

Drs. Moores & Long,  
DENTISTS.  
E. Church St., Union City  
Telephone 144.

# THE COMMERCIAL

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Union City Commercial, established 1899  
West Tennessee Courier, established 1897

UNION CITY, TENN, FRIDAY, JUNE 18, 1909.

VOL. 18, NO. 13

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### NO CHANGE IN BUSINESS.

The business heretofore conducted by W. S. Jackson will continue without change under the firm name

### W. S. JACKSON & SON

with W. E. Jackson as manager, to handle everything in the line of

GROCERIES, PROVISIONS, FARMING IMPLEMENTS, FARM WAGONS BUGGIES, ETC., ETC.

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American and Foreign Marble and Granite Monuments

Get our prices on all kinds of Cemetery Goods, Curbing, Building Stone, &c. All work finished in first-class style.

West of Semones & Sons' Foundry. UNION CITY TENN.

#### NEW INCOME TAX.

##### Aldrich Would Levy Small Custom on Corporation Dividends.

Washington.—Next Friday, unless a further postponement is regarded as desirable, the finance committee of the Senate will offer an amendment to the tariff bill for a tax of certain proportion of corporation incomes as a substitute for the pending individual income tax amendment, which is supported by the Democrats and the radical Republicans. In just what form the amendment will be drafted has not been determined, but the indications are that it will provide for a tax on corporation incomes available for the purpose of paying dividends. The Senate leaders are now inclined toward this proposition as a means of compromising with the Republican associates who favor the imposition of an income tax. There seems to have been considerable misunderstanding to minds of Senators as to what was proposed by President Taft as a way of increasing the government's revenues without resorting to the expedient of levying a tax on individual incomes.

##### Taft's Preference.

In discussing the matter among themselves earlier in the week, many Senators were inclined to believe that Mr. Taft favored a tax on dividends paid by corporations to their stockholders. What Mr. Taft had in mind, however, according to the present understanding, was a tax on the income of corporations out of which dividends could be paid. The matter of taxing the net earnings of corporations, which is regarded by some Senators as amounting practically to the same thing as taxing corporation incomes available for dividend purposes, was talked over among the Senators, but did not meet with any enthusiastic reception and was virtually abandoned. Now, however, the situation has changed to such an extent that the probability is that the substitute offered by the finance committee representing the Republican leaders will provide for a tax on the funds of corporations which could or would be used in paying dividends.

##### Doubts Utility.

President Taft, while in favor of the principle of an income tax, is doubtful of the propriety or utility of providing for the assessment of a tax on incomes until the federal constitution has been amended to overcome the constitutional objections of the United States Supreme Court's opinion in the test case arising in the income tax provision of the Gorman-Wilson tariff law. For this reason he is inclined to regard as impracticable the effort of the radical Republican Senators to put an income tax amendment into the pending tariff bill. He is represented as believing that a tax on the incomes of corporations would be much simpler and a more practicable and feasible method of adding to the revenues of the government, and it is understood that he has given assurances to leading representatives of his party in Congress that should they deem it necessary he will send to the Senate and House a special message intended to show the advantage of such a tax over a tax on individual incomes. The Aldrich regulars are inclined to be optimistic over the outcome of the income tax struggle in the knowledge that the President will assist them in the effort to sidetrack the pending income tax amendment.

Senators Cummins, the leader of the income-taxers among the Republicans, and Senator Bailey, who has joined forces with Senator Cummins in behalf of the Democratic Senators, maintain a confident aim that they are certain to win when their joint income tax amendment is placed before the Senate for action.

##### Andrew Bennett Wounded.

Humboldt, Tenn., June 12.—Constable Andrew Bennett, whose home is Fruitland, this county, was shot and dangerously wounded on board a

Mobile and Ohio passenger train while it was at the Humboldt station late last night. Bennett and the news butch on the train became involved in a difficulty and while they were scuffling, it is said, a pistol discharged and the ball entered the right side of Bennett and lodged on the left. It is generally thought that it was Bennett's own gun which was fired and which shot him.

He was immediately taken to the Donovan hotel, where medical attention was given.

The news butch was badly hurt on the head, having been hit by Bennett with his revolver.

##### County Institute Report.

Report of the County Institute of Obion County, made to the State Superintendent by the County Superintendent.

##### FACULTY AND DIVISION OF WORK.

C. L. Ridings, conductor.—Arithmetic, grammar, primary reading course.

H. J. Cox, Physics, McMurray's Method of Recitation.

L. D. Williams, Tennessee History, Tappan's Literature.

Miss Josephine Tardiff, primary methods.

Institute opened 31st day of May, 1909.

Institute closed 5th day of June, 1909. Number of days devoted to written examination of teachers, 2.

##### ENROLLMENT AND ATTENDANCE.

Males, 28; females, 59. Total, 87.

In primary course, 62; in secondary course, 25. Total, 87.

Average daily attendance, 68. Males, 18; females, 50.

##### EXAMINATION.

Number of applicants examined 59; males 11, females 48.

Number of first grade certificates issued 8; males 2, females 6.

Number of certificates issued 22; males 3, females 19.

Number of third grade certificates issued 14; males 1, females 13.

Number of certificates issued to persons who have never taught 3; males 1, females 2.

Number of certificates issued to persons who have taught 3 years 11; males 2, females 9.

First grade certificates 6.

Third grade certificates 5.

##### REMARKS.

The teachers who attended the institute were the most earnest that I have ever seen. The interest manifested at all times was intense. The work of my instructors was all that I could ask of them, especially the work of Miss Tardiff in primary methods.

You will notice from the detailed report that there were issued only twenty-one certificates while 59 were examined. This does not represent thirty-seven failures. Some took one of the subjects in the reading course and intend to take the other at the August examination. However there were twenty-two failures.

In my part of the work at the institute, I attempted to teach methods altogether, as I thought that the teachers were in need of that kind of work more than any other.

Respectfully submitted,

C. L. RIDINGS,  
County Supt., Obion County.

##### Gibbs Wins at Little Rock.

Little Rock, Ark., June 10.—Jake Gibbs, of Union City, Tenn., captured the premier honors at the Arkansas State Sportsman's Association tournament, which closed to-night. Gibbs' record for the three days is 521 broken targets out of a possible 550. Harvey Dixon of Orango, Mo., was second with 519, and H. R. Howard of Crockett, Tex., and A. P. Smith, of Illinois tied for third with 512. Harold Money made the highest average among the professionals with 515.

The two-man team shoot for the State title was won by J. P. Wright and A. L. Morgan of Camden, Ark., who have won the title for successive years. They broke 47 out of 50 targets. Emil Voss and C. C. Hanley, of Pine Bluff, were second with 46.

#### POPULAR GIRL CONTEST.

##### Two Prizes Captured Last Week. One to Elbridge and to Rives.

The young ladies in the popular girl piano contest are busy in different parts of the county securing subscriptions and renewals to THE COMMERCIAL. A number of reports were made last week and two prizes were captured. Miss Emma Lee Thompson, of Elbridge, wins the 26-piece set of Rogers Silverware and Miss Fannie Milner, of Number Seven, wins a jewel box. A great many young ladies in the city and county are becoming interested. Some are already in the field at work. Others are enlisted who have not reported. The piano contest is waxing warm. The young ladies in the city are somewhat behind, but we have inside information that a number of young ladies and young girls are getting ready for it. They are working quietly, and in order to increase the interest and give the new contestants an opportunity to get started we will give extra 500 votes with every dollar turned in on subscription during this week and ending June 23, and on June 26 we will give a handsome chain and locket to the contestant turning most votes during that time.

Contestants will bear in mind that with a few hours work each day they can get in the lead.

The popular girl piano contest promises to eclipse anything of the kind which has ever taken place in the county.

A number of young ladies and young girls are watching the outcome. Some of them are secretly getting pledges with the idea of making large returns, and the prospects are indeed flattering for an unusually lively time. With this in view it behooves the girl who is interested to begin at once. Some one else may get your subscriptions if you postpone the matter. We especially want the girls in town to remember that they can begin now with practically an even start, and if you don't do so some one is going to win a fine piano with little trouble. Please send for blanks at once if you want to make the start.

You may win a fine piano and hardly know that you have made the undertaking.

##### The rules are:

1. Any girl or young lady, residing in Obion County, is eligible to enter.
2. No relative or employee of the management will be permitted to enter the contest.
3. Every dollar collected for new subscription entitles the holder to 500 votes.
4. Every dollar collected for renewal or back subscription entitles the holder to 400 votes.
5. All moneys collected must be brought or sent to this office and ballots will be issued to the required amount.

Send at once for subscription blanks and orders with instructions how to proceed.

##### UPHOLDS ELECTION LAW.

##### Chancellor Allison Declares Act of 1909 Constitutional.

Chancellor John Allison Tuesday morning rendered his decision in the injunction proceeding of the State Board of Elections against the new board, appointed under the act of 1909, in favor of the defendants, holding that the act of 1909 amending the act of 1907 is as a whole, constitutional. He expressed grave doubts as to the validity of the election of the new board by the General Assembly under the act of 1909, but held that, if the election was in any manner illegal, the illegality is offset by the election of the same board by the Secretary of State, Comptroller, and Treasurer. The temporary injunction asked for is denied.

The case was appealed to the State Supreme Court.

The case decided this morning has been under consideration by Chancellor Allison since Saturday June 5, and

was taken under advisement after a hard-fought contest by eminent legal lights on either side. John J. Vertrees, James C. Bradford and C. B. Puryear represented the complainants, and Attorney-General Chas. T. Cates, Luke Lea, Pitts & McConnico, and O. K. Holliday represented the defendants.

The constitutionality of the act was attacked in many instances, the contention being made that the joint convention which elected the State Board was illegal and that the new law was vicious in its nature and partisan in its provisions.

The law as spread on the statute books was the outcome of a bitter fight in the last General Assembly between the administration and anti-administration forces. It was the most desperate fight of all, and realizing its importance to one side or other, when all other means to defeat it failed, thirteen members of the Senate fled the State to prevent its passage. At the same time they left, the resolution calling for a joint convention was returned by the Governor with a veto message. This was not brought officially to the notice of the Senate, and on the date set the convention was called and an adjournment was taken from day to day while every effort was made to secure a quorum of the Senate.

Failing in this, the convention was finally held and the election made. It was then that the convention was declared by the opponents of the act to be unconstitutional, and it was known that the matter would be settled in the courts. The various grounds of contest and the contentions of either side is set out in the opinion, published herewith.

##### Memphis Reunion.

Memphis is a great city on a mighty river, and a city of import and export, a great city of concourse and commerce. She made a great effort to entertain the old veterans and succeeded admirably. We are proud of Memphis and her reunion.

By order of General Tully Brown Major General John H. McDowell opened and held an election at his headquarters, No. 102 Peabody Hotel, at 2 p. m. on the 8th inst., resulting in the election of E. N. Moore, captain commanding Company E, First Regiment Reserves, Confederate Veterans, to the colonelcy of the regiment, Captain Joe Fussell, of Columbia, commander Company B, was elected lieutenant colonel of the regiment, W. O. Gordon, of Trenton, commander of Company G, was elected major of the regiment.

General McDowell, much to his regret and much against the wishes of the boys, was compelled to resign his colonelcy on account of the requirements of our constitution and by-laws not allowing a member to hold two offices.

His resignation went into effect on the 8th inst. By way of comment will say that Colonel McDowell has organized three new companies for the regiment, viz:

Captain Roark, Company F, Dyersburg; Captain Joe Fussell, Company B, Columbia, and Captain J. K. P. Blackburn, Company H, Lynville. The regiment now has eight companies. The regiment will attend the reunion at Mobile, Ala.

##### R. W. Powell,

Captain and Adjutant, First Regiment Reserves, C. V. N. G. S. T.

##### Real Estate Transfers.

J. M. Moores et al. to Ross Moores, life interest in No. 4, \$50.

W. J. Tucker and wife to S. S. Tucker, 50 acres in No. 12, \$1,000.

A. J. Terrell et al. to J. C. Terrell, 152 acres in No. 7, \$2,250.

Bettie Roberts et al. to J. B. Myrick, 43 1/2 acres in No. 16, \$1,950.

J. G. Meacham and wife to Jas. W. Norman, 68 acres in No. 16, \$4,101.75.

R. Libbey and wife to C. Hickman and wife, lot in No. 5, \$2,000.

W. W. Litton and wife to E. Hillis, lot in No. 5, \$150.  
A. O. Corum to C. Hicks, lot in No. 5, \$1,400.