acter.

Governor Harrington has instructed to levying a tax on direct inheritances. Under the present law collateral inberiances are only taxed, the rate being 5 per cent. Until the administration days. of the late Governor Crothers this tax was 2 1-2 per cent.

the right to impose the tax, and, in dustry. fact, will impose it Court decisions. The producing districts already esas income, collateral and direct by the tion's representatives therein are: regarding residence, the same is true J R Zerbey of collateral and inheritance taxes of the two classes

innovation is Maryland, which was litar with coal production. They will . The department will carry on Virginia

Maryland is today among the four mintes which have not resorted to the rectly to them direct inheritance tax. The sentiment here for the tax is based upon the plaim that the money to be derived ducing districts representatives as to ternal Revenue Department at the functions of state government commissions and boards

In discussing the general inheritance an Appention, Allan C. Girdwood, form-Secretary to the State Tax Commis nd now employed by the Federa

and the present fixed rate should changed to a progressive rate. Unor the present Maryland law estates This exemption applies to the total estate, and hence any estate over \$500 beirs would be taxed, although the in dividual share may be very small it would seem that the exception should be warted according to the degree of

estate as a whole The policy of Maryland has been to confine the inheritance tax to the estates of resident decedents and tanwible property located within the state belonging to estates of non-residents The state has never attempted to apply the tax to stocks in Maryland corpor ations owned by estates of nonresi dent decedents and to retain other forms of intangible property of es tates of nonresident decedents. While several of the states have adopted the policy of making the tax apply to intangible property of non-residentiles tates wherever there was any legal opportunity of levying the tax, the tax conscience would clearly show that such a tax would be unjust it is impossible, however, for Maryland to adopt a policy which will eliminate all possibility of double taxation on inheritances, and the fact that this state is most liberal in the exemption of estates of non-resident decedents does not guarantee that other states will i adopt the same liberal policy. Its example should, however, exert an influence against double taxation, and it hould not be influenced to change its solicy in the matter by the mere fact ! that some other states have adopted a elfish policy.

In addition to the collateral inherit. nce tax, the State of Maryland excts from executors and administrators tax of 10 per cent, of the commisions allowed them by the Orphans Court. These commissions vary, at the neretion of the court, from 2 per mt to 10 per cent of the value of states of \$20,000 or less. If the estate

Division of the country's bituminous justments are necessary. coal fields into 20 districts as the first step toward instituting a zone system Ritchie Has Been Instructed of coal distribution is under way by winter similar to the one that has To Draw Bill of This Char- for seven of the districts already have Fuel Administration officials plan to tive in each.

Attorney General Albert C. Ritchie to istration the Fuel Administration next ed when the emergency was over. draft a bill, which will be introduced in will define consuming districts, each to Creation of a zone system on the the General Assembly, now in session be supplied from one of the producing Atlantice seaboard for handling freight districts. A joint committee working was proposed to Director General Mc. Prohibition And Government Owner on the problem probably will announce Adoo by Representative Frank R. K.

shall be exempted and whether taxes sible movement of coal from the mine

pave the way to levying of such taxes tablished and the Fuel Administra. This form deals with the state at every cent of money it can get. It ex. Offers Bill To Provide For Leasing

state of the residence of the taxpayer, apeake and Ohio and part of the Nor. be exhausted ments are, that is, to illustrate, on coal A. H. Land, of Huntington, W. Va. properties in Pennsylvania though the Alabama, E. A. Holmes, Birmingham, in another state it is argued that if Southern Ohio and Mason county, W

Practical Coal Men.

A direct inherit-see tax would be an instance will be operators or men fam attended to first

The plan as now contemplated calls are received

as manager of distribution and appear ber of applications increase tionment, who will make up budgets for each communitie district on reports from state fuel administrators

The district representatives will not interfere in any way with the duties if desired. of state administrators, but will be expected to assist them.

strip of territory in Pennsylvania for specific grades of coal Some dis Sudlersville . Maryland tricts selling a particular grade have found markets far from their mines and this will have to be reckened with of \$500 do not pay the inheritance tax. in working out a practical plan of

The consuming districts will be left equally to a number of different formed as nearly as possible along U I Life ULIVI. state lines Producers in a district serving a specified consuming district will be permitted to sell in no other and consumers will be required to pur commanguinity and that it should ap chase only in the districts serving ply to each beneficiar) and not to the their territory if a communiting district

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NOTICE TO CREDITORS

through its State Fuel Administrator demands more coal than allotted to it. consumption will have to be curtailed unless the National Administration decides permanent or temporary read-

Plane Reserve. To prevent a situation arising next the Fuel Administration. Boundaries just forced a shutdown of industries, been established and Fuel Administra- create in the summer reserves in every tor Garfield has named a representationsuming center. These would not with the aid of the Railroad Admin- gency and then they would be replac- REVENUES FOR

a definite zoning plan within a few Scott, of Pennsylvania, as a means of relieving freight congestion in the LEADERS SEE NO HOPE Distribution by gones has been suc- East. Mr. Scott would have a base cessfully tried out in England. Fuel export freight from that section. In approaching his task Attorney Administration officials say it will Present conditions, Mr. Scott said, had Suggestion is Made That Oyste General Ritchie has encountered sev. work just as well everywhere, sav. resulted from an attempt to handle eral problems, such as the minimum ing thousands of miles of transport searly all export freignt through New contains to be taxed, whether the widow tation and insuring the speediest post York, while other ports were left idle.

shall be proportioned according to the to the consumer. It will eliminate COPIES OF TAX LAW ARRIVES. degree of relationship to the testator, to a great extent cross-hauling, gener. Forty thousand copies of the income There are no legal obstacles to such a ally conceded to be one of the most tax law were received Wednesday by measure. The federal government has uneconomic practices in the coal in Internal Revenue Collector Joshua M. Miles and work of distributing worry over them will start soon

large as it is intended for persons federal government and by states Southeastern Kentucky, Georgia and having an income of less than \$3,000. Hence, Maryland did not surrender the Tennessee, E R Clayton, of Harlan, on which there is no surtax. Collec sessments have been raised some REVENUES WOULD BE LARGE right to collect taxes on incomes when Ky ; Gauley Fields, of West Virginia, tor Miles and his assistants aircady what and for that reason there is a an amendment to the federal constitution the Baltimore & Ohio; D R Law. have given out 18,000 copies. At the tion imposing the tax was adopted son of Fairmount. W Va. Gauley present rate the work is being car The tax can be collected only in the Fields, of West Virginia, on the Ches. ried out the latest supply soon will

but also in states where his invest folk and Western field in Kentucky; It has been estimated that 100,000 consisting of Maryland. District owner of these investments may live Indiana. (G Hall, Terre Haute; Columbia, Delaware and Accomac and the income tax is free of restrictions Va W D McKinhey, Northern Ohio, These copies have been expected for secretary times made with their receipt number of applications for the blank The district representatives in every statements which were on the were

one of the first states to impose collat. allot all orders received from state publicity campaign to acquain; people eral faheritance tax, in 1846, being fuel administrators and will be made with the fact that they must make repregeded by Pennsylvania. Louisiana responsible for the prompt movement turns before March 1, and pay incomof coal out of the producing field. All taxes before June 1. but this camdemands for emergency coal will go di paign will not be started until counincome tax blanks for Marylanders

for periodical reports from the pro. The information bureau in the in

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When thinking over the advisibility of the Maryland Legislature ratify the Prohibition Amendment to the constitution of the United States. is well to consider, what it will cost YOU, Mr. Taxpayer!

Who will make up the deficit? e State's financial situation

ship Of Railroads Will Big Deficit.

Be Taxed To Meet

The possibility of prohibition coming a reality, coupled with the ag tation for Government ownership the ratiroads and the attendant los of revenue to the State if these things go through, is giving thinking men bers of the Legislature something to

Just at this time Maryland need penses are mounting higher and highand they are expected to keep on going up as long as the war last: Asmeneral opposition to an increase in the tax rate

in his message the Governor expressed his own opposition to fan in rease in the tax rate, at me informing the Legislature that the departmental demands of the next two years amount to aphave been receiving

May Avoid Raise For Two Years. able to do so during the next two beds He, along with other members years but after that no one can tell of the General Assembly, has come to what is going to happen if the recenue the conclusion that if the State is to derived from liquor licenses and the be deprived of the revenue it derives er so will Government ownership Two years ago Senator Frick intro

wipe out the tax on ratiroads made into the State Treasury in 1917 It a good measure but its massage was amounted to \$705,509. The State's not insisted upon after the prohibition This makes a total from these two of the people Passage new of a probequivalent of about 11 cents on the tax several hundred thousand dollars a t

comething like \$450,000 at the present all numbred thousands of acres of a

Can Hardly Cut Expenses. I ratesed ecome way two-ages it will be term for which all beases shall be hadly needed Marked curtailment of made the State's or city's expenses is not to. Thi Conservation Commission is giv.

be hoped for As one means of overcoming the natural bars and what are barren but loss the suggestion has been made ours and its decisions are not to be that the State adopt in the future the open to review after the execution of plan of leasing all oyster tends. Econo any lease mists have estimated that at reason beds in the Chesapeake Hay and its way more than 30 acres of bottoms handsome income annually

ture have filled the air with talk about kind

meaning their "right" to take oysters anywhere they can find them, and for nothing. Enjoying one of the most profitable privileges imagiable, there is no one who can yell louder than an cysterman when some one begins to talk of making him pay a rental for

this privilege. Would Not Give Away Timber. Those who want to rent the oyster beds make the argument that if the OF REDUCING EXPENSES State owned a lot of valuable timber land or orchards it would not permit people free of charge to cut the timber and take it away or carry off the fruits grown in the orchards. Yet hearkening to the cry about "God-given" rights, it is permitting hundreds of men to carry away its valuable products grown un der the waters it owns when it would be an easy matter to rent this water covered land at excellent figures.

Of All Oyster Bottoms.

Will Occur If Prohibition Wins

(From The Sun Bureau) Annapolis, Jan 25. Senator Frick today gave the representatives of the tidewater counties and also the prohibitionists something to think about when he introduced a bill authorizing bruning the Conservation Commission to lease

duced a similar bill A good man The gross receipts tax paid by raft members of that Legislature thought is a agreed to amend their bill and to

pleted beds or barren bottoms that lessome weather turns at if a searced that the

some other all classes of bottoms. The price for for the fifth year. 19 an acre for t sixth year and \$10 an acre for eac

on authority to determine what are

Under the Frick bill ffl xbgkq) able rentals there are enough oyster to be permittedd to acquire in any tributaries to yield Maryland a very any county nor more than 500 acres elsewhere, except that an individual Always the cystermen have consid may acquire not exceeding 100 acres to ered the beds as belonging to them Tangier Bound Only residents of Their representatives in the Legisla. Maryland may lease bottoms of any

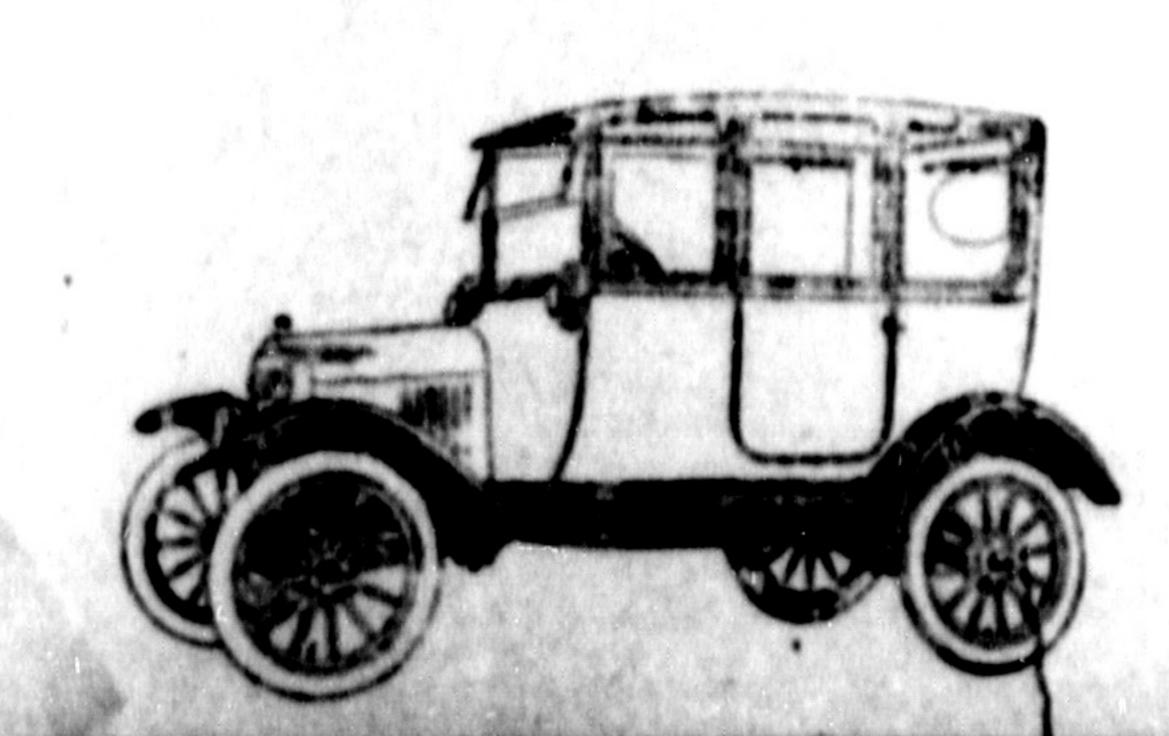
We ask you to write YOUR delegate at Annapolis and tell him to let the State's finances alone in this crisis in our history

Tell him that it is your opinion that the PEOFLE should vote on all proloan privilege into cash. These loans hibition legislation, and decide this matter for themselves. The National Prohibition Amendment should be ratified by a Legislature so INSTRUCT amounts monthly over a period of ED by the people of Maryland or not at all PERSONAL LIBERTY LEAGUE OF MARYLAND



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