

### Leonard Opposes Imposition of Sales Tax In the State

**Former Secretary of the Mer-  
chants' Association  
Thinks It Foolish  
WAS HERE LAST WEEK  
Declares It Would Hurt Busi-  
ness and Be Burden On  
Farmer**

"It seems rather ridiculous to me for the State of North Carolina to consider placing a tax on the sales of the very merchandise being purchased with funds borrowed by the State from the Reconstruction Finance Corporation, to furnish a mere existence to distressed citizens, by giving them employment on public improvement projects under the present plan of dispensing relief funds," remarked J. Paul Leonard, of Winston-Salem and Statesville, former executive secretary of the North Carolina Merchants Association and now a special representative of the Union Mutual Life Insurance company, in commenting upon the general sales tax while in the city last Friday.

"Yet that is just what is being proposed in Raleigh," continued Mr. Leonard, who was requested by The Journal-Patriot to make a statement on the sales tax situation for publication. "The advocates of a sales tax are simply saying to the folks in distress: 'We will take the money we are borrowing from the R. F. C. and give you a few days work each week at a dollar-a-day, but we propose to take back three to five cents of that dollar when you go to the store to make your purchases. If the merchant from whom you buy doesn't fortify himself by collecting the three to five cents from you, he will have to pay it himself; and if he doesn't pay, well it will be just too bad, because we are going to put a crew of fellows in the field to check up on him and make sure that he pays the State, regardless of whether he made any profit on the sale.'

**Its Final Effects**  
"You may say that is a rather strong statement—a statement made for the purpose of arousing the indignation of the man who must seek work on a semi-charitable basis. You may also charge that I am taking a stand for the merchant who must either absorb the sales tax, collect it from his customer, or falsify his sales reports. But you must agree that I have simply presented the sales tax in its final efforts—carried it to its logical conclusion."

**Not Ability To Pay**  
Continuing Mr. Leonard pointed out that "any tax which does not recognize the sound principle of taxation—ability to pay—is unfair and unjust." "Certainly," he said, "the sales tax is not based on ability to pay. Rich and poor must pay alike. Sales taxes may be a tax on losses as well as profits. The present indirect sales taxes levied on merchants—the license tax based on sales—has proven a tax on losses in most instances, if figures of merchants with whom I have come in contact mean anything—and I know they do."

"We have only to investigate the true situation in some of our border States which have adopted sales taxes to find all the evidence necessary to convince any one that such taxes create unfair competition; fall heaviest on those least able to pay; create resentment against government; set too much to collect, and actually drive business out of the State. Just now, when consumption of merchandise is the greatest need—a point which I have emphasized in my addresses for two years—we should do everything to encourage buying and

(Continued on page four)

### Deputy Collector Be Here This Week

**W. M. Thomas To Assist Tax-  
payers In Filing Fed-  
eral Returns**

W. M. Thomas, deputy collector of internal revenue for the government, will come here the latter part of the week to assist taxpayers in filing their federal income tax returns. He will be at Hotel Wilkes on Thursday, Friday and Saturday.

Mr. Thomas will be glad to assist anyone who desires his help in filing returns and will furnish any information necessary.

### Man Ousts Woman As Society Editor Elkin Newspaper

Elkin.—The Elkin Tribune is establishing a precedent in newspaperdom by the appointment of a business man as editor of the society section. In the elimination of a woman's chair from the office furniture of the local newspaper, and the installation of C. G. Armfield, former banker of the city as recorder of society and personal mention news items, the management is adopting a policy endorsed perhaps by scores who hold to the theory that home was, is, and ever will be the rightful place for the gentler sex.

The Tribune, from a modest beginning comparatively few years ago, has climbed to the top in the weekly newspaper field in North Carolina, proof of which is furnished by a handsome silver cup which ornaments its office suite. For originality the Tribune is now ready for another bid for fame.

The new society editor assumes his position on Monday morning next, as successor to Mrs. Ruth Byrd Crater, who had been associated with the staff for four years.

### Rev. Eugene Olive Speaks to Kiwanis

**Interesting Meeting Held  
Friday; Good News Given  
By Eshelman**

**J. H. WHICKER IN CHARGE**

Featured by "good news" given by P. W. Eshelman and a Kiwanis educational address by Rev. Eugene Olive, the regular weekly luncheon of the North Wilkesboro Kiwanis Club at Hotel Wilkes Friday at noon was a most delightful affair.

Dr. Fred C. Hubbard, president of the club, called the meeting to order and P. M. Williams spoke the invocation.

Guests were introduced as follows: J. Paul Leonard, of Winston-Salem, a visiting Kiwanian; Dr. G. T. Mitchell, of Wilkesboro, a guest of Dr. F. C. Hubbard; Sheriff Hall of Forsyth, guest of Judge T. B. Finley.

The Kiwanis Club has adopted the idea of having some Kiwanian bring "good news" to the club each Friday. P. Ward Eshelman was the bearer of the good tidings.

Four news briefs were given by Mr. Eshelman. First, a good doctor has come to town, he said, referring to Dr. Mitchell, who was a guest of Dr. Hubbard. Second, a new baby has arrived at the home of Kiwanian J. H. Whicker. Third, in Commissioner Maxwell's report, the information is given that more automobiles were sold in North Carolina in January this year than were sold in January of last year, showing, Mr. Eshelman said, a trend toward better times. And fourth, Drew Pearson, has given away a cigar. The significance of this was given by explaining that Mr. Pearson always went about with a cigar in his pocket, but never gave one away. But the news has leaked out, that he did this thing recently.

It was announced that Kiwanian Henry Reynolds will give the news at the next meeting.

Attorney J. Hubert Whicker, who was in charge of the program, presented Rev. Eugene Olive, who made his second appearance as a speaker at a Kiwanis Club luncheon since coming to the city as pastor of the First Baptist church.

Friday was Kiwanis education day. A Kiwanian has six fundamentals, Rev. Mr. Olive said. He has integrity, faith, industry, vision, thrift and interest in the other fellow. He elaborated on these points and said they were attributes of the true Kiwanian.

He declared that these six fundamentals are back of the Kiwanis ideal.

The program was continued by P. C. W. Robinson who arose to remind Kiwanians that the word integrity is of Latin origin and that it means the "whole."

The meeting was considered one of the most interesting and inspirational held in weeks.

**W. C. T. U. Will Meet On Thursday**

The regular monthly meeting of the W. C. T. U. will be held Thursday afternoon at 3:30 o'clock at the home of Mrs. A. H. Andrews. All women interested in temperance are urged to attend, it is announced.

### Wants Bonds Paid In Bills

By ARTHUR BRISBANE

Bernard M. Baruch gave excellent advice to the senate, marvelously good advice to the Reconstruction Finance corporation. But he has also advocated paying off farm mortgages with three per cent tax exempt bonds.

There should be no more tax exemption. The country has about as much of that legal tax dodging as it can stand, billions of tax-free bonds, forming a convenient cyclone cellar in which the timid can hide their money, drawing interest, free of tax.

If this country had the courage of a mouse and the common sense of a grasshopper, it would immediately put an end to all tax exemptions, making everybody who gets an income pay his tax no matter whence the income might come.

It would also call in at least ten billions of twenty odd billion government bonds now outstanding, pay for them with nice new currency, save four hundred million dollars a year in interest, and say to the former owners, "Here's your money. The government's promise to pay is as good on that green currency as it is on a yellow government bond, go ahead and spend it or do without interest."

That would put into circulation ten billions of nice new money perfectly good and that is what the country needs.

### TWO 'TRUSTIES' TAKE FRENCH LEAVE FROM PRISON BARRACKS

**"Silly" says Barbara**

Plato Hutsinger and Garland Anderson Left Yesterday Afternoon  
**ARE STILL AT LARGE**  
**Disappearance Discovered Late In Afternoon By Officials**

Officials of the state prison camp in Wilkesboro are on the lookout today for two A-grade prisoners who walked away from the camp yesterday.

Plato Hutsinger, serving a twelve months sentence on a charge of storebreaking and larceny, a trusty who worked in the kitchen, disappeared around 4 o'clock yesterday afternoon. He was sent up from Charlotte and police of the state have been notified to be on the lookout for him.

Garland Anderson, a Wilkes county man, another trusty, was missed a little later in the afternoon. Anderson had recently returned from the hospital where he underwent an operation and his excellent prison record had won him the rank of a trusty. He was serving a two-year sentence for an assault with a deadly weapon.

The camp superintendent is directing a search for the men who are expected to be captured without any great difficulty.



Barbara Hutton, Woolworth heiress and said to be the richest unmarried girl in the world, declares as "silly" Count Borromeo's assertion that they are engaged.

### Half Dollar Days Are Huge Success

**Throngs of People In City  
Friday and Saturday  
For Big Event**

Half Dollar Days were a huge success, according to the merchants and business firms participating in this special event. Stores of the city were thronged with customers Friday and Saturday, an especially large number of people coming to the city Saturday.

This great bargain event proved so popular that it promises to become a regular annual event. Merchants were well pleased with the volume of business done on these days.

Half Dollar Days were staged by the merchants who cooperated with the high school athletic association in getting up the special edition of The Journal-Patriot last Thursday.

Representative Blanton demands that "Anarchists and cranks" be kept out of the House chamber. But who can override the will of the electorate?—Washington Post.

### War Imminent As Japan Prepares To Send Troops To Jehol Sector

Chinchow, Manchuria, Feb. 19.—The most convincing indications were seen today that this week will witness the beginning of the long-heralded Japanese and Manchukuoan assault on the Chinese province of Jehol and the opening of the most extensive international conflict the orient has seen since the Russo-Japanese war of 1905.

With the fanfare of preliminary threats and ultimatum nearly over, the preparations of General Nubuyoshi Muto, Japanese commander-in-chief in Manchuria, were near completion.

(A Japanese ultimatum ordering Chinese forces immediately to evacuate Kailu, northern gateway of Jehol province, was received yesterday at Peiping. It was said at Chinese Manchurian headquarters that it would be disregarded, even though the Japanese threatened to attack at once. The Japanese were reported prepared to issue two similar demands to other Chinese officials.)

The Japanese war machine, bristling with the newest destructive weapons, was pointed menacingly westward. Japanese leaders expressed confidence that five days after the advance was begun the Rising Sun banners would be within the shadow of the main objective, Jehol city, the ancient summer capital of Imperial China.

Authoritative estimates of the invading army placed the total at 50,000, nearly half of them Manchukuoans.

Estimates of the number of Chinese troops in Jehol ranged upward to 226,000. Some Japanese officers, however, calculated the number at 105,000, of which the regular troops of Chang Hsioliang, north China military leader, and General Tang Lu-Lin comprised 55,000.

Final demands on Marshal Chang to withdraw his forces from Jehol was issued in the name of Changchung (capital of Manchukuo) regime, it was said, because the Japanese high command maintains this is a Manchukuoan domestic police expedition and that the Japanese army is merely assisting in fulfillment of the Japanese-Manchukuoan protocol.

### Three Men Caught By Federal Agents Raiding In County

**Clyde Benton Captured Yesterday With 45 Gallons  
On His Truck**  
**BOND IS SET AT \$1,000**

**Two Others Arrested While At Distilleries Wednesday and Thursday**

Arrest of Clyde Benton by Prohibition Agents L. G. Trexler and C. S. Fells yesterday after a hot chase culminated a week of activity for federal agents in Wilkes. When Benton's 'pick-up' was stopped the officers found 45 gallons of liquor.

Benton, a resident of the Delaplaine section, was brought to Wilkesboro for a preliminary hearing. Commissioner J. W. Dula set his bond at \$1,000. The truck driven by Benton was seized by the officers.

Landon Mitchell was caught in the Traphill section on last Wednesday while at work at a still. He was arrested by R. E. Prevette, D. C. Dettor and H. C. Ilby. Bond of \$500 was required when he was given a hearing before Mr. Dula.

Levi Beshears never even got started on a run when the same officers made a raid in the Summit section Thursday. He had all the equipment ready and was on the scene, but the officers put an end to the equipment and escorted Mr. Beshears to Wilkesboro for a preliminary hearing. He made bond of \$500 for his appearance at the next term of federal court.

### Complete Stock Of Hardware Purchased

**Cash Hardware Now At Its  
New Location In Smoak  
Furniture Building**

The Cash Hardware company, which was recently moved from its former location on Tenth street to the Smoak Furniture company building and thus became a department of the Smoak Furniture company, now has a more complete line of hardware than ever. The stock has been increased to take care of the hardware needs of the farmers of this section.

The hardware department continues under the management of Mr. Burl C. Hayes. Mr. Hayes invites all his former customers and new customers to visit him at his new location.

"We have a very complete line. Farming implements, stoves, ranges and in fact everything in hardware," Mr. Hayes stated. "And hardware prices are the lowest in five years," he added.

### PROHIBITION QUESTION GOES BACK TO PEOPLE FOR VERDICT

The prohibition question goes back to the people for a verdict, according to a report received here today by way of the radio. The report was to the effect that the House of Representatives had passed the resolution calling for repeal of the Eighteenth Amendment. Three fourths of the 48 states must ratify the measure if the prohibition amendment is reported.

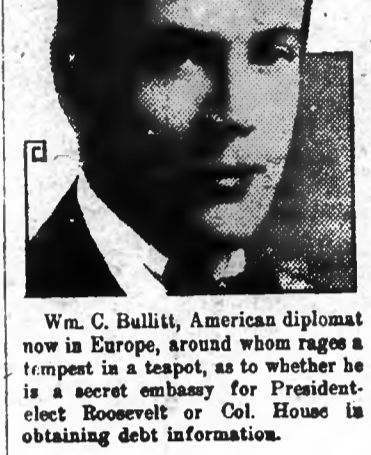
The Baine bill was passed by the Senate last week and the concurrence of the House assures the country that the people will have an opportunity to decide whether they desire to repeal the Eighteenth Amendment.

### Teachers To Be Paid Out Of Federal Funds

Teachers in the schools for illiterates and near-illiterates are to be paid in cash out of the federal aid relief fund, according to advices received from Dr. J. Henry Highsmith, of Raleigh, of by Superintendent C. C. Wright. Two or more of these schools are expected to open within a few days.

### WILKES PEOPLE PRESENT WHEN ATTEMPT TO KILL ROOSEVELT WAS MADE WEDNESDAY EVENING

**Says, "On Vacation"**



Wm. C. Bullitt, American diplomat now in Europe, around whom rages a tempest in a teapot, as to whether he is a secret embassy for President-elect Roosevelt or Col. House is obtaining debt information.

### Negro Is Charged With Theft of Dr. Newton's Case

**Fred Horton, Formerly of  
Lenoir, Taken Into Custody Thursday**  
**RECOVER INSTRUMENTS**  
**Were Located In Woods On  
Smoat Farm; Case Is  
Not Located**

Fred Horton, colored, was taken into custody Thursday by city police on a charge of stealing the instrument case and instruments from the automobile of Dr. W. K. Newton on Kerrington Avenue Tuesday night. After his arrest on evidence which pointed to him as the guilty person, Horton confessed to the theft and told the officers where he had hidden the instruments.

All of the instruments which the local physician kept in the case were found in the woods on the Smoot farm. Horton took the officers to the place and showed them where he had buried the instruments. They were undamaged.

The case could not be located, although Horton said he had thrown it in a gully nearby. Officers thought it probable that he had thrown it in the river.

Horton is said to have come here from Lenoir about the time of the fair and had been making his home here since that time.

### VAUDEVILLE AT LIBERTY THEATRE THIS WEEK

One of the best features to be seen in local theatres for some time is the appearance of the Page Kiddies, who open a two-day engagement at the Liberty Theatre Thursday and Friday.

The act is a very unique one in that all of the kiddies are under 16 years old, and members of one family. Ethel 15, is an accomplished artist on the saxophone and piano. Eloise, 13, performs on the trumpet. Harvey, 12, with his trombone does some very good playing, and at the same time keeps the audience in an uproar with his antics. Alma, 11, is very good on the soprano sax. The real stars of the act are Mariner, 6, and Mildred, 5. The former won the championship for the best saxophone player under 16 when he was but four years old. He started out playing the piano when two years old. Mildred is the real comedian of the troupe. She has a very clever selection of songs and keeps the crowd continuously in an uproar. She plays drums in the ensemble.

The act, which is personally directed by Mr. Page has been on the stage for two years. Two cars, a large sedan and a bus, carry the kiddies and their paraphernalia.

The Liberty offers on the screen Thursday and Friday, "The Vampire Bat," featuring Lionel Atwell, Fay Wray, Melvin Douglas, and George E. Stone.

Marie Dressler and Polly Moran in "Prosperity" will be the screen attraction for Monday and Tuesday of next week.

### Miss Robinson's Class Give Recital Thursday

The music class of Miss Ellen Robinson will give a recital in the city school auditorium Thursday afternoon at 3:30 o'clock. An invitation is extended the public to attend.

### Mrs. N. S. Forester and Miss Rachel Nichols Were At Park

**HEARD THE ADDRESSES  
Shot Heard But They Did  
Not Know of Attempt  
Positively**

At least two Wilkes people were in Bayfront Park at Miami, Fla., last Wednesday evening when an attempt was made to assassinate President-Elect Franklin D. Roosevelt. Mrs. N. S. Forester and Miss Rachel Nichols, who are spending the winter at Miami, were in the crowd which heard the shots of the attempted assassin.

Miss Nichols writes that the crowd was so immense they were unable to get close to the President-Elect or even see him. However, they heard the addresses and then heard the shots. At the time they were not positive that an attempt to kill Mr. Roosevelt had been made because of the denials of police.

The following letter from Miss Nichols will be of interest to Journal-Patriot readers:  
"I thought possibly the publishers of the home town paper might be interested to learn that the State of Wilkes was represented at the welcome ceremonies awarded to President-elect Roosevelt at the Bayfront Park in Miami, on the night the terrible tragedy occurred when Guisusipi Zangara attempted to assassinate Mr. Roosevelt. Mrs. N. S. Forester and I were very close to the bandshell in the park when Mr. Roosevelt made his short address. However, the crowd was so immense that we were unable to see our future President. In the course of the address we heard and saw the gun fire, but we believed at the time that the noise was only the backfiring of the motor car escorting Mr. Roosevelt to the park from the yacht Nourmahal. A lady standing nearby on top of a bench saw the victims fall and shouted 'They have shot our President.' We immediately left the park and meeting up with a policeman, we asked him and he informed us that there was nothing true about someone firing at the President. Making our way down the street amid the throng of people everyone was talking of the shooting, and, in fact, one man became very angry with me for not believing his story. Before we reached our rooms, we were convinced of the most terrible tragedy Miami has ever experienced. The Michamians are very much grieved that this should happen in their city. Doubtless every person in the United States has heard of the tragedy in detail. This was quite an experience for us, and we are very happy to learn that Mr. Roosevelt was not harmed."

### J. R. Henderson Undergoes Operation at Hospital Here

J. R. Henderson, well known local business man, underwent an operation at the Wilkes Hospital Friday. At noon today, he was reported to be getting along as well as could be expected.

### Local Cage Teams Face Hard Battles

**Morganton and Lenoir Will  
Be Met This Week; To  
Decide Race**

North Wilkesboro high school's basketball teams face two tough opponents this week in games which will have an important bearing on the outcome of the Western Conference championship race, especially in the boys' division. They will meet Lenoir on the Lenoir-Rhyme College court at Hickory tomorrow evening and Morganton at Morganton Friday evening.

The local boys, not discouraged by last season's incident to playing all the game away from home as a result of the destruction of the armory, are still undefeated and may clinch the championship by taking their two games this week. The girls, it is understood, also have a chance to finish well up towards the top.