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## Voters Should Not Fail

### To Go To The Polls Tuesday

On Tuesday of this week the proposed inheritance tax amendment will be submitted to the electorate of Alabama. There should hardly be any necessity for further explanation of the purpose of this amendment, or for any further recital of its merits. It has been explained time and again in newspapers throughout the state, and should be thoroughly understood by every voter.

Perhaps it would be well, however, to give the exact wording of the amendment and to point out once more that Alabama has absolutely nothing to lose, and a good deal to gain, by its ratification. The amendment follows:

Section 219 of the constitution is hereby annulled, and hereafter the Legislature shall provide for the assessment and levying of estate taxes not to exceed the aggregate amounts which may by any law of the United States be allowed to be credited against or deducted from any similar tax upon inheritances or taxes on estates assessed or levied by the United States on the same subject. The Legislature shall have the power to levy such inheritance or estate taxes in the state of Alabama only so long as and during the time an inheritance tax is enforced by the United States against Alabama inheritances or estates, and shall only be exercised or enforced to the extent of absorbing the amount of any deduction or credit which may be permitted by the laws of the United States now existing or hereafter enacted to be claimed by reason thereof as deduction or credit against such similar tax of the United States applicable to Alabama inheritances or estates.

In other

words, the federal government levies an estate tax in all states, but in those states which have inheritance or state taxes of their own, it grants a credit or refund of 80 per cent of the federal levy; and by this amendment Alabama merely seeks to become eligible for that refund, which would then go to the state treasury rather than to the federal treasury. Stripped of its legal phraseology, the amendment simply means (1) that the state of Alabama will be authorized to levy inheritance taxes in the exact amount of the federal refund, and (2) that the state can collect inheritance taxes only so long as the federal government does, or, in other words, that if the federal government should ever repeal its estate tax, the inheritance tax levied by the state would be automatically repealed.

Thus adoption of the amendment would not mean any additional taxation on Alabama estates but would merely divert 80 per cent of the taxes now being paid from the federal government to the state. It would mean a gain of a considerable amount of revenue to this state annually. The amount varies, of course, but on the basis of figures for the last five years the average sum lost to Alabama in that period because it has had no inheritance tax was more than a quarter of a million dollars annually.

There is no reason why anyone should vote against this amendment. But no one should assume that because there is no opposition it will not be necessary for him to record his vote in favor of it. If that spirit prevailed over the state, the amendment would be in danger of failure by default. From experience, it is known that a certain percentage of voters may be counted on to vote against anything, no matter how desirable it is, either through ignorance or because they are just naturally "agin" what others are for; so adverse votes are to be expected Tuesday. These adverse votes must be overcome, and the only way we can make certain of overcoming them is for every citizen to make it a point to go to the polls Tuesday and vote.

## Evidently Dreiser Does Not Practice What He Preaches

Theodore Dreiser, party of the second part in an altercation with Sinclair Lewis recently and who also has written some books, was interviewed the other day by an editor in Kentucky, where he had gone to conduct an inquiry into conditions in the coal fields. As a matter of fact, Dreiser and other New York writers were interviewing the editor, Herndon Evans by name, and had questioned him about his religion, income and other personal matters when the Kentuckian decided to turn the tables and quiz the author of "An American Tragedy" a bit.

The first question he asked was what was Dreiser's income, to which the writer replied that he made approximately \$35,000 a year. To a second question Dreiser admitted that he gave none of his income to charity. He added, however, that he was trying to take care of five members of his family, on whom he said he spent between \$5,000 and \$6,000 a year.

From this it would appear that Mr. Dreiser, whatever his agnosticism along other lines, is a firm believer in the adage, "Charity begins at home." He may, for that matter, also add the phrase once tacked thereon by a cynic, "and generally stays there."

The Kentucky editor's questions were particularly pointed, since Dreiser had just asked him if he thought it "fair" to earn between \$50 and \$75 a week while miners of the district worked for \$30 to \$40 a month. Dreiser represented himself as being interested in "equality." But apparently he is interested in equality only for other people.