

AGENCY  
EASTMAN KODAKS  
WHITMAN'S CANDY

Bruce=Clements Drug Company  
*The Rexall Store*

PROPRIETORS  
T. ELLISON BRUCE  
E. STALEY CLEMENTS

DILLWYN, VA. JAN 27 1926

Hon. Samuel Ferguson,  
The Senate,  
Richmond, Va.

Dear Sir:-

In further reference to our wire of this date relative to the so-called "Wright Cosmetic Tax Bill", I wish to explain our position about it.

This bill is merely a reincarnation of part of the Federal Tax Bill used during the war. It has long since been discarded by the government as it recognized it as a nuisance tax and was obnoxious. In our opinion there is no emergency, at this time, existing in Virginia that would warrant such legislation as this.

We are absolutely opposed to this bill for the following reasons-

It penalizes a retailer in that he must stamp up all cosmetics exposed for sale, collect for the stamp from customer at time of sale. All this is annoying both to the retailer and the customer. No provision is made in this bill to compensate the dealer for the time, annoyance, trouble, use of his money by the state-money expended for his initial supply of stamps- or his position as tax collector for the state.

If this bill is enacted it will ~~be~~ reduce the amount contemplated ~~xx~~ being raised, for the sales of such goods will almost all go to the mail-order houses and to the house-to-house peddlers who are specifically exempt, as the title to the goods remains in the concern who employes the agent and cannot be taxed- Interstate commerce. It will actually act as a boost to peddlers and mail-order houses and reduce materially the sales on such items from the legitimate, honest community serving retailers. South Carolina has such a tax bill and it has played havoc with the retailers there.

We have ~~galke~~ talked this bill over with numerous people in this county and have not as yet found one person that favored the same.

We trust that you may see your way clear to oppose this bill and all such legislation that will be coming up.

Thanking you very much for your time and consideration,  
we are,

Very truly yours,

BRUCE-CLEMENTS DRUG CO.,  
By *E. Staley Clements*