

SUGGESTED TAX PROGRAM

The following is the tax program presented to the North Carolina Conference for Social Service by Mr. A. W. McAister, as briefed by the Greensboro Daily News:

- (1) Let tax reform begin with elimination of war, as war and preparation for war impose the major part of the tax burden.
- (2) The most important basic principle of taxation is universal contribution to the support of the state progressively proportioned to ability to pay. Another important tax principle is that of benefit received.
- (3) As far as practicable every form of tax should be progressive or graduated to an equitable basis.
- (4) The income tax, the tax on property and the business tax are sound in principle.
- (5) A consumption or sales tax is justified to meet an emergency, and should be levied on luxuries rather than necessities.
- (6) The principle of proportional tax is sound between counties as well as between individuals.
- (7) A taxation program that will give land a chance to recover from its present impoverished plight is recommended. A sanely progressive land tax which will favor the small farmer and home owner is recommended. This will hasten the recovery of land and agriculture and the recovery of land and agriculture will hasten recovery all along the line.
- (8) Payment of property taxes in monthly or quarterly installments is recommended.
- (9) Further reduction of property tax is inevitable and increase in franchise taxes of corporations will be necessary in lieu of their reduced property tax.
- (10) Taxation policies should encourage thrift, improvements and conservation of natural resources, and not penalize the owner of property for handling it wisely.
- (11) A more satisfactory method of forest taxation must be worked out even if it involves constitutional amendment.
- (12) Increased inheritance taxes are preferable to excessive income taxes.
- (13) A way must be found to reach intangibles.
- (14) Publicity of assessments is recommended as the best antidote to favoritism and inequality.
- (15) Non-partisan tax machinery, a continuing advisory tax board, and state supervision on assessments are recommended.
- (16) Reassessment of real estate without delay is recommended.
- (17) Stockholders in corporations should pay an income tax on dividends received from corporations both foreign and domestic. This is no more objectionable as double taxation than to tax the owner of real estate on the property and on the income derived therefrom.
- (18) Efficiency and economy in government are urged. Consolidation of counties is recommended and other well considered consolidations that are logical and constructive.
- (19) Wholesale, ill-considered reductions of salaries might prove expensive, and their effect upon the gifted highly trained men and women now serving the state should not be overlooked.
- (20) The principle of the balanced budget is sound but should be applied with discretion. It would be sound public policy to plan our budgets partially in terms of the business cycle rather than exclusively in the terms of one year.
- (21) Highway funds should be applied to the most pressing needs of the state regardless of temporary loss of federal aid which is not actually needed for new road construction at this time.
- (22) The state's taxation system should be comprehensively re-adjusted by constitutional amendments, including removal of the uniformity requirement and the 6 per cent in-

HOW HAYWOOD VOTED

| (Short Term) | | |
|---------------------------|------|--|
| Reynolds | 2984 | |
| Morrison | 2476 | |
| Bowie | 339 | |
| U. S. Senate (Republican) | | |
| Newell | 243 | |
| DePriest | 10 | |
| Lieutenant Governor | | |
| Graham | 2644 | |
| Giles | 1404 | |
| Dellinger | 1074 | |
| Secretary of State | | |
| Wade | 2968 | |
| Hartness | 2094 | |
| Auditor | | |
| Durham | 1889 | |
| Bell | 1854 | |
| Adams | 1279 | |
| Attorney General | | |
| Brummitt | 2940 | |
| McSwain | 1962 | |
| Commissioner of Labor | | |
| Norton | 3534 | |
| All Others | 2279 | |
| Congressman | | |
| Davis | 373 | |
| Glikey | 915 | |
| Weaver | 4822 | |
| State Senate (Republican) | | |
| Overton | 77 | |
| Weaver | 0 | |
| Corporation Commission | | |
| Winbourne | 2383 | |
| Jacon | 2044 | |
| Insurance Commission | | |
| Boney | 2485 | |
| Morton | 2367 | |

Use Canned Foods To Balance Diet

Not only does canning surplus vegetables and fruits in summer save money in the winter and assure the family of an adequate food supply, but it also improves the general health of the family by balancing the diet.

"Some 250 farm women in Pitt County have learned this important lesson," says Miss Ethel Nice, home agent. "We have been studying foods and nutrition in our 11 home demonstration clubs of this county during the past two years and we have found that good nutrition and canning go hand in hand. In 1931, there were 18 canning demonstrations given before the club women and as a result, 75,258 jars of fruits and vegetables were saved by canning and preserving. If this food was valued at only 20 a quart, the total would amount to \$15,051.60. While this saving is an important item at a time when money is scarce, the more important thing is the better health of the farm families having a better balanced diet."

For two years now, Pitt farm women have studied the value of the different foods and the part they play in nutrition of the body. In 1931, the women studied cereals, vegetables and eggs. So far this year, the studies have centered about meats, salads and breads. There are few club women who do not know the essentials of a good diet and how to prepare meals that will supply the balanced diet necessary to continued good health. The women are now purchasing pressure cookers so that they may can surplus meats and other products. These canners are supplied by Greenville merchants and paid for in fresh and canned produce, Miss Nice says.

There are 3,721 white farm families in Pitt County and the goal of the home demonstration forces is to reach each of these this season so that they may serve a balanced diet next winter.

L. H. Heck of Fuquay Springs, Wake County, reports a profit of \$100 on a flock of 600 broilers raised for market this spring.

(23) The research work of the North Carolina Conference for Social Service should be continuous and its taxation committee should continue as an active functioning body.

Dates Given On New Revenue Tax Laws

The Revenue Act of 1932 became a law on June 6, 1932, at 5 p. m. and because of that new law as passed by Congress the following information has been gathered for the readers of this paper.

Except for a few provisions the act takes effect upon the date passed. Other dates of the various revenue producing provisions of the bill are as follows:

- Income tax act—January 1, 1932.
- Additional estate taxes—June 6, 1932, after 5 p. m.
- Gift taxes—June 6, 1932, after 5 p. m.
- Manufacturers' excise taxes—June 21, 1932.
- Miscellaneous taxes—June 21, 1932.
- Tax on use of boats—July 1, 1932.
- Increased postal rates on mail matter of the first class—July 6, 1932.
- Increased postal rates on advertising portion of any publication entered as second class matter subject to zone rates of postage under existing law—July 1, 1932.

The following are examples of the classes of persons who are required to make returns and pay taxes newly imposed under the act: the manufacturer, producer or importer of the following articles: lubricating oil, brewer's wort, grape concentrate, automobiles, candy, chewing gum, toilet preparations, furs, jewelry, radios, refrigerators, sporting goods, fire arms, cameras, matches, soft drinks, tires and tubes and gasoline. The following articles or services are also subject to the tax: telephone and telegraph messages, electric energy, bank checks, lease of safety deposit boxes, admission fees, transportation of oil by pipe line, and the users of pleasure boats.

Comment—"She" (whispering): "That orator has a silver tongue." He (ditto): "That's probably why he doesn't get down to brass tacks."

"Will you be married in your church or his?" "His, I suppose. He's a Prebyterian, but me—I'm radio."

"Name the world's greatest composer," said the musical instructor. "Choloroform," promptly replied a young man who had studied medicine.

Now that automobiles are being built with musical instrument attachments, we'd like to have one built like an accordion, for parking purposes.

"Your husband is sulking again. What's wrong this time?" "Oh, it's just because I used his silly old tennis racket to strain the potatoes."

"I want a pair of shoes for this little girl," said the mother. "Yes, ma'am," answered the shoe clerk. "French kid?" "Well, I guess not," was the angry reply.

"She is my own child born right here in Chicago."

Winners In Milk-For-Health Campaign Are Announced By Judges

After two weeks of hard work and careful deliberation, the judges in the State Milk-For-Health rhyme contest have selected from a mass of more than 1000 entries, the rhymes composed by Doris Taylor of New Bern High School and Virginia Gilmore of the Archdale Graded School and declared them the winners of the two silver cups offered by Dr. E. C. Brooks, President of State College and Dr. A. T. Allen, State Superintendent of Public Instruction. This contest like the poster and essay contests, closed on April 25th and was conducted as part of the recent Milk-For-Health Campaign by the State Board of Health. Although only two prizes were offered the judges selected a second and third best rhyme in each class. The six best rhymes are as follows: High School Prize Winners—Doris Taylor, Age 12, 8th Grade, New Bern High School. Miss Laura Roberts, Teacher.

"For building bone and muscle, For the body's wear and tear, There's nothing like milk in all the world, To make a quick repair."

2nd best rhyme: Doris Lee Widenhouse, Age 15, 9th Grade, Concord High School. Miss Anders, teacher.

"Milk for the poor, Milk for the rich, Milk for the man who digs the ditch, Milk for the weak, Milk for the strong, Milk for the man toiling all day long."

3rd best rhyme: Billy Neville, age 15, 9th Grade, Chapel Hill High School. Miss Celeste Penny, teacher.

"Milk is a very good food, indeed, It gives you all the strength you need, It helps you work with plenty of speed, And starts you growing like a weed."

Graded school prize winners: Virginia Gilmore, age 11, 5th grade, Archdale School. Miss Sallie Butler, teacher.

It's good to have knowledge, it's good to have wealth, But what does it profit you without any health, So invest your money in a good milk cow, For milk is the best food we know of, now."

2nd best rhyme: Luther Draper, Jr., age 11, 6th grade, Weldon School. Miss Eula Mae Massey, teacher.

"If you have to cut expenses, Use your head; use your senses, Don't cut milk!"

"If you want to be well and strong, And if you want to live right long, Don't cut milk!"

Irish potato digging began in Beaufort County during the week of May 30 and the crop is now moving in bulk.

The recent damp, cloudy weather has caused tobacco blue mold to appear on plants set in the open field, report some growers. They say the disease can play havoc with large plants as well as with those in the bed.

Albert Tron of Valdese says he harvested seven tons of cured hay an acre from five acres planted to barley, Austrian peas, vetch and crimson clover last year.

WILL ROGERS—A FUNNY SORT OF...

Note:—The papers at the end of the week spoke of a contract the broadcasting company had with Will Rogers of 15 minutes each at \$2,880 for each broadcast, overtime and his contract for the remainder of the time.

I see in the daily papers of a very funny sort of man. Who doesn't seem to care a wit for money but will talk who Who does not give a kitty if he keeps on talking over time. He surely doesn't think of us poor folks who never have...

It kinder makes me mad a bit to think he'd lose the most. That he would think of talking over time and do it just 'Pears to the like of us who do need the money so. He would cease to use the microphone on time and never...

Now Willie won't you stop and think a minute and take a When you use the microphone again we think 'twould be To stop right on the minute and the dollars you would Just hand it over to us poor folks and the dollars we...

I hate to mention such a thing to you but it seems so to To us poor common folks who've never known much about That so much good money lost or wasted by your fun time Would do us so much good and look so pretty on our lips...

No we wouldn't think of spending it in a foolish sort of But it sure would be nice and helpful on a rainy sort of But I doubt if we could keep it long if we'd get it in our For the missus now is worryin' about the mortgage on...

The taxes are past due and to pay them we do not have a Although to the banks and rich ones we have already went And so I sure do hate to think that we'll lose our little For it is a cinch that the money lenders all on us have to —John Milton N. Waynesville.



REMOVING my telephone was just like the door to my friends," remarked a former customer who came to have his telephone re-connected.

"And most instructive to me," he continued, the fact that I really learned how much my telephone worth when I attempted to save the small cost by without it. I'll know better than to try that again.

One of the unusual characteristics of the telephone is that day after day it serves the family, running, saving time and money, while its efficiency is so generally accepted that the telephone is not missed until it is.

Probably that is why many folks who have had to have their telephones put back in tell us they that the cost of telephone service is so low that it doesn't pay to try to do without it.

SOUTHERN BELL TELEPHONE AND TELEGRAPH CO.
(INCORPORATED)

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BEWARE OF IMITATIONS

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