

STANDARD OIL MOVE RECALLS COURT VERDICT

Tribunal Found Legislature
Justified in Levying Chain
Store Tax.

By DANIEL M. KIDNEY
Times Staff Writer

Announcement of the Standard Oil Company plan to close approximately 800 filling stations in Indiana Feb. 1, directed attention today to the text of the recent supreme court decision holding the chain store tax law constitutional.

The oil company manager, E. P. Galbreath, Indianapolis, blamed the wholesale closing on the amended law which raised the fee for all "stores" in chains exceeding twenty to \$150.

It was \$25 when the law was upheld by the United States supreme court, but was boosted to \$150 by the 1933 legislature. This action was upheld by the state supreme court in what lawyers, who have studied the case, are terming "the most revolutionary decision in the history of Indiana jurisprudence."

Court's Opinions Compared

Where the United States supreme court decision set out that gradations of taxation are possible, providing they are not too discriminatory, the state high bench ruled that it is within the police powers to favor one type of business development as opposed to another.

The opinion sets out that it is not the business of the court, but that of the legislature, to determine whether or not chain stores are immoral. To legislate accordingly is not unconstitutional, it holds.

Indiana's first chain store tax law was upheld at Washington, where appeal was taken by the grocery chain in the name of Jackson vs. the State.

The amended law was upheld in the state high court in a case dealing especially with filling stations, called the Midwestern Petroleum Corporation vs. the State of Indiana.

General Welfare Considered

Oil dealers had contended that filling stations were not stores, but this point was overruled in the appeal.

Then the high court opinion goes into the matter of chain merchandising and cites reasons why the legislature may have considered it to the general welfare to impose heavier taxes upon chain stores.

"The operation of a chain of stores certainly tends toward monopolizing merchandising," it sets out. "The legislature may have believed that the rapid growth and efficient methods of chain operation presages the gradual elimination of the independent merchant and that each line of mercantile business will ultimately be controlled by a few in a condition generally recognized as immoral to the public welfare."

"If the state were to stand by and permit the elimination of the independent merchant and the accomplishment of practical monopoly, it might be confronted with great difficulty in finding a remedy."

Cheapness Not Chief Factor

Admitting the possibility that chain stores may sell cheaper, the opinion continues:

"Conceding this to be true, the question of whether the benefit outweighed the dangers of monopoly and possibly higher ultimate prices, is for the determination of the legislature and not for us."

The more independent status of the merchant owner as compared with the chain store employee is then pointed out.

It is cited that the court has held against the peddler and itinerant merchant to protect the independent store owner as taxpayer and citizen and that the same can be done when his existence is threatened by chain store competition.

"It may be inevitable that the chain store will drive the small local merchant out of business," the opinion concludes. "The legislature may have believed that his going will affect the welfare of the state, or its people, or its communities, and that it is desirable and important to the public welfare to protect him, and with that purpose in view, enacted this legislation."

WIN BRIDGE TEAM TITLE

Championship Goes to Four Led By Oswald Jacoby.

By United Press

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They defeated Walter Malow, Sidney Rusinow, Lee Langdon and Lester Bachner by 6,000 points in 120 boards.

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Ayres Downstairs Store Says:

"You'll find scores of new spring dresses—in black, navy or brown—with contrasting printed sleeves."

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It's foretold in the book of fashion that clever women are going to break into PRINT between now and spring. The three fashionable dresses pictured here show why smart women are trekking to Ayres Downstairs Store in preparation for this gala occasion. They have those new print sleeves or bright scarf sleeves, that everybody is raving about on dark navy, brown or black skirts. In your size whether you wear Women's, Misses' or Juniors'.

Other Women's Frocks, \$8.95 and \$10.95

—Downstairs at Ayres.



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Let a Kabo go to work...you'll revel in the smart appearance it gives your figure. Kabo creates a perfect symmetry of curves. Lifts and points the busts, conceals the diaphragm, narrows the waist and gives the hips sculptured slenderness, and it's made from materials that will give you service week in and week out.

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—Downstairs at Ayres.



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—Downstairs at Ayres.



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