

The Concord Daily Tribune.
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RAILROAD SCHEDULE
 In Effect June 23, 1924.

Northbound.		
No. 134 To Washington	5:00 A. M.	
No. 26 To Washington	10:15 A. M.	
No. 46 To Danville	7:25 P. M.	
No. 71 To Richmond	7:35 P. M.	
No. 32 To Washington	8:38 P. M.	
No. 38 To Washington	9:30 P. M.	
No. 80 To Washington	1:40 A. M.	
Southbound.		
No. 45 To Charlotte	5:14 P. M.	
No. 85 To Atlanta	10:05 P. M.	
No. 29 To Atlanta	3:45 A. M.	
No. 31 To Augusta	6:07 A. M.	
No. 82 To New Orleans	8:05 A. M.	
No. 11 To Charlotte	9:15 P. M.	
No. 135 To Atlanta	9:15 P. M.	

BIBLE THOUGHT FOR TODAY

John 13:42

All is Well: Let not your heart be troubled; ye believe in God, believe also in me. In my Father's house are many mansions: if it were not so, I would have told you. I go to prepare a place for you. —John 13:42.

Prayer: Lord increase our faith and then we will cast all our care on thee, for thou carest for us.

TEACHING LAW OBEDIENCE AT HOME.

Judge James L. Webb was the principal speaker at the dedication of the new Catawba County court house and the eminent jurist took advantage of the occasion to give some fine advice on the importance of instilling respect for law in the home.

Judge Webb declared he was sure there would be fewer criminal cases in the courts if parents did their duty, and he deplored the lack of regard for the law that is so evident now. In one part of his address he said:

So many young men and boys have drifted from home influence in the last few years and I am afraid, in the opinion of this court, there are many fathers who are depending upon the courts to restrain their boys and girls. May I suggest a greater forum for dealing with many of the youths of the country than the courthouse, and that is the home. All well-governed homes should have rules and regulations relating to the conduct of the children, and these rules and regulations should be profoundly impressed upon them, and they should be taught in the home the importance of respecting the laws and the dire consequences that may follow all their violations. The good influence of fathers and mothers is far more potent in preventing the young people from becoming criminals than are the judgments of courts in restoring them after they become criminals.

The News and Observer agrees with the opinions of Judge Webb herein, described, the Raleigh newspaper declaring "there is too much tendency now to depend upon the school and the courts to do what should be done in the home. Respect for authority and sensible discipline in the home is essential if these virtues are to flower into maturity."

THE PRESIDENT'S SAD FLIGHT.

The country is watching with unusual interest to see what President Coolidge will do with the bill calling for an increase in the salary of members of Congress, the Vice President and cabinet members. Some persons who think they know whereof they speak declare the President will not veto the bill.

And if he does not what a yell there will be from those persons who are backing him to the limit in his economy program! And what a shout there will be from those persons who think members of Congress are overpaid at the present salary.

The bill was slipped through the Senate by a "lame duck" Senator who was willing to try anything since his time was about out. In both houses there was some effort to defeat the proposal but always the question came up when just a few members were present. One Washington correspondent writing to a New York newspaper declared there were not enough Senators in the chamber to discuss the bill, once it had been passed although the corridors and halls adjoining the Senate chamber were filled with Senators who had conveniently stepped out.

And does the proposal carry a provision for raising the additional revenue that will be needed to pay the increased salaries? When the postal bill was vetoed President Coolidge said he took such action because there was no provision for securing the money. How about this bill? Does it provide means for raising the difference?

President Coolidge has severed as Vice President and for that reason it is said he is favorable to the increase. He knows

the difficulty the Vice President has living on the present salary. The President was told, time and time again about the difficulty the postal employees have living on the present wages but he did nothing about it until some means was found by which the money for the higher wages could be raised. Will he do the same thing in this instance or will he favor the bill because many of those who will be benefitted are close friends?

North Carolina stands an excellent chance of landing one of the national parks to be established by the Federal government. President Coolidge has signed the resolution providing for survey of lands in the Blue Ridge Mountains of Virginia, the Smoky Mountains of North Carolina and Tennessee, and the Mammoth Cave region of Kentucky as possible sites for national parks. Natural beauty abounds in all of the regions under survey but North Carolina offers sites unequalled anywhere in the United States. It is possible that the park in this region may be located so as to include Western North Carolina and eastern Tennessee as the same mountain ranges extend into both States. The park is to be a national one and that may influence the commission in adopting a region that will embrace part of two States.

YOUR INCOME TAX

No. 26

The tax on dividends is an important item in the returns of many taxpayers. A dividend, as defined by the regulations under the revenue act of 1924, comprises any distribution in the ordinary course of business even though extraordinary in amount, made by a corporation to its shareholders out of its earnings or profits accumulated since February 28, 1913. While dividends are generally paid in cash, they may be paid in securities or other property. For example, a corporation may distribute among its stockholders securities in which it has invested its earnings. Such securities, no matter what their nature, are to be reported as dividends by the stockholders of the fair market value of the date of the receipt.

A taxable distribution made by a corporation is income to the stockholders as of the date when the cash or property was unqualifiedly made subject to their demands, regardless of when the earnings or profits out of which they were paid were accumulated. Cash dividends, in the hands of the individual, while exempt from all normal tax, are subject to the surtax rates for the year in which received. A stockholder pays no normal tax on dividends for the reason that the corporation which declares them is subject to the normal tax on the earnings out of which they are paid. The tax on corporations is 12 1/2 per cent. of the net income subject to tax.

The Supreme Court has held that the issuance of its own stock by a corporation as a dividend to its shareholders does not constitute taxable income. The revenue act of 1924 specifically provides that a stock dividend shall not be subject to the tax, but if before or after the distribution of any such dividend the corporation proceeds to cancel or redeem its stock at such time and in such manner as to make the distribution and cancellation or redemption essentially equivalent to the distribution of a taxable dividend, the amount so distributed in redemption or cancellation of the stock shall be treated as a taxable dividend.

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Apply Ely's Cream Balm in the nostrils and breathe it. Almost instantly the air passages clear. The germs are combated, inflammation is soothed. That stuffed-up feeling ends. That's the way to treat head colds. The cause is germs in the membranes. Fight them where they start. The cold can't develop if you do that promptly. It is relieved almost instantly.

Any druggist can supply you Ely's Cream Balm. Let it end all misery of cold and catarrh. Don't wait.



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 Ask your family or your guest
 They will say ours is the best.

MILK MADE BREAD
CONCORD STEAM BAKERY

20,000 NEW LAWS IN STATE LEGISLATURES

From 4,500 to 7,000 bills are introduced. Many Freak Bills Are Introduced.

New York, Feb. 23.—About 20,000 new laws will be proposed in the various state legislatures this year, where of 4,000 to 7,500 will finally be enacted, the national industrial council estimated in a statement issued today.

A fair volume of anti-business proposals are to be found, although this class of law making is considerably less than usual, the statement said.

The number of proposals by legislators to appropriate state money for pet projects, and the proposals in 18 legislatures to increase taxation on gasoline, coal or other mineral or national resource, will, if adopted, cause higher retail prices and state taxes, the statement declared.

It listed some of the "freak bills" pending in legislatures as follows:

To make it unlawful for a corporation to make any noise interfering with radio broadcasting from 6 p. m. until midnight; requiring state examination and license of beauty doctors; prohibiting the use of paint spraying machines as union painters can use more time and get more pay by hand painting; making it unlawful for any employer or worker to offer or accept employment under any individual contract, not to join a labor union; requiring corporation employers to file proof with state banking departments of ability to meet pay rolls, requiring motor vehicles to come to full stop before entering upon paved state roads; providing semi-monthly pay day for all labor; limiting freight trains to half a mile in length.

Bill Tove Signed As Duke Baseball Coach.

Durham, Feb. 20.—William T. "Bill" Tove will coach baseball at Duke university during the coming season, it was officially announced here this afternoon. The new coach has already announced his acceptance, and has called a practice for the Blue Devils squad to be held tomorrow on Hanes field. Coach Tove was four years a star on the Trinity baseball team, playing in 1919, 1920, 1921 and 1922. He graduated from Trinity in 1921 and from the law school in 1923. He was an outstanding star on the 1923 state and southern championship team, and has been rated by leading Tar Heel sports writers as one of the fastest and most dependable first basemen in college circles. He played a large part in aiding the Blue Devils to win every regular scheduled college game of 1923 season.

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EVERETT TRUE BY CONDO

YES, BUT— AND IT DOESN'T MAKE ANY DIFFERENCE WHAT WAS SAID AT THAT TIME! YOUR CROWD DIDN'T DO THE RIGHT THING! IT'S ALL THE MEMBERS

BUT YOU— OF EACH OF THESE ORGANIZATIONS WOULD PULL TOGETHER IT WOULDN'T BE ANY TIME AT ALL UNTIL THE...

I HAVEN'T BEEN ABLE TO GET IN A WORD EDGEWISE! SEE WHAT I CAN DO BROADSIDE!!!

DINNER STORIES

Mr. Hybrow—So you want my daughter, eh? Got any money?
 Young victim—Some, sir; what is she being quoted at now?
 She—Oh, George! I've just won a \$500 prize for the best article on the cruelty of trapping wild animals.
 He—Good! What are you going to do with it?
 She—Oh, now I can afford a new fur coat!
 Wife (to expostulating husband)—What's that you're telling me? I'm not economical? Why, this is the twelfth hat I've used this hatpin with!
 Magistrate—So, madam, you broke an umbrella over your husband's head?
 Defendant—It was purely an accident, sir.
 Magistrate—How in the world could it have been an accident?
 Defendant—Why, your honor, I hadn't the slightest intention of breaking the umbrella.
 When Hog Meets Hog.
 The road hog went his merry way
 And he was going west;
 To push 'em over and crowd 'em off
 He knew he was the best.
 Another road hog hove in sight
 And he did journey east;
 To push 'em over and crowd 'em off
 And he cared not in the least.
 They met—two piles of junk lay by;
 He haw! we laughed—and then,
 Out crawled the durned degenerates
 To hog the road again.
 He—'Dearest, will you marry me?'
 She—'John, I can't marry you, but I shall always respect your good taste.'
 'How are you getting along at school, Jimmie?'
 'Fine, we're learning words of four cylinders now!'
 Depends on Whose Ox Is Gored.
 Charity and Children.
 Hunting for sources of revenue, the Legislature turns its longing eyes toward the cigarette. Lay on McDuff. We who do not indulge in the frivolous pastime of inhaling poison through the little papers, do not care if the price goes to a dollar a puff!

ROWAN COTTON MILL WILL DOUBLE CAPACITY

Number Spindles to Be Increased to 17,000 and Building Enlarged.

Salisbury, Feb. 21.—The directors of the Rowan cotton mills this week decided to more than double the capacity of the mill, which is located near the southern limits of Salisbury. The number of spindles in the mill is to be increased from 7,000 to 17,000 and to take care of these an addition is to be built larger than the present mill building. Twenty new houses are to be built in the mill village. This mill manufactures fine yarns and has had orders for more than it could supply since it began operation two and a half years ago.

Work has begun on the erection of a plant for the Wallace Wilson Hosiery company, which has been operating in a section of the Vance mill plant. The new building will face 250 feet on east Steel street at the intersection of steel and the Southern railway and when running at full capacity will employ 600 women.

YOUR BOY

See to it that he gets the body-building and strengthening elements that **Scott's Emulsion** supplies in great abundance. It is the famous white food-tonic that builds strength for all ages.

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 And You Know There Is None Better

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The eye of the expert sees many things that the layman overlooks. Our specialized service will guide and guard you in all matters electrical.

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Davenports, Chairs and Rockers. The Suite illustrated is a fine example of the values we are offering in high grade living room furniture.

The Upholstery is the best that skillful upholsterers can produce.

We have them priced at \$98.50, \$125.00, \$150.00, \$185.00 and up.

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