

## TEN MILLION INCOME TAX BILL DRAFTED

Evans and Gause Prepare  
Measure to Be Given  
1931 Legislature.

*By Times Special*  
NEWCASTLE, Ind., Aug. 9.—An income tax bill, intended to add approximately \$10,000,000 to the Indiana state treasury, has been prepared by H. H. Evans, Henry county's representative in the last session of the state legislature, assisted by Fred C. Gause, Indianapolis attorney and former member of the state supreme bench.

The bill, modeled upon the Georgia state income tax law, Evans and Gause believe, to be constitutional, and would bring tax relief now sought, without the necessity of a constitutional convention to change the state Constitution.

The Georgia supreme court recently ruled that its new income tax law was constitutional, and Evans points out that the Constitution of Indiana is quite similar to that of Georgia.

### Much Talk—No Acting

Evans declare that for a number of years the tax question in Indiana has been "whitewashed" by state legislators, and that it is high time that the state is getting down to business on the question at hand.

"For many years in Indiana we have heard talk of an income tax, most of which came from little groups trying to change or re-write the Constitution of Indiana, but in all that time not a bill was introduced on income tax. Only resolutions to change the Constitution so we could have a 'legal' income tax, was introduced. I have always charged, and I charge now, that those proponents were not sincere on the question of income tax, and were only using it as a leverage to bring about a change in the Constitution," he said.

The Evans bill, according to its author, would require but four additional state employees to handle the additional \$10,000,000 in taxes to be derived.

### Similar to Federal Law

The state income tax bill would operate quite similar to the federal income tax laws, but at a rate of about one-fifth of the federal income tax rate.

The state income tax returns would be made at the same time, and in the same manner, as the federal income tax returns. They would be on duplicate blanks, which furnish the same information as is contained in the federal income tax returns.

The returns would be made to the state board of tax commissioners.

However, to the amount ascertained under the laws of the United States, as the net income taxable by the United States, there shall be added in the returns to the state, the gross amount of any salary received by the taxpayer during the year, or accrued to him during that period as a public official or employee of the state, or of any county, municipal corporation, or other political division of the state, and the net amount of any fees, perquisites or other emoluments, from these sources, paid to him during the said period for official compensation.

### Employees Liable

From the amount so ascertained as the taxable net income, shall be deducted any salary paid to the taxpayer by the United States, or accrued to him from the same source as his official salary for any service rendered by him to the United States, and any and all interest paid to him on any bond or bonds of the United States.

Any person, firm or corporation who makes no income tax return to the United States because of having no sufficient income taxable by the United States to call for such return under laws of the United States, but who would have sufficient income if his salary, fees or perquisites from the state or subdivision thereof were taxable by the United States, shall be liable and is required to make to the state of Indiana an original return on the same or similar form as would be used in making a duplicate return as required in section 2 of the bill, indicating whether or not the same is an original return.

Under the provisions of the bill in any case where a nonresident corporation, having an office and doing business in this state makes an income tax return to some other state, such corporation shall make an original return to the Board of Tax Commissioners of Indiana, confined to its business done in this state.

### Exemption May Be Claimed

The bill further provides that any taxpayer, feeling he has just cause for exemption of any part of his income from taxation, may make claim for exemption to the tax board. A tribunal, to hear these claims, would be created consisting of the attorney-general, auditor of state and secretary of state, to be known as the board of income tax review.

The taxpayer, for himself, or the board of tax commissioners for the state, shall, if dissatisfied with the finding of the board of income tax review, have recourse in an appeal to the circuit court of the county where the taxpayer resides or has his place of business within ten days from the date of receiving notice of said finding, and no bond shall be required as a condition thereof.

Any person, firm or corporation who shall fail or refuse to make the state income tax returns, would be liable to a penalty to 10 per cent of the liability of such taxpayer as fixed by the return. Should any taxpayer fraudulently or with any purpose to conceal his liability under this act, fail or refuse to make a return, or make a false or fraudulent return, to escape liability under this act, shall be deemed guilty of a misdemeanor and fined in any sum not more than \$1,000, to which may be added imprisonment in the county jail, not to exceed six months, the proposed law also provides.

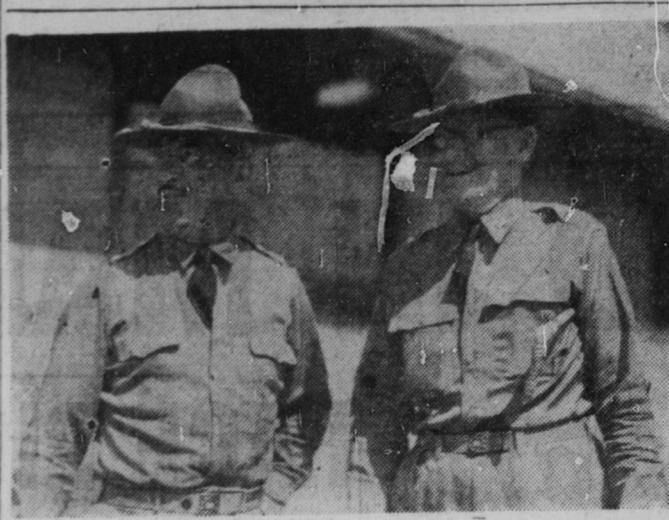
### Plumber Electrouted

MUNCIE, Ind., Aug. 9.—The 110-volt shock of an ordinary electric light wire was believed responsible for electrocution of Emmett P. Reese, Newcastle plumber, employed in Muncie. Reese had the light under a house where he was repairing a pipe and in some manner made contact with the current.

### Found Dead at Home

FARMLAND, Ind., Aug. 9.—John Mendenhall, 77, father of Benjamin Mendenhall, town marshal here, was found dead at his home, by Everett Huffer, a neighbor. Heart disease was the cause of his death. He leaves four sons and three daughters.

## Hoosier Army Reserve Officers Close First Training Period



Other Units Begin School  
Sunday; Maneuvers  
to Be Feature.

CAMP KNOX, Ky., Aug. 9.—The first two weeks of training for Indiana officers of the reserve corps was completed here today.

The final week was not only crowded full of activity, but proved very interesting as well.

For the officers of the coast artillery group, who are receiving anti-aircraft instruction the final training consisted of range practice at targets towed behind airplanes. For this practice 3-inch guns and machine guns were used. Not only was instruction given during the day, but was carried on at night as well. For the night firing five huge 8,000-pound candle power searchlights were used to locate the targets.

### Planes Tour Targets

The equipment used in this training is the very latest devised by army experts.

Regular army airplanes from Bowman field, which is near Louisville, have been used to tow the target. This target is an eighteen-foot sleeve target made of cloth. It is fired at by both the three-inch gun and machine gun.

The Indiana field artillery reserve officers are rounding out their instruction also with range work. They have spent the entire week on the range, firing the 75 mm. gun.

In the cavalry, their final instruction has consisted in tactical problems, firing of the rifle and pistol and the use of the sabre.

### Colonel Daugherty Is Chief

The above three mentioned groups comprised the greater part of the Reserve camp. The remainder of the camp is made up of ordnance, quartermaster and medical officers.

Their instruction consisted partly of lectures on subjects of their particular branch and partly in practical work with the regular units of their branch who are on duty at this camp.

Immediately following the breaking up of this camp today the second and last of these camps will open.

The instructors and staff are the same. Colonel A. J. Dougherty, Indianapolis, chief of staff of the Eighty-fourth division of the organized Reserves, also will be in command of this camp.

In this last camp about 275 reserve officers will receive instruction. They will come mainly from reserve units of the field artillery, medical corps, signal corps and quartermaster corps.

Staffs of the Thirty-eighth division, composed of Indiana, Kentucky and West Virginia national guards, have carefully drawn up schedules of training, which include frequent tests and inspections.

### Hold Combat Tests

On August 11th and 12th there will be combat tests of war strength platoons in preparation for the division maneuver, all tests to be judged by a board of officers.

The final review of the division will take place on Aug. 12th, immediately following this, there will be a maneuver in the form of a test of the previous weeks' training. That night the troops will bivouac in the presence of the enemy, and then launch an attack at daybreak against an entrenched position. The enemy throughout being the 113th Engineer Regiment.

This attack will complete the maneuver except for a critique, to discuss the mistakes and good points of the exercise. The formal training will then be practically ended except for field inspections the following day.

Likewise training of the communication troops will culminate in a command post exercise on Aug. 13, consisting of a rehearsal of the division maneuver of the following day.

The entire day of the national guardsmen is not devoted to work, for the afternoons are chock full of athletics, preparation for field meets, and battalion and regimental ceremonies.

Indications from the method of the investigation are that an industrial plant in the waste from a local factory caused the deaths of the seven south of this city.

Complete analysis of the contents of the stomachs of the dead animals is being made by the board in an effort to fix the blame for the dumping of the deadly fluid in the sewer which empties into the stream.

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## LEGION POSTS SEEK TO SELL LICENSE PLATES

Notarial Fees to Be Used for  
Relief of Distressed  
Veterans.

*By Times Special*  
SOUTH BEND, Ind., Aug. 9.—American Legion posts in northern Indiana have announced that they will band together to make a determined effort to procure the privilege from Otto G. Fifield, secretary of state, to sell automobile license plates.

Legionnaires are seeking the sales rights because of the 25-cent notarial fees collected on many of the plates issued. This fee is retained by the agency and the money so derived will be used to aid ex-servicemen in distress.

The sales rights in the majority of northern Indiana cities is held by the Chicago Motor Club while local automobile clubs dispense the plates in central and southern sections of the state.

Memorial Post No. 17, Gary, has a room in the courthouse where it directs the sale of licenses, and since Dec. 15, 1929, has issued 18,350 plates and collected \$4,587 in notary fees.

Approximately 30,000 sets of plates are sold annually in South Bend, and Legionnaires declare that it will provide the post with a good-sized income.

W. A. Bertsch, South Bend attorney, who has for a long period opposed the Chicago Motor Club control of sales of the plates, has announced that he is prepared to aid the Legion posts of this section to obtain the privilege if they will agree upon concerted action.

Legion posts throughout the state are discussing the advisability of obtaining the concession and it is believed that the department officers will aid in soliciting the sales rights.

A delegation is expected to confer soon with Fifield.

## METAL FACTORY CONTRACT GIVEN

Start Construction on New  
\$100,000 Equipment Plant.

*By Times Special*  
SOUTH BEND, Ind., Aug. 9.—Construction of the \$100,000 factory building of the Roach, Appleton Company was started today.

The new plant will be occupied in November by the Chicago concern.

The contract was awarded the Ralph Solti & Sons Construction Company of this city.

Metal and electrical equipment will be manufactured in the plant, which will employ 250 persons when full operations begin the first of the year.

## WANTS PROBE, ASSESSOR SAYS

Brands False Charges He  
Slashed Valuations.

*By United Press*

GARY, Ind., Aug. 9.—State board of tax commissioners' investigation of his records will be welcomed, said Major John McFadden, Calumet township assessor, after reports had been circulated that he assessed parcels of real estate below their true value.

Charges made recently in Chicago papers that the Bronx apartments had had its assessed valuation slashed in half were branded as false.

"I assessed the apartments for \$10,000 last year, but changed it to \$7,000 later when I found that the building was not completed. Through an error the change was not recorded properly, and that caused all the trouble," he said.

Likewise training of the communication troops will culminate in a command post exercise on Aug. 13, consisting of a rehearsal of the division maneuver of the following day.

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