

**INCOME TAX LAW
TO BE ENFORCED.**

COMPTROLLER GENERAL ISSUES INSTRUCTIONS TO AUDITORS—TIME EXTENDED TO MAKE RETURNS.

Columbia, March 28:—Comptroller General Jones has written a circular letter to the county auditors of the State in which he calls attention to the income tax law and instructs them to enforce the same. At the end of the letter the following approval is signed by Governor Ansel: "I approve of the extension of time to make the returns referred to." This approval by Governor Ansel will doubtless have the effect of making the law enforced in the various counties.

Comptroller General Jones has frequently called attention to the non-enforcement of the income tax law. It was stated a few days ago that if the law were not complied with under the extension of time set forth in the circular letter, which is being sent out today, the auditors in the counties where the law is not enforced will be reported to Governor Ansel, and their removal requested if it is shown that they are responsible for the conditions in their counties.

The letter of Comptroller General Jones to the county auditors is as follows:

To County Auditors: Under the Code of Laws of South Carolina, Sections 276 and 370, the Comptroller General is required to prepare and transmit instructions to carry into effect the provisions of the tax laws, and to decide all questions which may arise as to the true construction of the same.

The instructions thus given shall be obeyed by, and the decisions thus made shall be binding upon, all county, town and municipal officers.

By virtue of the authority vested by law in the Comptroller General with the approval of the Governor the time for making the income tax returns is hereby extended to May 1, 1909. After that date the penalty of 50 per cent must attach upon all who have then failed or refused to make such returns.

Immediately upon receipt of these instructions you are directed to prepare a list of all persons who you may believe are liable for the income tax. In preparing this list you should call on and consult with the members of the county and township boards of assessors, and such citizens as may in your opinion have information touching the income of those liable. You are further directed to place in the hands of each person so listed an income tax blank and require such person to fill out said blank and swear to same.

In case any person refuse or fail to file or swear to said return, proceed to assess the amount of their income upon information or belief, and add thereto a penalty of 50 per cent and charge the aggregate upon your tax duplicate.

On May 1 you are required to file with the Comptroller General duplicates of the above lists, together with a statement as to each taxpayer, showing the action taken by him. Yours very truly,

A W JONES,
Comptroller General.

The income tax law has been giving considerable trouble ever since it was placed on the statute books.

In the year just past, according to the report from the office of the Comptroller General, the following were the receipts from the income tax collections:

Abbeville \$47, Aiken \$116.45, Anderson \$10.20, Charleston \$3,577.40, Cherokee \$101.18, Chester \$10.14, Edgefield \$247.55, Fairfield \$41.06, Georgetown \$286.03, Greenville \$21.05, Kershaw \$114.85, Lancaster \$58.27, Lexington \$57.50, Marion \$36.25, Marlboro \$36, Newberry \$205.91, Oconee \$11.50, Orangeburg \$124.38, Richland \$1,191.49, Spartanburg \$1,401.04, Sumter \$323.93, Union \$325.50, York \$211.20. Total \$8,554.88.

The following counties were not reported in the statement showing the income taxes

**Your Hair
Contrary?**

Is it inclined to run away? Don't punish it with a cruel brush and comb! Feed it, nourish it, save it with Ayer's Hair Vigor, new improved formula. Then your hair will remain at home, on your head, where it belongs. An elegant dressing. Keeps the scalp healthy.

Does not change the color of the hair.
Ayer's

Formula with each bottle Show it to your doctor Ask him about it, then do as he says

—Made by the J. C. Ayer Co., Lowell, Mass.—

charged in each county for 1908: Bamberg, Barnwell, Beaufort, Berkeley, Chesterfield, Clarendon, Colleton, Darlington, Dorchester, Florence, Greenwood, Hampton, Horry, Laurens, Lee, Pickens, Saluda and Williamsburg.

The total collections since the income tax law was put into effect in 1898 are \$49,929.10. In one or two of the counties there has been no tax on incomes collected since the law was enacted, and in the majority of the counties the collections have been very meagre.

Charleston county has led in the amounts paid in, with Richland second in the list.

Has Deposited the Money.

The United States Fidelity and Guaranty company at Baltimore is the only company, outside of South Carolina, which has complied with the laws of the State and has filed with the insurance commissioner a bond of \$10,000 in State bonds. The company is now permitted to engage in business in this State.—*This State.*

The United States Fidelity and Guaranty company is represented in this county by the Williamsburg Bonding & Insurance Agency, of Kingstree, and is one of the strongest and most liberal surety bond companies in the world.

During Williamsburg, one would benefit the greatest Foley's Kidney Remedy. It is a needed tonic to the kidneys, after the extra strain of winter, and it purifies the blood by stimulating the kidneys, and causing them to eliminate the impurities from it. Foley's Kidney Remedy imparts new life and vigor. Pleasant to take. W L Wallace.

We have just got in a splendid lot of all kinds of stationery, fine bond papers, ruled headings, 100,000 envelopes, and Dennison's shipping tags with brass eyelets and wire strings, the best made. See our samples before ordering elsewhere.

Hereafter we positively refuse to publish any communication received at this office later than Tuesday, noon, except local and personal items, which will not be available later than Wednesday, noon, for the current week. By trying to be accommodating we are thrown late every week and we are tired of it. This notice applies to EVERY BODY.

4-25-tf.

**The Implement Co.,
RICHMOND, VA.**

It is very important both for effective and economical work to procure

**The best of
FARM IMPLEMENTS**

Our New Descriptive Catalog just issued tells all about the best time and labor-saving machinery. It is one of the best and most interesting Implement Catalogs issued. Mailed free on request.

We are also headquarters for Farm Wagons, Buggies, Barb Wire, Fencing, V-Crimp and other Roofing, Gasoline Engines, Saw and Planing Mills.

Write for prices and catalogs.
The Implement Co.,
1302 Main St., - Richmond, Va.

**MILLINERY OPENING!
Gale & Gale.**

All are invited to attend this exhibition of Pattern Hats, Children's and Misses' Headwear, Tailored and Street Hats, on

WEDNESDAY and THURSDAY, March 31st and April 1st, 1909.

An unusually attractive line of Baby and Children's Caps, Collars and Fancy Neckwear.

How to Increase the Yield of Fruit

Increased fruit crops are more often the result of good management than of good luck. Fruit trees and fruit plants need a liberal supply of

**Virginia-Carolina
Fertilizers**

The trees absorb plant foods—that is, nitrogen, phosphoric acid and potash—from the soil just the same as any other crop. Experience has shown this over and over again. This truth has become so well recognized that "return to the land what the tree removes if you expect the best results" has become an axiom with the best

careful utilization. But be sure to use the best fertilizers.

"I made a test with other companies' fertilizers," says Mr. H. O. Lowry, of Manatee County, Fla., "and yours proved to be the best. The yield where I used Virginia-Carolina Fertilizer was just twice as much as where the other two companies' fertilizer was used." Hundreds of users say Virginia-Carolina Fertilizers are cheapest because of their good qualities—give better satisfaction and quicker results.

Many facts of great interest and value to fruit growers are published in the new 1909 Farmers' Year Book, a copy of which will be sent free on application to any of our sales offices.

Virginia-Carolina Chemical Co.

Sales Offices
Richmond, Va.
Norfolk, Va.
Columbia, S. C.
Atlanta, Ga.
Savannah, Ga.
Memphis, Tenn.



Sales Offices
Dutham, N. C.
Charleston, S. C.
Baltimore, Md.
Columbus, Ga.
Montgomery, Ala.
Shreveport, La.

J. L. STUCKEY,

Lake City, S. C.

EXCLUSIVELY LIVE STOCK.

**A nice bunch of HORSES and MULES
always on hand. Don't buy or sell or
trade your stock without giving me a
show.**

Yours for business,

J. L. STUCKEY.

NEW JEWELRY STORE

AT KINGSTREE, S. C.

WATTS & WATTS.

We have opened up with an extra fine stock of Watches, Diamonds, Clocks, Silverware and Novelties, Wedding Rings, Wedding and Christmas presents of all kinds in the Jewelry line. We are also prepared to do all kinds of

**WATCH, CLOCK and JEWELRY WORK
ALL WORK WARRANTED**

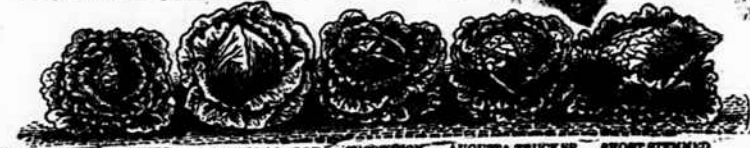


**Spectacles & Eye Glasses
A SPECIALTY**

Watts & Watts.

Give us a call before purchasing.

**FROST PROOF CABBAGE PLANTS
GUARANTEED TO SATISFY PURCHASERS**



PRICE: in lots of 1 to 4 m. at \$1.50 per m., 5 to 9 m. at \$1.25 per m., 10 m. and over, at \$1.00 per m. F. O. B. YOUNG'S ISLAND, S. C. Our Special Express Rates on Plants is Very Low. We grew the first Frost Proof Plants in 1868. Now have over twenty thousand satisfied customers; and we have grown and sold more cabbage plants than all other persons in the Southern states combined. WHY? because our plants must please or we send your money back. Order now; it is time to set these plants in your section to get extra early cabbage, and they are the ones that sell for the most money. Special terms to persons who make up club orders. Write for illustrated catalogue. **Wm. C. Geraty Co., Box 14 Young's Island, S. C.**

**TOBACCO
FLUES!**

Give us your order now for Tobacco Flues. We will make them up for you at lowest possible prices.

BIG STOCK COOK STOVES AND RANGES.

Have you seen our \$25.00 Wrought Steel, Asbestos Lined, Six Hole Range with Hot Water Reservoir? Marvelous for only \$25.00. Cook Stoves from the cheapest to the best.

Coffins and Caskets.

REMEMBER THE PLACE.

KINGSTREE HARDWARE COMPANY.

**ATLANTIC COAST LINE
THOROUGHFARE OF TRAVEL
Between the**

**NORTH AND SOUTH
Florida—Cuba.**

A passenger service unexcelled for luxury and comfort, equipped with the latest Pullman Dining, Sleeping and Thoroughfare Cars.

For rates, schedule, maps or any information, write to

WM. J. CRAIG,
General Passenger Agent,
Wilmington, N. C.

Play Ball!

BASEBALL SUPPLIES

Balls, Bats, Masks, Gloves, Etc. Guns, Ammunition, Cutlery, Cooking Stoves and Utensils, Farming Implements, McCormick Mowers, Harvesters and Hay Rakes, Paints and Building Material.

LAKE CITY HARDWARE COMPANY,

LAKE CITY, S. C.