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ENOCH PRATT LIBRARY BALTO.

New State Income Tax Law

Provisions Of Act Explained By Attorney General Herbert O'Conor

Attorney General Herbert R. O'Conor has explained Maryland's new income tax law.

All individuals residing in Maryland must pay the tax on all income, earned or unearned, whether they make the money from activities in this state or elsewhere.

Any person not a resident of Maryland, who makes money from activities in Maryland, must pay the tax here unless he is already taxed in his own state. In this event, the person would be allowed a credit for the amount of the other tax. This exemption will be granted, however, only if the other state extends the same reciprocal courtesies to Marylanders.

Maryland corporations must also pay the income tax of one-half of one percent, whether they make their money from activities within the state or outisde.

Non-Maryalnd corporations that conduct activities in the State must also pay the tax, subject to the same reciprocal courtesies that apply to individuals.

The tax must also be paid by fiduciaries — trust companies, executors of estates, administrators, guardians and other agents usually included under the term, so long as they are acting in their capacity as fiduciaries.

Banks and trust companies, however, in the normal course of their business, are completely exempted from the tax.

Covers Two Calendar Years

The tax applies to two calendar years—1937 and 1938. It must be paid before March 15, when the Federal income tax is also due. It must be paid, moreover, in one lump sum. Installments, such as permitted under the Federal law, will not be permitted.

Mr. O'Conor explained that the income tax will automatically expire after 1938 unless renewed by the Legislature.

Exemptions similar to the Federal exemptions will be allowed—$1,000 for a single man, $2,500 for a married man living with his wife and $400 for each additional dependent. These exemptions will remain the same even if the Federal law is changed.

One important section of the Maryland law relates to persons who gain or lose in the sale of stocks and bonds. In this the Maryland law differs greatly from the Federal law.

If a Marylander makes a profit or loss on a security within two years of it purchase, by disposing of it, he must make an accounting of that profit or loss in his income tax return. But if he makes a profit or loss after he has held the security for more than two years then the gain or loss does not have to be accounted for.

The incomes of charitable, religious or educational agencies are exempted so long as the agencies are non-profit making.

Administration of the income tax system will be in the hands of State Comptroller William S. Gordy. Costs of administration will be taken out of the income tax returns.

Fugitive Gunman Behind The Bars

Brad Mayberry Caught After Five Months—Wanted In Shooting Scrape

Brad Mayberry, 23 years old, sought by the Cecil county authorities since last December 20 as a result of the shooting affray at Porter's Bridge, has been taken into custody at Coatesville, Pa., according to Sheriff Eugene Racine, and is now in the county jail at West Chester, Pa., pending requisition papers from Governor Nice.

Mayberry, during a brawl, is alleged to have shot three young men, Paul and Earl Eldridge, 20 and 21 years old, respectively, and Walter Starkey, aged 22 years. He was indicted by the December grand jury for Cecil county, but he has been a fugitive from jutsice since. It had been reported that he had returned to Virginia.

The shooting took place just outside "Skinner" Richardson's road house. All three of the victims for several weeks were in a serious condition in Union Hospital, Elkton but recovered.

Briefly Noted News

Mrs. Rachel Grason, of Sylmar, finished a beautiful quilt on her 81st birthday.

Mrs. Frank McCleary has purchased the double dwelling on North st., Elkton, owned by Albert Alexander.

Struck by an auto as he crossed a street in North East, Henry N. Snyder, of that town, suffered a broken leg and other injuries.

A WPA project that is under way in Perryville is the laying of a concrete sidewalk from Route 40 along Aiken avenue to the Perryville high school building.

The Sleepy Hollow Gang, radio entertainers, drew a large crowd at their entertainment here, Saturday night. More than six hundred persons attended the show.

Oxford, Pa., Fire Company has voted to build an addition to their building, for a bowling alley. The new addition will be 100 feet in length and 26 feet in width.

Mrs. Joshua Clayton, of Elkton, who was offered the appointment of School Commissioner, by Governor Nice, to succeed Fred Lewis, whose term expires this month, declined to serve.

Dr. William G. Jack, of Rowlandville, President of the Cecil National Bank at Port Deposit, has been chosen Chairman of the Board of Trustees of the Eastern Shore State Hospital at Cambridge.

Clinton Bond will be retired as chief clerk in the supervisor's office of the Pennsylvania railroad, at Perryville, the last of May. Mr. Bond became associated with Pennsylvania road February 22, 1892.

The directors of Union Hospital, who recently made an appeal to the public for funds towards the purchase of an up-to-date X-ray machine for the institution, report that thus far about $700 has been received.

The Old Man Of The Mountains

Advance sale of tickets indicates that the musical comedy, "Old Man of the Mountains," to be presented in the auditorium of Rising Sun High School building on Friday evening of this week, May 14, by West Nottingham Musical Clubs, will be greeted by a crowded house.

Mrs. J. Paul Slaybaugh is the dramatic coach, and Mr. Charles L. Edwards, coach of music.

The scene is laid in a forest grove of the White Mountains of New Hampshire. A party of Boy Scouts have encamped, prior to a visit to the Old Man of the Mountains, (Stanley Frazer, Earlville, Md.) leaving Tommy Tucker (Edward Rider, Baltimore) to guard the camp. Tommy has a weakness for mince pie, and although warned that eating it will bring upon him restless sleep and uncanny dreams, he falls the victim to a luscious piece of this epicurean delight. Shortly afterwards he is fast asleep. Dreaming himself on a journey up the mountains and coming to a scout camp, where he meets the object of his mission—The Old Man of the Mountains.

P. R. R. CONDUCTOR RETIRED

Mr. Walter B. Fisher, Sr., for the past 46 years employed by the Pennsylvania Railroad, was retired from active duty on Tuesday, May 4.

Mr. Fisher, a native of Cecil county, entered the employ of the Pennsylvania Railroad August 20, 1891, as yard brakeman, later being promoted as freight conductor. He and his wife live in Perryville and they have two sons, Walter B. Fisher, Jr., and Leroy Fisher.

HARFORD COUNTY MEMORIAL HOSPITAL

The Board of Directors of the Harford Memorial Hospital on Thursday evening reelected the old board of directors, and added the names of Glasgow Archer, Bel Air; Lamar McCann, Dublin; Norman J. Lee, Perryman; Donaldson Brown, Port Deposit, and M. W. Fahey of Havre de Grace, to the list. Officers elected were: Robert M. Vandiver, President; George T. Pennington, first vice president; Thomas C. Hopkins, second vice president; Edward U. Way, secretary, and Miss Mary E. Sullivan, superintendent, treasurer.

Don't expect too much of the Wagner act. You can force men to sit down and bargain but you can't force them to agree.

Three Big Contests

Opportunity For Local Talent Dancing, Singing, Music

The amateur contest to be presented on Thursday evening, May 20, in the High School auditorium, is sponsored by the Lions Club, and gives promise of bringing together a large number of local people who will feature dancing, singing, music, etc.

The entertainment is in three parts. A review for children from two to eleven years of age, in which the prize is a Shirley Temple dress; a beauty contest, in which street costume or evening dress is featured; bathing suits, shorts or slacks are not permitted; and a contest where reciting, singing, playing musical instruments, will feature. The prizes in the second and third part of the program will be a three-day trip to Baltimore, with all expenses paid.

A number have already signified their intention of entering the contest. Anyone deciding to enroll is requested to send name to Dr. R. C. Dodson, Rising Sun.

Truck And Automobile Sideswipe

Colored Driver Killed Instantly At Wheel Of Plymouth

An accident early Monday morning, at Conowingo, added another victim to the steadily mounting list of automobile fatalities, when a big trailer-truck, northbound, and a southbound Plymouth car sideswiped.

The driver of the Plymouth, Glennie Barnes, colored, aged 42 years, of 1424 McCullough street, Baltimore, was killed instantly, his skull being fractured, leg broken and other injuries. He was still behind the wheel of the car, in a sitting position when other persons reached the scene of the accident. Alfred Booker, of 342 Dolphin street, Baltimore, owner of the car, escaped with slight injuries. A young colored woman, also an occupant of the car, suffered a fractured leg and was taken to the hospital at Havre de Grace.

The truck driven by Albert O. Miller, Othello, N. C., and loaded with eggs and chickens consigned to Philadelphia, was overturned and its cargo scattered over the road. Miller was unhurt.

BI-STATE LEAGUE ON THE ROCKS

After playing two games of the schedule, on May 1 and 2, the Bi-State Base Ball League has gone on the rocks. The trouble grew out of the eligibility of Allen (Bud) Lloyd, a resident of Newark, Del., who signed to play with the Oxford, Pa., team managed by Taylor R. Biles, of Rising Sun. The row between Oxford and Newark grew to such proportions that Newark finally withdrew, wrecking the league, which was but a four-club circuit.

Newark refused to grant Lloyd the necessary release, with the result that his appearance in the Oxford line-up against Middletown and Providence, brought a quick ending. A new Newark player, Arlie Jackson, who performed in centerfield for the Jackets, also drew the ire of rival teams. Jackson, according to claims, is a resident of Kent county, which automatically makes him ineligible for competition in the Bi-State loop.

CECIL COUNTY BASEBALL LEAGUE

The Cecil County Baseball League has reorganized for the season. Rising Sun, Calvert, Leslie, Perryville, North East and Elkton will be represented with teams composed entirey of local players, who are in the game for sport, and not money, as no paid players will be allowed on the teams. Officers of the league are: Marple Lynch, of North East, President; Theodore Brown, of Rising Sun, Vice-President, and Earl Armour, of Bay View, Secretary and Treasurer.

SPECIAL SESSION'S COST REPORTED ABOUT $27,000

The fifteen-day special session of the Legislature which adjourned last week cost the State approximately $27,000.

The Comptroller's office, which handles legislative accounts, said $25,569 already has been paid out. Bills for printing and telephone service are still to be paid, but the total is not expected to exceed $27,000.

The total is considerably less on a per diem basis than the thirty-day special session in March, 1936, which cost $75,000.

Homemakers' Clubs

Annual Spring Meeting To Be Held At Bay View

The Cecil County Homemakers' Federation, will hold its annual spring meeting at Bay View, on Saturday, May 15th. The morning session of the Federation which opens at 10:30 o'clock, will feature a musical program and various reports will be heard from the club presidents and other officers of clubs in Cecil county.

Miss Venie M. Keller, State Home Demonstration Agent, will extend greetings, and Miss Gertrude Denning, Cecil County Home Demonstration Agent, will make her annual report to the group.

Lunch will be served at noon by the Ladies' Aid Society of Bay View M. P. Church and the Leslie Homemakers' Club.

The afternoon session will open with a community sing after which Mr. Folger McKenzie, Bentztown Bard of the Baltimore Sun, will give readings of his poems. Mrs. Atlee Armour, president of the Cecil Federation, will preside.

Zeppelin Explodes---Details Presented In Today's Issue

Approximately 40 passengers and crew members of the giant German dirigible, Hindenburg, were killed when the ship exploded as it settled to rest at the hanger in Lakehurst, N. J.

A graphic account of the catastrophe is presented in this issue through a special word-and-picture description.

In presenting details of the Hindenburg diaster, The Journal maintains its policy of offering readers a complete newspaper, filled with timely news and features.

WEDDINGS

FELLENBAUM—FADELEY

Announcement has been made of the marriage of Miss Ann Fadeley, daughter of Mr. and Mrs. Charles Fadeley, of Perryville, and Mr. E. Frankland Fellenbaum, son of the Rev. and Mrs. E. P. Fellenbaum, of Baltimore. Rev. Fellenbaum was a former pastor of the Havre de Grace Methodist Episcopal Church. The ceremony was performed on November 29, 1936, in Virginia.

Mrs. Fellenbaum is a graduate of Havre de Grace High School, class of 1934, and until recently was a member of the nurses training school at University Hospital, Baltimore. Mr. Fellenbaum is a graduate of Baltimore City College and is now in his junior year at Dickinson College, Carlisle, Pa.

DOWNIN—EBERHARDT

The wedding of Miss Roberta E. Eberhardt, daughter of Mr. and Mrs. Charles Eberhardt, of Port Deposit, and Mr. Roland Willard Downin, son of Mr. and Mrs. Glenn A. Downin, was solemnized on Friday evening, at seven o'clock, at the parsonage of Tome M. E. Church, Port Deposit, by Rev. John E. Jones.

The bride was attended by her sister, Miss Nellie N. Eberhardt, while Mr. Glenn A. Downin, Jr., brother of the groom, acted as best man.

Following the ceremony a reception for members of the immediate families was held at the home of the groom's parents.

Both Mr. and Mrs. Downin are graduates of Tome Town School. Mr. Downin is president of the City Coal Company, of Havre de Grace, which has branch offices in Aberdeen Perryville and Port Deposit.

CHESAPEAKE CITY BUILDING & LOAN ASSOCIATION

At the annual meeting of stockholders of the Chesapeake City Building & Loan Association, officers elected were: president, John M. Reed, Jr.; vice-president, Dr. W. T. Morrison; secretary and treasurer, William D. Mills; solicitor, William D. Bratton. Directors elected are Dr. Henry V. Davis, Harry H. Howard, Dr. W. T. Morrison, Ralph E. Bowers, and Robert K. Fears.

FINGERS CAUGHT IN CAR DOORS

Two little girls of Porters Bridge section met with painful accidents, of a similar nature, last week. Little Mary Lou Fitzgerald had a finger badly acerated by having it caught in a car door, and the little daughter of Mr. and Mrs. Hollis Shires had the end of one of her fingers severed, when a car door was closed on it.

Personal And Social

Mrs. W. B. Cooney had as her recent guest, Mrs. R. G. Warren, of Baltimore.

Miss Sara H. Wagner had as her recent guest, Mrs. Peter Hamilton, of Baltimore.

The Young People of the M. E. Church held a social in the church on Friday night.

Ross Cameron, of Freehold, N. J., visited his father, Jesse T. Cameron over the week-end.

Miss Jennie Heyberger, of Oxford, was the recent guest of Mrs. C. I. Logan, East Main street.

Mrs. Ada K. Buffington has been visiting her daughter, Mrs. Donald Dudley, Silver Springs, Md.

James Flounders, of Wilmington, was a Sunday visitor of his parents, Mr. and Mrs. M. E. Flounders.

Mr. and Mrs. Clifford H. Roberson, of Freehold, N. J., were week-end visitors of Rising Sun relatives.

Mrs. Ralph Reed entertained the Young Ladies Contract Club on Monday evening, at her home on South Queen street.

Mr. and Mrs. Emerson K. Patten and children, of Baltimore, spent Sunday with the former's mother, Mrs. H. B. Patten.

Miss Gertrude S. Dare, of Swarthmore, Pa., was a visitor of her brother, C. T. Dare, Green Hill Farm, near Colora, on Tuesday.

Mr. and Mrs. Benj. R. Pogue, of Freehold, N. J., spent the week-end with the former's parents, Mr. and Mrs. Wm. M. Pogue.

Mrs. Donald MacLellan, of Avalon, Pa., was a Sunday-Tuesday visitor of her parents, Mr. and Mrs. Cecil E. Ewing, at The Bungalow.

Harry Burkins was taken to Union Memorial Hospital, Baltimore, on Friday morning for observation. His condition is reported as somewhat improved at this time.

Hayes McCauley, of Kings Bridge, and Miss Sara A. Jackson, of Drumore, Pa., were married last week at Elkton. The bridegroom is a son of Mr. and Mrs. William McCauley.

Mr. and Mrs. T. J. Wilson, of Tonawanda, N. Y., who spent the winter in California, were visitors during the week at the home of the former's brother, Ralph T. Wilson and family, Mapel Lawn, near town.

Mr. and Mrs. Ralph T. Wilson and daughter Adeline, spent Saturday at Hood's College, Frederick, Md., and witnessed the May-day festivities, which had to be held indoors on account of fain. Miss Ruth Wilson is a student at Hoods.

Miss Ruth M. Ulrich, daughter of Mr. and Mrs. Ross C. Ulrich, Fulton Township, and Paul E. Bucher, son of Rev. and Mrs. Rufus P. Bucher, of East Drumore Township, were united in marriage at nine o'clock Saturday morning, May the first. The ceremony was performed by the Rev. Rufus P. Bucher.

Appointed Coroner For Cecil County

Dr. R. C. Dodson, of this town, received notification on Wednesday morning from Secretary of State E. Ray Jones, Annapolis, of his appointment by Governor Nice, as Coroner for Cecil County, for a period of two years, succeeding Stanley D. Jeffers, of Elkton, whose term expired May 3rd.

WILL DIRECT C. & D. CANAL WORK

Captain Carl W. Meyer, C. E., will be relieved from duty at the U. S. Military Academy, West Point, New York, and will succeed Captain Howard Ker, Engineers Corps, U. S. Army, who has been in charge of the construction work on the Chesapeake & Deleware Canal. Captain Ker has been in Chesapeake City since October 1935, and will be transferred to Washington on June 15.

HARFORD COUNTY PHYSICIAN TO BE HONORED

At the regular meeting of the Harford Medical Society, which will convene at the Kenmore Inn, Bel Air, on Saturday, May 15, Dr. Purnell F. Sappington of that town, president, will be honored on his fiftieth anniversary as a physician. Dr. Sappington graduated from the University of Maryland in 1887.

May 29 Designated As Poppy Day

Flower Will Be Sold Throughout Country---Commemorate War Dead

Poppies which will be worn in memory of the World War dead on Poppy Day, May 29, have been distributed to American Legions. The flowers are crepe paper replicas of the famous poppies of France and Flanders, that flourished and bloomed amid the war's desolation.

"Each flower has been made with pains and care by some disabled World War veteran. They are made to represent as closely as possible the little red flowers that these men saw in the fields of France where so many of their comrades still lie. Their significance comes from the sacrifices of those thousands of brave young Americans who died in the country's service on the battle field of France," said the chairman of the Auxiliary.

"Making the poppies has provided employment for many hundreds of disabled men through the winter and spring months. The work not only has enabled them to help support themselves and families, but also has been valuable as occupational therapy. It has been conducted in veterans' hospitals and in special poppy workrooms all over the country.

"Disabled veterans receiving little or no government compensation are the only ones employed in the poppy program. Preference is given to those with dependent families. The work is a godsend to these men, who could not possibly find or perform other employment."

Women in almost every city and town in the United States take part in the memorial poppy program. The American Legion Auxiliary, with its 425,000 members and 9,000 local units, sponsors the work, aided by women and girls from other groups. Last year nearly 10,000,000 of the little flowers were distributed and this year the number is expected to increase to 12,000,000. The number each man is permitted to make is limited to prevent overtaxing of strength.

Attendance In Cecil Schools

The report of Attendance Officer Edward Barnes, shows the attendance averages of the schools of Cecil county for the month of April to have been as follows:

One Teacher Schools—Pleasant Hill and Pilot 97, Earleville and Rowlandville 94, Fair Hill 93, Liberty Grove and Zion 92, Jackson, New Bridge and Fingerboard 91, Cherry Grove, Chapel and Charlestown 90, Johnson 89, Town Point 88, Pierce's Neck 87, Blake, Harts, Marion and Principio 86, New Valley 85, Wesley 84, Pond's Neck 83, Warwick 80, Union 77, Jefferson 76, Oakwood 74.

Two Teacher Schools—Perry Point 94, Colora 92, Elk Mills 90, Leeds 89, Providence 88, Cherry Hill 86.

Graded Schools—Calvert 95, Cecilton 93, Chesapeake City and Rising Sun 92, Perryville 89, Elkton 85, North East 76.

High Schools—Kenmore, Rising Sun and Cecilton 93, Calvert and Elkton 92, Perryville 91, North East 90, Chesapeake City 89.

Colored Schools—Manor and Elkton 96, Port Deposit 93, Cedar Hill 91, Wilson 90, Cecilton 88, North East and Conowingo 87, Cokesbury 80, Chesapeake City 71.

Elkton Colored High School 71.

CECIL ANGLERS ORGANIZE

At a meeting held on Wednesday evening last in Elkton, by anglers from all parts of Cecil county, an organization was effected by electing the following officers: President, Mauldin Lum; Vice President, Thomas Brown; secretary, Norton Singman; treasurer, Charles Jeffers; committee on by-laws, John Prial, Charles Reynolds, Dr. H. C. Clauser, Sherman Marcus and Roy F. Robinson.

SLATED FOR APPOINTMENTS

Two Eastern Shore Democratic senators, Harold Cobourn, of Cecil county, and Milton J. Veasey of Worcester county, are slated for appointments to important Maryland posts from Governor Harry W. Nice, a Republican. Cobourn, it is said, is to be made a member of the conservation commission and Veasey, the state roads cmmission. Each job pays $3,000 per year.