

Gross Sales Tax To Be Introduced

Mississippi Plan Of Two Percent Levy Considered For This State

Raleigh.—The Mississippi general sales tax law, now in effect there, which imposes a general tax of 2 per cent on gross incomes from almost all sources, is slated to be introduced into the North Carolina general assembly when it convenes in January, according to reports being heard here. Whether it will be introduced first in the house or senate has not been learned, although opinion here is that it will probably be introduced first in the senate, since it is agreed that there will probably be more sentiment in favor of this general sales tax there than in the house. But there is little doubt that a bill modeled closely after the Mississippi law will be introduced in one house or the other.

The reports have become so persistent that the Mississippi law is to become the model for the general sales tax law to be introduced in the 1933 general assembly, that Willard Dowell, editor of The Virginia-Carolina Retailer, an official publication of the North Carolina Merchants Association has prepared an article dealing with the Mississippi law which will appear in the next issue of the Retailer. In this article Mr. Dowell says:

"As stated in the beginning, an act similar to this will be introduced in the 1933 session of the North Carolina general assembly. If it should become law, those merchants who have their respective places of business in any of the counties of the state bordering upon the boundary lines of other states, may as well close up shop and seek new locations in distant states. Small merchants located in the interior counties would be forced out of business by chain stores and other large competitors. Industry as a matter of self preservation, would be driven from the state and mail order houses in Chicago and New York will do more business in North Carolina in a month than they have done in any two years previously."

The Mississippi general sales tax, which went into effect April 30 of this year, imposes a tax of 2 per cent on the gross income, gross receipts or gross proceeds of sales of all individuals, firms, corporations, partnerships within the state. It requires monthly reports and remittances of the tax and imposes drastic penalties. "Under this tax, as I interpret it, the manufacturer pays a tax of 2 per cent on his gross sales," Dowell said. "Whenever possible, of course, the tax will be passed along to the other fellow in the form of increased prices, so that the public, to whom the tax will be passed on eventually, will pay a tax of from six to eight per cent on everything purchased."

Josephus Daniels Attacks Low Wage Standard As Wrong Policy

An attack on the southern low wage policy is made this week by Josephus Daniels, former Secretary of the United States Navy and editor of the Raleigh News and Observer.

Daniels criticizes the North Carolina Highway Commission for fixing wage rates for unskilled labor on road construction at 20 cents per hour. In view of the fact that Federal authorities insist that no individual shall be given more than 30 hours work a week on road jobs which are built partly by United States funds, this would mean that able-bodied workers in North Carolina would have a maximum income of \$6 a week.

Daniels charges that North Carolina politicians and business men sought to make the rate for common labor 15 cents an hour and were only prevented from doing so as a result of the pressure exerted by Federal authorities. The Raleigh News and Observer says in part:

"Immigration restrictions shut out the cheap labor of Southern Europe, and in a sense at present, offered itself as the substitute. It would provide cheap labor. The South could and the South can provide cheap labor only by continuing to keep its living standards low, by continuing to keep its people inured to poverty. By continuing to do these things the South also keeps its buying power low to the injury of local Southern merchants, for the few Southerners who are enriched by the exploration of other Southerners can buy only a certain amount of clothes, they can eat only a certain amount of food."

"Before the depression low wages were the curse of the South. In the depression, Southern low wages will make recovery slower. The only thing that can be said for Southern low wages in the depression is perhaps that starvation comes easier to a people who have always lived close to it. As long as the South seeks to build on low wages and low living stand-

"The term 'gross incomes' in the Mississippi law is defined as 'the gross receipts of a taxpayer received as compensation for personal service for the exercise of which a privilege tax is imposed in this state and the gross receipts of the taxpayer derived from trades, business, commerce or sales and the value accruing or proceeding from the sale of tangible property (real or personal) or service or both and all receipts, actual or accrued, by the business engaged in, including interest, discounts, rentals, royalties, fees or other emoluments, however designed and without any deduction on account of the property sold, the cost of materials used, labor, bonds, interest or discount paid or any other expense and without any deduction on account of loss."

ards for the Negroes and its accompanying in low wages and low living standards for the poor whites, so long will the South offer itself as the Southern Italy inside the immigration wall about American living standards. Just so long will the whole South, white and black, remain the mudhill of American life. Not all our efforts at education, not all our good roads built at a pitiful low wage, can save us so long as our workers are exploited at a wage close to slavery and starvation.

Thus the act not only imposes a sales tax, but a 2 per cent income tax on all gross incomes, allowing an exemption of only \$1200 from the gross receipts of any taxpayer. The only other exemptions permitted are for insurance companies, charitable, scientific and educational societies; amounts received from insurance policies and the amounts received from the sale of cotton and cotton seed, and a few other minor exemptions.

Under a law of this sort the farmers would have to pay a 2% sales tax on every dollar's worth of grain, hay, vegetables, milk, eggs, livestock sales as well as cotton and cotton seed should be included in the exemptions, it is pointed out. This tax must be paid on these sales even if the selling price is less than the cost of production.

Market Sweet potatoes Need Careful Handling

To get the best cure in the storage houses and the best market price under present conditions, careful handling of sweet potatoes during harvest is necessary.

The first consideration is to harvest the roots when they are fully mature. This is indicated by the yellowing of the vines. Next, the roots should be dug before they are nipped by frost. If the vines are killed by frost, they should be cut and removed and the sweet potatoes harvested immediately.

"In any case, after the vines are removed, bar off the ridges and turn out the potatoes in such a way as to prevent bruising or cutting them," says H. R. Niswonger, extension horticulturist at State College. "It is a bad practice to throw several rows of potatoes together as they become bruised and therefore are more susceptible to decay. Neither should the roots be allowed to lie in the sunlight for any length of time. Do not leave them out over night."

Mr. Niswonger advises grading in the field, placing the different grades in slatted crates and taking them to the storage house immediately. This allows but one handling. If grading is left until spring or the shipping season, a large loss is the result.

The grades should consist of marketable culls. Number one grades and marketable jumbos may be placed in the same crate or separate crates. Many growers pick out their seed stock at the same time and place this in separate crates. It is not profitable, however, to pick out the strings and save these for seed. The strings, jumbos and other stock which is cut and bruised ought not to be placed in the storage house with the market and seed stock but used on the farm as early as possible. This cull stuff makes a good feed for livestock.

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Interest Keeps Increasing In Merchants Ass'n

Paul Henry, Executive Secy. and manager of the Canton Merchants' Association, reports the following of a new organization which was perfected at an enthusiastic meeting held at the Imperial Hotel, Monday night: Charles King, President; DeWitt West, Vice President; P. F. Campbell, Secretary; Paul Henry, Executive Secretary and Manager Credit Bureau; Executive Committee, Cordell Russell, Guy Hipps, J. D. Mackey. It was announced yesterday that the enthusiasm of the merchants to date insures a live association and an up-to-date retail credit bureau.

The functioning of such a bureau, it is pointed out is a protection to the merchants against check accounts. The bureau keeps a check on all buyers and these buyers are given a rating. Whenever a person wants to open a charge account the merchant can ascertain a quick telephone call whether that person is good pay. It is a system which merchants need as a protection against persons who do not pay their bills, Mr. Henry states.

The bureau also aids in collecting bad accounts and also in following persons who leave town with debts behind. All of this work is entirely confidential and is known to the heads of concerns only.

The service comprises a credit guide book for each subscriber, a complete set of master card files, frequent bulletins and a clearance of old or slow accounts for each subscriber. The credit files contain the names, addresses and occupations of each and every person in the city and trade territory and will show in code how many merchants the buyers deal with and the exact manner in which they meet their credit obligations.

The system now being installed gives the proper credit to the person who can pay and is doing so; it shows the one who is slow but sure pay. It proposes also to show the one who is simply unfortunate and cannot pay by revealing his true condition. It also shows the one who can pay but will not.

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Timely Questions And Answers On Farm Problems

Question: How can I keep bugs out of dried peas during the winter?

Answer: One of the most successful methods for keeping bugs out of peas, if the peas are to be used for seed, is to store them in air slaked lime using one pound of lime to two pounds of peas. For larger quantities one bushel of lime to each four bushels of peas should be used. For eating purposes the peas may be heated to 150 degrees for three or four hours.

Question: When can I mate birds for best results in the coming breeding season?

Answer: Males should be placed in the breeding pen at once. This will give them plenty of time to acustom themselves to new surroundings and will also allow about sixty days for the birds to be mated and in production before eggs are saved for hatching purposes. Too much time cannot be spent in selecting these breeding males. Before turning them in to the breeding pen be sure that they are vigorous birds with proven performance, and conform to the standard of the breed.

Question: My dahlias produced a lot of blooms but they are small. How can I produce larger blooms?

Answer: First you must practice disbudding. When the main or primary bud appears at the end of a branch, pinch out all side buds and shoots for a foot or more below this bud, being careful, however, to leave at least one pair of buds or shoots at the base of the stem for future growth. This disbudding causes all the plant food materials to go to the one remaining bud and will thus increase the size. Certain varieties also produce much larger blossoms than others and the grower should select those varieties and then practice disbudding for the extra large blooms.

Harvest Lespedeza Seed When Crop Fully Mature

For lespedeza seed to germinate well they must be fully matured when harvested. This means that the field must have turned a chocolate brown in color and the seed are brown when rubbed out in the hand.

"Last year we tested over 500 samples of lespedeza seed for certification by growers interested in selling seed this spring," says Dr. Gordon K. Middleton, seed specialist at

State College. "Of this amount more than five per cent of the seed showed under a 90 per cent germination. When the low germination samples were further examined, it was found that the seed were not pure. The more mature the seed were, the better the germination. The same experience was had by Dr. Middleton. He finds that growers in their eagerness to harvest the crop before the seed are ripe. He thinks that the seed wants hay should harvest for the man who wants seed for the next year. There is no doubt that the hay has a better value if the lespedeza is harvested before the seed are fully mature. If a seed crop of first quality must be given consideration, the plants have all matured in the field, it presents a chocolate color if a few are rubbed out. Under no conditions should the seed be harvested if there is over 90 per cent of green seed present," Middleton says.

He finds also that the seed held over one year are slightly in germination than one year and immature seed over one year off in germination power.

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