court. The question of the right of the State of North Carolina to collect inberitance taxes from a resident of another state who owns stock in a corporation chartered in another State but doing business in North Carolina was passed on to the State Supreme Court by Judge E. H. Cranmer of Wake County Superior Court who held that the collection of such a tax from the estate of the late George Briggs, of Providence, R. I., was legal. A matter of \$2,658.85 is involved in the case at bar, but a great deal more than that is at stake for the State because of the large number of corporations doing business in this State which are incorporated under the laws of other States and because of the prediction that this number will be greatly increased by virtue of

the enactment by the last General Assembly of a law exempting stock in such corporations from taxation in the hands of the holder. Pou, Bailey and Pon, attorneys for the Rhode Island Hospital Trust Company, the plaintiff in action, have announced that if necessary they will take the case to the Supreme Court of the United States.

The decedent, who had never lived in this State, was the owner at the time of his death of 300 shares of stock in the R. J. Reynolds Tobbacco Co., with its principal place of business in Winston-Salem but which is incorporated in New Jersey. The stock was valued at approximately \$250,000, but the tax was levied on only two-thirds of the amount, the percentage of the company's property in this State, the tax amounting to

The tax was paid under protest and suit was then brought for its recovery the tobacco company refusing under instructions from the State to transfer the share on its books pending payment of the tax. The case was argued before Judge Cranmer by Pou. Bailey and Pou for the plaintiff and Assistant Attorney General Frank Nash for the State. The plaintiff took the position that since the holder lived out of the State and the corporation was chartered elsewhere that the tax was not in the jurisdiction of North Carolina. The State argued that regardless of where the stock was held that the property it represented is situated in this State and is proper subject for taxation here. Until this year the same rule has applied to ad valorem taxes of stocks of foreign corporations, that is stock has been exempted of foreign corporaions having two-thirds of their property here. There has been no change in the inheritance tax laws, however.

April 16-21 "Sweet Potato Week." Designating the week of April 16

to April 21, as "Sweet Potato Week" in North Carolina, the agricultural extension service has issued an appeal urging every consumer to buy at least one bushel of sweet potatoes during this period.

As a reason for setting aside a week for a campaign of this kind, the officials stated farmers over wide areas in North Carolina have been forced to see new money crops on account of damage to cotton by the boll companies) will prosecute the work of constructing said station and in other respects as designated in the order of and the production "has been some what out of proportion to the present demand."

#### THE NEWS-RECORD, MARSHALL, N. C.



### **Barnes** on World Financial Conference

Conclusions regarding Europe's economic problems, reached by the Rome congress of the international chamber of commerce, are fully en-dorsed by President Julius H. Barnes of the chamber of commerce of the United States. He says, among other things:

"The resolution adopted, while laying emphasis on the reparations ques tion, expresses the conviction of the assembled business leaders of many nationalities that the related problems of the allied debts, national budgets, international credits and exchange, must be solved in one comprehensive whole. The international chamber expresses the view that a financial conference for a complete settlement is inevitable.

"There is a definite code of re-White House that President Harding quirements essential to each phase of and members of the shipping board the settlements to be made. The repwho met with him to consider the arations agreement must represent the

determination of the aggressor nation in the great war to devote all of its resources to the utmost of its ability to fulfilling its obligations; while any plan of settlement must also assure hereafter the security of national frontiers, eliminating recurring alarms of war.

"Interallied war debts must be maintained at a high standard among international obligations, which prohibits the general application of any principle of cancellation; but each debt should be surveyed with due regard for the ability of the debtor nation to pay. National budgets must insure governmental economy."

## Lord Robert Cecil Visits Us to Talk

Lord Robert Gecil is here on a visit of a month or more. He is the guest of the Foreign Policy association, and will deliver several addresses on the European situation. He is, however, most anxious that his visit shall not be supposed to be undertaken in a missionary spirit.

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"I have been asked to speak on everal matters on which I have special information," he said, but.I hope It will not be thought that I am interfering in American politics or am coming to preach the League of Nations."

Few names in British history are better known than Cecil. There are Cecils dotted through British history as, regularly as bank holidays. One of Lord Robert's forefathers was prime minister to Queen Bess in the days when a Spanish armada set sail for the Cliffs of Dover. Two more grand-

fathers, one on another's heels, served Queen Victoria as premier and president of the privy council. Today, in the present generation, there are five Cecil brothers living-all prominent. One, eldest and heir to the title "Marguis of Salisbury," is a famous Tory - lord president of the council in the new cabinet of Bonar Law. Altogether it is a spectacular family.



portunity to pick up return freight at Rotterdam, but would be unable to avail himself because of the existence of a separate route from New York to Rotterdam. The consolidation will combine routes to adjacent foreign parts under a single head with the Work Affecting the Whole Community view of handling the same amount of business with less ships. "It must be understood," he said,



Two Olsons in Chicago-United ing only the 'cream ruotes' and leav-States District Attorney Edwin A. Olson and Chief Justice Harry Olson ing the government stuck with unproductive lines. If sufficient routes of the municipal courts-are especial-

Chief Justice Olson of the munici-

"We will do this out of kindness



shipping situation were unanimous in

their opinion that "the chief end to

be sought is the establishment and

maintenance of the American mer-

"The statement from the confer-

ence," said Chairman Lasker later,

"means simply this: American and

foreign shipping interests may be as-

sured that so far as this generation

can see ahead there will be adequate

American tonnage to carry any cargo

With the conviction that private

opertion has not yet been relegated

to the list of impossible things the

conference determined upon one more

attempt to turn over established

routes to private ownership. As an

initial step, the forty existing routes

will be consolidated to insure more

economical and efficient operation,

and then will be offered for sale as

going concerns, practically at auction

but with the stipulation that only

"justifiable" bids will be considered.

A condition of all sales will be that

the vessels concerned be kept on their

The consolidation is expected to re-

move one of the principal handicaps

under which the board has labored

in its dealings with government oper-

ators. An example was cited in the

case of certain routes out of New

York. An operator running ships to

Amsterdam, it was pointed out, might

have an outward cargo and the op-

the board does not contemplate sell-

offered to any sort of the werld."

chant marine."

present routes.

## Stops Backaches at once-so comforting

A tiring day on your feet. Stooping, lifting, running up and downstairs - does your backfeel tied in painful knots?

Apply Sloan's to those sore, tired muscles. That warm, penetrating glow brings immediate comfort. Almost before you realize it the pain and stiffness are gone.

Wherever congestion causes pain-use Sloan's. Sloan's is protection against pain. All druggists carry it. Sloan's Liniment-hills pain!



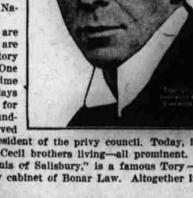
Lift Off with Fingers



Doesn't burt a bit! Drop a little "reezone" on an aching corn, instantly that corn stops hurting, then shortly you lift it right off with fingers.

Your druggist sells a tiny bottle of "Freezone" for a few cents, sufficient to remove every hard corn, soft corn, or corn between the toes, and the calluses, without soreness or irritation.





#### Bureau For Deaf Begins its Work.

James M. Robertson, chief of the Labor and Printing, has returned from Morganton, where he conferred with that some of these persons find them Superintendent W. McK. Goodwin, of selves in. The division has secured the School for the Deaf, with reference a list of parties from whom good to work and future conduct of the sweet potatoes may be secured and institution. The official experts to cities in North Carolina to get in communication with deaf persons and to tion. assist in securing work for those in need of employment.

"This bureau is not simply an employment bureau for the deaf." he quantity of sales to compensate for stated. "In addition to finding work the extra trouble in pushing the profor the deaf, we are helping them in many other ways-at court, at funerals, in seeing that they are well-housed; assisting deaf travelors en route to verious destinations; in seeing that every advantage of education is given deaf children and in adjusting personal matteres.

Governor Pardons Winston-Salem Boy

John Mays, Winston-Salem negro, serving a sentence of five years in the State's Prison for manslaughter, was paroled by Governor Morrison upon ecommendation of Judge J. L. Webb who tried him.

Mays, it appears was driving an autemobile in Winston-Salem, and killed a pedestrian.

Gaston Mill Adds to Capital.

The Art Cloth Mills of Gastonia filed an amondment to the charter increas-

ing the capital from \$200,000 to \$1,500, 900. R. L. Stone is president. Other corporations chartered were: D.F. Batts and Co., of Macclesfield, with \$10,000 authorized capital and h \$10,000 authorized capital and 000 subscribed by N. L. Alcock, eky Mount; W. O. Howard, Tar-o; and L. S. Walston, Maccienfield, Post Publishing Co., of Wilmington, ch \$100,000 authorized capital and bauribad.

"They now have a quantity of these potatoes on hand." officials said. "and it is absolutely necessary that some of the holdings be converted into cash before farming operations for the coming year can be financed.

"The division of markets is eager to find a market for this surplus of po-Bureau for the Deaf, Department of tatoes, especially in the stricken areas, because it realizes the plight grocery stores and other concerns deleave immediately on a visit to several siring to stock up for "Sweet Potato Week" may get this list on applica-

"Dealers will be asked to sell the potatoes at the lowest possible margin of profit and to depend on the duct."

#### State College Team Wins Trophy.

The State college team, captained by D. F. Duncan, of Edwards Cross Roads, and coached by Lieutenant L. A. Webb, U. S. A., won the senior division corps area gallery competition of the fourth corps area, for 1923, it was announced at the college. The

Tech marksmen turned in a score of 6,632 out of a possible 7,000, while the team representing the University of Florida, the runner up, ranked second with a total score of 6,583. The handsome trophy, emblamatic of the championship will be presented to the State college contingent at the R. O. T. C. encampment to be held in July at Camp McClellan, Alabama.

Nation's League Branch Organized. The North Carolina branch of the League of Nations Non-Partisan Asso-League of Nations Non-Partisan Asso-ciation was organized in a meeting of friends of world pasce in the munici-pal court room with Dr. Charence Pos, editor of the Progressive Farmer, as president. Other officers elected were: Mrs. L. L. Hobbs, vice chair-man; Dr. H. K. Meintyre, secretary, and Judge Gilbert T. Sthephenson, freeteners

Josephus Daniels, former Ser d the Navy, presided at the or

not in anger," he said. "A mentally deficient person is sick. You would not expect a cripple with only one leg to walk normally. Neither should you expect one with a part of his brain gone to behave in a rational manner."

Then the chief justice said that most of the offenders brought to court were suffering from hereditary mental troubles, and he declared that it lay in the power of the courts and the police to correct them in the future before they did another wrong.

Judge Olson added that it was also part of police duty to locate members of the unfortunate's family, to learn if others also were afflicted. He said many schools and churches were aiding him in this work.

## **Congress May Investigate Fascisti Here**

Denouncing the organization of the Italian Fascisti in the United States as "reprehensible to the best American institutions," Senator William J. King, Democrat, of Utah said that fhe next congress would be asked to investigate the "black shirt" move-

"For naturalized Italians to join alien organizations is to betray such alien organizations is to be their loyalty to the American co tution and for unnaturalized Italians to join is a betrayal of our hospital-ity," King said. "Such an organiza-tion as the "black shirts" cannot exist in the United States and will not exist even if a congressional investiga-tion is necessary to stop it. "I think, however, the movement will die without official action. This

will die without official action. This organization, based primarily on prin-ciples of force and usurpation of su-thority, utterly conflicts with our own principles of liberty and government by the ballot. Our own institutions and and pursuit of happiness and there is a

en institutions afford adequate protection of life, propert uch as the Pascisti.

"If its organization has grown formidable by December I will ask for resultant investigation so the Reportmenticed allens to back of it can b

y active just now in work that afare not purchased to in of private operation, the government fects the welfare of many people. The district attorney is engaged in a spe-cial campaign against "dope" peddlers will proceed to hold them all, eliminate the agency system entirely, and embark upon a program of aggressive and dealers in illegal narcotics. He is working in accordance with speoperation iself."

> New Schedules of Pay May 1st. Washington .- New schedules of pay for civilian employes at navy yards and other shore stations have been approved, Assistant Secretary Roosevelt announced, to be operative from May 1 to the end of the calendar year. Coputed on the basis of prevalling rates for similar work in the same locality, the new scales are expacted to effect a net increase in the navy's payroll, although there will be some instances of reduction.

A new wage board will be organized in the fall, Mr. Roosevelt said, to recommend wage scales for 1924. It will operate under revised regulations, one modification from the prestions, one modification from the pres-ent rules being the prohibition of the board considering any confidential data from private establishments. The department feels, Mr. Roosevelt explains, that the employes should be given opportunity to scrutinize all such data and to protest again con-sideration of wages obtaining in any establishment which they do not consider representtive.

The present rates—which are uni-'torm throughout the service—were established during the war emergency with the announced purpose of stabi-libing the ship building and ship repair industries. It was found in practice, however, that pay for certain trades greatly exceeded that of oth-ers requiring equal or even, greater abilt.

The "Radio Church of America." Sacramento, Cal-Instead of people going to church on Sunday or any other day, the church will be brought diroct to the people by radio under a plan proposed by the Radio Church of America, which was incorporated here under the laws of the state of California.

Headquarters of the church is to be stabilished in San Francisco, branch will be established, according to he, articles of incorporation, wher yer and whonever a radio broadcast-ag station is vallable.

Now is the Time to Get Rid of These Ugly Spots There's no longer the slightest need of feeling schamed of your freekles, as Othics -double strength--is guaranteed to remove these homely spots. Simply set an ounce of Othins from any druggist and apply a little of it night and morning and you should soon see that even the worst freekles have begun to disappear, while the lighter ones have vaniebed en-tirely. It is seldom that more than an ounce is needed to completely clear the skin and gain a beautiful, clear complexion. Be wure to ask for the double-streamth

Be sure to ask for the double-strength Othink, as this is sold under guarantes of money back if it fails to remove freekles.



at druggints. J. H. GUILD CO., RUPH

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For Sale-Porto Rice Potato Planis; also-tomate plants. \$1.50 per 1,000; 10,000 and up, \$1.25 per 1,000. Bermuda enten plants, Wakefield and Eucoansion entings plants, \$1.00 per 1,000; 10,000 and up. 750 per 1,000. KENDALL PLANT CO., VALOOSTA, GA.

Mammoth Yellow Soy Beans choice sead, new crop, even weight bags 53 for less than ten bunkels; 51.00 for ten or more. Boloxi 34. "Gn their way, same day." Ack for pamphiet—The Soy Bean. B. A. CREDLE, NEW HOLLAND, N. C.

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