December 15, 1938.

OBITUARY

GEORGE W. UPDIKE.

rother of Mrs. Margaret Justice, of from Bellefonte, died at his home at Ty-rone Forge last Friday morning, fol-lowing a year's illness with compli-ficiating. Interment was made at cations. He was a son of George Houserville, W. and Jane (Hopkins) Updike and was born at Petersburg, Huntingdon county, on July 9, 1863. On August 18, 1886 he was united in marriage with Margaret Reed, who survives, together with three children.

MRS. MARGARET B. L. JEPSON

Mrs. Margaret B. Lund Jepson died at her home in State College at 1:50 o'clock Friday afternoon at the age of 93 years, 2 months and 19, 1845, and had lived in State College since 1928. The following children survive: H. P. Jepson, of Wilkinsburg; Mrs. Anna E. Spangler, of Bellefonte, and Miss Emelia at home. Also surviving are 10 grandchildren and four greatgrandchildren. Funeral services were held from her late home Sunday morning. Interment will be made in the Union cemetery at St. Boniface.

WILLIAM P. HEVERLY.

cemetery, Beech Creek. Mr. Heverly in Greenwood Abbey, Newton. is survived by his parents, Mr. and Mrs. Harry Heverly of Beech Creek, his wife, and the following children: Russell, Mary Hazel, Park Jr., Cathalene, Jack, Willard, Kenneth and Ethel, all at home. He also leaves the following brothers and sisters: Leroy, Harold and Miss Jane Heverly of Beech Creek, Mrs. Franklin damaged, while the second floor Bowman of Mill Hall, Mrs. Lawrence rooms escaped with slight damage Sig of Benton and Devester, Lock from smoke. Haven.

LEVI COWHER.

Mrs. James Gunsallus, of Clarence, directly above the furnace, Elizabeth Williams, of and Mrs. He is also survived by Clearfield. one brother, Sylvester Cowher, of James Stine and Frances Cowher, so seven grandchildren.

REV. JAMES E. DEITTERICH ing and refinishing. Repairs to the munities. Above is the Santa Claus Rev. James Eugene Deitterich, D. home are scheduled to get under way post office and general store. D, father of Dr. Charles D. Deit-this week, and most of the loss is covered by insurance. terich, of State College, died at his son's home at 6:30 o'clock last Wed- Miss Rimmey, Red Cross Nurse nesday night. He had been a min- for this area, was rooming temporister in the Lutheran church for arily at the Jodon home because sevover 52 years, and was 80 years old eral children at the Roush home at the time of his death. He had nearby, where she makes her perbeen with his son six weeks. Born manent residence, are quarantined December 4, 1858, at Fowlerville, for scarlet fever. Mr. Meyer, the Pa., he was a son of Harry A. and other roomer, is employed as a chem-Tamma Evans Dietterich. On Sep- ist at Whiterock Quarries. tember 22, 1887, he was united in marriage to Margaret Dimm, who Ordained Into Ministry. survives with two children, the son At a meeting of the Ordination at State College, and a daughter, Margaret E., of Philadelphia, Also Council at the Clearfield Baptist church last Tuesday evening. Gerald surviving are a brother and sister: William, of New Jersey, and Tillie Goss, son of Mrs. Mabel Goss, of Dill, of Washington, D. C. The Rev. Philipsburg, was ordained as a Bapserved Lutheran tist minister. The Rev. Mr. Goss is Deitterich churches in the Philadelphia area for approximately 25 years and then stitute of Binghamton, N. Y., and is moved to the Pittsburgh district. pastor of the Brisbon, Mountaindale and Ginter Baptist churches. His last charge was at Donora, from which he retired four years ago. During the past year he had Sees Father Killed. served as supply pastor at Home-Helpless to aid him, Mrs. Rosalie stead. Funeral services were held Steurer saw her father killed by a by Rev. J. F. Harkins of State Colsubway train in New York after he lege, at the Koch Funeral Home, had fallen from the platform onto State College, Friday night, and the the tracks below. The 34-year-old Succeeding James Martin when he following morning was taken to the man, Charles Abbott, was stunned by Zion Lutheran church at White the fall and was unable to remove died was the present postmaster, Marsh, Philadelphia, where further himself from the tracks before the Oscar Phillips, forty-one. To him services were held. Interment was approaching train struck and killed has fallen the duty of making thoumade in the White Marsh cemetery. him. sands of children happy. Each day he receives hundreds of letters containing enclosures which are to be \$5,009,000,000 From Tourists MRS. ANNA BELLE SHUEY cancelled carefully with the Santa Mrs. Anna Belle Shuey, wife of Tourists spent \$5,000,000,000 in the Claus stamp and sent on to all parts George C. Shuey, of State College, United States last year, according to of the world.

Mrs. Mollie Davis, of Avis, sur George Washington Updike, a vive. Funeral services were held the Koch Funeral Home

MRS. FLORENCE L. KINNEY Those who recall the early residence here of the Isaac Longacre

family will regret to learn of the death of Mrs. Samuel G. Kinney, formerly Miss Florence Longacre, which occurred at the Bethel Hospital, Newton, Kansas, November 29th. Besides her husband she is survived by three sisters, Mrs. Jennie Blumberg, Mrs. Violet Davis, and Mrs. Myrtle Freeman, all of 21 days. She was born September Detroit, Mich.; and three brothers, Clarence Longacre, of Williamsport; Charles Longacre, of Sandusky, O., and Paul Longacre, of Los Angeles, Calif. At the time of her death Mrs. Kinney was 63 years of age, being born July 30, 1875, in Philadelphia. She was the daughter of Isaac Longacre and Ella (Furlong), both originally from Pottstown. Her marriage with Samuel G. Kinney took place in Bellefonte, December 4, 1896, during the period the family

resided here. Mrs. Kinney with her husband had made Newton her William Park Heverly, 37, died home ever since they were married. Saturday morning at the Lock Haven She was a member of the Episcopal Hospital. Private services were con- church and an outstanding member ducted at 2:30 p. m. Monday at the of St. Cecilia Guild. The funeral residence by the Rev. E. B. David- was held at her late home on Frison. Interment was made in Clark's day, December 2nd, and burial made

Fire Damages

(Continued from page one) dining room and kitchen were badly

The fire was discovered by Mrs. Jodon as she opened her bedroom door to go downstairs. The hallway was filled with smoke and choking Levi Cowher, who died suddenly at his home at Sandy Ridge on Tues-day, December 6, had been a resi-day. December 6, had been a resident of that place for forty years. Mr. and Mrs. Jodon and the others He was born at Port Matilda 68 years ago, the son of Joseph and safely outside, although considerably Lucy (Reese) Cowher. He had been affected by the fumes they had inintegration of the set and these children: Jesse Cowher, originated from the furnace, or from at home; Joseph Cowher, Sandy defective wiring in the refrigerator, Ridge; Mrs. Beulah Tarman and which was located on the first floor

The Pleasant Gap Fire Company responded to an alarm, and it was Sandy Ridge, and these sisters: Mrs. the flames were soon under control. through their effective work that James Stine and Frances Cowner. A survey of the damage revealed that and Mrs. Thomas Ryder, of Tyrone; 16 of the floor joists were burned through, and the living and dining

rooms will require virtual rebuildenjoyed only by much larger com-

THE CENTRE DEMOCRAT, BELLEFONTE, PA.

Asks Aid For

(Continued from page one)

Really Has a trialists, Chamber of Commerce industry, members and political leaders from Centre and Clearfield counties at-**Post Office** tended the dinner, which was one taxes.

W. W. Sieg, acting as chairman of the meeting, introduced Kenneth imitations upon the incurring of Legislature from this county; A. H. Letzler, State Senator-elect; James Van Zant, Congressman-elect; and E. L. Plumb, president of the Bellefonte Chamber of Commerce. Bellefonte Chamber of Commerce. Following the general meeting, the elected these officers for the ensuing year: Ray C. Noll, chairman; pay-as-you-go policy for financing vice president; Theodore Jackson, Philipsburg, 2nd vice president, and

address at the meeting follows: "Pennsylvania rightly conserves

shrines. But what has Pennsylvania

This is the doorway to Santa Claus land, a real village resting in the Indiana hills which has become world-famous because of its Christmasy name and also because Abraernment to foster industry than to

throttle it. "Time was when Pennsylvania

communities, intent upon holding their existing industries or attracting new ones, could fortify their recital or local advantages with the fact that in Pennsylvania, state comparable industrial state.

ping the employer with a more sest in the matter?

Excessive Taxes on Industry

Pennsylvania generally taxes its them being silleosis. For 28 years James F. Martin was postmaster at Santa Claus, taking it easy each summer and working like a fiend during the Christmas rush. Finally the pressure grew so great that his office was rated as a thirdclass post office, a ranking usually Chamber commissioned Clarence L 1937 revision.

Aid For State's Industry ate in the community. Such signs of economic stalemate or decline must challenge the attention of those responsible for shaping the policy of the Commonwealth toward

son or another had ceased to oper-

Relief and High State Taxes "Unemployment relief is the maof many being held throughout jor cause of the high state taxes Pennsylvania by the State Chamber now found in Pennsylvania. To in an effort to enlist the aid of provide revenue, the 1937 Legislature business in the battle for reduced continued for an additional twoyear period certain emergency

state debt compelled the Commonwealth of Pennsylvania to finance unemployment relief on a pay-asin turn necessitated the imposition Centre County Council met and of emergency state taxes. "In the long run, Pennsylvania's

J. C. Shoemaker, State College, 1st unemployment relief should be beneficial to taxpayers because the Commonwealth need not be saddled Karl Kusse, secretary. Retiring of- for twenty or thirty years with debt ficers are W. W. Sieg, chairman, service charges for huge relief bond and C. M. Thompson, secretary. The partial text of Mr. Riddle's vania will forfeit most or all of the prospective advantage of the payas-you-go financing, unless the

its forests and waters, its game and Commonwealth begins easing this fish, its scenic beauty and historic emergency tax burden. "Industry well understands that done in recent years to conserve its extra taxes are currently needed to most productive resource-Industry? care for the unemployed, but also

"While our state administrators contends that such additional taxes and legislators expect industry to should be held to a minimum by pay most of the wages and the bulk (1) economies in the non-relief exof the taxes, their attitude toward penditures of the State governindustry at times has been, to say ment, thus releasing large funds the least, less than friendly, break- for emergency relief and (2) making ing out in a regular epidemic of certain that relief funds go only anti-industrial bills, many of which to bona-fide cases, in amounts conhave been enacted to the detriment sistent with subsistance standards. of the Commonwealth. Yet exper- Such procedure should make posience shows that cooperation of sible a start in the downward regovernment with industry means vision of state taxes to a level apmore than just operating on it, and proaching that found in competing that it is more profitable for gov- industrial states.

Workmen's Compensation "Not alone harassed by adverse

state taxes, the Pennsylvania employer was additionally burdened by increased costs of workmen's compensation

"The Workmen's Compensation taxes were more favorable to in- Act was entirely reenacted and madustry than were those in any other terially revised by the 1937 General Assembly. Aside from increased

But today this situation is pain- weekly benefits, extensions of perfully reversed. Now Pennsylvania lods of payment of these benefits apparently believes in handicap- were included in the provisions of the new law, some of the extenvere state tax burden than is car- slons being presently impossible of ried by his competitors in other tax actuarial computation. Also, the ent tax set-up, leaves a balance of jurisdictions. Actually, isn't Penn- cost of administering the Work- \$22,000,000, which could be devoted sylvania blind to its own self-inter- men's Compensation Acts hereafter to tax relief for Pennsylvania inwill be charged to employers, or dustry.

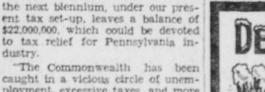
their insurance carriers. And the Since the adoption of the state's workmen's compensation system resent emergency tax program, the was extended to cover certain occu-State Chamber has maintained that pational diseases, principal among

isiness corporations higher than "Adverse effects of the increased try to keep people in idleness is no do other industrial states. Denial costs under these laws are evi- solution of the problem of unemof this has frequently been made denced by the fact that hundreds ployment? That on the contrary, by the proponents of the program of employers have rejected the act, excessive taxation has impaired the So, to supply the answer to the conflicting statements as to the relative Generally, such employers are payseverity of state taxes in Pennsyl- ing benefits under the provisions vania and elsewhere, the State of the law as it existed prior to the ment?

Turnet, a certified public account-ant of Philadelphia, and a past president of the Pennsylvania In-stitute of Certified Public Account-pational Disease Compensation Act



more exertimely a here h I am a



ployment, excessive taxes, and more unemployment. Isn't ft time to recognize the fact that taxing indusployment and has thus aggravated the whole problem of unemploy-

"The time appears opportune to

IG 16 INCH DRESSED DOLLS Unristmas FOR ALL THE FAMILY SALE STARTS TODAY. ENDS SAT. of IDEM.

Page Seven





as in minimiting

Santa Claus

SANTA CLAUS

UNINCORPORATED

died at 7 o'clock Saturday night at an estimate of the National Park her home following an illness of Service. New York received two years' duration. Mrs. Shuey largest share of the total, \$846,800,was 83 years old at the time of her 000, while Mississippi's \$10.90 per death. Her husband and one sister, capita expenditure was the smallest.



79c up Harmonicas from 20c-largest selection at cut prices 12 Bass Piano Accordion \$29.50-Others in stock Gold Lacq. Trumpet in case \$16.95-Others in stock Clarinets, metal case, from \$35.00. Made in U.S.A. MUSICAL NOVELTIES, BAND AND STRING INSTRUMENT SUPPLIES MAKE APPRECIATED GIFTS. We Have Them at Low Prices.

Ludwig, Snare Drum with Sticks \$11.50 WE GIVE XMAS CHEER-\$600.00 PRIZE COUPONS Please visit our Store. Large Band Hall with chairs where you may rest between shopping periods, or you may leave your par-cels with us, we've lots of room.

Electric Singing Guitar Broadcasting Carols EACH NIGHT from front of store.

PIFER'S MUSIC SHOP 14 W. Bishop St., Bellefonte-Phone 272 **Open Nights** CORRECT CORRECTIONS OF CORRECTIONS OF CORRECTIONS

parative study of corporate taxes in plating a location therein.

"Selected because of their contigious position or their competitive relationship to Pennsylvania, the fourteen other stales are: Connecticut. Delaware, Illinois, Indiana, Maryland, Massachusetts, New Jersey, New York, North Carolina, Ohio, Rhode Island, Tennessee, Virginia and West Virginia.

"Briefly, the study revealed that with a few exceptions, corporations generally, under the tax laws in effect at December 31, 1937, pay high- Anti-Stream Pollution Act was a er taxes in Pennsylvania than in matter of most serious concern to any other of the fourteen states in those industrialists affected therethe study.

"In the case of the Domestic Manufacturing Corporation doing General Assembly, Pennsylvania, at both an inter-state and intra-state business, the corporate taxes in Woman's Law with the lowest gen-Pennsylvania were: 398 per cent eral maximum of hours and days. higher than in Connecticut; 1091 per cent over Delaware; 5598 per Labor Relations Act, the cent over Illinois; 310 per cent over Anti-Injunction Act, and the Dep-Indiana; 1857 per cent over Mary- uty Sheriff's Law certainly were land; 115 per cent over Massachusetts; 15 per cent over New York;

146 per cent over Ohio; 200 per cent ers. over Rhode Island: 85 per cent over Tennessee, and 26 per cent over tions Act as finally passed by the Virginia. Pennsylvania's taxes are 1937 Legislature was generally made 4 per cent lower than in North to conform with the Federal Wag-Carolina and 22 per cent lower than ner Act. The Chamber believes that. in West Virginia:

Effect Upon Industry

Because of the present situation, possess full freedom of association Pennsylvania has become the happy and actual liberty of contract, but hunting ground for outside promotional agencies that have long been Also, employers should have equal waiting on opportunity to lure this state's industries away, or persuade them to shift their production to promptly hold elections in emergenexisting or newly established cles to determine the employetatives.

"That industries are leaving And the present one-sided features Pennsylvania is indisputable. To what extent such migration is caused by the state tax situation is much of a controversial question. employes. But if adverse state taxes drive industry out of the state, or halt its expansion, the opportunities for em- es on business be achieved? ployment in Pennsylvania are lessened, causing more unemployment ments, the Legislature and the Juand still higher taxes, and finally diciary, not including grants completing a vicious circle which public assistance, amounted to \$200,can only spell economic collapse 000,000 for the biennium 1937-1939. The immediate effect of heavy tax- By eliminating non-recurring items, ation upon industry are to be found and enforcing rigorous economy, it not so much in the migration of should be possible to reduce this plants from the state, as in (1) the amount by 12 per cent, to a new torefusal of new industries to locate tal of \$176,000,000 for 1939-41.

in Pennsylvania; (2) the halted

expansion of Pennsylvania estab- private employment, the state's re-As he should be, the real Santa Claus is the patron saint of this litduction from Pennsylvania plants during the next biennium, again to existing branches of the parent averaging \$4,000,000 per month, intle Indiana community. This 25-foot company in other states, and (4) stead of \$6,000,000 as in recent statue of St. Nicholas stands all year in a little park, attracting visthe establishment of branches by months. Allocating \$96,000,000 for Pennsylvania corporations in other relief grants, \$15,000,000 for adminitors from all parts of the country. Yes, Santa Claus does have a post states. "There is cause for real alarm in phases of public assistance, would

the fact that only a small number necessitate a total appropriation of of the new industries coming into \$151,000,000 for these purposes in Blown To Death

the state occupy new structures the coming biennium. Most of the new industries took normal appropriation item of \$176,-George H. Tilbury, 61, of Kennewick, Washington, escaped unin-iured when his automobile collided buildings in the community. In priation item of \$151,000,000, plus a edial legislation, the Commonwealth other words, the new industries with another on the Columbia River Highway, only to be blown to his were mainly replacements, in an 1937-1939 biennium would make a sylvania industry to expand its opby a heavy wind which employment sense-taking death over a 350foot cliff.

pational Disease Compensation Act ants, to make an impartial "com- is now pending in the courts. "Aimed particularly at the em- the tax burden on Pennsylvania fifteen industrial states," such as ployer who rejects the Act, an a- industry, so that it can start to mendment to the Workmen's Com-

that governmental

of the law and its administration

by.

pensation Act of 1915 was passed by the 1938 Special Session impos- imposing lower taxes on business. ing the presumption of negligence By so doing, we can lift the incubus upon employers, providing for the of oppressive taxation from Pennadmission of certain evidence, and sylvania industry, thereby halting providing for double damages where the exodus of plants from our state. the injury was caused or contributed to by the employer's violation here, and encouraging our existing or failure to observe any safety law or regulation. **Regulatory** Legislation

states. "Also, the enactment of the 1937

mills, and cutting the corporate net "And, as amended by the 1937 income tax from seven per cent to six per cent. Such reduced rates the close of that session, had a would mean a tax saving of \$17 .-200,000 (\$11,000,000 in capital stock and franchise and \$6,200,000 in cor-"In addition, the Pennsylvania porate net income) in the next bi-Labor ennium period to Pennsylvania business. While this is insufficient to wipe out the adverse state tax diffnot enacted with equal consideraerential, it is a needed step in the tion having been given to employright direction and would go far, in conjunction with other measures, to "The Pennsylvania Labor Relaregain the favor with which Pennsylvania was so long regarded by

industry generally. "An alternate plan of tax reduction would be to cut two mills from under any labor relations legislathe capital stock and franchise tax, tion, individual employes should which would absorb the whole \$22,-000,000 in a biennium.

"In this connection, you will rewithout coercion from any source. call that it is the combination of our high rates on capital stock and rights with employes in demanding corporate net income which makes authoritie he state tax burden on industry in Pennsylvania heavier than in any other industrial state, with negligible exceptions.

Local Share in Relief Costs

should be changed to safeguard the "Aside from encouraging indusbasic rights of both employers and try to create jobs and thus reduce inemployment, we believe sound Economy and Tax Reduction policy requires that local govern-"How can reductoin of state taxments should participate directly in the cost and administration of "Appropriations to all departunemployment relief. There is good precedent in other states, because to in the year 1937 local governments in the United States contributed about 44 per cent of the cost of rellef cases, while Pennsylvania was going to the other extreme of concentrating the burden on the Commonwealth, Such local fluancial contribution in Pennsylvania should "With the continued pick-up in not exceed 20 per cent of the annual cost of relief and should carlishments; (3) the shifting of pro- lief load should materially decline ry with it definite representation the county assistance boards. Unless local taxpayers constantly realize that it is their money that is helping to sustain relief measures. there is little incentive for the close istration, and \$40,000,000 for special community scrutiny of public relief which makes for economy in expenditures.

Jobs For the Unemployed

"However, through governmental \$36,000,000 carry-over item from the | can do its share to encourage Pennthe grand total of \$363,000,000. Subtract- erations at a profit and thus proplace, to an undetermined extent, ing this amount from possible gen- vide the only lasting cure for of the industries which for one rea- | eral fund receipts of \$385,000,000 in employment, namely, jobs.'





office!