

TAX QUESTION TRYING SOLONS

Deadlock Feared In Raising Revenue For Fulfilling The MacLean School Act

DISPUTE OVER METHOD

By M. L. SHIPMAN

RALEIGH, April 14.—Either a hopeless deadlock over the revenue bill or the levy of a sales tax on luxuries. Such was the feeling of Capitol observers as the Legislature rapidly approaches the hundredth day of the present session. There was no indication that the Senate would recede from its position that a ten million dollar equalization fund was the best that can be done for schools this year. Even as the Senate movement was gaining momentum the House was appropriating eighteen and one-half million dollars, almost double the amount of the Senate proposal for the support of schools.

Efforts of Senator Hendren. of Forsyth county, to resuscitate the Day general sales tax failed, and instead of increasing the chances of a compromise on the Hinsdale luxury tax bill, it apparently solidified the oppositions, which had defeated both propositions by the narrowest margin. Nor did there appear at the beginning of the fourteenth week of the Legislature any indication that the House would weaken in its demand for a State supported six month school term. Even those members of the Senate who had felt that at the last minute Representative MacLean might consent to an increased equalization fund, as he had done in two previous sessions of the Legislature, doubted that he put through such a program in the House, even if he were so minded and the news from him was that he was not.

Supporters of the general sales tax in the House, led by Representative Day, of Onslow, complained that the united opposition of the editors of the State had not given them a fair chance to have the matter discussed by their constituents. Some of them feel that if the Legislature could recess for a month that they would have an opportunity to educate their constituents, and that upon reconvening either the Hinsdale luxury sales tax or the Day general sales tax bill would go through without serious opposition. In line with this school of thought Representative Day took to the air in a direct appeal to the people of the State. He declared that the only hope for the small counties is in the MacLean act as he said Governor Gardner's road consolidation act would not provide the necessary relief.

The feeling of House members that the MacLean act must stand has intensified as reports from their constituents continue to pour in, but how to provide the demanded tax relief is a problem for which they have been unable to evolve a better solution than a sales tax. At least that is the way they talk. They admit that there is serious objection to such taxes, and that unless an emergency exists it would be indefensible, but they say that they are faced with a condition and not a theory. The one argument in its favor is that it would furnish the revenue by as painless process as it is possible with taxation.

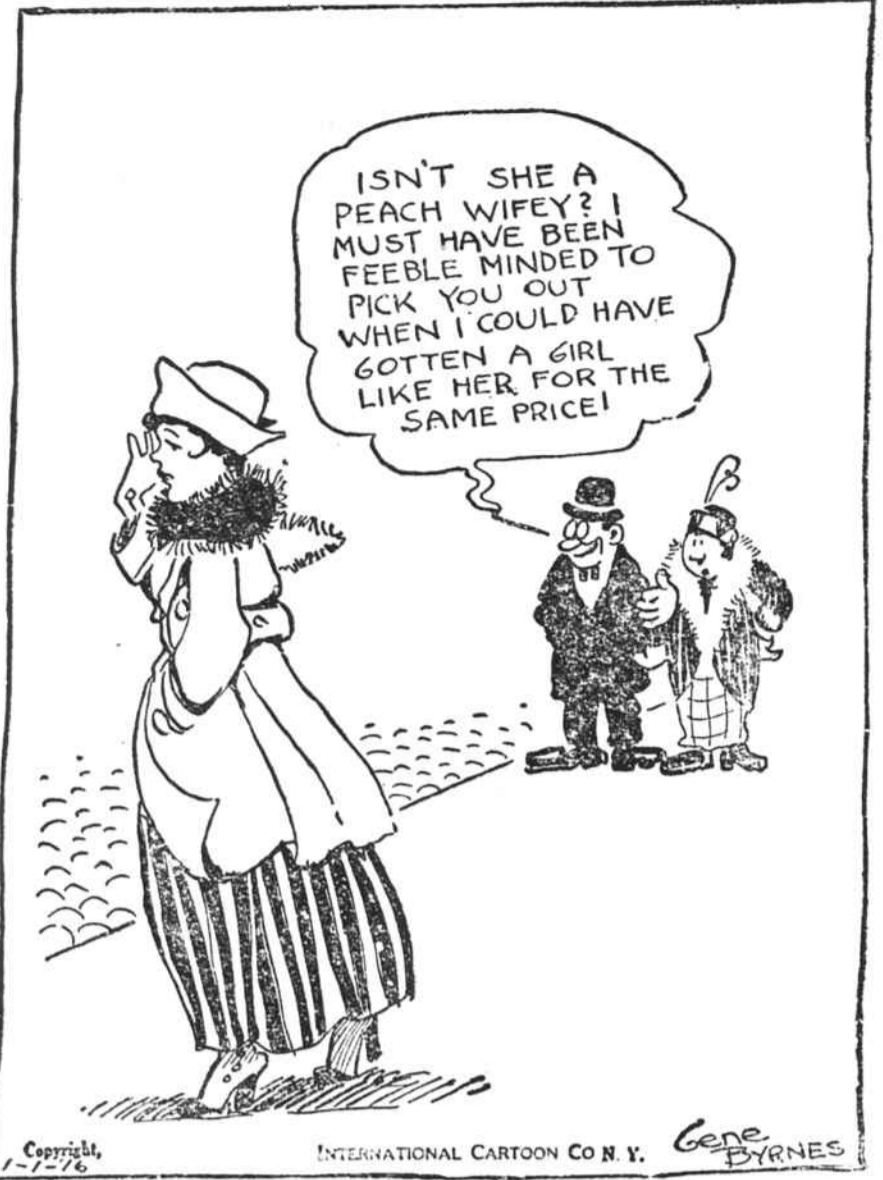
At any rate while the Senate was debating the sales tax, the House was completing all legislation necessary for putting the MacLean act into effect. It had already passed a machinery act for putting it into operation followed by a revenue bill that would measurably make provision for starting out on a new road and followed it up with the passage of an appropriation bill authorizing the spending of the money. All of this legislation has been dumped into the Senate hopper and it is now up to that body to make the next move. Its first move was to reject all sales taxes and to propose a ten million dollar equalization fund. If the Senate stands pat, then it appeared that a deadlock was inevitable.

What would be the result if the Legislature adjourns without passage of a revenue bill? If appropriations were made for the ensuing two years upon the basis of the existing revenue bill, then the whole issue would be taken back home for settlement at the polls. However, this is not the idea of House members who would welcome a recess. They would prefer to leave matters in status quo, go back home for a month, and then have Governor Gardner call a special session. Their idea is that this would insure victory for the MacLean act, which would, under existing conditions, make a sales tax of some kind mandatory. Their idea, too, is that this would afford time in which to levy a more equitable sales tax.

So intensified had become the feeling in the House that the MacLean act must stand, that hope of securing its direct repeal had been abandoned. The best that those opposing sales taxes could hope for was to let the enactment of the principle stand on the legislative records, and to carry it out as far as

THINGS THAT NEVER HAPPEN

By GENE BYRNES



INTERNATIONAL CARTOON CO. N. Y. GENE BYRNES

they felt that existing conditions will permit. This could be done by increasing the school equalization fund, adding a section that "all laws and classes of laws in conflict be repealed," but MacLean act supporters claimed this would be nullification and that they could not consent to such procedure.

Lacking adequate data upon which to levy sufficient taxes upon corporations, power companies, tobacco manufacturers and other sources from which the Legislature might feel could carry the burden of a State-wide six months school term, the House majority came to the conclusion that the sales tax offered the only way out. Two years hence times may be better, and certainly there will be more adequate data, for assuredly the question that has kept the Legislature in session nearly four months will be discussed in detail on the stump in the next campaign. There has been no doubt the least politically minded that the present session of the Legislature has brewed the liveliest campaign issue in years. Not one of the members fails to realize that no matter what he does, he will have to defend his record, even if he does not run for re-election.

While inserting the largest amount ever appropriated for support public schools, the House showed its economy streak by carving appropriations for State institutions to the bone, and held them there with exception of the Morganton hospital for the insane for which the appropriation was slightly increased from the first recommendation. Even with all the slashing, it was estimated that the amounts carried in the appropriation bill was a million dollars at least more than the most optimistic estimates as to the yield of the revenue bill it passed with the general sales tax included.

Interest in the revenue bill has been so intense that not much attention has been given to the political side of the developments. One of the interesting speculations has been the activity of Josephus Daniels, editor of the Raleigh News and Observer. He has not confined his activities to writing editorials, but has been in the thick of the fight from the beginning, with the result that no matter what is the outcome he has made himself a political factor that must be reckoned with. Not only that but he has taken to the air nightly with resumes of legislative happenings. Thousands all over this and other states have listened to his talks. He has already been suggested as candidate for Governor, and if he got into the race, he would have strong support. He has not said anything about it, but he has strong backing.

The Wake county grand jury's indictment of twelve persons for fraudulent voting in the recent auditorium election also started political discussion. Scandals with Raleigh city elections have furnished diversion to the State for years. There was little doubt among the Democratic members of the House but that Republicans would seek to capitalize on the latest allegations of fraud. There has been no doubt but that the contest by Pritchard was instituted more for the purpose of starting political thunder than for obtaining the seat held by Senator Bailey. All of which indicates that if the Legislature ever does quit, the State is in for more political mud slinging.

Dry Cleaning Best Method For Safety

If winter clothing is to be protected from damage by moths, precautions must be taken in early spring. Dry cleaning offers the safe

method of protection.

"Our experience indicates that dry cleaning is the safest method of taking care of woolen garments," says Mrs. Cornelia C. Morris, district home agent of the State College extension service. "For a small sum extra the cleaner will moth-proof the woolen fabrics and thus insure them against damage during the summer. Tar paper bags and cedar chests are safe only when clean garments are placed in them. If the moths have already laid their eggs, the larvae will hatch out and destroy the fabric no matter how carefully the garments are packed away. Before storing clothing, each garment should be thoroughly beaten, cleaned and aired." The storage closets should also

be cleaned and the walls and shelves wiped off with gasoline or turpentine. The moths dislike these odors, says Mrs. Morris. Gasoline is also excellent for washing sweaters woolen hose, and all the other accumulations of woollens which every household possesses.

Wash the blankets thoroughly and wrap each one in paper before storing, advises Mrs. Morris. Have the rugs cleaned and rolled with layers of paper in them. Use moth balls and camphor gum in the trunks, boxes and closets. In addition, there are some excellent products on the market that may be used for spraying the garments and blankets to prevent moth damage. Some of them are guaranteed.

When the garments are stored, inspect them frequently for moth damage.

Reduction of Hours Most Effective Way To Aid Jobseekers

NEW YORK, April 14.—The most effective single measure that could be taken against unemployment is to make the five-day week universal is the conclusion of William Green, president of the American Federation of Labor, in a study of the shorter workday appearing in the current issue of the Harvard Business Review.

Mr. Green summarizes the history of labor's efforts to shorten hours as productivity increased and cites the recent study of the National Industrial Conference Board as authority for the statement that in the manufacturing plants investigated it was found that the advantages of the five-day week outweighed the disadvantages.

"That failure to reduce hours of work in proportion to other progress has contributed to unemployment is evident from widespread provisions for part-time work, rotation of force and similar provisions to make employment go round," says Mr. Green. "Many companies have put in the five-day week as an emergency measure."

After asserting that the five-day week was the most important single step that could be taken to relieve unemployment, Mr. Green declares

that the introduction of the shorter work-week would absorb the jobless. He also argues that the shorter workday would mean increasing leisure, opportunity for culture and an increasing time for the wage-earner to assume the responsibilities of citizenship.

"No group of citizens should be forced to restrict their lives to industrial problems and environments but each should have opportunity for a rounded, balanced life," he adds.

Tracing the history of the shortening of the work period from 1822, when millwrights and machinists demanded that they be permitted to work only from 6 a. m. to 6 p. m., with an hour for breakfast and an hour for dinner, Mr. Green points out that as machine power and methods of production have been improved the output of the individual has increased. As the workers were able to do more work in less time hours gradually decreased, from 12 to 10, then from 10 to 8. Then the six day week came in, to be followed by the Saturday half holiday, and later, in some industries, the five-day week.

"Each step has been contested by employers on the grounds of expense, upsetting of customary regulations and decreased output," says Mr. Green. "Yet since both work

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day and work week have been shortened, unit costs of production have lessened, output has increased many fold, and all of industry has learned more efficient habits. The force which employers ignored in their arguments is the adjustability of industry. Production is a living thing that finds new methods of its own volition, or under compulsion. Pressure brought on any one point forces all other factors to meet a situation. Demand of workers for higher standards has been a stimulus to industry to find more efficient methods.

"The rapid mechanization of industry within recent years has made possible a far greater reduction in hours of work than has actually taken place. The production of the average worker in industry has increased far more rapidly in the decade since 1919 than in any other period of which we have record."

Federal Employment Aid Not To Suspend

WASHINGTON, April 13.—Arthur Woods, chairman of President Hoover's Emergency Employment committee, announced today the committee would continue its work during the period of the unemployment emergency and is not planning to suspend.

He said today, on the basis of reports received from all parts of the country, that the general trend of employment conditions is favorable. President Hoover, he said, would appoint a man of broad experience as permanent director of the State Equalization Committee, which will consist of four Cabinet members.

Woods announced today that the total of all contracts for public and semi-public construction awarded since last December 1 stands now at \$1,084,000,000.

PROTECTION

The day-by-day work of a life time, given to building a business, may be swept away in hours time by a fire. Good will is the only thing that can't burn, but your good will not profit you very much if you are not in a position to carry on. That's when insurance comes in.

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Here are some of the typical distinctive features that make the new Oakland V-8 "an inexpensive version of the finest":

85-H. P. V-8 ENGINE—Long a recognized major advantage in cars notable for performance, the V-type engine as developed by Oakland balances brilliance with dependability. Smooth, even power at all speeds.

SYNCHRO-MESH TRANSMISSION—Heretofore found only in costly cars, Synchro-Mesh is now standard in the Oakland. Easy, clashless, quiet—permitting a shift up or down without effort or annoyance. New quiet second gear—acceleration is a delight.

INSULATED FISHER BODIES—New interpretations of style, comfort and roominess. New protection of passengers' ease . . . for the famous Fisher wood-and-steel construction is snugly insulated against heat, cold, dampness and traffic noise.

WHIPCORD OR MOHAIR UPHOLSTERY—Owner and guests alike recognize the good taste and lasting value of Oakland's upholstery. Closed cars have genuine whipcord or mohair—open cars, fine leathers.

RUBBER CUSHIONED CHASSIS—At more than 40 points rubber insulation absorbs road shocks. Spring shackles cushioned with rubber add to driving ease, increase the car's steadiness and prolong its life.

A demonstration of the new Oakland V-8 will be arranged at your convenience, without obligation, of course.

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REPORT OF THE CONDITION

Citizens Bank

At Warrenton, North Carolina, to the Corporation Commission at the Close of Business on the 25th Day of March, 1931.

RESOURCES	
Loans and Discounts	\$297,965.57
United States Bonds	15,548.44
All Other Stocks and Bonds	25,080.00
Banking House	17,402.79
Furniture and Fixtures	1.00
Cash in Vault and Amounts Due from Approved Depository Banks	75,017.12
Checks for Clearing and Transit Items	683.42
Cash Items (Items Held Over 24 Hours)	143.36
Other Real Estate	628.86
Total	\$432,470.56
LIABILITIES	
Capital Stock Paid In	\$ 20,000.00
Surplus Fund	50,000.00
Undivided Profits (Net Amount)	7,215.25
Reserved for Interest	2,238.85
Reserved for Depreciation	3,766.13
Other Deposits Subject to Check	164,420.61
Deposits Due State of North Carolina and Any Official thereof: Secured	8,075.07
Demand Certificates of Deposit (Due in less than 30 days)	13,681.85
Cashier's Checks Outstanding	185.77
Certified Checks Outstanding	288.40
Savings Deposits (Due on or After 30 Days)	154,598.63
Reserved for Contingencies	8,000.00
Total	\$432,470.56

State of North Carolina,
County of Warren.

R. T. Watson, President, E. S. Allen, Director, and C. R. Rodwell, Director of the Citizens Bank, each personally appeared before me this day, and, being duly sworn, each for himself, says that the foregoing report is true to the best of his knowledge and belief.

Sworn to and subscribed before me this the 4th day of April, 1931.

MARY E. GRANT,
(Seal) Notary Public.
My com. expires Sept. 4, 1932.

R. T. WATSON, President
E. S. ALLEN, Director
C. R. RODWELL, Director