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Tax laws restrictive

During the campaign and following his election President Kennedy has advocated tax reform measures for industry which would stimulate investment, and enlargement and betterment of our industrial plant. He has been specific about this. On one occasion he said: "We must stimulate plant modernization programs, which are vital both to increased production and to the building of industrial facilities which can compete successfully with the modern plants of Europe and the Soviet Union. Wherever we are certain that tax revision—including accelerated depreciation—will stimulate investment in new plant and equipment without damage to our principles of equity, we will proceed with such revision."

The accelerated depreciation need is at the heart of the problem. And so, along with it, is liberalization of depreciation allowances. As matters now stand, a producing enterprise can recover the cost of a machine or some other piece of necessary physical equipment over a long period of years. But, as a result of inflation, and also of increasing complexity of equipment, the new machine which is needed may cost two, five or ten times as much as the original. The money to make the exchange just isn't there. Most authorities think that depreciation, under present laws, is spread over much too long a time.

Henry Hazlitt has dealt with the matter in recent Newsweek columns, which have been reproduced in The Reader's Digest for February. He pinpoints it in these words: "America leads the world today in man-hour productivity because it has provided each worker with more and better tools than any other nation . . . But today our growth is retarded because we are not replacing our tools of production fast enough to keep pace with the world's rapidly advancing technology and our own economic potential. If we are to increase our productivity and maintain our lead over foreign competitors, American industry must invest substantially more than $19,300 for each new job it provides for our growing population."

The article goes on to show that our tax laws and policies are the most restrictive of any leading industrial nation when it comes to plant modernization and new investment. In this we are behind Canada, Britain, France, Germany and others. All of these allow much faster write-offs of equipment, and also allow much larger allowances. The result is constant improvement of their industrial plant. Liberal depreciation policies, for example, played a major role in the "miraculous recovery" of Germany.

In this country, on the other hand . . . leading economists and accountants have estimated that costs of replacements are outrunning depreciation allowances by five to eight billion dollars a year." The inevitable result is increasing obsolescence, and a steady weakening of our ability to compete.

20 YEARS AND 40 YEARS AGO

Phone company employee honored Swinford injured as car backfires

Thursday, February 27, 1941

Miss Drusilla Campbell, who lives on Locust street, this city, was honored at a dinner Thursday at the Feeback hotel by the Southern Bell Telephone Company and local employees in recognition of her 32 years of service as a company employee. Miss Campbell retired on January 21.

Dr. W. G. Irvin broke ground Tuesday for the erection of a modern brick veneer residence on his lot on Sycamore street. Dr. Irvin and family plan to move from Mt. Sterling to the new home by July 1.

Neighbors and friends gave Mrs. R. K. Beatty a surprise birthday supper Monday night in honor of her 62nd birthday.

Approximately 900 automobile licenses have been sold up until Wednesday afternoon, it was announced by County Clerk John F. Sugg. Time expires on automobile licenses March 1, and those that have not gotten their license are urged to do so at once.

BORN—To Mr. and Mrs. Allie Clinkenbeard at their home in the east end a son on Feb. 20 He has been named Jack Coburn Clinkenbeard. To Mr. and Mrs. Harold B. Durham of Lexington a son. He has been named John Price. Mr. Durham was formerly of Carlisle.

MARRIED—Miss Edna Mae Kaythirt, Nicholas County, and Leland Stanford Jones, Fleming County, at the Christian Church parsonage by Rev. Estal L. Taylor on Friday, February 21.

DIED — Rondo Williams Bowles, infant son of Mr. and Mrs. George Bowles of the East Union, March 2.—Mrs. Nancy Jane Brierly, 72, died at her home in the Oakland neighborhood March 2.—John R. Carter, 48, died at home in Goose Creek neighborhood on February 24.

A LITTLE YAPPY

by Nellie Crump

Knows His Weather.

As of last weekend, regardless of whether Jay jonquils are three inches high and a beautiful redbird lunching at my free bird cafeteria. I shall never again even insinuate any bad names about any groundhog, so help me!

—Yap—

Who's Who and Why.

The conversation between two women got around to the subject of the Feeback Hotel. One wondered if the handsome three-story Main street landmark would be sold and the other surmised, if so, either Paul Garrett or Lonnie Giffin would be the purchaser. The other added, "Remember there's Licha Farrah who must have inherited Aladdin's Lamp."

—Yap—

Their Guardian Angel.

Surely, the "unseen passenger" rode beside our neighbor, Hord Crouch, through the blinding snowstorm Saturday afternoon when his car was struck by a diesel engine at the Dorseyville railroad crossing. In the car with Mr. Crouch were his wife and Mrs. Firman "Buck" Wasson, their next-door neighbor. All of them suffered shock and a severe shaking-up, but otherwise no injuries, except a small cut on the lip of Mrs. Crouch, found by attendants at the hospital where they were all taken following the harrowing experience. The car was badly damaged, it is said. You will find a more detailed account elsewhere in this issue.

—Yap—

Back to Robertson County.

Our new neighbor, Mrs. Vina Workman Morris, whose husband, Cyrus Morris, passed away recently, has moved back to Robertson county. Her sister-in-law, Mrs. Sophia Jackson, who spent several weeks helping nurse her brother and her son of Abner's Mill have rented the cottage vacated by Mrs. Morris from the owner, Oscar Shrout, and are returning to Carlisle to reside.

—Yap—

Right Here Doctor.

Dean McLeish of High street, who has not been well for some days, entered the hospital during the past week.

—yap—

Between Darkness and Dawn.

"We work that you may sleep" is the slogan of a Lexington business firm. "We work that you may walk" would be a good one for whoever swished over this way sometime Saturday night and scraped the snow drifts to the sides of the streets, leaving the center as clean as a hound's tooth." With a blizzard such as it was, everyone was wondering if there would be Sunday School or even day School Monday maybe. Came morning and there was the snow all piled neatly to the side. I do not know who was responsible, but I do know all of us around this corner are mighty proud of you and extend sincere thanks to the ones who had it done and to the ones who did it—you are real pals—any questions raised.

—Yap—

Braille Graduate Entertains.

A special organization has set aside one day in February to emphasize "The Seeing Eye" for the blind. In observance of this day, Mrs. Walter Shepherd invited Mrs. Ida Rankin Ritchie, son of Piqua to visit her class at the Carlisle school one day last week Other grades were invited to attend the interesting demonstration of what the blind can be taught to help themselves. Ida is a musician and played both piano and accordion selections thim together, one with each hand at the same time) to the delight of all She read them a story about Abraham Lincoln from her Braille magazine and explained the power of concentration and perserverance to her wide-eyed audience.

Ida and I have been intimate friends ever since she was a little girl and she often visits Bessie and myself. She was accompanied to the school by Mrs. Paul Brumagen, a niece of Walter Shepherd, of Shepherd & Hills, Carlisle.

—Yap—

A Real Oldtimer.

The recent building of the new span at Jacktown to replace the old covered bridge, is not the only improvement in that neighborhood Was having my weekly chat with my good friend, Mrs. J. J. Wilson, who mentioned that she and her son Everett had torn down an old building during the week to dispose of debris on their tobacco bed. The building has always been known as the "old cow barn" as far back as Mrs. Wilson can recall and was moved from the old Wasson place (where Joe Sapp now lives) by the late W. D. Sparks, who then owned the Wilson place. The exact age of the building is unknown, but the fact that it was built with hand-made square nails proves that it was really an antique.

Yaps—all . . .

Washington Reports

BY YOUR CONGRESSMAN

JOHN WATTS

Missile Gap—Fact or Fiction?

In the month since the Kennedy Administration took the reins in Washington, a lot of speechmaking has been generated by the first "blooper" for the new President and his staff. This was the reopening of the missile gap question, one to which many speeches, news paper reports, and television programs were devoted during the 1960 campaign. Mr. Nixon's point was that no missile gap did, in fact, exist—that the United States was keeping pace with the Soviets in the race to conquer space and control both the power of peace and the promise of exploration. The then Senator Kennedy retorted that there was indeed a gap, one which was widening daily and which might, if allowed to continue, signal the decline of the United States as a world power Recently the Administration—with new information unavailable to its personnel before the assumption of office, perhaps, or perhaps with a modification of its original policy on the whole question—made known its belief that no gap does exist, and that the U.S. is in the power of the United States in the years ahead to compete on an equitable and advanced basis with the Soviets for space exploration, for the orbiting of a manned satellite for long range nuclear missiles as deterrents against total annihilation in a global nuclear war . . .

In spite of the pro and con arguments of the experts it seems to me—and I imagine to the average layman—that almost daily there appears in the newspaper some new Russian scientific feat or exploit such as we have never been able to accomplish — hitting the moon, shooting for Venus, orbiting a 7-ton Sputnik, successful "pig-back" launchings of satellites, etc. Many of you must imagine, as I do, that there is something seriously wrong with the newspaper reporting of things if we are not actually behind

In all the partisan furor of the voices raised for and against him, however, the President said the words that have needed saying since that October day when "Sputnik" became a household word. Admittedly, said Mr. Kennedy, there is significance in being the first nation to orbit a man in space. However, the United States would willingly sacrifice this opportunity to claim that honor and instead wait to try it until every possible danger has been minimized and until there is sufficient assurance that the first man placed in orbit will return safely to add to the ever increasing store of knowledge about the most far flung of the New Frontiers. No similar Soviet statement, to my knowledge, has been made. It is this which points out the basic differences in our societies. I think and this which forces the question of "first in space" to a relatively minor position—the value placed on individual human life in a free and democratic society.

Visitors From The District

Gerald M. Whalen, W. L. Renaker, John L. Cummins, Cynthiana; Major General Arthur G. Lloyd, Spring Station; Richard E. Elliott, Mrs. William R. Willard, Mrs. Douglas Scott, Lexington.

Today's Thought From The Past

"There is no cure for birth and death save to enjoy the interval." George Santayana.

Kentucky Question Box

UK QUESTION ANSWER SERVICE

What was the relationship of Cassius Clay of Paris, who died last year in Paris, Ky., to Cassius Marcellus Clay, the abolitionist, who lived at "White Hall" in Madison County and died in 1903? (Lebanon Enterprise reader)

Mr Clay of Paris, who died Nov. 26, 1959 was a grandson of Brutus J. Clay who was a brother of the famed Cassius M. Clay.

How did Olive Hill in Carter County receive its name? (Mrs. Lillie Qualls, Springfield, Ohio)

Olive Hill was settled early in the last century by F. M. Oliver and his family, and at first was known as Oliver Hill. Gradually the "r" was dropped in pronunciation and the town soon became known as Olive Hill

What was Johnny Cox's scoring record at UK?

Twice All-America Johnny Cox scored 1,067 points in a season, to say play for an average of 32.3 points per game. In his first year of varsity play Cox set a new record as UK's highest scoring sophomore with an average of 21.6 points per game. In 1958 he led the Wildcats to their fourth NCAA championship. Cox is now with the Cleveland Pipers in the National Industrial League.

Is there any information to be found concerning the early trading posts on the streams of Kentucky and Tennessee? (Elizabeth Lake, Hartford, Ky.)

The subject of trade is a neglected topic in early Kentucky history. There is some discussion of it in Harriette S. Arnow's book, "Seedtime on the Cumberland." Collection on microfilm at the UK library

When was the first brick house built in Kentucky?

The first brick house in Kentucky was built in 1783 between Stanford and Crab Orchard by Col. William Whitley. It was built from bricks fired on the site and today is preserved as a state shrine.

Readers who have questions about Kentucky are invited to send them to Public Relations Department of the University of Kentucky, Lexington. UK staff members, experts in various fields, will supply answers for publication in this newspaper. A postal card may be used for submitting your question. Your name will be omitted by request

TODAY'S meditation

Scene: Chalpper Room

THE WORLD'S MOST WIDELY USED DEVOTIONAL GUIDE

THURSDAY, MARCH 2

Read Matthew 26: 36-46

"My Father, if it be possible, let this cup pass from me; nevertheless, not as I will, but as thou will." (Matthew 26: 39 RSV)

In anguish because He was shortly to be betrayed, persecuted, and put to death, Jesus was still positive of God's love and surrender to the Father's will made the way clear for the resurrection and eternal life.

Because God loves us we know we can trust Him. How ever it is not easy to pray "Thy will be done." Submission to God's will is difficult. We may desire divine will in theory, but too often we steadfastly hold on to our own will in reality

Because we know that the will of God is always best, we need to dedicate ourselves in self-surrender to reap the rewards of sincere faith.

We prove our faith when we ask for God's will to be done We open the way for greater good to pass into our lives as God wills it for us. In Him we have growth, fulfillment, perfection.

PRAYER— Our Father, it is hard for us to accept and practice letting Thy will be ours. We pray for Thy spirit to strengthen us that we may conquer ourselves. Let Thy will be in us and manifested through us in the name of Christ, our Savior. Amen.

THOUGHT FOR THE DAY

God helping me, I will accept His will and put it to work in my life.—Cora F. Barnett (Massachusetts)

Much Too Anxious At Fourteen

THE WEEK'S LETTER: "I am an average 14-year-old girl with a problem. Here it is: my sister eloped when she was 16. My parents were unhappy for them, but are happy now and all is forgotten. My parents treat me like a baby. They don't want me around boys. They don't forbid me to say "hi" or "hello," but when it comes to dancing or playing games with them it's simply out. I go to an all-girl's school. I know I'm too young for dates, but I think I should be allowed to go bowling or to the show with a boy at least once a month or so. My mom said I would have a chance to meet boys on weekends—but since September I haven't had the acquaintance of one boy! My parents don't let me go any place but to see a show once in a while on Sundays during the month and then I take my younger brother along. What shall I do? I know I'm still young and have time, but when we have parties and dances, then what?"

OUR REPLY: You are still young. Relax. Your parents sound like they are being very reasonable. Your sister eloped because she was in love. Often, when one child elopes, parents tend to go overboard by refusing younger children the right to even be friendly toward the opposite sex.

As to the matter of parties and dances . . . why not cross that bridge when you come to it? If it is a school affair, properly chaperoned, perhaps your parents will allow you to have a date, or they will take you, or see that someone else does. The only real problem you might have would be the fact that they might not allow you to go. The thing to remember is that going without a date is better than not going at all.

Remember, too, that it is a universal problem. Some "children" would forget everything else and start dating at 11 or 12 if their parents didn't care and didn't keep them grounded long enough to establish the kind of educational foundation and overall outlook they will so greatly need in the future. Some teenagers have great difficulty achieving the realization that there are far more important things in the world than "dating"—although parties, socials and "dates" are undeniably important. At too early an age, it is wrong to date; in the late teens, boys and girls should "date" and attend social functions, i.e., learn to get along with others.

If you have a teenage problem you want to discuss, or an observation to make, address your letter to Miss Cornelia Crigler, Box 43, Frankfort, Ky., and she will be glad to answer it in this column. ENCLOSE A STAMPED, SELF-ADDRESSED ENVELOPE FOR REPLY. FRANKFORT, KY.

CROSSWORD PUZZLE

PUZZLE No. 644

ACROSS
1 Woman road
4 Phase
8 Mineral spring
11 Mother's name
12 Map of Asia
13 Wife of Ulysses
14 Tin food
15 Mountain (comb. form)
16 Rare work
17 Ex-senator from Georgia
18 Congressional body
20 Ireland
21 Ginger beverage
22 Congress
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24 Ireland
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26 Congressional body
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Answer to Puzzle No. 643

Carloads of Bargains!

Stokely's Week

Round Steak lb. 79¢ Stokely Cut or Shellie Beans 2½ can 4/$1
New Florida Red Potatoes 4 lbs. 29¢ Rump Roast lb. 89¢

Don't want to pass this up! Van Camp's Spanish Rice 300 can 21¢

Such a lot for a little! Stokely Sliced Pickled Beets 4—16-oz. jars $1

News for bargain-hunters! Stokely W. K. White Corn 5—303 cans 99¢

There's a value for you! Stokely W. K. Golden Corn 5—303 cans 99¢

My tummy can't wait! Van Camp Pork & Beans 6—No. 2 cans $1

Looks swell from here! Stokely Golden Cream Corn 5—303 cans 99¢

Come on—the folks are waiting! Stokely White Cream Corn 5—303 cans 99¢

Can't believe my eyes! Stokely Peaches Sliced 3—2½ cans $1

It's a great day for eaters! Stokely Ping 3—46-oz. $1

Sure is a pile of bargains! Stokely Catsup 5—14-oz. btls. $1

Looks great from a bird's-eye view! Stokely Peaches Halves 3—2½ cans $1

Sounds too good to be true! Stokely Tomato Juice 4—46-oz. $1

Me will be tickled pink! School Day Peas 7—303 cans $1

What a break for our town! Stokely Cherries 4—303 cans $1

I'm going to load up! Stokely Pineapple Juice 3—46-oz. $1

Gee—makes me hungry! Stokely Fruit Cocktail 4—303 cans $1

Wait till I tell the little woman! Stokely Pong 3—46-oz. $1

Stokely's FINEST FOODS

STOCK UP ON ALL THESE VALUES!

Southern Star Weiners lb. 59¢

Miss America Sweet Potatoes 4—2½ cans $1

Quick Meals by Van Camp's

Celery Stalk 19¢

Fab Reg. Size 29¢

Mazola Oil 49¢ qt.

Churngold Margarine 2 lb. 49¢

Stokely Apple Sauce 303 can 8 for $1

C & G

Shopworth Super Market

ANSWERS TO YOUR TAX QUESTIONS

BY WILLIAM E. SCENT

KENTUCKY'S COMMISSIONER OF REVENUE

This is one of a series of "Answers to your Tax Questions," a weekly column by William E. Scent, Commissioner of Revenue. This week's questions and answers are on: Kentucky Income Tax Deductions.

Q. When is it advantageous to itemize deductions?

A. It is advantageous to itemize deductions if the total itemized deductions exceeds 10 per cent of adjusted gross income (item 15, page 1 or Revenue Form 740) or $500 if adjusted gross income is $5,500 or more.

Q. What itemized deductions are allowable in filing the Kentucky Income Tax Return?

A. Generally, the same itemized deductions claimed on the Federal income tax return may be claimed on the Kentucky income tax return, with the exception of State, local taxes.

Q. Is Federal income tax deductible?

A. Federal income tax is not to be considered as an itemized deduction. However, it is deductible in arriving at the adjusted gross income.

Q. Is State sales tax deductible?

A. State sales tax paid during 1960 is an allowable deduction for the taxpayer itemizing deductions. A sales"tax deductibility table is available to aid the taxpayer in determining the sales tax deduction.

Q. What amount of the gasoline tax may be deducted as an itemized deduction?

A. Only the State portion (7 cents per gallon) is allowed as a deduction for gasoline taxes. The Federal portion (4 cents per gallon is not deductible.

Q. Are hospital insurance premiums allowed as an itemized deduction?

A. Yes, hospital insurance premiums are deductible as a medical expense.

Highway engineering personnel named

Henry Ward, commissioner of highways, today announced the appointment of principal engineering personnel to handle design, construction and maintenance for the district offices of the Department of Highways.

Their appointment is a phase of the reorganization of the department into 12 districts which is to become effective on March 1.

The newly appointed principal assistant district engineers will have responsibilities in one of the following fields, Mr. Ward said; design, planning and right of way; construction, materials and research; or, maintenance, traffic and equipment.

The new principal assistants and their jobs are:

District 9 (Flemingsburg) — C. B. Snedegar, design, planning and right of way; Nelson Williams, construction, materials and research; G. H. Jackson, maintenance, traffic and equipment.

Other men will be appointed to round out the professional staff of each district office, Mr. Ward said.

UK OFFERS HOME STUDY

The University of Kentucky does not receive any special appropriation from the state for the financing of Home Study Work, therefore a fee is charged for the courses.

MILITARY STUDIES AT UK

The University of Kentucky has a contract with the United States Armed Forces Institute whereby students in all branches of military service may enroll with the University for college credit through the Institute.

UK HAS EVENING CLASSES

An evening class program for adults is conducted on the University of Kentucky campus by the Extended Programs. Taught by University staff members, these classes, both credit and non-credit, provide an opportunity for continuing education to citizens of the community.

REXALL NATIONAL VELVET SALE SPECIALS

100's Rexall Aspirin 5 gr. 2 for 60¢

30 Day Supply Panovite One A Day Vitamins 69¢

Reg. 1.69 Brite Shampoo 16 oz. 1.19

Reg. 98¢ Lavender Aero Shave 2 for $1.00

FREE 49¢ Scripto Pen With 69¢ Toothbrush

Reg. 98¢