

WHO PAYS THE TAXES IN OREGON?

Those who urge a state income tax claim that 85 per cent of our taxes are paid by real property and that the farmers bear most of this burden. Is it true? The answer is given in the following tax tables, official and authoritative. The farmer is not bearing all the burden. Neither the farmer nor the laboring man would benefit by the adoption of such a scheme. Neither was honestly considered by the men who framed it. Here is the truth about taxes:



The only tax burden reduced by a state income tax would be the state tax, which amounts to but 7.2 mills of the entire burden. All other taxes, municipal, schools, roads and county, would remain on the tax rolls just as they are to-day. Incomes as low as \$20 a week would be subject to the state income tax. No wage earner would escape. Such a tax would curtail the employment of labor and impede the progress of industry.



Property Tax Facts

All Property Taxes Levied in 1923 in Oregon—State, County, City, School, Road and Other Local		
Source—	Property Taxes	Per Ct.
Property inside limits of cities, including railroads and public utilities.....	\$22,026,211	53.7
Farms.....	10,015,421	24.4
Timber lands and lumber industry outside of cities.....	5,611,990	13.7
All other property outside of cities, including railroads and public utilities.....	3,385,010	8.2
Total.....	\$41,038,632	100.0

Compiled by C. C. Chapman, Editor Oregon Voter.

The Operation of an Income Tax Department Means a Large Body of Tax Eaters

INCOME FROM OREGON INDUSTRIES

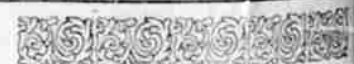
Sources of Income From Which Taxes Are Paid—Duplications Eliminated—Each Item Shows Total and Per Cent of State Income Obtained by All the People Engaged in That Line				
	1919	Per Ct.	1922	Per Ct.
Agriculture.....	\$166,400,000	26.3	\$111,270,000	20.8
Mining, quarrying and fishing.....	3,316,000	.5	2,100,000	.4
Manufacturing, including lumber.....	137,640,000	21.8	115,260,000	21.6
Construction, including road, railroad and public utility.....	31,000,000	4.9	34,000,000	6.4
Automotive industry.....	21,000,000	3.3	28,000,000	5.2
Personal service, including restaurants, amusements, laundries, dyers and cleaners, milliners, etc.....	27,000,000	4.3	25,000,000	4.7
Rail and water transportation and public utilities.....	38,000,000	6.0	41,000,000	7.7
Trade—wholesale, retail, foreign.....	77,000,000	12.2	62,000,000	11.6
Financial institutions, insurance and realty dealers.....	13,500,000	2.2	12,500,000	2.3
Rents, royalties, interest, pensions and miscellaneous.....	76,000,000	12.0	61,000,000	11.4
Professions.....	18,000,000	2.9	16,500,000	3.1
Governmental service, federal, state and local.....	23,100,000	3.7	26,000,000	4.9
Total.....	\$631,956,000	100.0	\$534,630,000	100.0

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WHY

did they exempt corporation dividends from income taxation? Why did they exempt banks, insurance companies and corporations handling real estate? The answer, class legislation.

If the farmer had been considered, a property offset provision would have been a part of the measure, allowing the deduction of a property tax from an income tax, or an income tax from a property tax. Do you like double taxation? Montana, Washington and California have emphatically turned down similar measures. Such a tax would increase the tax burden of the farmer.



GO
TO THE POLLS
ELECTION DAY!

State Income Tax Referendum League

Cyril G. Brownell, President

801 Wilcox Bldg., Portland, Oregon

Dear Sir: Enclosed find \$1.00 for membership in the STATE INCOME TAX REFERENDUM LEAGUE.

Name (Print name in full)

Address

Telephone No.

Vote 301-X-No

AGAINST STATE INCOME TAX

NOVEMBER 6, 1923

STATE INCOME TAX REFERENDUM LEAGUE

Cyril G. Brownell, President