

### Barbers Asked to Comply with the State Law

Registration of Nearly 4,000 Barbers Must Be Completed Before the First of Next Year.

Secretary Frost of the state department of public welfare has written C. A. Green, president of the master barbers' association, stating that the three or four thousand barbers in Nebraska must apply for licenses under the new law before Jan. 1, 1928, and also make a showing, if they desire to be exempt from an examination, that they have practiced barbering in this state for two years.

Section 1 of the barber act declares that it shall be unlawful after Jan. 1, 1928, to practice barbering without a certificate of registration issued by the secretary of the department of public welfare, to practice as an apprentice barber without a certificate of registration as such or to operate a barber shop unless it is at all times under the direct supervision and management of a registered barber.

Section 2 of the law gives the registration requirements for those who are already engaged in barbering. This section provides that any resident of the state who either for two years immediately preceding Jan. 1, 1928, was continuously engaged in the practice of barbering at one or more established places of business in the state or has, prior to Jan. 1, 1928, graduated from a school of barbering, shall be granted a certificate by making application to the secretary of the department of public welfare on or before the first day of January, 1928, and pay a fee of \$3.

The two sections just referred to make it clear that all barbers who are now practicing in this state that desire to continue must make application so to do on or before the first day of January. Under section 2 of the law, the practicing barber, seeking to come in without examination, must present proof of having been engaged in the practice of barbering in Nebraska continuously for two years immediately preceding the first day of January, 1928, and therefore, have the complication that it is unlawful to practice without a license after January 1, 1928, while to get a license the practicing barber must show two years continuous practice immediately preceding that date.

Rob Bank of \$4,000. Verona, N. D., Sept. 8.—Three unmasked men robbed the Farmers and Merchants bank of Verona of four thousand dollars in cash today, sweeping in a stolen automobile. It was in this bank that the cashier, H. C. Blone, was slain February 23, when bandits robbed it of \$3,200. Mike Weber, a farmer from Waterloo, Ia., who has land near here, and Cashier L. R. Walden and his assistant were forced to lie on the floor while the bandits looted the cashier's till and the safe. Weber was in the bank on business.

### Legion Grouped into Districts

Standing Committees Appointed by New Department Commander, Jean B. Cain, of Falls City

As a better means of carrying on relief work and other activities of Nebraska districts, the first divisional meeting will be held at central points. The state organization, according to announcement made Tuesday morning by Department Commander Jean B. Cain of Falls City.

There will be a vice commander for each county in a division, Mr. Cain said. Divisional meetings will be held at central points. The state organization will transact its business through the division groups and the local posts.

Commander Cain and State Adjutant Conklin met Tuesday with the state committee at the first session held since the recent reorganization of that body. Dr. A. E. Buchanan of Fremont, who is the new chairman, presided. The other members are L. E. Chadderton of Holdrege and C. C. Fraizer of Aurora, the latter appointed by Department Commander Cain when he himself went off the committee.

Names New Aviation Committee. Walter R. Johnson of Omaha has been appointed by Department Commander Cain to head the newly created committee of the Nebraska American Legion which will give its support to building up the military and naval air forces of the United States and developing postal and commercial aviation as a reserve force which could be utilized in time of war. The other members are: Charles H. Anderson, Lincoln; William G. Utterback, Nebraska City; Albert D. Greenlee, Sidney; J. W. Hensley, Columbus; Charles A. Rincker, North Platte; Frank A. Warner, Norfolk; Eugene O. Holland, Omaha; C. B. Dempster, Beatrice; E. J. Robbins, Fremont; Roy Olers, Hastings; Ed P. McDermott, Kearney.

Other Standing Committees. The remaining committees of the state organization, appointed by the department commander for the ensuing year, are: Americanism R. A. Kirkpatrick, chairman, Omaha; Irwin Askine, Fullerton; Charles R. Elliott, Mitchell; Charles Burrows, Adams; F. C. Radke, Tecumseh; Child Welfare W. R. Martin, chairman, Stratton; H. H. Dudley, Omaha; John E. Curtis, Lincoln; E. L. Goldsmith, Scottsbluff; A. A. Anderson, Oakland; J. Edward C. Fisher, Beatrice; Legislative Marcus L. Poteet, chairman, Lincoln; J. I. Nelson, Arlington; Casimir Zaccaro, West Point; E. A. Peetzie, Hastings; L. E. Cottle, Gering; H. Emerson Kokjer, Wahoo; Military Affairs G. E. Price, chairman, Lincoln; E. E. Boyd, Central City; Clinton Brome, Omaha; C. A. Anderson, Beatrice; Walter A. Canadian, Bridgeport; Owlin Kiefer, Bostwick; Junior Baseball Herbert D. Gish, chairman, Lincoln; Frank Prince, Bayard; I. J. Montgomery, Wilber; Ira A. Jones, Omaha; J. R. Bitner, Fullerton; H. A. Kriz, Grand Island; Community Service Milton Barratt, chairman, Lincoln; J. T. Stanton, Stromsburg; William A. Crossland, Laurel; Emit Bales, Hershey; Charles W. Andrews, Arlington; Talmadge Smith, Grand Island; Boy Scouts D. R. Dickerson, chairman, Summit; William Brunet, Omaha; William H. Weise, Ohio; C. V. Chadwick, Cambridge; Dan E. Chaney, Falls City; Trophies and Awards H. H. Hehn, chairman, Columbus; Charles Bossert, Grand Island; Herman Jobst, Lincoln; H. O. Churchill, Omaha; C. B. Ellis, Wymore; H. A. Cole, Cody; Division Organization William Ritchie, chairman, Omaha; J. R. Kinder, Lincoln; R. G. Douglas, Lincoln; Constitution John A. Lawler, chairman, Hastings; Frank Warner, Norfolk; Hird Stryker, Omaha.

Maynard U. B. Church Sunday school at 10 a. m. There will be no preaching services for two weeks. The pastor and wife are attending annual conference at York, Nebraska. Also Miss Elizabeth is attending conference as lay delegate.

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### Tax Laws Should Be Greatly Simplified

A demand that Congress redraft the tax law of 1926 in the interest of simplification, will be presented to the House Ways and Means committee by representatives of the National Association of Manufacturers, National Petroleum Association, National Coal Association, National Boot and Shoe Manufacturers Association, the American Mining Congress and American Cotton Manufacturers Association.

It is pointed out that the taxpayer is required to take oath to his income tax return; therefore, he is entitled to have the substantive provisions of the act stated in simple, clear and understandable language.

The new law should contain a clear definition of persons, individual, corporation, partnership, trust, etc., who are called upon and expected to make returns and pay tax. A clear statement of allowable deductions is a necessity.

Tax authorities allow as deductible expenses, contributions made by corporations for hospital facilities, recreation centers and research work when these activities are carried on under jurisdiction of the company, or by the municipality and paid for by the company in its local taxes. However, if the corporation finds it cheaper and a better policy to contribute to the maintenance of a local private hospital or other elementary institutions, or to research activities of a business college, such expenditures are not permitted to be taken as allowable deductions.

The committee declared it appears that business corporations might reasonably be presumed to be conducting their business for the profit and advancement of their stockholders, and that their judgment should not be overruled as to expenditures for public or semi-public purposes. It seemed to the committee members to be unwise to permit the possible prejudice of a tax auditor to override the considered judgment of a board of directors of a business corporation in matters of this kind.

### Outline Given of Employer's Liability

Many Points of the Law Not Clearly Understood Is Given by the Commissioner.

In reply to an editorial containing misinformation published recently in a country weekly newspaper in this state, the Nebraska Compensation Commissioner wrote the following letter.

The state compensation department has nothing whatever to do with common law suits where an employer employs a boy under 16 years of age who has been injured at work. If you will read paragraph 1-B of your compensation policy you will find it agrees to indemnify the employee against loss to such employees "as are LEGALLY employed."

There are many reasons why Nebraskaans should read a daily paper published at the capital city and special ones why it should be the State Journal. It is the only paper in Nebraska that has been one of Nebraska's best newspapers specializing in those things of most interest to folks out in the state.

The price is low at \$1.25 for three months without Sunday of \$1.50 with Sunday. The yearly rate is only \$4 or \$5 including Sunday. Why not begin the season with the Journal? The Dennison line solves the problem of mid-summer losses. Sold exclusively in this territory at the Bates Book and Gift Shop.

### Orders Fighters Out for Stalling

Jack Johnson, Former Heavyweight Champion of World, Taken With Fight Principals by Officers.

Omaha, Neb., Sept. 6.—The scheduled ten round fight tonight between W. L. Stribling, the "Georgia schoolboy" and Leo Diebel, was stopped in the sixth round by Referee James Drexel, who said that it was "no fight" and ordered them out of the ring for stalling.

Immediately after the fight Stribling, Diebel and Jack Johnson, former heavyweight champion of the world, were arrested and taken to the police station where they were booked for "investigation." When the fight was stopped, Johnson jumped up and said he could "lick any two men in the house." It is expected that charges of inciting a riot will be filed against him. Johnson was in Diebel's corner during the fight.

Stribling said he hurt his hand in the third round. Dr. Frank Lovely, police physician, examined the hand when the fighters were brought to the station. Ira Vorheis, state boxing commissioner, said that an investigation would be held by the state board at Lincoln Friday.

The three were ordered held without bond until tomorrow morning when the cases will be heard in police court. After examining Stribling's hand, Doctor Lovely said there was nothing but an old bruise and that it should not bother the fighter.

SUNSHINE CLUB REPORTER Last Thursday afternoon the Sunshine club of Alvo met at the M. L. church basement to complete final arrangements for their state fair exhibit and to get all final reports, record books, and score cards finished. The girls have worked hard the last few weeks completing their canning budget.

County Agent L. P. Saitpa called at the home of the local leader, Mrs. Orville Robertson, early Saturday morning and took the girls' exhibit to the state fair. They entered 192 plants of canned fruit and vegetables as required for one person for the eight now producing months of the year. Also entries in the best vegetable and best fruit classes. Some canned meats including chicken, pork and beef were entered in competition for the special prizes. The club poster will compete too. It shows a picture of the club girls with colored pictures of the fruit and vegetables they have canned.

Two of the members held perfect attendance records. Clara Kuster and Edith Robertson have attended every regular meeting as well as the June picnic, and all special meetings. The girls plan to enter their products at the county fair at Weeping Water Sept. 21-27. The last meeting of this club will be held soon after that when all business will be closed and the club year finished.

The judging of the canning club exhibits at the state fair took place Monday of fair week. The members of the Sunshine club are rejoicing over the prizes they won. These little girls who have had no home economics training took 7th, 8th, 9th, 10th, 11th, 12th, 13th, 14th, 15th, 16th, 17th, 18th, 19th, 20th, 21st, 22nd, 23rd, 24th, 25th, 26th, 27th, 28th, 29th, 30th, 31st, 32nd, 33rd, 34th, 35th, 36th, 37th, 38th, 39th, 40th, 41st, 42nd, 43rd, 44th, 45th, 46th, 47th, 48th, 49th, 50th, 51st, 52nd, 53rd, 54th, 55th, 56th, 57th, 58th, 59th, 60th, 61st, 62nd, 63rd, 64th, 65th, 66th, 67th, 68th, 69th, 70th, 71st, 72nd, 73rd, 74th, 75th, 76th, 77th, 78th, 79th, 80th, 81st, 82nd, 83rd, 84th, 85th, 86th, 87th, 88th, 89th, 90th, 91st, 92nd, 93rd, 94th, 95th, 96th, 97th, 98th, 99th, 100th.

The local leader is certainly proud of her club members, and the county agent is more so of the showing of girls made at the state fair for Cass county.

DAILY PAPER FOR \$4.00 A YEAR There are many reasons why Nebraskaans should read a daily paper published at the capital city and special ones why it should be the State Journal.

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### Drainage of Moon Lake is Opposed

State Game Warden, Brown County Citizens and Walton League File Protests.

R. M. Willis of Bridgeport, water commissioner for the state bureau of irrigation, state department of public works, finished the taking of testimony Tuesday in the matter of J. D. Clapper's application for leave to drain Moon Lake in Brown county and to take the case under advisement. He will make a report upon the transcript of testimony is placed before him.

### State Overdraft Higher in August

State Treasurer Reports Increase of \$220,611 With the Total Overdraft \$3,655,020.

State Treasurer Stebbins' monthly report shows the overdraft on treasury funds at the close of August to be \$3,655,020.36, an increase of \$220,611.48 during the month. Receipts for the month of August are usually light. The receipts of \$655,222 of gasoline tax funds, which is double the usual amount collected, swelled the total collections of current revenue funds to \$1,588,356. The disbursement of \$468,806 of gas-

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