

COUNTY FAIRS MUST DANCE TO THE MUSIC

(Continued from First Page.)

In reply Mr. Roberson was surprised at the position taken by the gentleman and to hear him characterize the fairs in such terms. When he undertakes to say the Central Carolina fair is an intolerable nuisance, I can only say that he has never seen that fair. Last year we had Governor Aycock there and he addressed a throng of intelligent people among whom were 500 of the fairest young women in the state. If such a condition exists in the east as the gentleman indicates then it is not for one minute to be compared to Piedmont North Carolina. We are trying to educate our people. I do not defend or approve the midway. He hoped county fairs would not be discriminated against by such plebeian legislation.

Mr. Scott of Alamance said that new life was being taken on by the original fairs of the state. In his county the fairs and indecent attractions at fairs have been shut out, and he hopes the small fairs that are not paying any dividends would not be discriminated against.

Mr. Whitaker of Guilford said he went to the last fair at Greensboro last fall and the midway contained nothing objectionable. The fair was one of the best and was really an inspiring and education display.

Mr. Gattis in offering his amendment said the most disreputable of all shows were the displays seen on the midway at some of our county and state fairs and we should say to all that as long as they allow such things they shall not have one cent of appropriation from the state. (Applause.) Both the amendments were lost and the section was adopted.

The Inheritance Tax

Section 5. The inheritance tax provision, was next. There was outspoken opposition on the part of Messrs. Brittain, White of Halifax and King. Judge Graham and Governor Doughton spoke for the tax and with a few minor amendments offered by Governor Doughton it was adopted.

Governor Doughton prepared the following in explanation of the history of the inheritance tax:

The system or policy of taxing inheritances is not of modern origin. Laws relating to this tax were in force among the Romans and perhaps even earlier. They have existed in England for more than a century with uniform success. They exist today in Germany, Austria, France, Switzerland, Holland, Russia, Italy, Spain, Portugal, Greece, Denmark, Sweden, Australia, Canada and other foreign states and colonies.

In this country it has proven very popular. For nearly eighty years it has been the law in Pennsylvania. North Carolina was among the first states to adopt it. It was adopted here in 1846 and worked well until 1850. Then came the war and it seems not to have been enforced after 1868, and in 1883 it was omitted from the revenue law. It was re-enacted in 1897 and 1901. And it is now the law not only in North Carolina, but in New York, Massachusetts, Maine, Ohio, Illinois, California, Connecticut, New Jersey, Pennsylvania, Maryland, Virginia, West Virginia, Delaware, Tennessee and in fact in the great majority of the states.

It was first introduced in Pennsylvania in 1826; Louisiana adopted it in 1833; Virginia, in 1844; North Carolina, in 1846; Maryland, in 1865, and so on. The fact that so large a part of the most civilized and enlightened states of the world approve it would ordinarily be a sufficient proof not only of the wisdom but of the justice of such a law. But there are other reasons. In our state the law applies only to personal property; and, as is well known, this class of property escapes taxation more than any other. It is here, therefore, but just that this class of property should be subjected to this tax to the relief of real property, which, in the very nature of things, cannot be concealed. It is quite certain that a great deal of property never pays any tax to the state except in this way. It is not only just and wise but it is lawful and not a confiscation as some may say. After all, the right to take this class of property by will is a mere privilege of the municipal law, to be changed, modified or repealed in the discretion of the state, and not a natural right. Where there is no will the child gets his dead father's personal property only because the state says he shall.

No tax can be less burdensome and interfere less with the productive and industrial agencies of society. It does not take from a man that which he has, but merely retains a small percent for making it possible for him to get speedily and certainly that which he has not and never has had.

Over ten years ago England was raising \$55,000,000 revenue by this means, and is now raising a much larger sum.

New York last year raised \$4,000,000 by one-fourth of its entire state revenue, in this way.

From 1846 to 1860 North Carolina raised a considerable sum by this means and now, although the law has been in force only a very short time and applies only to personal property, we are getting \$4,240,69 a year from this tax.

There never was a time in the history of the world when the power of money in skillful hands was so great as the present; or when the use of that power was made so conspicuous. The new forces at its command are augmenting it with wonderful rapidity. Already the sceptre has passed from the sword to the counting-house. The fact that one individual may monopolize hundreds of millions of the wealth of the nation and pass it at

last by will to another, with all its possibilities, is a growing source of uneasiness among all classes of society. Hence it is that in at least one of the states, Illinois, it has been seriously proposed to absolutely limit the amount which one person inherits from another. Whether this is wise or not will admit of discussion, but at any rate the inheritance tax at a moderate rate is a wise way to keep on the statute books and before the people the fact that no matter how powerful and rich an individual may get, he holds his wealth and transmits it at his death only by sufferance of the state.

Our rate is very moderate as compared with that of other states and countries, and is graded in a most logical and humane manner. Those who are dependent on or may have aided in the accumulation of the wealth of the deceased are charged a low rate, while those who are distant in blood, and in all probability in location and affection, who have not aided in its accumulation, who are not dependent on it and probably never expected to receive it, are charged a higher rate.

It is only proposed now to so change the present law to make those who stood in the relation of child to the deceased shall be taxed at the same rate as children, although they may not have been legally adopted. This is right and just, and only supplies the place of a possible omission of one of the formalities of the law relating to the adoption of children.

(Note.—Most of this is taken from the report of our own State Tax Commission, Ely on Taxation in American States and Cities, and Does Passos on Inheritance Tax Law.)

Section 7. Providing when heirs, legatees, etc., are discharged from liability, was adopted.

Section 8. Providing that if tax is not paid at the end of two years after death of decedent, six per cent. per annum shall be charged thereon until paid, was adopted.

Section 9. Providing for the deduction of tax by executors, etc., was adopted, and the committee at 1:30 rose and made its report to the House.

The following bill was introduced yesterday by Mr. Kinsland of Haywood county:

An act to prohibit the sale of cigarettes and cigarette paper in North Carolina.

The General Assembly of North Carolina do enact:

"Section 1. That it shall be unlawful for any person, firm or corporation to sell or offer for sale any cigarette or cigarette paper in North Carolina.

"Sec. 2. That any person, firm or corporation violating section one of this act shall be guilty of a misdemeanor and upon conviction, shall be fined or imprisoned in the discretion of the court.

"Sec. 3. That all laws and clauses of laws in conflict with this act be and the same is hereby repealed.

"Sec. 4. That this act shall be in force from and after its ratification."

The House in Detail

The House met at 10 o'clock and was opened by prayer by Rev. Geo. F. Smith, pastor of Edenton Street Methodist church.

The following petitions were introduced:

By Scott of Alamance for the London bill.

By Hooker of Beaufort, from citizens of Core Point asking for incorporation.

By Britt of Robeson from certain citizens asking for repeal of stock law.

By Dobson of Surry, from certain citizens for London bill.

By Rucker of Rutherford, from certain citizens asking for anti-jug legislation.

By Roberson of Guilford, a memorial from the Society of Friends asking for abolishment of capital punishment.

By Kinsland of Haywood, from certain citizens against the establishment of a dispensary at Canton.

By McRae of Anson, in favor of the London bill.

By Anderson of Clay, asking for road legislation.

New Bill Introduced

By Blount—An act to establish a graded school in the town of Plymouth.

By McNeill—An act amending the law relating to permanent registration.

By Britt—An act to appoint justices of the peace in Robeson county.

By Alexander of Tyrrell—An act to advance the cause of education in Tyrrell county.

By Alexander of Tyrrell—An act for the relief of Geo. T. Liverman, clerk of the superior court of Tyrrell county.

By Alexander of Tyrrell—An act to prohibit the discharge of firearms in Columbia.

By Morphew—An act relating to placing saw dust in certain streams.

By Morphew—An act to incorporate certain churches in Graham county.

By Morphew—An act to prohibit the manufacture and sale of liquor in certain territory in Graham county.

By Bryan—An act for the relief of certain school teachers in Wilkes county.

By Kinsland—An act to prevent the sale of cigarettes and cigarette paper in North Carolina.

By Scott—An act to establish Mt. Olive graded school in Alamance county.

By West—An act to authorize the committee of a school district in Cherokee county to issue bonds.

By Cowan—An act to incorporate the Balsam and Black Rock Railway.

By Hooker—An act to incorporate St. Peter's Episcopal church.

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By Hooker—An act to incorporate the town of Core Point.

By Little—An act to amend the charter of Pictolus in Pitt county.

By Daniel of Vance—An act to authorize a bond issue for street improvement in the town of Henderson.

By Roberson—An act to amend the charter of the Central Carolina Fair Association.

By Self—An act to empower the corporation commission to fix what is known as the milling in transit rates.

By Self—An act to prohibit the sale of liquor in certain localities.

By Mason—An act to prevent the catching of claims between certain dates in Carter county.

By Mason—An act to prevent the pursuing of mullets in the waters of Carter county.

By Michael—An act to sell the state's interest in the Boone and Blowing Rock Turnpike Company.

By Michael—An act to prohibit the whiskey traffic in Watauga county.

By Lucas—An act to prevent the manufacture and sale of liquor in Fairfield township, Hyde county.

By Kreeger—An act to amend the charter of the town of Germantown.

By Smith—A resolution requesting the chairmen of the judiciary and finance committees to call meetings on alternate days.

By Kreeger—An act to protect certain birds.

By Morris of McDowell—An act to prevent throwing saw dust in certain streams.

Judge Graham for the committee on education presented a bill making a few minor amendments to the school law, agreed upon by the committee in conference with the superintendent of public instruction.

Passed Final Reading

An act to allow the clerk of the superior court of Tyrrell county to absent himself from his office in certain days.

An act to prohibit the discharge of firearms in the town of Columbia.

An act to amend the game laws of Iowas county.

An act to authorize a special tax in Warren county.

An act to amend the charter of the city of Durham.

An act to facilitate permanent road improvement in Durham county.

An act to amend the charter of the city of Charlotte.

An act to incorporate the High Point Fire Insurance Company.

An act to incorporate the city of Washington, N. C.

An act to extend the time for the sheriff of Person county to settle with the state treasurer.

The House adjourned at 1:15 on motion of Mr. King of Pitt in honor of the memory of George Washington, to meet again at 8 o'clock in the evening.

THE NIGHT SESSION

The Calendar Relieved of Many Bills of a Local Nature

The time of the House was given up entirely last night to the passage of bills, many of them roll-call bills on second reading, with which the calendar was becoming congested. It afforded the speaker and clerks another opportunity of displaying their eminent fitness for the places they occupy. Reading Clerk Arendell pulled through the laborious task without relief.

Chief Clerk Hackett was at his post again yesterday after a slight illness of several days requiring his absence.

New Bill Introduced

The following new bills were introduced:

By Thomas—An act to authorize the commissioners of Ashe county to issue bonds to build a court house and for other purposes.

By Bullard—An act to incorporate the Cumberland Railway Company.

By Uzzell—An act to amend chapter 288, laws of 1901, so as to include Wayne county.

Passed Final Reading

The following bills passed third and final reading:

An act for the relief of Charles H. Thomas, an ex-Confederate soldier.

An act to prevent the killing of deer and elk in Randolph county.

An act to incorporate Trinity College.

An act for the protection of owners of live stock on Scuppernon river.

An act relative to the protection of quail in Halifax county.

An act to amend the charter of the Mountain View Turnpike Company.

An act to amend chapter 345 of laws of 1895.

An act to regulate the killing of certain game birds and wild turkeys in Davie.

An act to incorporate the People's Mutual Accident and Sick Benefit Insurance Company.

An act for the relief of Vance W.

Barrett, a colored school teacher in Chatham county.

An act to amend chapter 653 of acts of 1893, relating to bird laws of Burke county.

An act to incorporate the Furniture and Mechanics Bank of High Point.

An act to change line between the counties of Vance and Franklin.

An act to supply the records of grants in Moore county.

An act for the relief of Isabel Wells, a colored school teacher in Cleveland county.

An act to protect fish in Campbell's creek in Beaufort county.

An act to regulate the use of public bridges in Beaufort county.

An act to amend chapter 182, laws 1901, relating to stock law in Watauga county.

An act relative to damaging public roads in Leaufort county.

An act to regulate hunting and fishing in Mitchell county.

An act to prohibit hunting game and gathering berries on the lands of Vance and Edgecombe counties without the written consent of the owners.

An act to incorporate certain churches and school houses in Surry county against sale of liquor.

An act to prohibit hunting and fishing in Montgomery county.

An act to repeal the charter of the Piedmont Library Club Company of Reidsville.

An act to amend chapter 636, laws of 1890, relating to Gaston county.

An act to change the line between Thompson and White House townships in Robeson county.

An act to allow the commissioners of Vance county to fix the salary of their chairman.

An act to allow S. J. Pogram to act as guardian without giving bond.

An act to abolish the office of standard keeper for Lincoln county.

An act to prohibit the manufacture and sale of liquor in Polk county.

An act to change the line between Henfield and Halifax townships in Halifax county.

An act for the relief of J. W. Johnson, a school teacher of Rutherford county.

An act to allow John T. Everett, clerk superior court of Richmond to be absent from his office on certain days.

An act for the relief of J. M. Allhands a school teacher of Rutherford county.

An act to regulate the height of fences in McDowell county.

An act for the relief of W. L. Kirby of Chatham county.

An act to amend section 1274 of the Code relating to fees of clerks and registers of deeds.

An act to amend and consolidate the charter of the city of Burlington.

An act to establish a graded school at Haw River in Alamance county.

An act to provide for water works, sewerage and electric lights in Elizabeth City.

An act to authorize the town of Smithfield to issue bonds.

An act to provide for making and working public roads in Henderson county.

An act to authorize town of Whiteville to issue bonds.

An act to authorize the town of Edenton to issue bonds.

An act to authorize the commissioners of Montgomery county to issue bonds and levy a special tax.

An act to provide for the settlement of certain indebtedness of Northampton county.

An act to allow the commissioners of Harnett county to levy a special tax to build stock-law fence.

An act to amend the charter of the town of Graham in Alamance county and allow the commissioners to issue bonds.

At 10:30 the House adjourned until 10 o'clock this morning.

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