These drinks are not taxable:

Ice cream is not taxable when sold

cones are taxable. Salts, seidlitz pow-

ders, castor oil and similar medicines

often served at soda fountains are not

Soft drink stands or push cart en-

terprises are subject to the tax, but

restaurants or other places serving ice

cream or soft drinks as an incidental

Church "sociables" and clubs are ex-

LIGGETT TO COMMAND

to School" Again

Coblenz, April 26 (delayed) .- By the

feature of the business are not re-quired to collect or to pay the tax.

of the latter class.

subject to the tax.

# O CAUCUS OF LEGION

Thirteen Former Soldiers to Represent Philadelphia in St. Louis Convention

#### TWO FROM EACH DISTRICT enue act.

Discharged soldiers, sailors and ok steps toward the formation of a from the purchaser. manent organization of men who 0 and 10. This city will have a repre-

sentation of thirteen at that meeting. Major Charles J. Biddle, the Philadelphia ace, was selected to head the city envoys. He was selected a delegate-at-large. The remaining twelve delegates were apportioned to the six congressional districts, two being elected from each. Alternate delegates were

The following are the delegates and HONOR UNIONTOWN WOMAN

First District-Edward G. Simonson 1810 Gladstone street, private in the 490th Aero Squad; Howard G. Buck. 2237 South Twelfth street, of the Ninety-sixth Aero Squad, delegates. Alter-nates were Joseph A. Liesi, 1112 South Seventh street, and Ambrose M. Sher-man, 2241 South Hicks street.

man. 2241 South Hicks street.
Second District—Lieutenant Samuel
H. Jones. 2012 Parrish street, and
Charles Winbury. U. S. N., 1519 Melon
street, were chosen delegates.
Altercates were Lieutenant Joseph J. McNichol. 1537 Race street, and Sergeant

Gehol, 1937 Race street, and Sergeant harles B. While.
Third District—Corporal George Nor, 621 East Belgrade street, and 
ajor J. Gordon Stone, delegates; 
leutenant Harry Taggart, 1345 Marlprough street, alternate.
Fourth District—James O'Donnell, 2443 Seybert street, and Sergeant Adelbert Hoerger, 2634 North Twenty-elighth street, delegates; Leo Weinrott, U. S. N., 3126 Euclid avenue, alter-

Fifth District—Captain A. Knox. 501 East Allegheny avenue, and Chief Yeo-man M. Penny, 3625 North Phillip street, delegates; Lieutenant J. J. Lamond, 840 East Tioga street, and Private Steimle, 3552 Kensington ave-

Sixth District-Colonel Millard D. Brown, of the 109th Infantry, 21 West Tulpehocken street; Sergeant W. S. Smythe, 6437 Paschall avenue, dele-gates; Lieutenant W. Clyde Mearkles,

Called Thief for Returning Purse Merchantville, N. J., April 30 .-Harry Ferris, colored, of Jordantown, found a pocketbook containing \$75 and, as it also contained the owner's name. went to the address given in Germantown, Philadelphia, and returned it to the owner, who accused him of being positions in the civil service to take pickpocket and threatened to call the part in the war may be reinstated with-

## E HEADS ENVOYS IS ICE CREAM FREE OF TAX? YES-IF YOU EAT IT AT HOME

Luxury Levy Applies Only When You Consume It at Fountain. Statement Explains Intricacies of Soft Drink Assessments

Sola water, ice cream, sundaes, root malted milk shakes, cream and eggbeer and all other soda fountain drinks shakes, ice cream, ice cream sodas, will be taxable beginning Thursday sundaes, ice cream sandwiches, flavored under the luxury sections of the revbeef tea, coffee, tea, buttermilk, milk,

Five and ten cent drinks or dishes hot chocolate, hot clam broth, tomato will be taxed one cent, while fifteen or bullion and bottled drinks sold direct twenty-cent drinks will be taxed two from the container. Separate manusarines of Pennsylvania last night cents. The tax will likely be collected facturers' taxes are imposed on drinks The question of when drinks are tax-

berved in the war. They gathered in able and when not and the precise in containers to be carried away from the Scottish Rite Hall and elected methods of collecting the tax were disthe Scottish Rite Hall and elected methods of collecting the tax were disdelegates to serve at the caucus of the cussed in a statement issued today by American Legion, as the organization the internal revenue bureau for guidhas been named, in St. Louis, May 8, ance of proprietors and patrons of soda fountains. These examples were given of tax-

able drinks when mixed and sold at the fountain for consumption on the prem-Orangeage, lemonade, pineapple juice,

root beer, phosphates, fruit and flavoring sirups mixed with carbonated empt, but booths at country fairs, ciror plain water; milkshakes, cuses or ball games must collect the tax.

Queen of Belgium

Washington, April 30 .- Miss Mary Semans, of Uniontown, Pa., has re- Associated Press. - Major General blowing in from the harbor. ceived a foreign decoration in recog- Joseph T. Dickman, who has been in nition of her services in Europe, Red command of the American third army since it entered Germany, has been appointed a member of the board which day. Miss Semans, of the hospital hut day. Miss Semans, of the hospital nut-service assigned to Chaumont, was dec-orated by the queen of Belgium at the orated by the queen of Belgium at the concern tactics and organization. Gen-reception recently tendered to King Al-officer present, will be president of the bert and his consort by General Pershing.

To Miss Alice Lord O'Brien, of 43

Cleveland avenue, Buffalo, who served fourteen months in the canteen service. was awarded the Medaille de la Reconnaissance Francaise, one of the highest decoration the French government can confer on women for war work.

#### U. S. NEEDS TYPISTS

Thousands Appointed During War Were Unable to Fill Demand

Washington, April 30.-Many stenog raphers and typists are needed in gov ernment service at Washington, although thousands were appointed dur-1143 South Wilton avenue, and Private though thousands were appointed dur-Charles H. Dearlove, 51 East Clapier ing the nineteen months of America's participation in the war, the United States Civil Service Commission announced.

Examinations for men and women are held throughout the country every Tues-Entrance salaries are \$1000 to day. \$1200 a year. Information may be secured from the Civil Service Commisout examination.

# Coming in Fresh & New Almost Every Day

Our \$30, \$32.50, \$35, \$37.50 & \$40 Silk-lined Suits which we are Selling for—

**\$25 & \$28** 

NO SLACKENING of either demand or supply.

It is difficult to say which are the most popular - those lined with striped silks or those trimmed with iridescent silks!

Styles running "neck and neck," too!

All models to choose from-camouflage, double - breasted, threein-one, single - breasted, skirted designs with railroad stitching.

All Wool.

\$25 & \$28

William H. Wanamaker 217-19 Chestnut St.

# **WORLD'S GREATEST**

Tennessee Most Powerful **Ever Built** 

By the Associated Press

New York, April 30 .- The world's most powerful buttleship, the superdreadnought Tennessee, was successfully launched today, sliding down the ways at the New York Navy Yard at 9.45 o'clock.

Navy officers said the launching was one of the prettiest in the history of the United States navy. After the Tennessee took to the water she moved with a wide, sweeping curve until her stern was almost under the Williamsburg bridge, several hundred yards from allege the company has never made good the drydock, before tugs brought her and hence today's strike. under control.

leviathan fighter into the Yankee navy was simple. After a prayer by Captain W. G. Isaacs, chaplain of the navy yard, Miss Helen Roberts, sponsor, broke a bottle of champagne over the Miss Mary F. Semans Decorated by Dickman, His Predecessor, Will "Go battleship's bow. Bands played, and the spectators cheered and waved flags as the national emblem on the Tennessee's bow staff stiffened before the breeze On a platform constructed at the bow

command of the American third army end of the Tennessee's dock stood Tennessee's official delegation of 100 persons, including Governor A. H. Roberts, his daughter and her schoolmate, Miss Mildred Welch, of Nashville, carrying bouquets of American Beauty roses; the governor's military staff of ten officers, including Major General L. D. Smith : Franklin D. Roosevelt, act ing secretary of the navy; Rear Admiral J. H. Glennon, commandant of the third navy district; State Senator Andrew L. Todd, of Tennessee; Captain

A. L. Snagg, representing the British royal navy, and representatives of the Chilean Government

The keel of the giant fighter, which WARSHIP IS LAUNCHED is the fifth to be named Tennessee in American history, was laid May 14, 1917, and she is expected to be comis the fifth to be named Tennessee in American history, was laid May 14, pleted early in 1920. She is a sister ship of the U. S. S. California, now construction at the Mare Island \$15,000,000 Superdreadnought Navy Yard. A peculiar feature of both were changed frequently in order that the lessons learned in actual warfare

in battleship protection and efficiency. The Tennessee is 624 feet over all in length and her extreme breadth to the outside of armor is 97 feet 3% inches. Her draft is 30 feet 6 inches. She will have a speed of 21 knots an hour.

Flour Machinists Strike Chambersburg, Pa., April 30.—All mployes of Wolf Company, flour mill machinery makers, walked out this A former strike had been morning. called off when the war labor board offered terms of settlement. The company and men had agreed, but the men

#### WAR INSURANCE LIBERAL

Men Given Free One Month automatically in effect for one mouth title them to free treatment in governafter the end of the month in which a ment hospitals. the Tennessee and the California is man is discharged from the service. that during the war the original plans even if the man does not pay his premiums, Henry D. Lindsley, director might be incorporated in them. Each of the War Risk Insurance Bureau. REFLECTS WAR'S LESSONS ship is said to embody the latest ideas announced today. If a man dies within that time the insurance will be paid. but after that time, the policy is con-sidered lapsed, and will be lost unless spplication has been made for rein-statement. A lapsed policy will be reinstated if application for this is made

within six months. These terms are considered sufficiently liberal to eliminate chance of accidental neglect of a policy by a discharged soldier. Attempts now are being made to have discharged men keep their policies in force, so they can be converted into regular life insurance at the man's option within five years. Another new ruling of the bureau is

UNION PERFECT FITTING A Distinguished Service Label If you would know warm weather comfort get unionsuited in Munsingwear summer fabrics. Form-fitting light-weight knitted garments for men, women and children. Loose-fitting, sheer woven athletic suits for men. The Satisfaction Lasts

that physical disability of a discharged soldier will be recognized after his dis Government Policies for Service charge even though records show he was sound on leaving the service. Many Washington, April 30 .- (By A. P.) men, in their anxiety to be discharged, Government insurance on lives of claim to be physically sound, though soldiers and sailors will be continued they may be partially disabled, and sub-

Veterans Abandon Parade Plan instituted fifty years ago, the Grand Army will have no payade on Memorial Day. The schools will not close, in order to make up studies, and the com-rades feel that without the children a parade would be a failure and decided to abandon the procession this year.
Graves will be decorated as usual.



## If wages don't come down?

THERE'S a closer connection than you realize beween your new foreign trade and our peace-time wage scale in America. Wages determine the standard of living. This, in turn, decides the extent of your market both at home and overseas. SYS-TEM is fortunate in being able to give you another of its concise and thoughtful discussions on the trend of the world's trade and commerce—this time by John Hays Hammond—Mr. Hammond is a far-sighted business man and engineer of world-wide experience. Read "Your Marketing Problems Today," in May SYSTEM.

#### Winning the double "O. K. for credit

YOU refused a man credit and kicked yourself afterwards? The next day you had to charge off a whopping bad debt because you extended credit too easily! Is there a system that avoids such costly extremes? The plan at Endicott, Johnson and Company calls for one extra entry, but the advantages of this double credit O. K. count tremendously in both profits and satisfied customers. C. M. Jackson, Credit Managers of the company, tells in May SYSTEM how this idea works so well.

#### Advertising that's bound to pay

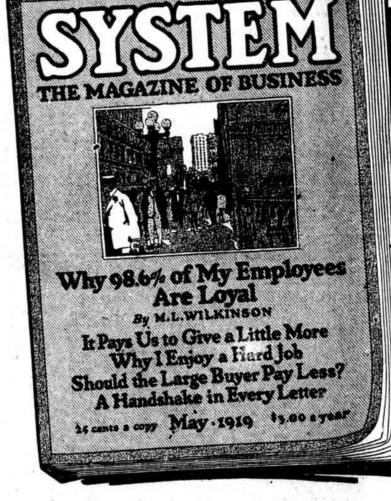


NOTHING in advertising equals the word-of-mouth friend. L. M. Davenport of Spokane has found the secret of making every customer an advertisement. The way they please people at the Daven-port Hotel has built up a wonderful clientele for them.

in May SYSTEM. Read Mr. Davenport's article
"It Pays Us To Give A Little More" and see how many of these ideas can be adapted readily to your business.

### Where executives come from

NEED every stenographer be as mechanical as her typewriter? No indeed! Behind fingers that turn shorthand into type you'll often locate real executive brains. Josephine Tague shows, step by step, how first class executives are developed by giving stenographers more rein and bigger jobs to do. Miss Tague presents a real idea here. Read her article in May SYSTEM.



If your dealer has already sold his supply, ask him to order a copy for you, or write direct to the publisher—A. W. Shaw Company—at either Wabash Ave. and Madison St., Chicago, or 299 Madison Ave., New York, and ask to receive SYSTEM regularly. It will be billed you at 25c a copy or \$3 for a full year.

#### No more "come and go" help

IN 1918 the "come and go" average among plants neighboring the Jordan Motor Car Company was 55%. At the Jordan factory that year labor turnover was just 30%. Edward S Jordan tells in May SYSTEM, just how he creates steady morals in his factory. His idea produces more profit for employer and employee and better satisfaction for the customer. "My Knack of Getting The Men To Give Their Best" will interest any man who squarely faces today's big problems.

#### Simple ways to push ahead

HOW is it that the other fellow seems to keep business booming in spite of every obstacle? Location no better than yours. Product about the same. Employees and methods no more than average. But there's a "kick" to his methods that speeds the day when he will increase his capital stock. In the May issue of SYSTEM you will find two score of "Short-cut Ideas" proved out by leaders in many businesses. Spend a few minutes at this round-table of ideas and make your business grow.

#### He wouldn't stay "broke"

FIFTY-FIVE years old, not a cent of money-and no credit at the bank! It would mean the poorhouse for most men. But not for J. H. Long, the San Francisco coffee merchant. He pledged his furniture to a money lender, bought a few sacks of coffee, roasted it himself, and rang every doorbell in Oakland trying to sell it. It took grit to do it. But today he is the proprietor of "Long's Market" and sells 30,000 pounds of coffee every month. His story is a real inspiration. Read the interesting experiences of three such "Builders of American Business" as related in May SYSTEM.

#### Better salesmen

THEY'VE gone at the misfit problem in earnest at the executive offices of the Connecticut Mutual Life Insurance Co. They sell the job to the man in advance. The payroll, is never encumbered with floaters who are "just trying their hand" at selling. Here's a system that works a staff of satisfied, satisfactory, permanent salemen. H. S. Robinson, President of the Company tells the whole story in May SYSTEM. You can profit by this experience.

# What Are These

No real limit, is there, to the value of a good business idea! Woolworth built a \$65,000.000 fortune on his idea of 5 and 10 cent stores. Ford's idea - "the people's machine" - sells nearly three thousand cars a day. Everywhere in business, men who hit on fresh ideas-just average sort of men-are increasing sales, collecting money, trimming down costs, settling

labor troubles, revolutionizing profits. For business makes or breaks on ideas. That's why SYSTEM, the Magazine of Businessliterally packed with ideas and methods and practical plans-is such valuable and interesting reading for every business man. Stop at the nearest newsstand and see what a wealth of ideas a quarter will bring you-today.

# Business Ideas for 25 Cents—Get May SYSTEM—at all Principal Newsstands

ow to get rid of dead stock

-how to check up on stock

how giving good measure pays well how to insure