

## LONESOME PINE TRAIL

Is Making Progress in Way of Construction

The Lonesome Pine Trail is progressing in construction, according to a report furnished by the president of the trail, Ben Williamson, Ashland, Ky., to M. V. Koger, Rogersville, Tenn., vice-president Tennessee division. The promotion of this highway reaching from Ironton, Ohio, to Asheville, N. C., and Knoxville, was undertaken at Pikeville, Ky., October 4 last. The route follows the Mayo Trail from Ashland, Ky., to Jenkins and across the mountain at Pound Gap, to Norton, Wise, Big Stone Gap, Pennington Gap, Jonesville, Rogersville, Red Bridge, Morristown, Newport and Asheville, and from Rogersville down the Lee Highway by Tate Spring to Knoxville.

At Ironton, Ohio, and Russell, Ky., is being constructed the modern traffic and street car steel bridge across the Ohio river, costing \$750,000 which will be completed by next May or June. This is the only bridge on the Ohio for a distance of 200 miles each way and has spurred immediate life in the great cross mountain highway recently started.

There is now advertised for letting at Frankfort, Ky., on December 21st the five miles between Ashland and the new bridge at Russell and eight miles in Boyd county, south of Ashland on the Lonesome Pine Trail which, when completed, together with other work under construction will reach Louisa, Lawrence county, Ky., a distance of forty-five miles. Also there is a virtual agreement that during the winter an additional forty-two miles will be let in Lawrence and Johnson counties and a very strong hope of 6 miles additional in Johnson county, taking the road to Floyd county. It is expected that these projects will be under way of construction and completion in 1922 which will make a distance of eighty or ninety miles for the first year's undertaking. Projects in Floyd, Pike and Letcher counties are under immediate consideration also, which will make construction from Ashland to Jenkins and Pound Gap a reality. When this distance is covered, the great cross mountain highway will be thrown open for traffic from the north, since the highways south of Pound Gap have practically been completed. The road commissioners of Lee county, Va., have made preparation for the grading of the three miles near Blackwater and Hancock county has under construction now a bridge across Blackwater creek and bonds voted for their additional three miles to the Hawkins county line.

From Rogersville to Knoxville the Lee Highway will be completed by next August and from Red Bridge to Morristown will be a stone road where the trail laps over the Buffalo Trail to Newport and to Asheville, N. C. Through Newport or Cocke county the million dollar project from Dandridge will be under construction in the summer.—Rogersville Herald.

Every time a new year rolls in it begins to roll out again.

## Mayor Horsley

Is Being Talked About by Madam Rumor.

Madam Rumor has been telling tales on the Honorable W. J. Horsley, mayor of Big Stone Gap, and while he will not deny or confirm the report he admits that there are things on his mind other than keeping the town quiet and orderly. It seems that the mayor, who, by the way, has been a widower for several years, has a mighty good memory and his thoughts are now drifting back to many years ago. He remembers very well of knowing a little girl down in sunny Tennessee, with whom he was very much in love, whose father was not any too fond of him and to keep him from bothering his daughter sent her to a boarding school where he was not even permitted to look upon her smiling face much less write to her. She was kept in this school for several years and in the meantime he came to Virginia and about the time she left school the report reached him that she had married another fellow, and she also received the same report that he had married another girl, which reports were purposely manufactured, but it turned the trick all right. Each thinking the other married in the course of time found their respective life partners and lived happy lives, forgetting their little romance.

This was more than thirty years ago and neither heard of the other until a short while ago and the wife of the one and the husband of the other being dead the old love was soon knuddled and a rapid correspondence followed, and folks, we tell you, the mayor is not talking about anything else just now.

Although the mayor will not acknowledge "anything" he does admit that he is going down to Nashville next week to see "old friends," but won't say that he is coming back alone.

The mayor's friends wish him much happiness, and the town will extend an open welcome to the "new mayor" when she comes.

## Big Oil Well

Syndicate in Which W. D. Fuller and Others Are Interested Notified of 8,000 Barrel Producer.

A telegram to the Fuller-Sentz Oil Syndicate was received here, announcing that an 8,000 barrel oil well had been brought in on the holdings at Puerto, Tabasco state, Mexico. The well was struck at a depth of about 500 feet, according to the message.

This syndicate controls vast acreage in Mexico, and also in Texas, Oklahoma and Kansas. W. D. Fuller, of the Fuller Brothers' store, is the general manager here, and possibly fifty other prominent Norton men are interested in the concern. News of the well was cabled by a representative of the company Tuesday. C. F. Sentz, of Clifton Forge, immediately left for Fort Worth, to arrange for a passport for another representative of the company to the scene of Mexican holdings.—Coalfield Progress.

A number of Big Stone Gap men are also interested in the Fuller-Sentz Syndicate.

A successful bootlegger never wears boots. He doesn't believe in advertising, and they don't hold enough.

## THE INCOME TAX ACT

How Exemptions and Deductions Compare With Those of Previous Law.

To what extent will the average taxpayer be benefitted by changes in revenue legislation? What are his exemptions and deductions under the revenue act of 1921 compared with the revenue act of 1918? Hundreds of such questions are reaching the Bureau of Internal Revenue.

Probably the most important change affecting the man of moderate income is in the exemptions. Under the 1921 act a married man with a net income of \$5,000 and less is entitled to an exemption of \$2,500. Under the revenue act of 1918 this exemption was limited to \$2,000. The revenue act of 1921 also provides for each person dependent upon the taxpayer if such person is under eighteen years of age or incapable of self support because mentally or physically defective—an exemption of \$400. The exemption under the revenue act of 1918 was \$200 for each such dependent. Thus, a married man with two dependents whose net income for 1921 was \$5,000 will pay this year a tax of \$68, compared with \$104 on the same income for 1920.

### 1921 Exemptions.

The exemption of \$2,500 applies also to the head of a family whose net income for 1921 was \$5,000 or less, an increase of \$500 compared with the 1918 act. A head of a family, as defined by present treasury regulations, is "a person who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, or whose right to exercise family control and provide for these dependants is based upon some moral or legal obligation."

The normal rate of tax, 4 per cent. on the first \$4,000 or net income above the exemptions, and 8 per cent. on the remaining net income, remains unchanged. This applies to citizens and residents of the United States. Alien non-residents are taxed to the full 8 per cent. on income received from sources within the United States. Non-resident aliens are allowed only a single personal exemption of \$1,000. To overcome the disparity in the amount of normal tax in the case of two taxpayers, one of whom is just within the lower \$2,000 exemption, the other being just within the higher \$2,500 exemption, the act provides that the reduction of the personal exemption from \$2,500 to \$2,000 shall not operate to increase the tax, which would be payable if the exemption were \$2,500, by more than the net income in excess of \$5,000. For example, a married man or head of a family has a net income for 1921 of \$5,010. Assuming that he has no dependents, his tax, if he were allowed only the \$2,000 exemption, would be \$120.40. Under the benefits of the above provision, however, his tax is \$110, 4 per cent. on the amount of his taxable income of \$2,500, or \$100, plus the amount by which his net income exceeds \$5,000.

### Surtax Rates.

Taxpayers in the preparation of their returns should be careful to note that the surtax rates for the calendar year 1921 remain unchanged. The surtax rates on incomes for 1921 range from 1 per cent. on the amount of net income between \$5,000 and \$6,000 to 65 per cent. on the amount of net income in excess of \$1,000,000. For the calendar year 1922 and each calendar year thereafter, the surtax ranges from 1 per cent. on the amount of net income exceeds \$200,000.

### Returns Required.

Returns are required of every single person whose net income for 1921 was \$1,000 or over, every married person not living with husband or wife whose net income was \$1,000, and every married person living with husband or wife whose net income was \$2,000 or over. Every person whose gross income for the year was \$5,000 or over must make a return regardless of the amount of net income. This requirement was not contained in the revenue act of 1918. Every married couple living together must make a return, either separate or joint, as desired, if their aggregate net income was \$2,000 or over, or if their aggregate gross income was \$5,000 or more.

Gross income includes practically every dollar the taxpayer received during the year 1921. Net income is gross income, less the exemptions and deductions specifically provided for by the act.

### Period for Filing Returns.

The period for filing returns is from January 1 to March 15, 1922, when made on the calendar year basis. If the taxpayer makes his return on the fiscal year basis the returns must be filed on or before the fifteenth day of the third month following the close of the fiscal year. Non-resident aliens must make return on or before the fifteenth day of the sixth month following the close of the fiscal year, or if the return is made on a calendar year basis, on or before June 15.

The commissioner of internal revenue may grant a reasonable extension of time for filing returns. Except in the case of taxpayers who are abroad no such extension shall be for a period of more than six months. The return must be filed with the collector of internal revenue for the district in which the taxpayer lives or has his principal place of business. If the taxpayer has no legal residence the return must be filed with the collector of internal revenue at Baltimore.

### May Pay in Installments.

This year, as last, tax may be paid in full at the time of filing the return, or in four quarterly installments, due on or before March 15, June 15, September 15 and December 15. If any installment is not paid when due, the whole amount becomes due and payable upon notice and demand by the collector. The penalty for failure to file a return or pay the tax within the time prescribed is a fine of not more than \$1,000. For "wilful refusal" to make return or pay the tax on time the penalty is a fine of not more than \$10,000, or one year's imprisonment, or both, together with the cost of prosecution.

## GOOD ATTENDANCE

Expected at Good Roads Meeting in Richmond.

Richmond, Va., Jan. 4.—It is expected that the annual convention of the Virginia Good Roads Association to be held in Richmond January 18 to 20, will be well attended. While the program has not been announced it is understood that a banquet will be given to the members of the legislature on the evening of January 19 and speakers of state and national prominence will appear on the program for each of the three days of convention.

The Virginia Good Roads Association conducted the campaign which resulted in amending the Virginia constitution in 1920 to authorize the issuance of state highway bonds for the construction of a state highway system.

The state highway commission has recommended to the governor and legislature that a minimum of ten million dollars be provided for state highway construction during 1922, and a larger amount for 1923. They also advise that the present organization of the State Highway Department is adequate to efficiently handle such construction funds.

It is understood that the Good Roads Association will urge the legislature to provide the funds recommended by the State Highway Commission, either by direct taxation or a bond issue. The bond issue method will probably be urged as it is claimed that the present income is sufficient to pay the interest and retire the bonds without any increase in taxation. This will be one of the live questions discussed at the convention. It is expected that the attendance from all over the state will be record-breaking.

## Branch Mill

of the Hosiery Company Will be Established at Norton.

Effort is being put forth under the auspices of the Kiwanis Club to raise funds towards procuring for Norton a branch business of the Taubel-Scott-Kitzmiller hosiery mill, now operating at Big Stone Gap, and indications at present are that a plant will be located here. It is the intention of the company to establish branch plants both at Pennington Gap and Norton, in addition to those already at Rogersville and Gate City and make this one of the largest hosiery mills in the south.

It was stated Wednesday by a prominent member of the Kiwanis Club that about \$8,100 of the necessary amount had already been pledged among the people here towards securing this enterprising business.

The erection of a \$25,000 building is proposed.

The location of a mill of this kind in Norton would furnish employment to many persons, and would be a valuable adjunct to the town as a business center.—Coalfield Progress.

### National Bank Call.

Washington, Jan. 4.—The comptroller of the currency yesterday issued a call for the condition of all national banks at the close of business on Saturday, December 31.

## Special Committee

To Go on Visit to Washington and Philadelphia.

Judge H. A. W. Skeen, H. E. Fox and D. B. Sayers of the special committee appointed at the last regular meeting of the town council to investigate and make a recommendation to the council as to the most suitable streets and roads to construct in the proposed improvement here this spring, left Monday afternoon guests of a convent and an asphalt company, for Washington and Philadelphia to inspect streets and roads made of these materials. This inspection will enable the committee to better decide upon the type of streets and roads to recommend. On account of the absence of the committee the council did not meet Monday night, but adjourned until Friday night when the committee will be ready to make its recommendations.

It is not known just what type of streets and roads the committee will recommend, but it is the opinion of many that concrete will be the most desirable and should be used, but what is most needed is a type of construction that will not be continually wearing out or in continually in need of repair. Either the concrete or asphalt, if properly constructed, will be durable and will last a life time. We feel sure the town council will earn out and will put down a type of roads and streets that will be durable and something that will be a credit to the town.

### Christmas Play

On Thursday, Dec. 21st, a very good dramatization of the second chapter of Luke was given by the pupils of the high school under the supervision of Miss Day, Miss Duncan and Mr. Garrett. Miss Day and Mr. Garrett wrote the play and selected the following characters:

King Herod	George Goodloe
Herod's Court	Colbert Knight, Louella Salyer, Carl Knight, Max Lile, Margaret Goucher, Arthur Foster
Soldiers	Chas. Rogers, Letcher Hinn, Ray Lattrell, Cecil Morris
Wise Men	Carl Banks, Pat Vowell, John Allen, Kibourn
Messenger	Luther Mahan
Virgin Mary	Ruth Smith
Dancers	Jeannette Gilmer, Rosemond Wyan
Angel	Catherine Goodloe
Page	Russell Salyer

As the curtain was raised the ladies and nobles of Herod's Court were singing "Evening Star." There is a blast of trumpets and Herod enters. Two girls dance before the court and then the page announces a messenger. The messenger tells of the presence of strangers who are causing great excitement among the people. According to these men, shepherds from the East, there has been born a king—one who shall rule over all people. Herod is enraged and commands his guards to slay the messenger. Just as the weapons are raised the crowds in the street are heard singing "Hark the Herald Angels Sing." When the singing ceases, Herod sends the messenger, whose life was spared, to bring in the disturbers. The three wise men are brought to Herod and he questions them closely about their new king. Before their story is finished Herod begins to conceal his wrath. He sends the wise men away and sends his guards to follow them. The guards are commanded to slay the new born king as an enemy of their king.

At the beginning of the second scene, Mary is seated beside the manger. Off the stage three voices sing "We Three Kings of Orient Are" and as the song ends the wise men enter bringing their gifts. Before they depart an angel warns them to go back by a new way and to give Herod no information concerning their king. With the angel standing near the manger "Silent Night" is sung off the stage. After the guards come and are disappointed they return in haste to their king.

The play closes with a scene in which the angel stands beside the empty manger while the song "O Little Town of Bethlehem" is heard.—The School Bell

Some people talk much, think little and do less.