

NON-RESIDENTS FREE FROM TAX

Holders in Foreign Corporations Not Liable in Oklahoma.

RULING HANDED DOWN

Assistant Attorney General Replies to Inquiry From an Outsider.

OKLAHOMA CITY, June 24.—Non-resident stockholders in foreign corporations cannot be forced to pay income tax in Oklahoma, it was held today in an opinion by C. W. King, assistant attorney general. The opinion continues the interpretation of the income tax law beyond the point reached by the supreme court of the United States in April, when it declared that non-resident owners of income producing property in the state are subject to the payment of income tax here.

"The non-resident stockholder in a corporation has no property within the state upon which a lien will attach," King said in the opinion.

The assistant attorney general quoted from the opinion of the supreme court as saying "jurisdiction in the matter of taxation as in the exercise of the judicial function, depends upon the power to enforce the mandate of the state by action taken within its borders."

"The Oklahoma income tax act, unfortunately, does not include corporations," King said. It does declare that the dividends of stockholders shall be included in the income tax returns and a tax paid thereon. This provision may be enforced only as to resident stockholders. Neither is a tax a personal obligation of such a nature that the state may maintain an action in the

Sapulpa Notes

SAPULPA, June 24.—The restaurant workers' strike, which has been on in Sapulpa for the past month, was settled yesterday when the Liberty cafe and Pete's Candy kitchen signed the union contract.

Marriage licenses issued today: John M. Wilson, 49, Sapulpa, and Mrs. Pearl Hurton, 35, Sapulpa; William H. Hickman, 25, Yale, and Miss Golda Irene Hatfield, 29, of Skiatook; John E. Hoim, 29, Tulsa, and Miss Ruby Mae Henley, 19, of Glenn Pool; Claude C. Main, 23, Sapulpa, and Miss Ruth Mae Richardson, 16, of Sapulpa; Luther Gover, 22, of Newby, and Miss Beulah Dodd, 18, of Newby.

John A. Bennett filed a divorce petition today against Edith Bennett. They were married October 17, 1908 at Kellyville.

C. D. Bruce was arrested this morning by Deputy Sheriff Henry Grey on a charge of wife desertion. This suit was filed by his wife, Georgia Bruce. Bruce made a \$400 bond, and his trial was set for August 2.

The Business Men's association will meet in their regular monthly meeting tonight at the Chamber of Commerce. Out-of-town speakers will be W. C. Rayson, secretary of the Retail Merchants association of Tulsa, and E. H. Suits of Tulsa, state chairman of the membership committee of the National Retail Credit Men's association.

The courts of the non-resident's domicile.

The opinion was written in answer to an inquiry as to whether tax could be collected from a man "who was at all times a non-resident of Oklahoma. The stock was purchased and sold in Ohio and none of the transactions out of which he received profit from the investment took place in Oklahoma."

Sweden, with nearly 48 per cent of its area under forest is the most densely wooded country in Europe and Portugal has the least timber, only about three and a half acres in each 160.

ELKS WILL STAGE OLD TIME FROLIC

Thrills Galore and Red Lemonade to Drive Away Dull Care.

If you're not an Elk, you're R. O. L.

For the local herd of antlered brethren will stage an old-time frolic next Tuesday night, with oodles of "leap," "jazz" and "imported" lemonade and oats. Jack Gifford, chairman of the entertainment committee, says there will be real circus lemonade—the red variety—with a plentiful supply of plain white.

After which everybody will sing a song.

As a starter on the program—which promised to be a lively affair—"Jack" Frost and "Smoke" Ballow will render a duet entitled, "Parley You, Madamoiselle, Encore Conquy."

Mystery and secrecy enrouned the plans of the instigators of the affair, but it was whispered around last night that there will be a red-hot debate between Judge Evans, Barney Meyers, Judge Rivick and H. A. Hooper. The subject will be, "Is There a Hole in the Bottom of the Ocean?"

It also leaked out that "Billy" West, exalted ruler of the herd, is intruding with a troupe of "third rate" acrobats and will present a skit entitled, "I Still Remain a Silver from the Old Slanting Collar Door."

"Tom" Monroe, past exalted ruler, will enter the contest with a number of other celebrated story tellers, and it is understood he will attempt to carry off first prize with his masterpiece, entitled, "Don't Let Your

RHEUMATISM
The powerful healing remedy of Hunt's Lightning Oil cures instant and positive relief of rheumatism, neuralgia, sciatica, lumbago, sprains, strains, and all other rheumatic affections. It is the only medicine that cures rheumatism.

HUNT'S LIGHTNING OIL

Sand Springs Notes

A call meeting of the Methodist Aid society was held yesterday afternoon to elect a treasurer to fill the vacancy made by the departure of Mrs. Henry Davis, who recently moved to Skiatook. Mrs. George Davidson was elected.

A number of Sand Springs families have left for summer outings, and the number increases as summer becomes more real. Those who have left or will leave in the near future are:

Mr. and Mrs. Ed Page and children who are now in their summer home at Silver Springs and will entertain their friends there until early fall.

Mr. and Mrs. O. R. Stewart and family who are motoring to Colorado where they have a cottage for the summer.

Mrs. Louise Gifford Smith, who will leave soon for Michigan, and will spend the next two weeks at the lake and visiting friends in Detroit.

Eyes Deceive You. The prize will be a gold plated oyster.

There will be a number of selections on a carefully planned musical program by the Elks orchestra and Hand Picked quartette. For those musically inclined, but whose musical education has been neglected, an old-fashioned nickel-in-the-slot piano, a relic of bygone days, will be installed.

Pathe Phonograph
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"It's the Tone That Tells"

Kalamazoo, Battle Creek, and surrounding towns.

Mrs. C. E. Colburn and children who will be in their home at Sloom Springs for the summer.

Mrs. C. H. Hubbard and daughters who will spend the summer in Indiana and Michigan. Mrs. Hubbard will leave within a few days.

Mrs. C. B. Parker and children, who will spend the summer with relatives in Ohio.

Dr. and Mrs. C. J. Halm who are in Rochester, Minnesota for three weeks.

Mrs. George Dole who has been touring the west and will be home in early fall.

Mrs. Clyde Wilson and children who are driving to Kansas and from there may continue to Arkansas.

Mr. and Mrs. George Gordon who

are taking a week's motor trip to Altamora, Kansas.

Mr. and Mrs. P. M. McFall will leave soon for an extended ocean trip.

Mrs. J. M. Olive and sons, who have been visiting in the home of Mr. and Mrs. Frank Lasham east of Sand Springs, have left for their home in Altamora, Okla. They will stop at Oklahoma City en route.

Funeral services were held yesterday afternoon for S. A. Lee, aged 75 years, who died Sunday morning at his home in Bruner Station. Increased was an Odd Fellow for 29 years. Services were conducted by the Tulsa lodge of Odd Fellows, and interment was held at Sand Springs cemetery. Twelve sons and daughters are left to mourn the loss of their father.

The Christian church people held prayer meeting services at the Merritt home, Fifth and Garfield, Wednesday night. These meetings have

been held at various homes all season and large attendances are reported.

Dr. and Mr. F. S. Halm are entertaining Mrs. Nettie S. Cowden and Albert Brown of San Benito, Texas.

Prizes of \$5 each are offered by the Sand Springs Woman's club, for the best lawn, and the best back yard in the city. The prizes will be awarded in September and the merits will depend upon the cleanliness, beauty, and usefulness of the lawns and yards.

The Triangle of Sand Springs was the scene Wednesday night of a

labor meeting of railway men. The speaker of the evening was Charles A. Taylor a member of the Yardmen's association of St. Louis. Mr. Taylor spoke mainly to the striking switchmen of the vicinity and his message was one of unity and and consolidation. He promotes the idea of the four brotherhoods of railwaymen uniting into one solid organization, and this becoming one strong factor in the American Federation of Labor. Their policy, he declared, should be "one for all, and all for one." The St. Louis railwaymen have been out for 75 days, he said.

Visitors to New York

are cordially invited to view our exhibit of Diamonds, Sapphires, Pearls and Emeralds in Artistic Platinum Settings.

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Everybody Read This

Friday and Saturday, the Last Days of Lyon's Stock Reducing Shoe Sale

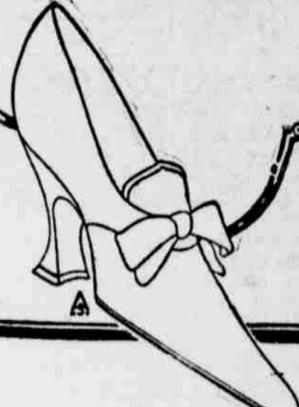
Come down on these last days and buy your shoes while the savings are from 15 to 50% on Men's, Women's and Children's Shoes and Slippers.

Every pair of shoes in the house with the exception of Ground Gripper and Cantilever Shoes have been reduced for this sale. Some lots as much as half-price.

See the windows for the Extra Special lots at
\$2.95 \$4.85 \$6.85

Lyon's Shoe Store

115 South Main



Norma Talmadge in "The Isle of Conquest" Orpheum Attraction Starting Sunday for Four Days



"The Isle of Conquest," a first run picture with Norma Talmadge, will be the attraction for four days at the Orpheum theater starting Sunday. In "The Isle of Conquest," Norma Talmadge again demonstrates that there is no height of expression too lofty for her.

Her versatility is generously drawn upon as she journeys through the roles of an innocent convent girl to an unhappy wifehood and thence to a life of isolation upon a tropical island with a lone man companion. There to find complete happiness and contentment. Always pleasing and capable, the star ascends to the full height of her emotional talents and holds the interest from beginning to end.

"The Isle of Conquest" is a fast-

The Demorest

SHOPS FOR WOMEN
506 South Main Street

Semi-Annual
Garment Sale
Continues

Suits 1/2 price

All Other Merchandise
Reduced from 20% to 50%



Ketchum Hotel Announcement

The Ketchum Hotel Management wishes to announce to its many friends and patrons that the Ketchum Cafe is now under the personal management of Mr. C. L. Barkoff, who has improved the cuisine and service 100%. Merchants Lunch and Ketchum Special Dinners you will find wonderfully improved.

The Ketchum is the coolest and best ventilated hotel in the southwest, and in order that our guests may be comfortable during the summer season, we have placed free of charge a fan in every guest room. Automobile tourists find the Ketchum a good place to stop. Rates \$2 and up. For reservation address,

J. C. BOUSHELL, Manager.



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ASK ANY WOMAN

If it is the trimming that makes the hat. How is your home trimmed?
Does front door knob attract the eye by its neat design and beautiful finish—or was a cheap one that looked good when new and is rusty now?
Picture in your mind's eye your best bedroom finished in white enamel woodwork with cool grey or light green walls in a flat tint with the door knob, the door hinges and the window trimmings in frosted silver (not real silver of course, but nickel which is better because it does not tarnish.)
Let us help you plan the improvements and show you how little house trimmings costs and how much "home" it adds to your house.



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Madison and Hodge Streets
LUMBER AND HARDWARE

Auto Races

Collinsville, Okla.

SUNDAY JUNE 27

The best known drivers in the state will take part in these races including JOHNNIE MAISE, Phoenix, Arizona; driving his Essex, and JOHN BOLING of Tulsa, driving a Hudson Super Six Special.

The races will be featured by an exhibition by the World's Champion Lady Driver, ELFRIEDA MAIS in her famous Essex racing car, driving against time. The races will start immediately after the ball game.

RACES START AT 3 P. M. BALL GAME AT 1:30 P. M.

Parking Space and Grand Stand FREE Admission \$1 War Tax 10c