

STATE OF ALABAMA, ex rel, ALBERT  
A. CARMICHAEL, AS ATTORNEY GENERAL  
of THE STATE OF ALABAMA,

Plaintiff,

VS.

PEOPLES FERTILIZER COMPANY,  
A Corporation,

Defendant.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

Now comes the Defendant and files this its demurrer, separately and severally to each and every Count in the Complaint and assigns as grounds therefor:

1. That said Count does not state a cause of action.
  2. That from ought appearing, the retail store, or retail mercantile establishment was excepted from the operation of said Act.
  3. That the averments contained therein are conclusions of the pleader.
  4. That the averment that the sales alleged to have been made by the defendant at retail within the meaning of said law or Act, is a conclusion of the pleader.
  5. That said Count fails to state why the defendant was called upon by law to make returns to the State Tax Commission showing the amount of license tax due.
  6. That said Complaint fails to show that the defendant is liable for a license tax under said Act.
  7. That said complaint fails to show that the defendant is liable for the payment of any tax, or license, on said sales therein averred.
  8. That said complaint fails to show wherein the defendant is liable to the State of Alabama for any penalty.
- The defendant demands a trial by jury.

*Hyman Sherson*  
Attorneys for Defendant

DEMURRERS.

STATE OF ALABAMA, ex rel,  
Albert A. Carmichael, AS  
Attorney General of the State  
of Alabama,

Plaintiff,

-VS-

PEOPLES FERTILIZER COMPANY,  
A Corporation,

Defendant.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

Filed March 21st, 1938

R. S. Dyer  
Clerk.

LEON G. BROOKS  
ATTORNEY AT LAW  
BREWTON, ALA.

February 3, 1939

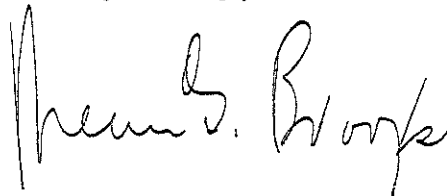
Mr. R. S. Duck,  
Clerk of the Circuit Court,  
Bay Minette, Alabama.

Dear Mr. Duck:            In-Re: State of Alabama  
   vs. Peoples Fertilizer Co.

Please notify Attorney General T. S. Lawson,  
Montgomery, Alabama, of any and all settings of this  
case and of the filing of any pleadings therein. The  
case will be handled on behalf of the State in the  
future by the Attorney General or one of his regular  
assistants.

Yours very truly,

LGB/E

A handwritten signature in dark ink, appearing to read "Leon G. Brooks". The signature is written in a cursive style with a large, prominent initial "L".

THE STATE OF ALABAMA, )  
BALDWIN COUNTY. )

IN THE CIRCUIT COURT.

TO ANY SHERIFF OF THE STATE OF ALABAMA:

You are hereby commanded to summon Peoples Fertilizer Company, a corporation, to appear within thirty (30) days from the service of this writ in the Circuit Court to be held for said County, at the place of holding the same, then and there to answer the complaint of the State of Alabama, ex rel, Albert A. Carmichael, as Attorney General of the State of Alabama.

Witness My Hand, this the 2 day of March, 1938.

  
Clerk of the Circuit Court.

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C O M P L A I N T

STATE OF ALABAMA, ex rel, ALBERT  
A. CARMICHAEL, AS ATTORNEY GENERAL  
OF THE STATE OF ALABAMA,

PEOPLES FERTILIZER  
COMPANY, A CORPORATION,

VS.

PLAINTIFF,

DEFENDANT.

Count 1. The State of Alabama on the relationship of Albert A. Carmichael, Attorney General, as plaintiff, claims of the defendant the sum of One Thousand Four Hundred Six and 51/100 Dollars (\$1,406.51), due from it for and on account of the license or privilege tax levied for the privilege of opening, establishing, operating or maintaining a retail store or retail mercantile establishment within the State during the months of January and February, 1937, under Act No. 1 of the Legislature of Alabama, approved December 17, 1936, and the plaintiff avers that during said months the defendant did open, establish, operate or maintain a retail store or retail mercantile establishment within the State, that it did, during said months, make therefrom sales at retail within the meaning of said law in the total amount of Ninety-three Thousand Seven Hundred Sixty-seven and 39/100 Dollars (\$93,767.39), thereby becoming liable to the plaintiff in the sum of One Thousand Four Hundred Six and 51/100 Dollars (\$1,406.51) as a license or privilege tax for the privilege of doing such business and that it has failed or refused to make returns to the State Tax Commission showing the amount of the license taxes due by it as aforesaid and has failed or refused to make payment of such taxes or licenses on the retail sales or business above described, although such licenses or taxes became due on, to-wit: March 20, 1937. And the plaintiff claims of the defendant in addition to said sum of One Thousand Four Hundred Six and 51/100 Dollars (\$1,406.51) the statutory penalty of fifteen percent (15%) of the amount of said license tax in addition to the license tax itself, together with interest on the amount of said license tax from, to-wit: March 20, 1937, - all of which sums of money are due and unpaid.

Count 2. The State of Alabama on the relationship of Albert A. Carmichael, Attorney General, as plaintiff, further claims of the defendant the sum of One Thousand Six Hundred Seventeen and 48/100 Dollars (\$1,617.48), due from it by account on, to-wit: March 20, 1937, which sum of money, with the interest thereon, is still unpaid.

ALBERT A. CARMICHAEL,  
Attorney General  
MATT H. MURPHY, Special Assistant  
Attorney General

Heun S. Wong  
Of Counsel

ATTORNEYS FOR THE PLAINTIFF.

126  
RECORDED  
BOOK  
8-198

Rec. in office

3/2/38

grater - 5 bud

Executed Mar 8 1938  
by serving copy of within Summons and  
complaint on

Walter Stuart was  
Manager of the Peoples  
Banking Co.

W. H. Watkins Sheriff  
J. H. Davis Deputy Sheriff

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

STATE OF ALABAMA, ex rel,  
ALBERT A. CARMICHAEL, AS  
ATTORNEY GENERAL OF THE  
STATE OF ALABAMA,  
PLAINTIFF,

VS.

PEOPLES FERTILIZER CO.,  
A CORPORATION, DEFENDANT

SUMMONS AND COMPLAINT

Filed March 2, 1938.

R. A. Davis  
Clerk

LAW OFFICES OF  
LEON G. BROOKS  
BREWTON, ALA.



STATE OF ALABAMA

STATE DEPARTMENT OF REVENUE

MONTGOMERY

July 1, 1940.

JOHN C. CURRY  
COMMISSIONER OF REVENUE

JULIA KLINGE  
SECRETARY

Mr. R. S. Duck, Clerk  
Circuit Court Baldwin County,  
Bay Minette, Ala.,

Dear Sir:

Please find enclosed, herewith \_\_\_\_\_  
warrant #31615 in the amount of 7.85 dated July 1, 1940.

Yours very truly,

STATE DEPARTMENT OF REVENUE

By:

*W. M. Parker*  
W. M. Parker, Auditor  
Expense Accounts.

THE STATE OF ALABAMA

BALDWIN COUNTY

No. 422

CIRCUIT COURT

## Judgment

April - Term, 1944

VS

Peoples' Fertilizer Company  
Dep. Cont.

DEAR SIRS: At the

April

Term, 1940, of the Circuit Court of said County.

recovered a judgment against

for the sum of

besides

was duly issued thereon, commanding any Sheriff of the State that he cause to be made of the goods and chattels, land and tenements of said \_\_\_\_\_ Dollars, cost of suit, and execution of the goods and chattels, land and tenements of said \_\_\_\_\_ Dollars.

Dollars

Dollars, cost of suit, and execution  
goods and chattels, land and tene.

turned said exception indorsed, "No Property Found," and the costs have never been paid. In order to save you the additional expense of an execution against you, I herewith inclose an itemized statement of the costs which have accrued in said cause, and respectfully request that you will, on receipt of this, remit the amount. If I do not hear from you in a few days I will forward an execution to the Sheriff of your County for collection.

Respectfully,  
 J. H. [Signature]

Respectfully yours,

Clerk.

CLERK'S FEES		@	Amount	SHERIFF'S FEES		@	Amount
Issuing Summons and Complaint,	\$1.25			1 Levying Attachment,	\$3.00		
Issuing copies thereof,	30	1	25	2 Entering and returning Attachment,	25		
Making every copy thereof, when over 200 words, per 100 words	15	3	30	3 Summoning garnishee and return,	1.50		
Entering Sheriff's return or copy thereof	20	2	20	4 Serving Summons and Return,	1.50	1	50
Docketing cause, to be charged but once,	25			5 Serving Subpoenas,	65		
Entering Appearance	20			6 Impaneling jury,	75		
Filing pleas, demurrer and other pleadings, for each,	10			7 Making deed,	2.50		
Every trial, with or without jury, and its incidents, not including judgments by default, or nil dicit,	75			8 Serving Summons, forcible entry, etc.,	1.50		
Entering Continuance, (each)	10			9 Executing writ of restitution or possession,	5.00		
Entering Judgment, (each)	30			10 Collecting, execution for cost	1.50		
Entering any other order of Court (each)	30			11 Serving Sci. Fa. notices, etc.,	1.50		
Issuing Scire Facias, or notice in the nature thereof, (each)	75			12 Serving any summons not provided for and return,	1.50		
Issuing Execution or copy thereof; (each)	50			13 Serving attachment for contempt,	1.50		
Entering return, or copy thereof, for each 100 words, 15 cents; but in no case less than	20			14 Taking and approving bond,	1.00		
Recording award of arbitrators, referees, auditors, etc. for each 100 words,	15			15 Seizing personal property in detainee,	3.00		
Issuing execution or attachment thereon, and entering return,	1.00			16 Collecting money under execution, 5% first \$200.00; 4% to \$500.00; 3% all over \$500.00,			
Taking bond for certiorari supersedeas, or appeal, or copy thereof and filing same,	75			17 Selling property attached, same for selling under execution,			
Issuing Subpoenas for Witness, (each)	30			18 Former Sheriff's fees,		1	50
Administering an oath, not relating to a trial pending and certifying the same,	25			Total Sheriff's Fees,			
Issuing Attachment and taking bond, (ea.)	1.00			RECAPITULATION			
Filing papers in attachment, (each)	10			1 Clerk's Fees,	6	35	
Issuing Summons for garnishee, (each)	50			2 Clerk's Fees,			
Swearing and taking examination for Garnishee and recording same, for each 100 words 15 cts; but not less than	50			3 Sheriff's Fees,	1	50	
Order to advertise, or order of survey, or copy thereof,	50			4 Sheriff's Fees,			
Certificate of Judgment,	50			5 Witness Fees in Circuit Court,			
Recording each surveyor and surveyor's report or copy thereof, each 100 words 15 cts; but not less than,	25			6 Justice of the Peace Fees,			
Issuing Commission to take depositions, or copy thereof,	75			7 Witness Fees, in Justice of the Peace Court			
Making copy of interrogatories accompanying commission,	50			8 Commissioner's Fees,			
Or for each 100 words,	15			9 Commissioner's Residence,			
Filing packages of depositions, (each)	10			10 Constable's Fees			
Indorsing package of deposition, opened (each),	10			11 Garnishee's Fees,			
Issuing writ of ad quod damnum or writ in the nature thereof,	75			12 Printer's Fees,			
Recording the return and inquest thereon,	50			13 Stenographer's Fees,			
Or for each 100 words,	15			14 Trial Tax,	3	00	
Issuing Writ of certiorari, prohibition, mandamus, or writ in the nature thereof,	75			Total Fees,	6	10	35
Filing the same and entering return,	15			Judgment,			
Making a complete record of a cause or copy thereof, for each 100 words,	15	3	00	Date,			
Making copy of any paper not herein provided for, for each 100 words,	15			Interest,			
Making each certificate requiring the seal of office, and affixing seal,	50			Damages,			
Taking any bond not otherwise provided for,	75			Total Judgment,			
Making necessary certificates not otherwise provided for, (each witness),	25			Interest and Damages,			
For certifying abstract, in lieu of fees for transcript under section 2851 of the Code,	5.00			Grand Total,			
Record for Supreme Court, for each 100 words	15						
Each additional copy thereof, each 100 words	05						
Collecting money on judgments wherein said judgment has not been paid within 30 days after rendition, one half the per cent allowed sheriffs for same services for collecting money on executions,							
Total Clerk's Fees,		6	35				



**REMITTANCE ADVICE**  
Please Detach Before Depositing Warrant

PREVIOUS BALANCE	DATE ENTERED	P. O. NUMBER	VENDOR'S DATE	DISTRIBUTION DEPT ACCT	AMOUNT OF INVOICE	%	DEDUCTIONS AMOUNT	BALANCE PAYABLE	
	June 7		June 7	1205 1690	7.85		<b>422</b>	7.85	1
									2
									3
									4
									5
									6
									7
									8
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									24

(Case #422)

THE ATTACHED WARRANT IS IN PAYMENT OF ITEMS LISTED ABOVE. REFERENCE TO THE WARRANT NUMBER SHOULD BE MADE IN ANY CORRESPONDENCE RELATING TO THIS ACCOUNT.

ADDRESS CORRESPONDENCE TO THE

DEPARTMENT OF FINANCE  
DIVISION OF CONTROL AND ACCOUNTS  
MONTGOMERY, ALABAMA

BROWN PRINTING CO., MONTGOMERY, ALA. 1940

ACCOUNTING DIVISION, FORM 5

10M-4-40

THE STATE OF ALABAMA

BALDWIN COUNTY

No. 422

**CIRCUIT COURT**

## Judgment

April - Term, 1940

VS

Peoples Fertilizer Company,  
Dependable

DEAR SIRs: At the

April

Term, 1940, of the Circuit Court of said County,

recovered a judgment against

for the sum of

Dollars

besides \_\_\_\_\_ Dollars, cost of suit, and execution  
was duly issued thereon, commanding any Sheriff of the State that he cause to be made of the goods and chattels, land and tene-  
ments of said \_\_\_\_\_

the amount of the judgment and costs, and the Sheriff has returned said exception indorsed, "No Property Found," and the costs have never been paid. In order to save you the additional expense of an execution against you, I herewith inclose an itemized statement of the costs which have accrued in said cause, and respectfully request that you will, on receipt of this, remit the amount. If I do not hear from you in a few days I will forward the execution to the Sheriff of your County for collection.

Respectfully yours,

Clerk.

[illegible]

STATE OF ALABAMA, )  
BALDWIN COUNTY. )

I, R. S. Duck, Clerk of the Circuit of Baldwin County, Alabama, hereby certify that the within is a true and correct copy of the bill of costs in the case of the State of Alabama, ex rel., Plaintiff, versus Peoples Fertilizer Company, a Corporation, Defendant, Civil Number 422, lately pending in this Court.

Dated this 19th day of April, 1940.

R. S. DUCK, Clerk

No. 422

Page \_\_\_\_\_

THE STATE OF ALABAMA

Baldwin County

CIRCUIT COURT

THE STATE OF ALABAMA, ex rel.,

vs. Plaintiff

PEOPLES FERTILIZER COMPANY,

A CORP., Defendant

Civil Cost Bill

(NOTICE)

Received of

Dollars,

In payment of the above, this \_\_\_\_\_ day

of \_\_\_\_\_, 1938.

Clerk

Plaintiff's Attorney.

Defendant's Attorney