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GOOD NEWS FOR LITTLE TAXPAYERS

THE MORE we read and hear of T. Coleman Andrews, the more delighted we are that this stern Virginia has been charged with the task of improving the stinky, stinky Bureau of Internal Revenue.

One of his first moves was to check carefully many individual tax returns. This move delighted honest taxpayers among taxpayers, and is partially responsible for the 7.2 per cent increase over 1951-52, in total collections during the past fiscal year.

He cut out several hundred jobs. The so-called President Truman's reconstruction plan, adopted over the vigorous objections of politicians who didn't want to lose tax offices in their state, one step further. The Truman plan reduced district offices from 44 to 17 in number. Mr. Andrews has reduced the number to nine.

And he has given these nine regional directors authority which they needed and did not have, authority which the Post Office Department and Veterans Administration would not yet get fit to give regional directors. In the BIR the regional men can now make many decisions heretofore denied them, instead of calling, or writing, or running up to Washington for the answer.

But what has an standing up and cheering

is Andrews' new policy on "entertainment" deductions, which Marquis Childs details elsewhere on this page today.

No longer will big operators be assured that lavish Summer homes in California, beach houses in Florida, fishing camps in Maine and company plane expenses will be written off as "business deductions."

Revenue agents will insist on knowing who was entertained, and why. If management got most of the benefit, the company will have to fork over taxes.

Already Congressmen are raising Cain about Andrews' new policies. Mainly, they're criticizing decentralization. But we'll lay odds that the real reason they're objecting is that some of the big boys have contacted them (deducting) the vast as a business expense, and urged them to call off this man who threatens to shake down the lush deduction dogs.

If Andrews keeps his guns on this issue he'll earn the thanks of every taxpayer in the nation. And he'll provide the Republicans with a campaign issue that will really count at the ballot box—sternness with big taxpayers, instead of leniency to the Democrats, who are getting dividends for the ordinary fellow.

GOOD ENFORCEMENT, LOOSE JUSTICE

WE HAVE been casting around for something critical to say about the new Commissioner of Motor Vehicles, Ed Scheidt, just to satisfy our own greedy good things we've said about him. So far, no soap.

This week, this week in Atlanta. A member of the State Highway Patrol caught a prominent Raleigh physician going 85 miles an hour near Zebulon, but refused to let him go to jail as he had, as the doctor would not lose his driving license under the new state law passed in 1952.

The patrolman thought there were extenuating circumstances. The doctor told him he had a patient at the hospital and that he was in a hurry to get back there from Zebulon in order to check the patient's condition.

After Commissioner Scheidt investigated the matter he suspended the patrolman for

five days, and laid down this order: "It is the Patrol's policy to treat every person not only fairly, but equally." The patrolman and shown good judgment, he added, in reducing the charge.

But if Scheidt's action is in order, that of Judge Irbly D. Gill of Zebulon, is subject to very heavy criticism. The patrolman called a character-building report that tells highway motorists that Gill's court to testify on the 70-mile-an-hour charge, but Judge Gill directed a not guilty verdict without hearing any evidence.

"Enforcement of the law against speeding is a two-pronged job. There must be sternness on the part of the law enforcement officers, and there must be sternness on the bench. It will be impossible to reduce speeding if judges are going to turn offenders loose just because they're prominent, or because they have a good excuse."

FROM HOSIERY, A LESSON IN ECONOMICS

SOME two years ago, the hosiery industry went into a slow slide. The cause was pretty simple—overproduction. And it happened like this:

After World War II the demand for full-fashioned and seamless hose stayed high. Prices were good, and profits were high. New capital flowed into the industry, and new, more efficient machines were designed. Production went up and up and up.

—and the demand. Prices began to fall. Profits dropped.

Some of the men in the industry began to try with various ideas for voluntary production controls. But the president of the Southern Hosiery Manufacturers Association, Taylor Durham of Charlotte, didn't see it that way. "Impossible, impractical or illegal," he replied, to each of the proposals. He preferred a calm, waiting game.

Last week Mr. Durham made the president address at the closing session of the annual industry convention here. He took a close look at the industry, and found it looking better. And he cited three main

facts that have caused the improvement:

1. With the drop in profits, new capital is no longer flowing into the industry.
2. During the two-year slump, marginal and inefficient mills have been liquidated.
3. The rapid growth in U. S. population is creating 15,000 new hosiery consumers every 48 hours.

The net result: demand is catching up with supply, and better days are ahead.

It seems to us there is a fundamental lesson in the hosiery industry trend. It often happens, in industry and agriculture, that someone wants to better for the victims at the first sign of lethargy. And the victims are usually some sort of control system, either voluntary or governmental, that alters the natural economic forces of a free, competitive economy, and artificially freezes the factors that caused the dislocation in the place.

Given time, however, these forces will usually adjust themselves. And therein lies a general principle of economics that should never be forgotten.

A FRIENDLY WARNING FOR LOCAL MERCHANTS

LANCASTER, South Carolina, has news for Charlotte, North Carolina. And it's not good news, particularly for Queen City merchants.

The folks in Lancaster, understand, like Charlotte. They like to stay here. Charlotte businessmen keep Lancaster businessmen on their toes. New industries in and around Charlotte make more goods available, cheaper, in Lancaster. And they enjoy the drive to Charlotte over nice, paved highways.

But they've a complaint, and this is the way the Lancaster News puts it:

"Under present conditions in Charlotte the simple but essential job of finding a place to park within the trade area has become a frustrating, well-nigh impossible job. Never have we seen a city so obviously marked for progress as determined to block its district. Only one thing is clear."

From The St. Louis Post-Dispatch

REFUSING TO CARRY THE BALL

THE ANNOUNCEMENT by Bob Mathias, that the Standards All-American footballer, that he will not play this Fall must be a deep shock to the coaches who firmly believe that every right-thinking young man should always be ready to sacrifice himself for the job, not to mention the money. Mathias is a footballer who believes that the prestige of their alma mater—and such reflected glory which this may shed on them—directly dependent on the success of its team. Some of them may even suggest that Mathias has signed against the American creed and that, maybe, an amendment is in order.

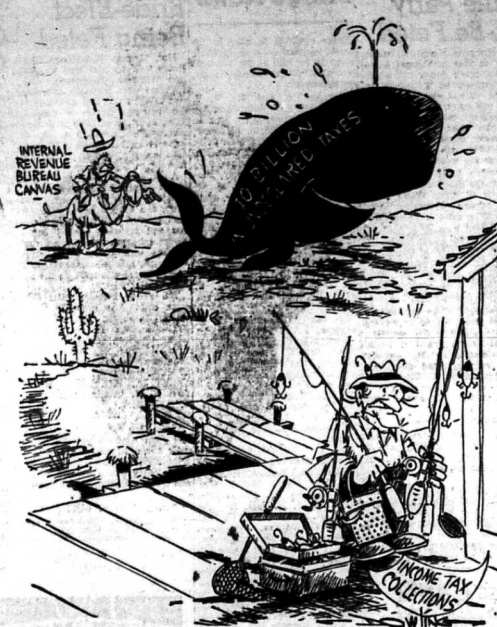
Actually, Mathias discovered while still eligible to "die for dear old Rutgers" what many a footballer does not realize until he is running a bad knee or a bad shoulder in later years. Mathias has discovered that college football is no longer a sport, but a big

business and a dirty business. It has lost all the "character-building" virtues claimed for it. Professional football, he says, is more honest and less dangerous.

Some schools, of course, have never succumbed to the hypocrisy involved in player-recruiting, win-at-any-price football. They are either dropped out of competition or they have left the game in the hands of their students. They may not rate the big headlines on Sunday's sports pages, but by example they may have impressed on students that a clear conscience is a gem beyond price.

As Mathias said, colleges need not drop football to escape the evils which now creep into it. They can scrape away the evils. Maybe his revolt will spur many of them to do so. It may even make the coaches and the football alumni think a bit.

Hold Everything, It Isn't Fished Out Yet



People's Platform

Letters should be brief. The writer's name and address must be given, but may be withheld from publication at the discretion of the Editors. The News reserves the right to condense.

Kinsey Report Publicity Disapproved

CHARLOTTE

We hate to do this, but too many people have asked us, and we feel very strongly about it. We agree with over 90 per cent of your editorial, admire your paper's policies, but this was enough of an exception to get us away from books, et al., and express thorough disapproval.

One does not have to be a student of political science, history, or philosophy to know that the nation is stronger than the character of the people of that nation, and that sexual immorality is one of the most corrosive influences contributing to a nation's collapse. You don't need to be an advanced student of geopolitics to be able to explain France's miserable downfall in 1940, nor the economic collapse of Germany in 1933.

The average person is fully aware that sexual immorality has increased over the past quarter of a century in this country, yet it could hardly be called a character-building report that tells highway motorists that Gill's court to testify on the 70-mile-an-hour charge, but Judge Gill directed a not guilty verdict without hearing any evidence.

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The Dark Shadow of Republicanism

CHARLOTTE

Editors, The News: I took some securities I had bought and paid for under the Democratic Administration into my bank in order to pay off a debt secured under the Republican Administration and was coldly informed that the interest rate had gone up to the legal limit, even on gilt edged securities.

But I had to have the money so I paid the additional interest. My banker friend attempted to mollify this increase by stating that the government had upped its rate on all sorts of its securities and loans, even to veterans who may try to finance a home.

Well, if the Republicans have raised the price tag on interest rates a few billions a year, I suppose we should admit they sold the people a bill of goods and the price must be paid.

For five consecutive months now the price index has risen and it costs more to exist now than it did when General Eisenhower was sworn in. In do any of you remember the part of his speech here at the Stadium when he so dramatically

declared that he would not raise taxes? He said that he would not raise taxes. He said that he would not raise taxes. He said that he would not raise taxes.

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Andrews Is Tightening Up On 'Entertainment' Tax Deductions

BY MARQUIS CHILDS

THE AVERAGE TAXPAYER

THE AVERAGE taxpayer concerned with how much of the cost of the operation of his yacht he can write off as a business expense at his income tax return. But for a small and select group at the top of the business, the revenue department, by Commissioner of Internal Revenue T. Coleman Andrews at the American Bar Association convention in Boston had an ominous meaning.

Andrews told the lawyers he was instructing his tax agents to review the tax returns of all large taxpayers who deducted expenses for "entertainment." The entertainment allowance in the income tax law accounts for some of the freest spending of the post-war boom.

The mink coats passed out in return for favors and deductions as business expense were peanuts in comparison to the high, wide and handsome deductions for entertainment.

Some tax returns, in many instances, Andrews learned after he took over in the Bureau of Internal Revenue, the whole cost of operating yachts and smaller pleasure boats was deducted as business expense. Similarly, the cost of maintaining expensive homes in Florida and other vacation camps in Maine were written off as entertainment.

The deductions are made for the most part on corporation income tax returns. Thereby the tax paid the government is reduced. The use of the pleasure dome by the sea is available for any uses the management decides to put it in.

WANTING DETAILS This is just the point that Andrews has ordered his agents to explore. Where large deductions are made, they have been instructed to ask who was entertained and for what purpose.

Prof will be required to list the customers capable of bringing the company business commensurate with lavish spending. They are actually guests on the yacht or at the luxury home.

From my viewpoint, it seems that Old Man Wilson of General Motors who had to part with his stock in order to deal with General Motors as a customer of the Government, may have come out on top after all. Just look at the prices tumbling in Wall Street since the Motor 10 came down.

The Republicans have cast their shadow, the sure sign of things to come.

MERCER T. BLANKENSHIP

Mary Haworth Returns Monday

PINEBLUFF

QINCE coming to Pinebluff, N. C. from Cleveland, Ohio, in August, 1948, I have taken the Charlotte News and the News of the South, Mr. Crane's column and Mary Haworth's, is superior to any other I have ever read.

For many days now, I have looked in vain for Mary Haworth's column, and didn't see any notice to the effect that she was on vacation. You haven't discontinued carrying her column?

I have but one suggestion to make your paper better, and I hope it will be an easy thing to do. Judge—they relate very much to the conduct of American foreign policy. In this regard, the case of Germany is the most significant.

For I have not forgotten the fact that the Russians are upstaging in Germany in June knocked the props out from under all sorts of American policy. The answer is "let them"—as long as the Red Army is withdrawn from Germany.

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German Revolt Invalidated Foreign Policy Assumptions

BY STEWART ALSOP

THE REAL meaning of what happened this Summer within the Soviet satellite empire may be summed up in one sentence: One satellite can possibly liberate itself as long as the Red Army is actually or potentially present.

Two: There is no effective way for the United States to create an effective resistance movement within the satellite states of repeated and continuous acts of sabotage and terrorism.

Three: In case of war, however, satellite resistance movements might add very appreciable to the defense capabilities of the West, given a large scale, well-organized operation for supplying and maintaining the resistance.

Four: If at any time in the foreseeable future, the Red Army is to be withdrawn from Eastern Germany and the satellite states, the whole Soviet satellite empire will very soon begin to crumble inward.

If these conclusions are correct—and they are now shared by virtually all the best position to judge—their relation to the conduct of American foreign policy, in this regard, the case of Germany is the most significant.

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Drew Pearson's Merry-Go-Round

WASHINGTON

THE most unfortunate public debate this country has staged in years—whether India should sit on the Korean peace commission—came about because of a series of diplomatic ineptitudes. Non-compliance would call them boggers. Here are some of them:

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U.S. Pulled Banners In Korean Hassle

WASHINGTON

THE Eisenhower Administration had brought a true Korea by being tough with the Chinese. When newsmen asked how come, Dulles said he had tipped off Premier Nehru that strong action would be taken against China, and that this word was immediately sent back to the Chinese. Or, the Dulles statement got back to Nehru, and of course he got sore.

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