

Old Days In State Legislature Recalled At Time Nears For Body To Meet; Once Moved About

When Legislature Convenes Next Month Will Have More Conveniences.

Raleigh, Dec. 10.—One month hence North Carolina's lawmakers will gather in a busy city of some 40,000 souls to shape the destinies of more than 3,000,000 people for the next two years.

A marble capitol with solid mahogany desks in the senate and house chambers will afford a background akin to a royal assemblage. Modern hotels will be centers of rest and social activities.

It will be quite a contrast with the legislatures of those early days when the state was struggling in its independence 150 years ago.

Those were the days when the legislature "migrated from town to town auctioning off sessions to the highest bidders."

And "drams of some kind before breakfast!"

Raleigh was not, then.

The thriving "metropolises" of New Bern, Tarboro, Fayetteville and Hillsboro were waging ambitious and jealous fights to become the seat of the new government.

New Bern had been the old Colonial capital, and would not give up its pretensions.

But let Dr. R. D. W. Connor, of the University of North Carolina, tell the story from an excerpt in his "North Carolina: Rebuilding an Ancient Commonwealth," published last year.

"For nearly two decades after independence, the governors and other state officials administered public affairs from their private homes, while the legislature migrated from town to town auctioning off session to the highest bidders."

"Between 1777 and 1794, seven towns, none of them adequate for the purpose, enjoyed the honor and reaped the profits of legislative sessions. The session of 1787 was held at Tarboro, which, with its 20 families, struck a visitor as 'inadequate to the comfortable accommodation of a legislature of about 180 members besides the 'people attending the sessions in business or going there on motives of pleasure.'"

"Forty or 50 members, besides a great number of other visitors, were packed away in the tavern; the others were cared for in private homes. Every family almost received some of the members; beds were borrowed from the country, three or four placed in a room, and two of their honors in a bed."

"Bad weather added to their discomforts. 'Snow, sleet and rain all day,' runs a visitor's diary for December 22; fuel gave out at the tavern, 'and we suffer for want of fire.'"

"No wonder the members sought relief in 'Drams of some kind or other before breakfast!'"

"The situation was no worse at Tarboro than at Halifax, or Hillsboro, or Smithfield, or Wake Court-house."

"Personal discomforts and expenses were so great that members would not attend sessions promptly or regularly; in 1780 they refused to attend a special session in sufficient numbers to make a quorum."

"But bad as were personal accommodations, they were no worse than the facilities for transacting the public business. Sessions were held in courthouses where conveniences for legislative labors were totally lacking; legislative records were hauled 'in a common cart' from town to town following the perambulations of the lawmakers; and administrative records, so essential to intelligent legislation, were scattered about in private houses in widely separated parts of the state."

"Times are much different today. There is no need for migrating from town to town and inviting bids for sessions."

"But some still profess doubt as to the legislative dram. A fight between the eastern and western parts of the state, nearly ending in a revolution, resulted in Raleigh being chosen, and for years a sleepy village for North Carolina's capital."

"There is a different story today. Lawmakers coming to Raleigh January 7 will meet in a rather different atmosphere, but it cannot be said whether their work will be along different lines."

Cotton Market

New York, Dec. 12.—Cotton was quoted on New York exchange for southern delivery at noon today: Dec. 9.95, Jan. 9.95.

Gray goods were irregular yesterday in Worth street with prices showing an easier tendency on light sales. Charlotte special says mills are having a seasonal lull. Some mills working for sake of employees, yarns are dull and weak, hosiery plants begin shaper curtailment. November statistics are not particularly cheerful. May get an upturn on cables and technical position but doubt if it holds.

CLEVELAND, N. C.

There's a rumor that the Prince of Wales will marry Princess Ingrid of Sweden. Well, they say that good matches are made there—Greenville Piedmont.

Commissioners Pay Bills, Aid Charity

Numerous Unfortunate Families Allowed Some Support. Swear In Constables.

At a special meeting of the county board of commissioners and at the regular meeting the following actions were taken and the following bills paid:

On motion made by G. R. Lattimore seconded by R. L. Weathers Mrs. D. J. Wilson was allowed \$24.00 per month for three months treatment in sanatorium.

On motion release E. H. Wall of No. 2 Township was permanently released from paying poll tax.

On motion Pink and Lucy Tessenier were allowed \$8.00 for support.

On motion J. W. Morrison was allowed \$5.00 for support.

On motion carried to give John Davis \$4.00 and Mary Davis \$4.00 for support.

E. L. Weathers and C. C. Warlick were sworn as road commissioners for No. 8 township.

On motion allowed Stamey Co. \$10 for the burial expense of Allen Brown.

On motion J. R. Lee was permanently released from paying poll tax.

On motion allowed Becky Lowery \$4.00 for support.

Claude Lindsay was sworn in as constable for No. 11 township.

The county liability for the October term of court for the year 1930 and also the annual report for the year 1930 were approved.

Shelby potato house, boxes, county home \$17.15; Blanton Electric shop, lamps, etc., county home, \$31.65; Charles L. Eskridge, repairs, county home, \$15.80; Fair Ground Service station, groceries, county home, \$32.60; A. V. Wray and 6 Sons, shoes, etc., county home, \$157.76; Paragon Dept. store, beds, etc., county home, \$102.50; City of Shelby, meter and tap, county home, \$34.55; Standard Oil Co., county home, \$3; Will Griffin, painting, county home, \$47.13; John T. Borders, salary, etc., \$220.00; O. E. Ford Co., oats fertilizer, bricks, county home, \$196.68; J. G. Dudley, Jr., garage, county home, \$224.94; Campbell Dept. Store, merchandise, county home, \$19.16; Jackson Cash grocer, groceries, county home, \$88.19; Stephenson Drug Co. county home, \$5.50; Quinn Drug Co. county home, \$12.40; I. M. Allen, report for the jail, \$511.40; I. M. Allen, stamps, etc., \$75.13; J. G. Dudley, Jr., jail, \$4.85; Campbell Dept. store, jail, \$13.13; Quinn Drug Co., jail, 65c; Stephenson Drug Co., jail, \$6.55; Campbell Dept. Store by J. B. Smith, \$15.95; Southern Bell Tel. and Tel. Co., \$49.49; City of Shelby court house, \$36.56; City of Shelby, jail, \$27.68; Cline Bros., bridge lumber, \$35.00; A. Blanton Grocery Co., truck cover, \$16.15; Cleveland Mill and Power Co., lawndale bridges, \$18.18; R. G. Stockton, gas for truck, \$7.15; William Dycus, \$1.00; Shelby Hardware Co., for chain gang garage, \$1.50; Shelby Hardware Co., bridge dept., \$23.50; Campbell Dept. store, bridge dept., \$238.53; Cleveland Auto and Body Works, for trucks, \$12.25; Standard Oil Co., oil, \$51.01; Standard Oil Co., oil, \$23.46; Observer Printing Co., binders for register of deeds, \$50.00; Observer Printing Co., register of deeds, \$38.67; Southern Paper Products Co. liquid soap, \$41.25; Burrrough Adding Machine Co., \$40.50; M. A. Jolley, court officer, \$18.00; T. C. Eskridge, coroner investigate the death of Eulalie Doster, \$22.00; T. C. Eskridge, coroner investigate the death of Ernest Weaver, \$22.00; T. C. Eskridge, coroner investigate the death of Clyde Dysart, \$7.00; G. W. Allen, trip to Jackson training school, \$12.00; C. H. Shepard, capture still, \$10.00; E. W. Dixon, capture still, \$10.00; Randall and Eskridge, \$14.00; A. F. Newton, stamps, etc., \$4.80; Geo. P. Webb, service to C. S. C., \$25.00; Gardner Electric Shop, lamps court house, \$1.20; Roy G. Barber, state institute, \$25.18; J. C. Weathers bridge work, \$159.20; W. E. Vickery, court house, \$24.15; R. L. Weathers, service as commissioner, \$79.00; Stamey Co., burial expense for Gamwell Brown, \$10.00; D. F. Moore, county physician, \$299.75; Cleveland Hardware Co., \$66.15; No. 6 township, board for prisoners, \$511.00; Gardner Electric Shop, court house, \$1.95.

Star Publishing Co., taxes notices, \$39.83; Joe A. Hartsell, M. D., for Allen and William Barrett, \$2.50; O. E. Ford Co., for county home, \$3.50; E. C. Hull, hauling sand for Casar bridge, \$40.50; A. E. Cline, service as commissioner from July to December, \$137.00; Shelby Printing Co., register of deeds, sheriff and for elections, \$5.05; R. B. Kendrick, trip to Jackson Training school, \$11.25; L. U. Arowood, county home, \$96.82; D. H. Cline, bridge dept., \$34.35; City Electric Shop, fuses and repairs, \$1.10; Farmers Hardware Co., court house, \$9.50; Ideal Service Station, bridge dept., 50c; Ellis Transfer Co., coal for jail, \$15.50; Ellis Transfer Co., freight, \$5.55; Twenty dollars burial expense for Sarah Jane Crowder pension roll, check payable to Miss M. F. Neison, Lawndale, N. C., care P. G. Williams, \$20.00.

STATE TAX MEN AND BANKERS IN ACCORD

NEW YORK.—Final conference and negotiations between the American Bankers Association, special committee and the Committee of the Association of States on Bank Taxation have resulted in an agreement on a form of amendment to the Federal statute dealing with state or local taxation of national banks that "maintains the integrity of the protective principles of the section and is satisfactory to the commissioner's committee," says the American Bankers Association Journal.

Thomas B. Paton, the organization's General Counsel, in making the announcement says that previously proposed amendments to the statute, which is known as Section 5219, have been opposed when it was felt their terms would enable any state to place banks in a tax class by themselves.

"The law as it stands today," Mr. Paton says, "permits state or local taxation of national banks or their shareholders in one or the other of the four following forms: the shareholders upon their shares,—a property tax; the shareholders upon their dividends,—a personal income tax; the bank upon its net income; the bank according to or measured by its net income. Only one form of tax can be imposed, except that the dividend tax may be combined with the third or fourth form if other corporations and shareholders are likewise taxed."

"The conditions permitted are: the tax on shares must be at no greater rate than on other competing moneyed capital; the income tax on shareholders must be at no greater rate than on net income from other moneyed capital; the tax on bank net income must be at no higher rate than on other financial corporations nor the highest rates on mercantile and manufacturing corporations doing business within the state; the tax measured by net bank income is subject to the same limitations as the tax on net income of the bank but may include entire net income from all sources."

States Seek Broader Law National banks and their shareholders are taxed in different states under a diversity of systems, he says. The U. S. Supreme Court has held that the low millage rate on intangible personal property is in violation of the present law where it results in national bank shares being taxed at a rate greater than that assessed upon competing moneyed capital. A number of states, unwilling to use the income methods permitted, had the alternative of either repealing the intangible tax laws or limiting taxation of national bank shares at the intangible rate. Therefore they sought a broadening of the permissive provisions.

Also, Mr. Paton points out, a Supreme Court decision held a state's excise tax on corporations invalid where it included income from Federal and local government bonds in the excise measure. This created doubt as to some state bank excise taxes.

"Conferences have been held to reach some agreement which would protect the banks, satisfy the tax commissioners and avoid a contest in Congress," Mr. Paton says. "From the standpoint of the tax authorities, the main objectives have been an amendment which would permit certain states to retain their low rate tax upon intangibles and at the same time derive an adequate, but not excessive, revenue from national bank shares, and an amendment which would permit certain states to tax corporations on their net income, excluding income from tax-exempts, and at the same time derive the same revenue from the banks as heretofore. From the standpoint of the banks, it has been deemed imperative to maintain the protective principles of Section 5219.

The Changes Agreed On "In the proposed amendment the existing provision permitting taxation of bank shares no higher than the rate upon competing moneyed capital has been modified with respect to certain intangible tax states only by a provision under which, instead of the moneyed capital limitation, the rate shall not be greater than the rate upon the shares of other financial corporations, nor upon the net assets of individuals, partnerships or associations employed in the banking, loan or investment business, nor higher than the rate assessed upon mercantile, manufacturing and business corporations with head office in the state.

"Also an added fifth alternative permissive method, designated as a specific tax, permits a state, in place of an ad valorem tax on bank shares, to add together total dividends paid the preceding year and the increase in capital, surplus and undivided profits, less additions to capital or surplus paid in by stockholders, and to divide this total by the number of shares. The state may tax the shares based upon this amount, but not to exceed the rate on other corporations in proportion to their net profits.

"This method is designed to states which have heretofore taxed national banks upon their entire net income from all sources at a proportionate rate to that assessed upon business corporations. The amount which is the basis of the tax is the equivalent of the entire net income from all sources, by being assessed against the shareholder upon his property in the shares and not a tax upon the bank. It is not open to the objection as a indirect tax on exempt income."

College Student. "Pardon me, this must be the wrong berth."

Bachelor Lady (sighing): "How you boys do jump at conclusions."

The New Model A Ford Car and Truck are built up to certain standards of quality of materials and workmanship. It has been noticed that some are trying to build down to the present price of the Model A Ford.

Mr. E. E. Ganit, Ora mill, Shelby, N. C., was so well pleased with his first Model A Ford Car and the service he received that we delivered him his second Model A Ford. His last choice was a Tudor Sedan.

It pleases us to please our customers. If our customers are pleased with our car and our service, they will induce their friends to try our car and our service and put an end to their automobile troubles.

What is the use of worrying over what to buy for each member of the family for Christmas? Buy a New Model A Ford Sedan for the whole family.

Extra Special! Manipulated Wool Serge BOYS' SUITS with 2 long trousers Sizes 11 to 18 \$7.88

EXTRA SPECIAL! SATURDAY 10 A. M. MEN'S AND BOYS' WORK SHIRTS 25c

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Smart Comfort In Winter Cottons



NOT so long ago it used to be thought that cotton's usefulness for wearing apparel was more or less limited to spring and summer.

Autumn fashions this year have well demonstrated that cottons can be made for other seasons. Now the enterprising designers have gone still further and brought out cottons for winter.

At the left is a sking costume of navy gabardine designed with full regard for comfort and appearance.

The fabric is so closely woven that it provides comfort even in the coldest winter weather. The red and white pattern of the toque and scarf provide color contrast that brighten the entire costume.

Cotton corduroy is used in the skating costume shown at the right. The jumper frock and soft white sweater are features that mean comfort as well as smartly tailored appearance. The hat in contrasting black and white is one of the latest things in berets which are so popular this year.

Holiday Bargains IN USED CARS

- 1929 CHEVROLET ROADSTER ----- \$125.00
- 1929 CHEVROLET SPORT COUPE ----- \$350.00
- 1928 CHEVROLET TOURING—New paint, good mechanical condition, good rubber ----- \$175.00
- 1926 MODEL FORD COUPE ----- \$125.00
- 1928 CHEVROLET ROADSTER ----- \$165.00
- 1927 CHEVROLET COACH ----- \$165.00
- 1924 FORD COUPE ----- \$35.00

JACK CRAWFORD

LOCATED IN HAWKINS BROS. GARAGE SOUTH LaFAYETTE STREET — PHONE 265

Eskridge News

VOL. DEC. 12, 1930 NO. 39

It will only be a few days until Christmas morning and it certainly would be a very pleasant surprise for the whole family to get up on the morning of the 25 and look over the New Model A Ford Sedan which we will deliver to your door early that morning.

"Yes, my friends," said the theological lecturer, "some admire Moses, who instituted the old law, some Paul, who spread the new. But after all, which character in the Bible has had the largest following?"

As he paused, a voice from the back bench shouted "Ananias."

We will install a 13-plate genuine Ford Battery in your car for only \$7.00 and your old battery. This battery is built up in a hard rubber case and is guaranteed for 18 months against any defect in materials or workmanship.

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Coats & Dresses At 1/2 PRICE Give Useful Gifts From COHEN BROS.

AGAIN — WE OFFER Absolutely FREE A LADY'S HAT WITH EVERY COAT

Beautiful fur trimmed coats, in all the new shades of tan, green and black. All sizes 13 to 50. Values to \$39.50

\$3.88

These Coats at Cohen's prices spell BIG SAVINGS

\$8.88

Savings that run as high as \$20 on a single coat

\$14.88

EVERY DRESS GOING AT

\$3.88 \$6.88 Values to \$12.95.

All Sweaters Sacrificed SWEATEERS MAKE IDEAL CHRISTMAS GIFTS...

We are sacrificing our complete stock of Sweaters at savings from

30% TO 50%

PART WOOL SWEATERS—Pull-Over and Coat Styles

69c Values to \$1.49

All Our Higher Priced Sweaters

Formerly Selling as high as \$5.00... all going at—

\$2.88

You will find in this group about every style of Pull-Over and Coat Styles.

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