

Necessities Of Life Exempt From Sales Tax After July 1 Rep. Uzzell Points Out In Digest

Exemptions of the necessities of life from state sales tax levies will become effective July 1, 1937, according to Representative George R. Uzzell, who prepared the following digest of the sales tax law upon request of a representative of The Herald.

Under the provisions of the new revenue bill, Mr. Uzzell pointed out, that flour, meal, meat, lard, milk, molasses, salt, sugar, coffee, bread and rolls will not be subject to the sales tax, after July 1, the date the new law goes into effect.

Changes made in the sales tax law by the 1937 General Assembly, as compiled by Representative Uzzell, follow:

"The Sales Tax was enacted into law by the 1933 Legislature for the purpose of providing emergency revenue for the support of the public schools of the State in substitution for the taxes formerly levied on real property for this purpose. Many changes were made in the 1935 Legislature, the most important of which was the removal of the exemptions provided in the original act.

"The most important changes in this law, which takes effect on July 1st, 1937, are as follows:

"(1) The exemptions of the necessities of life, which are considered the following articles: "Flour, meal, meat, lard, milk, molasses, salt, sugar, coffee, bread and rolls."

"(2) The maximum tax to be imposed on any single article of merchandise has been raised from \$10.00 to \$15.00;

"(3) Sales of used articles

take in trade, or a series of trades, as a credit or part payment on the sale or a new article, are exempt from sales tax, provided that the tax is paid on the full gross sales price of the new article. New articles means the original stock in trade of the merchant, and shall not be limited to newly manufactured articles. The resale of articles repossessed by the vendor shall likewise be exempt from the gross sales tax;

"(The Director of the Budget, the chairman of the Highway Commissioner of Revenue shall quarterly determine the amount of gasoline sold in the State, and the average retail price, inclusive of the tax of six cents per gallon, and shall on this basis compute the amount of tax liability at the rate of three per cent, and such computed sum shall be deducted from the tax of six cents per gallon, and credited to the sales tax revenue. (With no restrictions this would mean a diversion of more than four million dollars from the Highway Fund.) However, these restrictions are written into the law, which have the approval of Governor Hoey, who is interested in using as much of this money as can possibly be saved in the construction and maintenance of the secondary roads of the State: "These sums shall be available only after full provision is made for the expense of collecting highway revenues, for the administration of the Highway and Public Works Commission, for the service of the debt, and for reasonable maintenance of State and

county highways, nor shall the money be available to the general fund unless the Director of the Budget shall find such sum to be reasonably necessary to meet appropriations from the general fund; nor shall the amount allocated be transferred to the general fund until the general fund is exhausted, or until the Director of the Budget shall find as a fact that such transfer is necessary to prevent a deficit, and then to be transferred only after provisions have been made for the highways, as set out above;

"(5) An excise tax of three per cent is levied on the purchase price of all tangible personal property purchased subsequent to June 30th, 1937, which shall enter into or become a part of any buildings or any other kind of structure in this State, including all materials, supplies, fixtures and equipment of every kind and description which shall be annexed thereto or in any manner become a part thereof, except rough and dressed lumber (but not mill work), brick or hollow tile, sand, gravel, crushed stone, rock and granite. (If the purchase of the building materials are made by a contractor, there shall be a joint liability for the tax against both the contractor and the owner, but the liability of the owner shall be satisfied if he is furnished by an affidavit of the contractor, before final settlement is made, showing that the tax levied has been paid in full.)"

READ THE ADS

TO MAKE CELOTEX ABROAD

New York. — Formation of a British corporation to manufacture and market celotex products in the British isles and colonial possessions was announced by B. G. Dahlberg, president of Celotex corporation, of Chicago.

INSPECT PROPOSED PARK

Key West, Fla.—Secretary of the Interior Harold L. Ickes and Harry Hopkins, Works Progress administrator, inspected from the air the tropical area on the southern tip of the Florida peninsula proposed for the Everglades National park. They were flown in a coast guard plane.

CHANGE HOURS TO SEE QUINTS

Callander, Ont.—The Dionne quintuplets will be on public view twice daily this summer, Dr. Allan Roy Dafee, their physician, announced. During the winter they could be seen only once daily. The visiting hours will be 9:30 a. m. to 10 a. m. and 2:30 p. m. to 3 p. m.

ARGENTINE SURPLUS WHEAT LOW

Buenos Aires.—A statement by the ministry of agriculture showed Argentina already has exported most of its available wheat surplus. From January 1 to April 16, inclusive, Argentina exported 3,003,741 tons of wheat, and the ministry estimated the remaining surplus is only 949,922 tons.

Tokoyo.—More than 100 persons were reported drowned in floods on the Japanese-Russian island of Sakhalin. Whole villages were submerged by overflowing rivers.

Hedrick Reelected President Of North Carolina Baraca Union

GOV. HOEY SPEAKS ON TEMPERANCE

Featured by an address by Governor Hoey on "Temperance" and the election of officers, the 25th annual convention of the North Carolina Baraca Union and Philathea Union came to a close Sunday in High Point.

TOBACCO PRICES HIGHER

New York. — The average price of U. S. type 12, grade B4F, flue-cured tobacco for the week ended April 17 advanced to 20.2 cents per pound from 20 cents in the preceding week. H. A. Stich, tobacco economist, reported. In the same week of 1936 the average price was 17.8.

ROOF FALL ON WORSHIPERS

Lima, Peru.—A church roof crashed down on several score people gathered for prayer during earth tremors at the Andean city of Cajabamba, reports to Lima said. The worshipers rushed madly for the doors, several being injured.

F. R.'s ELDEST A MOOSE

Boston.—James Roosevelt, the President's eldest son headed a class of 200 who were initiated with solemn ritual into the Loyal Order of the Moose. High national and regional officials and a delegation of 50 from Philadelphia were among the 600 attending the ceremony.

CONFESSIONS OF A GOLD DIGGER

Another installment of the astonishingly frank memoirs of a former stage star who tells how a disappointed suitor killed himself in Paris for love of her. Read this intriguing story in the May 2 issue of the American Weekly, the big magazine which comes regularly with the BALTIMORE SUNDAY AMERICAN. Get your copy from your nearest newsdealer.

Outlines Procedures For Filing Of Old-Age Benefits' Claims Under Social Security Act

Procedures for filing of claims not become operative until 1942 for the payment of lump-sum payments eligible for lump-sum under the Federal old-age benefits plan of the Social Security Act, surpassing in simplicity any other for similar use yet devised either for government or private business purposes were outlined here by Marvin Shirley, Field Representative, Post Office Building, Salisbury, N. C.

Moreover, Mr. Shirley declared that when the claims procedures are in full operation the adjudication of properly completed claims can be accomplished with unusual dispatch following their receipt in the Washington office of the Board. Claims already filed range from a few dollars each to \$105.

A simple form has been devised by the Social Security Board for the use of each of the five different types of claimants. Separate forms are provided for: (1) wage earners, (2) widows or widowers, (3) other close relatives, (4) executors or administrators, and (5) guardians or committees. They are to be used in such cases.

A sixth form, known as "Statement of Employer," is a simple report by the employer giving only the total amount of wages paid the employee and the employment period. Mr. Shirley pointed out that one means of achieving simplicity in the claims procedure was by devising a form for each type of claim instead of trying to use one form for all types.

Mr. Shirley said forms are obtainable, and that assistance in executing them is available at the Salisbury office of the Board, in the Post Office Building. Field offices of the Board will contact claimants when it is indicated they may be eligible for a benefit and explain and help claimants to execute the necessary forms.

Pointing to the simplicity of the claims forms, Mr. Shirley declared this makes unnecessary the employment of attorneys or claims agents to assist claimants. Even a notary fee will not be necessary, Mr. Shirley said, on claims of \$100 or less.

The lump-sum payment provisions of the Federal old-age benefits plan became effective January 1. Monthly benefits do

not become operative until 1942. Persons eligible for lump-sum payments are those in covered employments after 1936, who at age 65 either fail to have total wages of \$2,000 or fail to meet the time requirement, or both. To qualify for a monthly benefit a wage earner must be 65 years old, his total wages from covered employments after 1936 must be \$2,000 or more and he must have earned wages after 1936 in covered employment for at least one day in each of five different calendar years.

Lump-sum payments now payable amount to three and one-half percent of the total wages earned by the individual in covered employments after 1936. If a wage earner files a claim for "wage earner" is to be used. If the wage earner dies before attaining age 65, or before filing a claim on the "wage earner" form, and does not leave a will, payment will be made to the widow or widower, or if either survives, the widow or widower form is to be used in such cases.

Where the wage earner dies without leaving a will or a surviving spouse, the "close relative" form is to be used for a claim filed by a child or grandchild or his legal custodian if under legal disability, or by the father or mother of the deceased wage earner.

The "executor or administrator" form is for the use of the executor or administrator of the deceased wage earner. The "guardian or committee" form is to be used by the guardian or committee of the legally incompetent wage earner.

The "Statement of Employer" is to be filed with each type of claim. Prompt execution of this form by the employer will be of material help to the wage earner who is filing a claim. Mr. Shirley explained, is required in adjudicating early claims. When the Board has completed the setting up of initial records for each of the 26,000,000 wage earners under this section of the Act, and as employees' earnings are reported, there will be less occasion to use the "Statement of Employer" form now required.

However, since the first re-

port of employee wages are not due from the employer until next July, the "Statement of Employer" is being used in every case. After wage records of employees are current, the "Statement of Employer" may be used in some cases to supplement the Board's records.

Supporting papers necessary for claims adjudication are: (1) proof of date of birth where the claim is for an amount in excess of \$100, (2) proof of death if the wage earner is deceased, and (3) proof of appointment where the application is filed by executor, administrator guardian or committee.

Complete details and assistance regarding the filing of claims may be obtained by employers and employees located in Rowan, Iredell, Catawba, Alexander, Caldwell, Wilkes, Watauga, Ashe and Alleghany Counties, upon application to the Salisbury office of the Social Security Board.

PARIS BANKS ON 5-DAY WEEK

Paris.—Paris banks inaugurated a five-day banking week with large signs on bank doors informing customers that all departments would be closed every Saturday. No unofficial exchange operations were carried on because of the new closing policy.

40 Used Cars SPRING SALE

- '36 Plymouth Sedan
- '35 Plymouth Coach
- '29 Chrysler Sedan
- '33 Chevrolet Coach
- '29 Ford Roadster
- '31 Buick Sedan
- '31 Pontiac Sedan
- '35 Plymouth Coach
- '35 Chevrolet Coach
- '34 Plymouth Sedan
- '33 Chevrolet Sedan
- '33 Chevrolet Coupe
- '31 Ford Coach

10 Cheap Cars \$25 to \$75

McCANLESS MOTOR CO.

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QUALITY MEATS AND GROCERIES

At Prices That You Will Be Glad To Pay

<p>Nun Better MALT 3 lb. Can 59c</p> <p>Country EGGS Dozen 23c</p> <p>A fine asst. of CAKES Reg. Price 25c ON SALE 15c each</p>	<p>GENUINE COUNTRY HAMS, Whole lb. 6 lbs. up 31c</p> <p>GOOD MIXED NECK BONES, 2 lbs 15c</p> <p>BONELESS VEAL STEAK, lb 29c</p> <p>FRESH PORK SAUSAGE, lb. 15c</p> <p>SLICED BREAKFAST BACON, lb 25c</p> <p>DRESSED HENS, lb 23c</p> <p>COUNTRY SAUSAGE, lb 23c</p> <p>BALLARDS O. K. FLOUR, 24 lbs 89c</p>	<p>JEWEL OR VEGETABLE LARD 8 lbs. \$1.09</p> <p>Lifebuoy SOAP Cake 6c Limit 2</p> <p>Royal GELATIN or JELLO 5c</p>
<p>PRODUCE FIRM LETTUCE, hd. 9c</p> <p>YORK APPLES, 4 lbs 25c</p>	<p>PRODUCE PINTO BEANS, lb 9c</p> <p>SNAP BEANS</p> <p>CELERY</p> <p>SALAD, ETC.</p>	<p>PRODUCE NEW Potatoes, 6 lbs 25c</p> <p>NEW Cabbage, lb 3¹⁻²c</p>

LASH BROS.

125 E. COUNCIL ST. WE DELIVER PHONE 9193