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Chain Store Tax Decision Is Called "Disastrous"

Predictions that a Kentucky court of appeals decision invalidating the chain store tax would have a "disastrous" effect on the state's financial program came from Gov. A. B. Chandler and Revenue Commissioner James W. Martin.

The state's highest court handed down the decision Tuesday in the case of the Great Atlantic and Pacific Tea Company against the state tax commission. The chain store levy was enacted in 1934 and amended in 1936 and 1938.

Governor Chandler expressed belief the invalidation would shift a "material tax burden" to other taxpayers.

"No one can say exactly how much taxes already paid into the treasury will have to be collected from general taxpayers to make refunds to A. & P., Kroger, Woolworth, Kresge, Penny and other chain stores unless the court modifies its present opinion," the governor said.

State officials estimated the tax brought Kentucky an average of approximately $250,000 annually in the two fiscal years starting July 1, 1936.

Chandler termed the decision "a severe blow to the administration's program to end business depression in Kentucky."

Both the governor and Martin said the court would be asked to review and reverse the decision.

Besides requiring a direct outlay to retailers and a smaller budgetary allowance, the decision might have future repercussions, Chandler said.

"If this decision stands unmodified," he said, "it represents a direct invitation to taxpayers to open attack on all revenue measures.

"Thus, the financial uncertainty which would ensue would be a serious impediment to orderly business management of the state even if none of the invited attacks was successful.

"This decision, if it remains as written, will in practice force legislatures to levy more taxes than are needed—as court insurance."

With four of its seven judges dissenting the appellate court held the tax invalid because the classifications set up for application of a graduated tax were "unreasonable and arbitrary."

The act, as amended finally, imposed a tax ranging from $27 on two stores under the same management to $7,052 on all chains of more than fifty stores, plus $30 for each store over fifty.

"In practical effect," said Revenue Commissioner Martin, "the court would by this decision impose $30 now and nearly half that much annually in addition on income and property taxpayers, or on consumers of automobiles, whiskey, cigarettes, or on some other taxpayer.

"The ordinary citizen can ill afford to assume the tax load of A. & P., Kroger, Woolworth, J. C. Penny and other chains."

OUT WITH THE RUBBISH

Into the rubbish heap at the first opportunity should go newspaper clippings saved long ago for a forgotten purpose, magazines, even dog-eared books and letters.

Order Governing Women And Minors Sent Out

W. C. Burrow, Commissioner of Industrial Relations, issued the following notice yesterday:

This week, the Directory Order governing women and minor workers is being mailed to all employers in the State of Kentucky. Such order will set forth the wage and hours and other regulations governing such employees.

The first duty of an employer is to study these regulations and to comply with its provisions. The second duty is to post such Directory Order in a conspicuous place where it may be read by all.

With the issuance of this Order Kentucky is attempting to protect the health and welfare of women and minor workers—to see that they are receiving a wage sufficient for existence. Not only will many thousands of employees be benefited by this law, but the fair employer will be freed from competition by wage cutting.

Many employer associations, mutual associations, labor unions and civic organizations in Kentucky have gone on record as favoring the State Minimum Wage Law. A brief filed by one employer associations well summarizes the advantages they have enjoyed under the New York Law:

"Members of the industry have found stability in business, and the fact that does not countenance the operating of fugitive shops; the beneficial effects of an increased purchasing power, and to the women in this industry is one gloriously shared by to the Commission. To some it is a credit due for unselfish efforts in this direction than to the Women's Field Army of the American Society for the Control of Cancer, which, bringing to the public factual data and knowledge concerning cancer, enables the profession to apply more efficiently by the constantly increasing tools of medical science concerning it. This benevolent cooperation, attended by an altruistic impulse to help one's fellowman, saves many lives that would otherwise be lost. The instances of man's inhumanity to man lose ground and perspective in the light of this magnificent example of man's humanity to man."

The local campaign is being sponsored by the Carlisle Woman's Club.

Distinguished Kentuckians Endorse Cancer Control

Two distinguished Kentuckians have issued appeals for support of the Women's Field Army against Cancer that are being used throughout the country in the educational program against this malignant disease, Mrs. E. H. Heller, Louisville, State Comfounder of the Army, announced recently.

The Kentuckians are by Irvin Abell, Louisville, President of the American Medical Association, and Mrs. H. Gilbert Hopson, Paducah, Honorary National Commander of the Army, and one of the leading ers of the women's movement against cancer when it was launched in 1936. Mrs. Reynolds was Past President of the General Federation of Women's Clubs.

Dr. Abell praised the Army highly and declared:

"One of the chief duties of the medical profession is the dissemination and advancement of medical knowledge. The responsibility for acquainting even laymen with the possession of equal importance to the dissemination of this knowledge, which, while assuredly not a panacea for cancer, is one gloriously shared by to the Commission. To some it is a credit due for unselfish efforts in this direction than to the Women's Field Army of the American Society for the Control of Cancer, which, bringing to the public factual data and knowledge concerning cancer, enables the profession to apply more efficiently by the constantly increasing tools of medical science concerning it. This benevolent cooperation, attended by an altruistic impulse to help one's fellowman, saves many lives that would otherwise be lost. The instances of man's inhumanity to man lose ground and perspective in the light of this magnificent example of man's humanity to man."

The local campaign is being sponsored by the Carlisle Woman's Club.

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Kentucky Delegates To Washington Camp

Miss Dorothy Angle, Warren county; John Thomas Cooper, Wayne county; Willis K. Crawford, Caldwell county, and Miss Frances Morgerson, Fayette county, will represent Kentucky at the National 4-H Club Camp in Washington, D. C., in June.

Successful club work and leadership brought Miss Angle the award of most outstanding club girl in Warren county. She has completed 14 club projects, was champion of the county dress revue, a member of the county demonstration

FRANCES MORGERSON

JOHN COOPER

WILLIS CRAWFORD

DOROTHY ANGLE

team, a gold medal camper and president of the county 4H council.

In eight years of club work, John Thomas Cooper has made nearly $1,500. He has fattened, showed and sold 40 beef calves, and now is associated with his father in raising purebred cattle. He was a member of the state champion stock judging team last year.

Willis Crawford for two consecutive years was voted the outstanding club boy in Caldwell county. He has completed 15 projects, won a national farm accounts ing award, has been a member of county champion stock judging and demonstration teams, and has started herds of purebred cattle and hogs.

Miss Morgerson was state champion in canning and representing Kentucky in national canning and clothing contests. She has won prizes on poultry at county, district and state fairs and was county and district poultry champion two successive years. Other honors include county champion judge of foods and member of the county champion demonstration team. She has completed 21 projects.

THE GARDEN

EARLY POTATOES 1

By John S. Gardner, Kentucky College of Agriculture

A prime requirement in growing good potatoes is "potato land," deep, mellow soil filled with humus, able to hold moisture to bridge-over from one rain to the next. For, potatoes are over nine-tenths water.

The seed bed should be deep, for, like other root crops, seed bed, the more moisture can be stored. In some potato patches and where horse plowing is the preparation means, a 10-inch plowing depth is considered the limit, but potato growers who have tractor equipment have found benefit from breaking 14 inches.

The humus material may be stable manure, but preferably partly rotted, for fresh manure, particularly horse manure, tends to increase scab. Cow manure is much more safe in this regard, but as a continued use has a "binding" effect on clay soils, and besides, invites infestation of white grubs, disfiguring to potatoes.

Better than stable manure is a sod of clover or grass or a growth of soybeans or cowpeas, but all these take a crop time to produce, and require "double" potato patches. Accordingly, and when good land is at a premium, potato growers have learned to rely on winter cover crops of vegetables or where the risk of winter killing is not too great, crimson clover. Whether manure is used for humus, or sod or other growth is turned under, there is distinct merit in cutting it in with a disk, before breaking. Thus, when the seed bed is finished with a disk, the soil is fine, all the way to the bottom.

Another important item in proper potato growing is good seed that meets the requirements of good seed. Seed must be in good condition.

By and large the best variety for the state is Irish Cobbler. In quality, it is at least the equal of Kentucky's uncertain season well, because it is resistant to disease and hot weather, showing remarkably little "second-growth" and few hollow heart tubers. It has yellow or deep eyes, especially when the tubers are over large and it is somewhat sensitive to scab. Irish Cobbler has a semi-medium susceptibility to blight, and if two or three successive wet Saturdays are encountered it can be depended upon to injure heavy crops in almost any season. It is a white potato.

Bliss Triumph, a red variety, popular in the deep south, is coming to the fore again in Kentucky, because that high-yielding strains have been developed through certification. It requires 90 days to mature two weeks after the Irish Cobbler, but inasmuch as it is highly resistant to blight, its vines may be killed by this disease before a maturarch, but crop is made. Bordeaux spraying is a deterrent.

Bliss tubers have exceedingly tender skins; scab is quite troublesome, accordingly. The eyes are shallow and few. Bliss Triumph is fairly a favorite in spite of its heavy flesh and poor flavor.

Green Mountain is a favorite in the hills of Eastern Kentucky, where the spring rains continue heavy and frequent, and is more frequent than in the rest of the state. Its quality is superb, the tubers are shapely and smooth, and less subject to scab than any other variety. Also, it keeps the operated farther into the winter than any other. Golden or Triumph making it a good "home" potato. Green Mountain is susceptible to blight, but is the only one of the three varieties named whose "home-saved" seed is dependable with safety through many. Many Kentuckians have grown Green Mountain potatoes for Triumphs in this way, with the tubers from one row, and not infrequently with profound disappointment. The reason is not difficult to see. If the tubers from the rows are short, the tubers enter what is called a "rest period," which lasts from 6 to 12 weeks, depending on the variety. Most of the tubers are dug by September or October the beginning of the rest period. If they could be planted then, good crops should result. However, an interval of at least 5 months must pass until the normal planting time comes, in March, and in this interval of waiting, vitality is lost, and the days until so much has gone that only weak vines can result, with a correspondingly weak, uncertain yield. Sometimes, in fact, no sprouts at all come up. Only a desperate attempt to force nature to reproduce herself, tubers from the rows are set on the seed piece.

Much better, and the only safe way, is to use new seed, and of this, by far the best to use is certified seed, especially grown disease-free seed. Certified seed may seem to cost more, but actually it is the more economical to use, for by its use the danger of crop failure is materially reduced.

Two Sets Of Quads Feature Convention

Two sets of quadruplets, three sets of twins from seventy colleges and universities will open a twin convention at Baylor University in Waco, Texas Saturday.

The quadruplets are the Keys sisters of Oklahoma City, Leota, Mary, Mona and Roberta, now 23, and the Perricone brothers of Beaumont, Texas, Anthony, Bernard, Carl and Donald, who are 20.

Sunday the Badgett quadruplets, now 7 weeks old, were hostesses at their Galveston home to the Keys and Perricone quads.

SHERIFF'S SALE FOR TAXES

At the court house door in Carlisle, Kentucky, about the hour of 2 o'clock p. m., on

MONDAY, APRIL 10, 1939

I will expose to public sale for delinquent State and County taxes for the year 1939 the following real estate, or enough hereof to satisfy cost of said sale.

If any error or double assessment occurs in these lists, please notify us so that correction can be made.

L. B. BARTON.
Sheriff Nicholas County

DISTRICT 1

Vernie Barden, 129 acres near $42.19
Wm. Morgan, estate, 7 acres $7.50
W. T. Bramblett, estate, 7 acres $7.00
Susan Gillvin 1 acre near $1.75
Geo. M. Jones estate, 20 acres $10.20
Ernest John T. Bowe $7.45
H. H. Waggoner 12 acres $7.45

DISTRICT 2

Emmie Bowles 1 acre near $1.35
Hal Bothman, 2 acres near $1.75
Matilda Crawford estate, 1 acre near H. W. Flora $2.50
J. Tommie Gray, 13 acres near $13.50
Frank Hopkins, 27 acres near $12.92
Henry Hudgins $12.92
E. W. McCabe estate, 37 acres $12.35
Ernest Bell Logan $12.35
James W. McGowan, 32 acres $11.00
Jay Ray Barden $11.00
William Pryor, 1 acre near $3.50
Raymond Booth $3.50
Walker Ward, 30 acres near $15.50

DISTRICT 3

Joe Colliver, 1 acre near Millstown $1.61
Mrs. Cleave Darrell, 14 acres near Ethel Betts $13.50
Bonnie Farris estate, 3 acres near John Bussell $3.05
Walter George, 70 acres sold to Mrs. Nannie Linville $26.05
Herbert Gregory, 25 acres near Mrs. Jim Blount $16.96
L. W. Jackson estate, 8 acres near Millstown $3.60
Ellen Hinel 1 acre near Sprout $1.60
John Sparks, 34 acres near Grace Bussell $28.69

DISTRICT 1

H. H. Duncan, 2 acres near Millstown $2.75

DISTRICT 3

George Matthews estate, 1 acre near Simon Wasson $3.60
L. Taylor estate, 2 acres near Ollie Finch $3.87
Mrs. E. P. Hann 1 lot Dorsey Addition $3.87
Mattie C. Hann, 1 lot Dorsey Addition $3.87
Mrs. Nannie Linville 362 acres sold to Mrs. Nannie Linville $26.05
George H. Mattox, 1 lot near Millstown $17.45
Mrs. Pearl Miller, 1 lot Dorsey Addition $3.87
W. T. Reddell, 1 lot on East Main $13.92

COLORED
DISTRICT 1

George Hutchings, 24 acres near Charles Jones $15.97

DISTRICT 3

Dan Berry heirs, 1 acre near Moorefield $2.50
Albert Berry heirs, 1 acre near Moorefield $1.75
Charlie Brown, 1 acre near Moorefield $3.50
Margaret Chadwerberry, 1 acre near Moorefield $2.45
Lula Green, 2 acres near Mrs. Sammy $5.27
Jennie Hathaway, 1 lot near Moorefield $3.50
Sam Thomas heirs, 1 lot near Moorefield $3.95
Jackie Sharp, 4 acres near Guy Smoot $5.55
Clyde Thompson heirs near Moorefield $3.95

DISTRICT 1

Allen Hines, 1 lot Henry-ville $1.70
Tom Bailey, 1 lot Henry-ville $1.70
Tom Baker, 1 lot Henry-ville $1.70
John Boyd, 1 lot Henry-ville $2.73
Tom Bannister 1 lot Henry-ville $1.70
William Carlisle, 1 lot Henry-ville $1.70
Sylvester Cunningham, 1 lot Henry-ville $1.70
Nell Cunningham, 1 lot near C. E. Hill $2.41
Mrs. Ed Cunningham, 1 lot Henry-ville $1.70
Ben Cunningham, 1 lot Henry-ville $1.70
Ed Cunningham, 1 lot Henry-ville $0.67
Jessie Dobbins, 1 lot Henry-ville $1.70
Ellis Garrett, 1 lot Henry-ville $1.70
Bell Green estate, 1 lot Henry-ville $3.83
Alfred Harris, 2 acres near Henryville $6.05
Hollidge heirs, 1 lot near Henryville $1.70
Jane Jackson, 1 lot near Henryville $2.00
Bell Johnson estate, 1 lot near Henryville $2.16
Jim H. Johnson, 1 lot near Henryville $3.80
Charlie Jones, 5 acres near Henryville $5.18
Emmie Jones, 1 lot, Henry-ville $3.10
Robert Lewis estate, 1 lot Henryville $1.50
Alex Mark estate, 1 lot Henryville $1.83
Mary Morgan, 1 lot Henry-ville $3.10
Hatty Morgan, 1 lot Henry-ville $3.10
Elizabeth McGuffey, 1 lot Henryville $3.16
Lizzie McGowan, 1 lot Henryville $1.50
Leven Norton, 1 lot, Henry-ville $2.50
Charles Owings estate, 1 lot Henryville $3.80
Bill Ross estate, 3 lots Henryville $5.55
Minnie Stout, 1 lot Henry-ville $3.45
Ellen Thomas estate, 1 lot Henryville $1.05
Alex Thornton, 1 lot Henry-ville $3.80
Flora Thornton, 1 lot Henryville $3.80
W. A. Thornton, 1 lot Henryville $2.50
Alex Thornton, 1 lot Henry-ville $3.73
Laura Wade, 1 lot Henry-ville $1.72
Tom Wade, 1 lot Henry-ville $1.72
John Waller, 1 lot Henry-ville $2.05
Russell Wallis, 2 lots Henry-ville $2.80
America Wells, 1 lot Henry-ville $1.80
Randy Williams, 1 lot Henry-ville $4.15
Jim Wick, 1 lot, Henry-ville $1.51
Lula Young, 1 lot Henry-ville $1.75
Sallie Fields, 1 lot near Tom Fierbach $3.10
Ora Lawson Smith, 1 lot $2.05

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IMPROVED UNIFORM INTERNATIONAL SUNDAY SCHOOL Lesson

By REV. HAROLD L. LUNDQUIST, Dean of the Moody Bible Institute of Chicago.
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Lesson for April 2

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SAUL BECOMES A NEW MAN

LESSON TEXT—Acts 9:1-22, 17-19.
GOLDEN TEXT—Therefore if any man be in Christ, he is a new creature: old things are passed away; behold, all things are become new.—II Corinthians 5:17.

The conversion of Saul is admittedly one of the outstanding events in Bible history. When two brilliant English lawyers, Lord Lyttleton and Sir Gilbert West, set out to disprove the truth of Christianity they selected the resurrection of Christ and the story of Paul's conversion as the focal points of their proof. Working independently, they then came together to compare notes and found that they had both become Christians since they both become convinced of the truth of the Scriptures.

The two events may well stand together as evidence for Christianity, for only on the ground of regeneration can the change in Saul be accounted for, and only on the assurance that he met the risen Christ on the Damascus Road can we account for his conversion. This is a great lesson, let us make the very most of it.

I. A Bold Persecutor (vv. 1, 2).

As our lesson opens we find the brilliant and zealous young Jew, Saul, "yet breathing out threatenings and slaughter against the disciples of the Lord." The persecutions in Jerusalem had practically wiped out the church in that city but had scattered the disciples abroad, and thus the witness had been spread. The death of the godly Stephen, to which Saul had given his approval, had only increased his determination to destroy those who were "of the way" of Jesus. Looking for new fields to conquer, he carries with him to Damascus letters from the high priest at Jerusalem, giving him authority to imprison the followers of Christ. But on the way he meets Christ Himself, and is stricken to the earth.

II. A Convicted Sinner (vv. 3-9).

Stricken down by a brilliant heavenly light, he finds himself talking to the Lord Jesus. He hears from His holy lips the solemn indictment of those who persecute God's people—"Why persecutest thou me?" He who lays unkind hands, or untrue accusation upon God's children had best beware, for so closely is our Lord identified with His people that when they suffer, it is He who bears the hurt.

In a single sentence the Lord disposes of the persecuting zeal even the sinful skepticism of this proud young Pharisee, and Saul enters into humanous not as the haughty persecutor, but as a man trembling and astonished at his own sin. He spends three days shut in with his own soul and God, not seeing, not caring to eat, losing all consciousness of earth, but entering into communion with God. By God's grace the old life is pulled up by the roots as it is displaced by the new life in Christ Jesus.

III. An Obedient Disciple (vv. 10-12).

Ananias was the "I am here, Lord" type of Christian to whom the Lord can confidently commit His important business. All we know of him is what is contained in this chapter, but it is a very beautiful and creditable story. God is able to work directly on any human soul and accomplish His end (as He did with Saul on the Damascus Road), but His usual manner of working is through faithful human agencies. One wonders how much would be accomplished for God if every Christian were as willing and ready as was Ananias to do the Lord's bidding in seeking out and helping a struggling soul. The greatest of all Christian leaders, the apostle Paul, was led out into his life of loyalty and service to Christ by a humble layman. Especially God's Word by precept and example stresses the vital importance of personal work on the part of laymen and women. The leaders of Christian work during the coming generation are now in the Sunday School classes of our churches, perhaps in a little wayside chapel in the country, in the village church, in the mission or settlement house, or in the great city church.

IV. A Converted Brother (vv. 17-19).

The fears of Ananias that Saul might still be a worker of evil (v. 13) are soon dispelled by the assurance that in the praying Saul He had prepared for Himself "a chosen vessel" (v. 15) to bear the gospel to the Gentiles and to kings as well as to Israel.

It is interesting to observe that Saul knew nothing of that subtle hypocrisy known as "the sincerely believer," for at once he made open confession of his faith in Jesus, and "straightway he preached Christ in the synagogues that he is the Son of God" (v. 20).

Secret Prayer Life

It is possible for a Christian to accomplish a great deal for the Kingdom of Christ by a faithful secret prayer life than by the most public active life without it.—John R. Mott.

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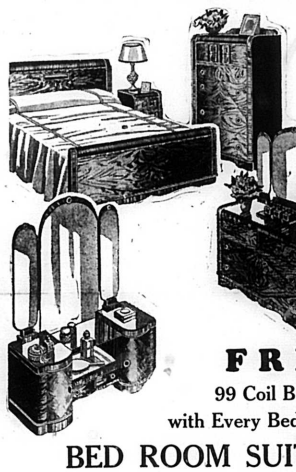

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