MANY CO-OPERATE

Seventeen organizations and in- than \$6000. roadside beautification policy of the State Department of Highways, moreland County Garden Club a-during the spring planting was carried dilapidated buildings and for ornamentation. will be maintained by the State De- shade and ornamental trees, shrubs, Dorwart Highway.

WE SPECIALIZE IN

Wedding Announcements

Office Forms, Books

Business Cards

Sales Bills

Publications

Letterheads

Programs

Catalogues

<u>|</u>

The largest planting was carried during the spring planting season long the Lincoln Highway on the which has just ended, and furnish- western entrance to the city of ed plants that were planted and Greensburg. This planting included

partment of Highways, the depart- and vines valued at \$1332. These IN ROAD PLANTING ment forester announced. Plants plants were set out to prevent thus donated are valued at more erosion and to cover roadside bare of propagation for the Game Comview of unsightly junk yards and rabbits to be distributed next fall.

> Work was started on preliminary Belle Vernon. construction of new Montgomery

The Proof of

Good Printing

The proof of good printing can usually

be accurately measured by the increased

dollar and cents return as a result of

printing care. Place your next printing

order with us. The extra care we use in

its preparation will please you-the satis-

faction of a good job well done will more

than repay the small difference in cost.

Orders Rabbits Charles A. Hiller who has charge areas, for screens to shut off the mission has ordered 50,000 wild

> Belle Vernon-Work started on Highway No. 71 through North

Consistent Advertising Pays.

Soot and Dust Blown Into 40-Foot Dirt Bag.

Machinery has again come to the rescue of the home owner in the ac complishment of one of the most menial and disagreeable of jobs, one which has heretofore been a mussy, dirty and undesirable job, says the Holland Institute of Thermology of Holland, Mich., and that is the cleaning of the heating systems.

In lieu of a grimy sweep with brooms, brushes, ropes and shovels, neatly uniformed operators arrive at the job with the big mechanical cleaner mounted on a motor truck. The cleaner parts include a powerful suc tion fan, several lengths of flexible piping and a 40-foot dirt bag. The



Cleanliness Characterizes the Use of the Giant Vacuum Cleaner for Cleaning the Heating System.

attendants put the giant suction cleaper in operation, and the powerful suction draws the soot and dust ac-

cumulations from every part of the heating system, blowing the dirt into the dirt bag.

Without muss, fuss or dust the heating system is thoroughly cleaned and ready to give more efficient heating service when fall brings the first touch of frost. Many vacuum cleaners of this type are in use throughout the country, but according to the Holland Institute of Thermology, to secure the best results it is advisable to engage one equipped with a high powered motor and suction fan.

## STATE TAX MEN AND BANKERS IN ACCORD

Months of Negotiation Lead to Agreement on Changes Broadening Method of State or Local Taxation of National Banks.

NEW YORK .- Months of conference and negotiation between an 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 inegrity of the protective principles of he section and is satisfactory to the commissioners' 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 prop erty 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. 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 limiting taxation of national bank shares at the intangible rate. Therefore they sought a broad-

ening of the permissive provisions. Also, Mr. Paton points out, a Supreme Court decision held a state's excise tax on corporations invalid big idea, George? 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 pro-

portion to their net profits. "This method is designed for 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, but 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 an indirect tax on exempt income,"



A fellow went to the Grey Iron and sked Jack Miller for a job. Jack aid: "So you're a mechanic, are

The man replied: "No, I'm a Mc

I went to the movies in a nearby own and while there I said to the ellow sitting next to me: "That litle girl is certainly some musician." He said: "You'll have to speak ouder. That dern piano is making such a racket I can't hear a word you

A lady in town, who was away on visit, arrived home unexpectedly and found her husband absent. She ent this note to five of his friends: Is my husband spending the night vith you?'

A little later he walked in and aout ten minutes later she received ive telephone calls in response to her otes and all five said: "Yes."

'm to state I know a lot: It's never cold when it is hot. t's seldom wet when it is dry; A basement's lower than the sky

Our master's phone is ever goin' With news that's mostly bosh, Who ever thinks his job's a cinch, Knows more than me, by gosh!

It was rumored around that one of ur townsmen is a brewer of no little bility. One of our past masters beng curious, secured for himself a uart bottle of the liquid and shortly fter taking a drink, began to see repiles and animals in assorted colors. He rented a room and ope eum. People paid 25 cer ion and when they saw onl y room they called one of olice. The officer was go est him. However he officer, got him off in a

Bad Example

Mary had a little lamb, Its fleece was white, an t followed her where'er So it's a black sheep I

gave him a drink. The poli-

gave our friend \$300 for a

I told a chap from Land thought he was getting dmitted he was and a by saying that his wi

r day and dry as it ha hains on his car I said

He replied: "They're vant to wear them do they don't bump so my

This poison liquor lays has done more sm than anything I've All the drinkers sing ong, "Oh, Say, Can

ore happily married red years ago than t He says before Edis lectric light men ne xactly what they w

Now I know there' fellows. We have isician in town wh

A boy at the sl or a day off on ac

The boy replied: v and get in tou iritual seance th

noes he wears a wo and a half.

certainly the sli while in a town hree days be DIES' STAYS HI

vho turns off every night and

A. D. Garber naster, bank ive hundred n Alaska He claims olay a sociab ning, you d

gloves for h Dan said

ouple hours

