

JUDGMENT MAY CUT TAXES OF CORPORATIONS

Judge Ryan Rules Against Levy on Income Derived Outside State.

Thousands of dollars of taxes will be saved Indiana corporations if the declaratory judgment of Superior Judge Russell Ryan issued today is upheld by higher courts.

Judge Ryan of superior court five declared the gross income tax law of the state unconstitutional in its general sense, but held in substance that the state could not levy its tax on money derived from business outside the borders of the state.

The declaratory judgment was made in the case of the Standard Oil Company of Indiana against William Storen, state treasurer, and other officers of the state in charge of the collection of taxes under the gross income law.

Points Are Clarified.

Clarification of points in the new act as they affect corporations operating within the state borders but doing their major business outside the state formed the major theme of the judge's decision.

Hearing on the suit filed by the Standard Oil was held in January. Generally, the judge held in favor of corporations, but in one instance, where retail or wholesale, from outside the state could not be taxed at the rate of 1 per cent for retail business and one-fourth of 1 per cent on wholesale income.

Appeal May Ensnare

Excerpts from his decision, which may be appealed to higher courts, follow:

"That the Standard Oil is not obliged to pay to the state of Indiana any tax on that portion of receipts obtained from sale of any bonds or notes issued by any municipal corporation within the state which was issued prior to the gross income tax law's enactment.

"That the plaintiff is not obliged to pay to the state of Indiana any tax on receipts obtained by interest or from the sale of any securities of the federal government and all of these receipts are exempt from taxation.

No Extra-State Tax

"Plaintiff is not obligated to pay state of Indiana any tax on sales of products manufactured in Indiana and sold to customers in other states where such products are transported in interstate commerce from this state to customers in other states.

"The tax applied to gross income at rate of 1 per cent if such receipts are paid from retail sales and is one-fourth of 1 per cent if such receipts are from wholesale sales. Plaintiff maintains and operates filling stations in Indiana where it sells products of its own manufacture. In cases such as these, the gross income therefrom is therefore taxable at 1 per cent," ruled the judge.

WHISKY NO CURE FOR 'BLUES,' JUDGE RULES

Alcohol No Help to Spring Fever, Jurist Decides.

BUFFALO, N. Y., May 22.—Whisky is no cure for spring fever, ruled Judge Clifford J. Chip in finding John Schultz, 38, guilty of intoxication.

"It was like this, judge," Schultz explained. "I got spring fever and when I get that way I feel blue so I thought a couple of drinks would do me some good."

"Well, did it?" queried the court. "No, I feel worse now," Schultz answered stum.

"Well, that's settled then," the court opined. "Alcohol does not cure spring fever."

U. S. SEEKS RETURN OF \$600 TAX REFUND

Uncle Sam An Indian Giver, Woman's Comment on Suit.

DWIGHT, Ill., May 22.—The federal government, which recently returned \$600.77 to Mrs. Belle H. Oughton of Dwight for excess payment of an income tax now seeks to have the money returned because of an error in its accounting.

United States District Attorney Frank E. Lemen filed a suit in district court recently to regain the refund money claiming that it had been paid to Mrs. Oughton as a "mistake of fact and error."

Mrs. Oughton has decided the government is an "Indian giver."

CHURCH MEMBERS TO CELEBRATE FOUNDING

Anniversary of Northwood Christian Will Be Tonight.

Northwood Christian church will celebrate its fourteenth anniversary at 6.30 tonight at the church, forty-sixth street and Central avenue. R. Melvin Thompson, pastor, will preside over the twelve dinner tables, representing the months of the year.

CHURCH FEUD RENEWED

Mexican Government Expels All Catholic Priests From Sonora.

NOGALES, Ariz., May 22.—The Mexican government renewed its campaign against the Catholic church today with the expulsion of all priests from the state of Sonora. All Catholic churches were ordered closed to regularly conducted services by Rudolfo Elias Calles, Sonora governor and son of former President Plutarco Calles whose regime a few years ago was marked by wholesale deportations of religious. The churches were placed in the hands of lay committees.

LOTTERY GAINS TAXED

Cheyenne Decides to Take Cut on Pools for Treasury.

CHEYENNE, Wyo., May 25.—Cheyenne has decided to take a cut of the profits from lotteries operating here. The city council has levied 5 per cent on the proceeds from two baseball pools being run here this season. The money will go to the city treasury.

It's Opportunity Time for Indianapolis Girls—Fame, Fortune Beckon



Once unknown, Joan Crawford rose to fame on the screen as a Metro-Goldwyn-Mayer star after screen and voice tests of her had been made by this great motion picture company. The same opportunity they had is now offered girls of the Indianapolis area by The Indianapolis Times in association with Loew's Palace theater and M-G-M. If you would like to have a screen and voice test made by this motion picture company's great Traveling Motion Picture Studio, clip the application blank appearing in tonight's Times, and mail it to the M-G-M Screen Test Editor with a photograph of yourself.

THE great Garbo was a clerk in a Stockholm department store... alluring Joan Crawford an obscure dancer in Kansas City! Metro-Goldwyn-Mayer, the company that today has more stars on its roster than any other individual motion picture production organization, lifted them to the stardom, the fame, and the wealth they enjoy now.

Executives of this great motion picture company believe that the stars of tomorrow may also come from behind the counters of a department store... from a dancing act in vaudeville... from an office... from the home... from among the ranks of today's "unknowns."

And so in keeping with the policy that has made M-G-M the outstanding picture producing company, a world-wide search has been started to discover new screen personalities.

Are there any girls in the vicinity of Indianapolis with screen personalities? Are there any children appealing and talented enough to duplicate the success of Jackie Cooper?

M-G-M is anxious to find out and the aid of The Times and Loew's Palace theater has been enlisted in the search which is now being made in this area.

IN this connection, the great motion picture concern is sending to Indianapolis its great Traveling Motion Picture Studio. This elaborate studio on wheels, built at a cost of \$150,000, is fully equipped for the taking of screen tests.

During its visit here, screen and voice tests will be made of outstanding girls and talented children. These tests, which will be made at Loew's Palace, will be supervised by expert camera and sound men long experienced in just this sort of work at the Metro-Goldwyn-Mayer studios in Culver City, California.

Metro-Goldwyn-Mayer is particularly anxious to discover a girl whom they may herald throughout the world as "America's Perfect Feminine Screen Find."

Do you think YOU would screen well? Do you think you have voice appeal? Charm? Personality?

If you would like to have a screen and voice test taken when the Traveling Studio arrives, fill out the application blank printed today's newspaper, and mail it with a photograph of yourself to the "MGM Screen Test Editor, The Indianapolis Times."

There are no strings attached to this offer. Any girl over 18 and not more than 28 and a resident within fifty miles of Indianapolis is eligible to enroll. And it doesn't cost you one penny!

SOME lucky girl in the United States will be awarded a three month contract and will be sent to the famous M-G-M studios in California, and will be given further tests to determine her possibility of obtaining a part in a forthcoming picture.

Will YOU be this girl? Who knows? You probably stand as good a chance as any one to be selected! Perhaps you may be just the type Metro-Goldwyn-Mayer company is seeking.

Don't be shy! And if you feel you are not beautiful enough to become a screen star, you may forget that. While beauty is a desirable attribute, the motion picture industry has been so revolutionized by talking pictures, beauty is no longer an essential requirement. What counts more now is personality and voice appeal.

As for the children—an opportunity of starting on the road to stardom as a player in the famous "Our Gang" comedies produced at the Hal Roach Studios is offered.

Feeling that by including children in this screen personalities search some new child stars may be discovered, arrangements have been made with Hal Roach, famous producer, to offer some lucky youngster a contract to play in "Our Gang" comedies at a salary of \$50 a week.

Child entrants must be at least 3 and not more than 12, and like the girls, they will not be considered eligible if they have had screen credit in a nationally distributed picture, or if they are members of the family of any person connected with the movie company, The Indianapolis Times or Loew's theater. The kiddie may be either a boy or a girl.

Applications mailed after midnight May 29, will not be considered. And remember, when you mail in your photograph, paste your application blank on its reverse side, and be sure that it carries sufficient postage. Otherwise it will have to be returned.

APPLICATION—METRO-GOLDWYN-MAYER

Voice and Screen Opportunity Tests

Sponsored by THE INDIANAPOLIS TIMES AND LOEW'S PALACE THEATER

Name Age

Address Phone

Height Weight Complexion

Legal Guardian

This application is to be properly filled out and mailed with photograph of entrant to the M-G-M Screen Test Editor, The Indianapolis Times, on or before midnight, Tuesday, May 29. In signing and submitting this application, contestants agree to abide by the decisions of the appointed judges in both preliminary as well as final findings, and grant permission to The Indianapolis Times to publish their photographs and other information submitted herein. Photographs will not be returned; but they may be called for when contest ends. Clear snapshot photographs accepted. Girls over 18, children over 3 are eligible.

ROOSEVELT TO JOIN FIGHT ON NRA ABUSES

President Said Considering Restoring Anti-Trust Legislation.

By United Press

WASHINGTON, May 22.—Assurance came today to the little man and the consumer that although the Darrow board will die in nine days President Roosevelt himself is taking up the burden of protecting them under the NRA.

This was the word that came through the smoke and shot of a spectacular battle of words as the new deal has seen.

On one side was ranged the National Recovery Review Board headed by the veteran fighter, Clarence Darrow. On the other was the NRA administration with doughty General Hugh S. Johnson leading the attack.

Senators, congressmen, government officials, the press and the public were rapidly aligning in camps from the extreme represented by Mr. Darrow to the outposts of General Johnson.

New Statements Pending

New statements were in the making to add to the board's original attack on the NRA as a promoter of industrial monopoly. Mr. Darrow's suggestion that Socialism be substituted for the blue eagle, and General Johnson's vitriolic criticism of the board, to which he added new details last night.

Mr. Darrow's colleagues said he had a new statement ready regarding the president's intention to abolish the board May 31.

No formal comment was forthcoming from the White House regarding the controversy except for the announcement that the Darrow board would cease to exist with the end of May. However, it was learned that the President was impressed with the dangers to small business and consumers inherent in the NRA.

Protection Is Planned

He plans to take whatever action is necessary to protect the interests and some said he was ready to propose restoration of anti-trust laws if it could be shown that this is needed to correct the situation.

That monopolistic abuses exist under the NRA, as charged by the Darrow board, was admitted even by General Johnson in his latest utterance.

"Perhaps there are some monopolistic abuses of the codes," said General Johnson. "If so, we want to know them, but there are no monopolistic codes."

Specific Information Asked

General Johnson claimed the Darrow board failed to note specific instances of abuses and asked for such information.

Whether the Darrow board would supply data to the satisfaction of General Johnson seemed unlikely, but it was continuing its work today unperturbed by news that it would shortly go out of existence or by the furor.

A second report on code practicing is being prepared and hearings are being held as usual. The second report was hinted as more critical than the first.

Darrow Ready to Quit

Mr. Darrow was not prepared to fight for the board's existence, but he felt certain the country would demand reform of the recovery agency.

"Whenever they want us to quit we will," said the tiring battler. "I didn't want to undertake this job at the beginning."

His board members took a slightly different attitude.

Lots of Work Ahead

"We have lots of work to do and we are sailing into it as heavily as we can," Board Member Samuel C. Henry said. "Unless we are called off we are going to finish the job. Mr. Henry said Mr. Darrow had been authorized to make a statement regarding the abolition of the board."

There is speculation whether the board contemplated denying any part of its duties May 31. It was intimated at the White House that Mr. Roosevelt, NRA Administration Hugh S. Johnson and Mr. Darrow had such an understanding.

Yesterday's blistering report was on eight points. Lowell Mason, board counsel, said today that hearings were scheduled to June 15. In the report due this week the board will discuss ten or more other codes, including the petroleum and cement fair practices agreements.

CANAL IS DISCUSSED

Frank C. Jordan Talks Before Sciencetech Club.

The history of the abortive attempt of the federal government in 1839 to develop a canal system in this part of the country and of the speculation and scrip manipulation which accompanied that attempt was told to the Sciencetech Club yesterday at the Columbia Club by Frank C. Jordan, Indianapolis Water Company secretary. The Indianapolis canal was part of the proposed system.

3 DEAD IN AIR CRASH

Borrowed Plane Falls With Two in California Hills.

PORTERVILLE, Cal., May 22.—Three men were killed last night when the borrowed airplane in which they were riding fell into the hills north of here. A wing is reported to have come loose. Those killed were Howard Buit, 28; Arthur Jameson, 24, and Roy Hulise, 21.

G. O. P. Vote Recount Is Asked

MARTINSVILLE, Ind., May 22.—William R. Davis, defeated by T. A. Hendricks in the May 8 primary race for the Republican nomination for mayor by eleven votes, has filed a petition for a recount. Davis charged that mistakes were made in official tabulations.

Veterans Plan Card Party

Burns-West-Strickbeek post, Veterans of Foreign Wars, will hold a card party at 8 o'clock tonight at Denny and East Washington streets.

LADYWOOD SCHOOL PUPILS' ART WORK TO BE EXHIBITED



An exhibit of art work by pupils of Ladywood school will be held from 2 to 5 Saturday and Sunday. Costume design, charcoal drawings, oil paintings, water colors and marionettes will be shown. Pupils completing work for the exhibit are shown. They are (left to right)—Charlotte Moore, Detroit; Josephine Myers, Hagerstown; Anne Clark Miller, Memphis; Martha Dietz, Chicago, and Mondaline Myers, Hagerstown. The exhibit will be in Loretta Hall.

YOUTH DEAD IN AUTO ACCIDENT

Forty-fourth Marion County Fatality Occurs Near Traders Point.

Ivan De Moss, 16, Lebanon, died in Methodist hospital yesterday following an accident near Traders Point. The youth was riding in a truck driven by his father and as the truck passed over a bridge, young De Moss leaned out the door and threw something into the creek below.

His father turned to see what he was doing and the truck sidestepped the bridge, slamming the door shut on Ivan's head. He suffered a fractured skull.

He is the forty-fourth fatality in Marion county.

NEW BREWING CO. IS ORGANIZED HERE

Officials Announce Plans to Build \$260,000 Plant.

Organization here of the Reifels Brewing Company, Inc., and its plans to build a \$260,000 plant on property just south of the city limits, were announced today by officials of the company.

President is Dr. Carl C. Reifels, Indianapolis physician, member of the city health board and former coroner at South Bend, Ind.; treasurer, Harry F. Babler, retired cooper, New Palestine, Ind.; secretary, Albert M. Brown, druggist and city councilman, Rushville, Ind.; attorney, George Tolen, Shelbyville.

The company hopes to start building before Aug. 1 and to have between 175 and 200 employees on its payroll by the first of next year.

PAID PRODUCE HAULERS SUBJECT TO 1933 TAX

Trucks, Tractors, Trailers Under Law's Provisions, Says Lutz.

Truckers who haul livestock, dairy or farm produce for pay come under provisions of the 1933 law creating the state vehicle weight tax, according to Frank Finney, motor vehicle license commissioner.

Finney's ruling is backed by an opinion from Attorney-General Philip Lutz Jr. The weight tax statute prescribes a levy of \$1 a 100 pounds on trucks, tractors, trailers and semi-trailers hauling for hire on Indiana roads.

SUSPECT IS HELD IN MURDER OF SPINSTER

Boston Police Investigate Slaying of Playgroup Matron.

BOSTON, May 22.—Police held Daniel J. Hurley, 48, a lodger, today as they investigated the garrote murder of Delia Kelley, 65-year-old spinster and matron of the Sullivan square playgroup.

Hurley appeared voluntarily after learning he was wanted for questioning. He denied any knowledge of the crime.

The body of Miss Kelley, known to thousands of school children, was found on a bed in her second-floor apartment. She apparently had been strangled with a rope of knotted cloths and beaten on the head. She had been dead several days. The house had been ransacked.

SALVADOR BAN HINTED

League May Bar Country For Recognizing Manchoukuo.

GENEVA, May 22.—The possibility of expelling Salvador from the League of Nations because of her recognition of Manchoukuo was hinted today in diplomatic circles.

JURY QUESTIONS 17 IN PRIMARY PROBE

Investigation Will Be Finished in Three Days, Wilson Says.

Grand jury investigation of alleged irregularities at the primary election May 8 will be concluded within the next three days, Prosecutor Herbert E. Wilson announced today.

Seventeen witnesses were questioned by the jury yesterday. The probe has centered around the alleged changing of official vote tabulating figures in the election canvassing room. Additional witnesses will be questioned today, Mr. Wilson said.

JURY VIEWS SCENE OF CAFE SLAYING

Jack Reynolds, Wife, Friend Charged With Murder.

By United Press

CINCINNATI, May 22.—A jury of seven men and five women viewed the Vim cafe today, preparatory to hearing evidence in the trial of two men and a woman on second degree murder charges growing out of a double slaying in the cafe on the morning of March 11.

Defendants are Jack Reynolds, champion wrestler; his wife, Mrs. Alice Martin Reynolds, and David (Dovey) Polinsky. They are charged with the slaying of James S. Meyers, proprietor of the cafe.

JUNIOR CHURCH GROUP TO PRESENT COMEDY

Thirteen Members Are in Cast of "The Wild Oats Boy."

St. John's Evangelical church Junior League will present a three-act comedy, "The Wild Oats Boy," in the parish hall at 8 Thursday night.

Members of the cast are: Louise Weiland, Walter Eggert, Irene Roegner, Kenneth Cluck, Ell Weland, Carl Johnson, Ruth Sutter, Herman Borkes, Margaret Johnson, Robert Williamson, Esther Bebinger, Julius Thorman and Huston Whitson. The play is under the direction of Mr. Thorman.

SMALL MISSILE MAY BE METEOR FRAGMENT

City Woman Burns Fingers on Strange Bit of Rock.

A mottled brown rock, the size of a silver dollar, was hurled into the living room at the home of Mrs. Ida Boyce of 841 Pershing avenue late yesterday. Mrs. Boyce attempted to pick up the stone but found it so hot that it burned her fingers.

John Boyce, her husband, chief Marion county jailer, brought the queer stone to police headquarters today. He believes it to be a fragment of a meteor and intends to have it examined by geologists.

GRAVE MARKERS TAKEN

Morbid Parked Car Thief Gets Loot Valued at \$63.

A thief, either ignorant or with a morbid sense of humor, stole a case filled with grave markers, valued at \$63, from the parked automobile of Luther Seibert, Greensburg, Pa., last night. Apparently disgusted, or remorseful, the thief discarded one grave marker at Muskingum and Tippecanoe streets, where it was found by police.

CONVENTION IS TOPIC

Retail Grocers Plan to Send Fifty Delegates to Chicago.

Plans to send an Indianapolis delegation of approximately fifty persons to the Chicago convention of the National Retail Grocers' Association June 17 to 21 were made last night at a meeting of the Indianapolis Retail Meat and Grocers' Association in the Hoosier Athletic Club.

LITTLE RELIEF IN SIGHT FOR SCORCHED CITY

Rainfall Expected Here Is Blown Eastward; Touches Upstate Area.

Except for a few drops of rain at 11 last night, the greatest drought in the midwest since the disastrous dry season of 1930-31 continued today.

The rainfall expected by the weather bureau here was blown eastward and only touched the northern part of the state for a few drenching minutes. Rochester reported 1.38 inches of rain last night.

The blazing sun drenched on Indianapolis today, although the wind had borne cooler temperatures into the city last night. An all-time heat record of 89 for May 21 was recorded at 4.30 yesterday. At 9 this morning, the mercury was hovering around 69, which was 13 degrees less than yesterday's mark at 9.

J. H. Arrington, local meteorologist, stated today that the present drought is comparable to the 1930-31 drought. He said that since October there has been a shortage of rain in the midwest. If the drought continues scorching the farmland, and with crops its effect will be disastrous to agricultural America, Mr. Arrington declared.

No relief for the next two days. Meanwhile the ground lies gasping for rain. The Indianapolis Water Company reports a small increase in water used for this time of the year.

With the grass burning brown in some exposed places, consumers have already begun to water lawns. The fire department has warned persons to be doubly careful of dry grass, for fear of sweeping grass fires.

Throughout the state come reports of farmers and gardeners offering prayers for rainfall. So long has the drought scorched the land that a heavy, sustained rainfall will be necessary to save some drooping crops and plants.

LEGION POST TO HOLD MEMORIAL PROGRAM

Special Church Services Will Be Conducted Sunday.

Hugh Crosey post, No. 361, American Legion, will have a memorial program Sunday with its auxiliary co-operating.

The post, under Commander Herman Herr, and the auxiliary, under Mrs. Matt Harris, president, will attend special services at the Madison Avenue Methodist Episcopal church at 9.45 a. m. At 3 p. m. the groups will have charge of ceremonies at the Round Hill cemetery.

Plans for these observances and for the post's Boy Scout and junior baseball work will be considered at a meeting Thursday night in the Edgewood school.

DOG, REVIVED FROM DEATH, STILL IS IDIOT

Lazarus Eats Well, Shows Affection But Brain Is Impaired.

By United Press

BERKELEY, Cal., May 22.—After thirty-nine days of a second life, Lazarus IV, fox terrier revived from death by a new resuscitation process, still is in a mental condition approximating a half-wit, it was revealed today.

The dog eats greedily, recognizes certain voices and shows affection. Dr. Robert Cornish said. But Lazarus IV can not yet stand unaided and his brain apparently has been impaired.

2 YOUTHS SOUGHT IN AGED WIDOW'S MURDER

70-Year-Old Ohio Woman Assaulted and Slain.

GREENVILLE, O., May 22.—Two youthful transients were sought for questioning today in the brutal murder of 70-year-old widow, Mrs. Belle Harter, at New Madison, O., south of here. The woman was criminally assaulted before being killed, police said.

Two youths who stole an automobile from the Flag lumber yard at New Madison were hunted.

In the Air

Weather conditions at 9 a. m.: Northerly wind, 12 miles an hour; barometric pressure, 29.90 at sea level; temperature, 69; general conditions, high broken clouds, ceiling unlimited; visibility, 15 miles.

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