



Warm, lazy afternoons

John Makely, Battalion staff

Greg Malatek, from Gonzales and Mollie Morris from Huntsville, sit in the warm sun waiting for their bus by the Reed McDonald

building. The warmth was shortlived however, as the temperature dropped into the low 40s last night.

Lawyer pans attempts to commute sentences

United Press International
SAN ANTONIO — District Attorney Sam Millsap Monday called deplorable attempts by the Texas Board of Pardons and Paroles to commute the life sentences of three habitual criminals.

The parole board is seeking sentence commutations from Gov. Mark White that would make the three felons eligible for almost immediate parole, Millsap said.

The three Texas Department of Corrections inmates — Andrew R. Carrizales, Jose Jesse Martinez, and Jessie Frank Montoya — were convicted as habitual criminals in Bexar County and sentenced to life terms.

However, the state legislature revised the habitual criminal statute in the last session, permit-

ting sentence variations between 25 years and life. White then instructed the parole board to review the cases of non-violent criminals for possible sentence commutation.

"It indicates the breakdown of the penal system," Millsap said of the new policy. "The board now takes the position that these sentences should be second guessed."

Millsap called such steps to reduce prison overcrowding "deplorable."

The sentence commutations recommended for the three men, along with the time they have already served, would make them eligible for parole almost immediately, he said.

"We are not talking about people who have committed minor crimes," Millsap said. "They committed drug offenses

and multiple burglaries. People who have been convicted of a felony three times have proven they no longer have the right to walk among us."

Millsap said he would oppose the board's attempts to commute the sentences.

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Missing shrimper sought

United Press International
SOUTH PADRE ISLAND — Coast Guard boats and planes Monday searched Mexican waters south of the mouth of the Rio Grande for a shrimp boat that radioed Sunday night that it was sinking with three crewmen aboard.

However, a Coast Guard spokesman said there was no evidence of a boat by the name that the distress call gave and that the S.O.S. possibly was a hoax.

The radio caller said the boat was the "Sentaya" out of Port Isabel, but the spokesman said the harbor master and several shrimping firms contacted had not heard a boat by that name.

"Even if it was a hoax, we still have to search for it," the Coast Guard spokesman said.

He said the boat gave a position 12 to 15 miles off the Mexican coast south of the U.S.-Mexico border.

The Coast Guard sent a boat to the area after the 8:30 p.m. Sunday call was received, then sent another boat and began an air search Monday.

Court sidesteps tax issue

United Press International
WASHINGTON — The Supreme Court, rejecting pleas from 11 nations, refused Monday to enter a multimillion-dollar dispute over how California taxes subsidiaries of foreign corporations operating in the state.

The decision leaves intact a "unitary tax" system in California, which takes into account the international profits of multinational firms instead of income generated in the state alone and generally means international firms pay more taxes in the state.

The court turned down an appeal by Shell Petroleum N.V. of the Netherlands who asked it to consider whether foreign nations may challenge the right of state tax officials to consider the worldwide profits of a foreign corporation in assessing taxes on a subsidiary doing business in the state.

The problem, which has drawn the ire of foreign-based multinational corporations, now is being studied by a presidential commission to determine if the state is interfering with international treaty obligations.

In other business-related action, the court:

•Refused to decide whether the federal Racketeer Influenced and Corrupt Organizations Act (RICO) allows companies to be sued for triple damages in business fraud cases. The appeal, brought by Prudential Insurance Co. against 400 residents of a retirement community located near Kansas City, said such stiff penalties should not be allowed for "garden variety civil misrepresentation."

In the unitary tax case, the justices spurned the arguments of nine European nations, Japan and Canada by refusing to hear the dispute over California's tax methods. The U.S. government has not taken a position on the controversy.

Last term, the Supreme Court authorized the use of the unitary method to tax the income of U.S. corporations with subsidiaries overseas, but the question of using the method to tax foreign corporations is more difficult because of treaties signed with other governments to promote international trade.

The dispute has far-reaching implications for economic relations between the United States and other industrial nations, especially in Europe, which has \$61 billion invested in the United States.

California and 10 other states compute the tax liability of foreign-owned businesses by taking a percentage of the worldwide profits of the company, rather than a percentage of the profits earned in the state.

Other states with a unitary tax are Alaska, Colorado, Idaho, Massachusetts, Montana, New Hampshire, North Dakota, Oregon, Utah and Nebraska.

Because the overseas profits of a company are often greater than those earned in the United States, the taxes assessed to the domestic subsidiary are usually greater than if the tax was assessed to only the domestic profits.

California decided to use the unitary method of taxation because it is often difficult to determine what percentage of a company's total profits are earned in the state.

The issue was brought to the court by Shell, which has a subsidiary in California. A federal judge ruled the foreign corporation did not have the right to sue in U.S. courts.

Shell asked the Supreme Court to give it the right to sue California in federal court to challenge the tax method as unconstitutional and as a violation

of a commerce treaty between the United States and the Netherlands.

Shell sued the California tax board in November 1981,

charging the state assessed \$35.6 million additional taxes in 1977 after recomputing its liability using the unitary, worldwide method.

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