

# Sales Tax Takes First Revenue From Shoppers

## Merchants Busy With New Rules

*Main Intricacies Of System, With Coupons, To Customers —Law Is Criticized*

Merchants of Salisbury had a busy time explaining to shoppers the intricacies of the rules promulgated by the North Carolina revenue department for collecting the sales tax, which became effective July 1.

The shoppers knew about the three per cent levy, but only a small percentage of the purchases were for even dollars and they wanted to know all about "brackets," "schedules," and the other details. Some of the merchants, whose sales of low-priced articles represents a large part of their sales of taxable merchandise, were using a coupon system, and more explanations about the coupons were necessary.

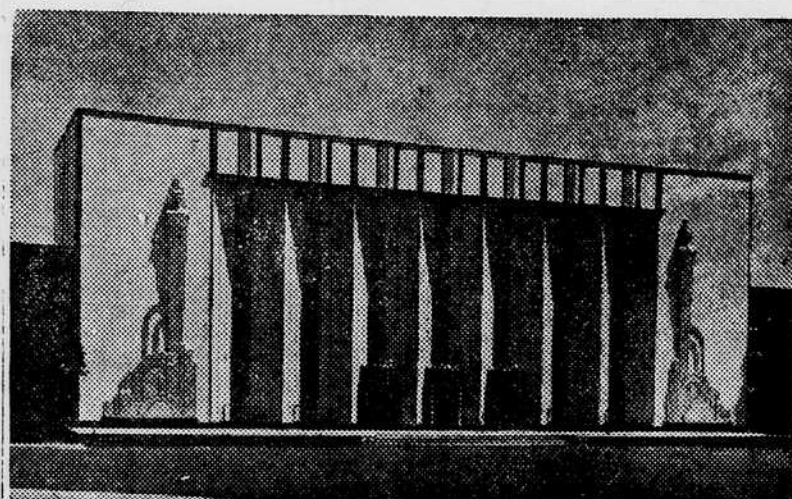
So far as reports and observations were concerned, the buying public did not argue with the clerks in the sense of blaming them or the stores for the tax but many unkind comments regarding the law itself were heard.

## Produce Market

Dressed hogs, lb.	7 1/2c
Cured hams, lb.	12c to 16c
Cured shoulders, lb.	8c to 10c
Cured sides, lb.	8c to 10c
Dressed veal, lb.	7 1/2c
Broilers, lb.	10c to 15c
Hens, heavy, lb.	8c
Leghorn hens, lb.	6c
Roosters, old lb.	5c
Eggs, dozen	10c to 12c
Potatoes, sweet, bu.	50c
Potatoes, Irish, bu.	75c
Butter, table lb.	15c
Tub butter, lb.	8c
Green hides, lb.	4 1/4c
Oats, bu.	45c
Rye, bu.	70c
Corn, white, bu.	72 1/2c
Corn, yellow, bu.	67 1/2c
Wheat, new, bu.	\$1.10
Barley, bu.	72 1/2c

MAYBE business went to the dogs to see if it could pick up a few bones.

WITH the country about to spend billions for roads it looks like, eventually, we ought to get somewhere.



One of the most modern designs in architecture is the main facade of the Administration Building for The Century of Progress World's Fair at Chicago. . . . It is 350 by 150 feet.

## Calendar Of Repeal Shows Real Chance Of 1933 Settlement

Continued from page one

ARKANSAS—Votes July 18. Convention August 1.

TENNESSEE—Votes July 20. Convention August 11.

OREGON—Votes July 21. Convention within thirty days.

TEXAS—Votes August 26. Convention November 27.

WASHINGTON—Votes August 29. Convention October 3.

VERMONT—Votes September 5. Convention September 18.

MAINE—Votes September 11. Convention December 6.

MARYLAND—Votes September 12. Convention October 18.

MINNESOTA—Votes September 12. Convention October 10.

NEW MEXICO—Votes September 19. Convention November 2.

IDAHO—Votes September 19. Convention November 7.

ARIZONA—Votes October 3. OHIO—Votes November 7. Convention December 5.

PENNSYLVANIA—Votes November 7. Convention December 5.

NORTH CAROLINA—Votes November 7. Convention December 6.

SOUTH CAROLINA—Votes November 7. Convention December 4.

CLASS III  
States in which voting has been authorized but the dates not set.

MONTANA—Governor to fix

MISSOURI—Governor to set date, probably in August.

UTAH—Ready except dates.

FLORIDA—Ready except dates.

CLASS IV  
States in which the question is still pending (2).

VIRGINIA—Special legislative session called for August 10.

OKLAHOMA—Governor vetoed one referendum bill. Legislature, recalled in special session, petitions Murday to allow new action on repeal vote.

CLASS V  
States in which the question will not be decided until 1934 (5).

SOUTH DAKOTA—Election November 5, 1934. Convention January 17, 1935.

NEBRASKA—Election November 6, 1934.

KENTUCKY — Legislature meets 1934.

LOUISIANA—Legislature will meet in 1934.

MISSISSIPPI—Legislature meets 1934.

CLASS VI  
States in which the Legislature, in session since the passage of the resolution, has adjourned without action, or in which bill was vetoed (4).

COLORADO—Governor vetoed bill.

GEORGIA — Legislature adjourned without action. (Bill passed Senate.)

KANSAS—Legislature adjourned without action. (House, 64 to 54, defeated Senate bill for convention.) Governor willing to call special session if majority for referendum is apparent and if Assemblymen pay own expenses.

NORTH DAKOTA—Legislature adjourned without action. (Bill passed House.)

## Changes Made In Sales Tax Rules

Revenue Commissioner A. J. Maxwell has announced two more revisions in the rules and regulations to govern the administration of the state's new three per cent sales tax which became effective July first.

The changes revised the rule on exchange and barter of goods and that on sales by wholesalers to persons other than merchants.

The revised rules follows:

"Rule 9. Exchange and barter. "A taxable sale as defined in the Act is 'any transfer of ownership or title of tangible personal property' . . . for a monetary consideration." This excludes transactions which represent an exchange of property except to the extent that such transaction may be in part of a monetary consideration. However, the statute provides a special rule as to transactions involving exchange of a second-hand article in part payment of a new article. The rule is that the article is treated as a sale at the full price of such article and the re-sale of the second-hand article is not taxable.

"Rule 10. Sales to others than merchants. "If any articles of merchandise are sold by wholesale dealers to other than merchants, such sales are taxable as retail sales at 3 per cent. The only modification of this rule is the provision in subsection 5 of section 404 with re-

spect to the sale of 'machinery parts and accessories for manufacturing industries and plants, and the sale of cotton and tobacco by others than producers to others for processing or manufacture,' shall be considered as wholesale and taxable at the rate of one twenty-fifth of one per cent." One annual registration tax of one dollar covers either wholesale or retail or both."

## Cleveland Rt. 2

The farmers in this vicinity are almost through threshing their wheat and other grain.

Mr. and Mrs. Floyd Smith and Mr. Holloway Burton, of Kannapolis, were week-end visitors here of relatives.

Mr. and Mrs. G. C. Steele are receiving congratulations upon the birth of a son on June 23rd.

Mr. and Mrs. Sam Young and family and Mr. and Mrs. J. H. Steele and family were Sunday evening visitors of their parents, Mr. and Mrs. Henry Young.

Mrs. A. L. Bowles and three daughters, and Mr. John Allen were Sunday afternoon visitors of Mr. and Mrs. C. W. Davis and daughter, Nina.

Mr. and Mrs. Fred Campbell and children spent awhile with Mr. and Mrs. J. S. Campbell Sunday.

Mr. and Mrs. C. E. Steele spent the week-end with Mrs. Steele's parents, Mr. and Mrs. J. D. Miller at Misenheimer.

The Rev. R. H. Kopley preached a rather fine sermon Sunday at 3:30, Providence Lutheran church. His subject being "This man receive sinners."

Mrs. T. D. Steele and son, Kenneth, spent Saturday night with her sister, Mrs. P. A. Johnson.

The regular County Pomona Grange met with the Patterson local on June 28th. Cleveland-Scottish-Irish Grange being well represented with 3 old members and 4 members joining that day. The next meeting was set for September 20.

Miss Estelle Wilhelm spent the week-end with relatives here.

Miss Janie Knox came home with Miss Gladys Wilhelm from church Sunday.

Mr. and Mrs. Walter Steele and family of Durham, spent last week with his mother, Mrs. Fannie Stewart.

## Crops Smallest In A Generation

In the first official appraisal of recent crop damage, the bureau of agricultural economics forecast the smallest crop of small grains—wheat, oats, rye, barley and flaxseed—that has been harvested in this country "in a generation."

In another announcement, it attributed the recent rise in wheat prices "largely to dollar depreciation in foreign exchanges," asserting that despite crop damage in this country "the domestic market is still burdened by a very large carry-over and the world market is still at a very low level."

It estimated that the world carry-over as of July 1 would be approximately the same figure as last year, 363,000,000 bushels.

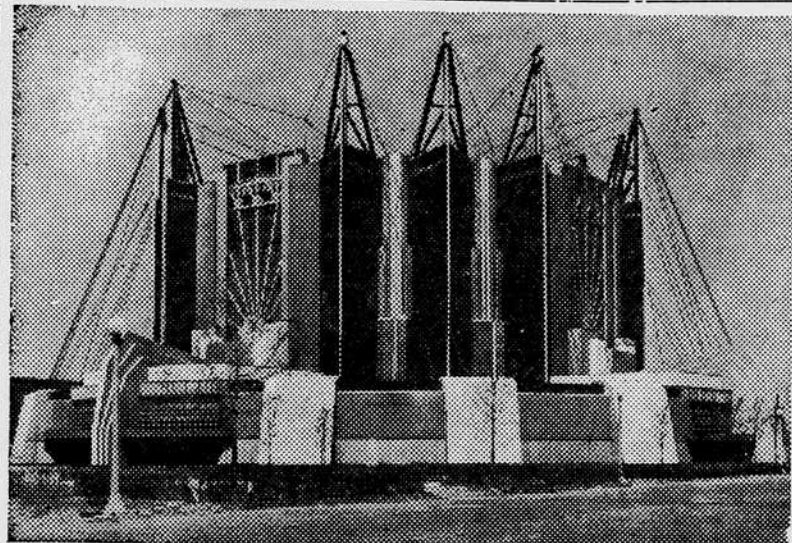
The bureau said drought and other weather damage had reduced the wheat crop to be harvested this year below estimated domestic needs which ordinarily are from 600,000,000 bushels to 650,000,000 bushels, including human food, livestock and poultry feed and about 75,000,000 bushels for seed.

## BOATS RESUME OPERATION

Baltimore.—S. J. Cort, general manager of the Bethlehem Steel company plant at Sparrows Point, said that operation of four 20,000-ton boats to transport iron ore from Chile to Sparrows Point has been resumed after a year's idleness. A fifth vessel of the same size, which has been used during that time, also is being operated.

## E. CARR CHOATE DENTIST

Office in Mocksville first three days of week; in Salisbury last three days of week, over Purcell's Drug Store, "On the Square."



Larger than the dome of St. Peter's, or the Washington capitol. The "sky-hung" dome of the Traveland Transport Building strikes a new note in architecture in The Century of Progress World's Fair at Chicago.

## Cotton Boom Worth Millions To Farmers

Within the short space of the past 11 days, rising cotton prices have benefitted the southern growers to the extent of \$4,000,000, records of the cotton exchange revealed this week.

Within the past week farmers have marketed \$10,000,000 worth of cotton in a heavy movement to market to secure the higher quotations, sending in 202,738 bales. The same cotton, four months ago would have brought them only \$6,000,000.

The movement the past week was four times as large as for the corresponding week of last year, which showed only 50,298 bales moved "into sight."

Total marketings this season have reached 13,820,157 bales compared with 15,529,136 bales last year at this time, a decrease of almost 2,000,000 bales in marketed cotton. The decrease is in part due to farmers holding their cotton on the expectation of higher prices in the future, with much cotton again at a later date when higher quotations expected in the event the government acreage reduction program succeeds.

## Fix New Tax Schedule Tues.

Continued from front page

The work of his department and the weekly water reports which showed the city water to be pure and above the average. The time of the weekly meetings of the council was changed from Thursday afternoons to Friday mornings at 9:30, as had been customary for some time in the past.

C. C. Haworth, superintendent of the city schools, explained to the council that in preparing the budget, arrangements should be made to take care of the text book fees of indigent children in order that they would not fail to be promoted on account of a lack due to farmers holding their cotton of funds to pay these fees. This matter will be brought before the council again at a later date when the school budget is prepared.

Superintendent English thanked the council for his appointment

and assured them of his cooperation.

Salisbury's new city council took charge of municipal affairs July 1, the members being sworn in by Ben McCubbins, clerk of the superior court.

The council immediately elected one of its members, Henry W. Davis, mayor, and another, C. F. Raney, mayor pro-tem.

Other officers elected included: Haden C. Holmes, a member of the council, city manager, Miss Elizabeth Massey, city clerk, Henry E. Rufty, city tax collector, J. A. English, engineer and water supervisor; Sam L. McCandle, sanitary inspector; H. C. Beaver, assistant to water supervisor; Dr. J. E. Hollis, meat inspector; W. A. Brown, fire chief; Mrs. W. F. Whitt, city treasurer; J. Ellis, city attorney; R. Lee Rankin, chief of police.

## VACANCIES ANNOUNCED IN THE MARINES

A limited number of applicants will be selected for enlistment in the United States Marine Corps at the Recruiting Office, Post Office Building, Savannah, Ga., during the month of July.

The Marine Corps maintains high standards of educational and physical qualifications of those who are selected for enlistment. Only young men of good moral character are accepted for enlistment whose educational qualifications are equivalent to those of a graduate of a high school.

## Addresses N. C. Clerks

Speaking on the subject, "Probate Bonds," H. E. Isehour, of this city, today addressed the clerk of courts convention in session in Blowing Rock.

"Did you say I was no gentleman?" "No; I merely remarked that you preferred brunettes."

## WANTED:

Bids for Wood for County Schools. Oak, Hickory, or Pine delivered on the ground in stove lengths. Bids received on or before July 22.

S. G. HASTY, Supt.

Salisbury, N. C.

SEA TRAIN EXCURSION, NORFOLK, VA., INCLUDING 7 HOURS CRUISE BEAUTIFUL CHESAPEAKE BAY

**\$6.00** JULY 15TH **\$6.00**  
ROUND TRIP

Tickets on sale July 15th, final limit July 16th

"NEW DEAL" EXTENSION FEATURE  
Limit on tickets will be extended for period not exceeding five days on payment of \$1.00 per day each day extended.

SEA-TRAIN EXCURSION  
7 Hours cruise on Chesapeake Steamship Sunday, July 16th. Steamer leaves Pinner's Point 9:00 am, returning to Norfolk 4:00 pm same day. Round trip fare includes cruise on Chesapeake Bay.

Reduced round trip pullman rates.

Lunch on Steamer enroute at reasonable price. Accommodations on steamer are limited.

Southern Railway System will also operate Sea-Train excursions to Norfolk August 19th.

Reduced fare tickets must be purchased before boarding train.

For tickets, schedules and pullman reservations, consult ticket agents.

SOUTHERN RAILWAY SYSTEM

# See what you save BY COOKING ELECTRICALLY

**TIME**  
This clock controls automatic cooking. It turns electricity on and off even though you are miles away. Saves hours of time each week.

**LABOR**  
No watching or basting of meats is necessary. Food is cooked in the oven without attention.

**MEAT**  
Meats cooked electrically actually weigh more than when cooked any other way. You get more meat for your money.

**WORRY**  
The automatic control keeps the oven at any cooking temperature you desire. No worry, no bother, no trouble.

**FOOD VALUE**  
Don't feed your sink. Cook foods electrically and in small amounts of water. Soluble minerals and vitamins stay in the food and are not dissolved and poured down the sink with large amounts of cooking water.

**FLAVOR**  
Foods properly cooked by electricity have a greatly improved flavor. You can actually taste the difference.

CHANGE your ideas — if you think Electric Cookery is anything but economical. The average cost of electric current for cooking is only one cent per meal per person. In addition to this remarkably inexpensive fuel cost, Electric Cookery brings to you all the savings shown in the picture above.

Know the truth about the marvelous things an Electric Range can bring to you. Don't buy any old-fashioned range until you investigate the low cost and many advantages of cooking electrically. Come in today. See what you can save in your own home by cooking electrically.

**\$5 Cash \$10** For your Old Stove **24 Months To** Pay Balance

Radio Program—WBT, 9:15 A. M.—Mon., Wed., Fri.

## Southern Public Utilities Co.

Ride the street cars and avoid the parking nuisance

SALISBURY, N. C. PHONE 1900