

THREE TAX PLANS SHOULD BE JOINED, THOMAS KAY SAYS

State Treasurer Advocates Adding Intangibles and Excise Systems to Income Law.

SALEM, Ore., Nov. 6.—Approval of the state income tax measure by the people at Tuesday's election points to a way out of the tax dilemma which has been the result of the recent decision of the supreme court in declaring the intangibles levy unconstitutional, in the opinion of T. B. Kay, state treasurer.

The solution, as Kay sees it, lies in amendment by the legislature of the income tax act to embrace the levies included in the excise and intangibles tax laws and, thereby, remove the probability that the income law as adopted by the people is in itself unconstitutional and, also, erase any reasonable doubt as to the legality of its companion measures.

Kay told the Capital Journal Thursday that he is advised that there is every probability that the income tax act, because of its discriminatory exemption of corporations, is subject to the same constitutional objection that the supreme court found in the intangibles act.

Combination Urged

With its approval by the people the income tax should now be amended and reenacted by the legislature in a form which will remove any doubt as to its constitutionality, said Kay. "The three companion measures, the income, intangibles and excise levies, should all be consolidated into a single act. They are all taxes upon various kinds of income and there is no reason why they should not be included in a single bill."

Any attempt to enact separate, though companion measures, covering the three forms of income taxation is simply to invite investigation of all three on the grounds of discrimination if any of the three are attacked in the courts where they must stand upon their own expressed provisions, Kay agreed.

Could Ease Deficit

Such a combined act should be designed to raise about \$3,500,000 annually, the full amount of the present property tax levy for state purposes, and should for the first year of its collection be applied to financing the deficit the state faces, Kay said.

Kay recalled that the three levies were enacted by the 1925 legislature as companion acts designed to tax three sources of income and that each supplements the other, if one is thrown out of application the other two are discriminated against.

SUBSIDIZING OF ATHLETES ON WANE, DR. SAVAGE SAYS

NEW YORK, Nov. 7.—The recruiting and subsidizing of athletes, major evils in college sports pointed out by the famous "Bulletin 23" of the Carnegie foundation a year ago, are on the wane according to Dr. Howard J. Savage, principal author of the bulletin. Although the foundation claims

no credit for the change that has come since the publication of that constitutional sports survey on Oct. 24, 1929, Dr. Savage said yesterday that a partial checkup of conditions in the colleges has shown that there is less recruiting and subsidizing than there was a year ago. He estimated, however, to January 1, 1930, a general statement of any specific examples.

The Carnegie foundation now is engaged in showing up its original recommendations and evaluating progress since, using letters to the presidents of the institutions and a few personal visits, made at the request of college officials, to get the information.

NINE MOVIE STARS IN REVOLT AGAINST FOX WEST CHAIN

SAN FRANCISCO, Nov. 6.—A "declaration of independence" was issued today by nine motion picture stars of the United Artists against the Fox West Coast theaters. The declaration described the Fox organization as "a trust that is attempting to stifle the highest development of motion pictures through its ownership or control of nine out of ten theatres on the Pacific coast."

The accusation was issued from the offices of Joseph Schenck and Samuel Goldwyn in Hollywood and released here by their representatives. It was signed by Charles Chaplin, Mary Pickford, Douglas Fairbanks, Norma Talmadge, Gloria Swanson, D. W. Griffith, Eddie Cantor, Al Johnson and Ronald Colman.

In their declaration the stars said they will show none of their productions in the theaters of the Fox chain as long as that organization continues "its present greedy and shortsighted policy" to which they object.

The statement added that United pictures will be shown in theaters, if necessary, to let the public see them.

LOS ANGELES SELLS ED BAECHT TO CUBS

LOS ANGELES, Nov. 7.—Following on the announcement of the sale of Ed Baecht to the Chicago Cubs for \$20,000 and seven play-offs, Oscar Reischow, business manager of the Los Angeles club today announced that Art Delaney, pitcher, has been traded to the San Francisco Seals for Lorin Baker, second baseman and utility infielder. No cash was involved.

DR. BEARD NAMED O. N. G. CHAPLAIN

SALEM, Ore., Nov. 6.—Rev. John W. Beard, Presbyterian minister of Portland, was today appointed by Major General George A. White as chaplain of the 162nd Infantry of the Oregon national guard. He takes the grade of major, which he held in the reserve corps. During the war he was chaplain for the 91st division.

MEIER MAY TAKE OFFICE AHEAD OF CUSTOMARY TIME

Law Construed as Giving Privilege Via Special Legislative Meet, If Summoned.

SALEM, Ore., Nov. 6.—Some people around the state capital today were wondering if there wasn't a possibility that Governor-elect Julius J. Meier could be inaugurated before January 1 if Governor Norblad calls a special session of the legislature. The question arises in connection with another question, which is whether the special session would be comprised of members who sat in the 1929 session or members who were elected last Tuesday.

It has been assumed that a special session would be a special call of the 1929 session, hence that the members of that session would sit. But a constitutional provision has been found which says that the terms of members of the senate and the house shall begin the next day following "their general election." This special provision, according to usual interpretations, takes precedence over a general provision which says that the terms of all elective officers except the governor shall begin on the first Monday of January following their election. This being true there is a prevailing belief in official circles that a special session called before January 1 would comprise the members elected last Tuesday. Certificates of election issued to members of the legislature by the secretary of state contain no dates.

What the Law Says

Relative to tenure of office of the governor the law says that "the official term of the governor of this state shall commence upon the publication of the returns (election returns) by the speaker of the house of representatives, as provided in section 4, article 5, of the constitution."

All that section 4, article 5, says is that "the governor shall be elected by the qualified electors of the state and the returns of every election for governor shall be sealed up and transmitted to the secretary of state, directed to the speaker of the house of representatives, who shall open and publish them in the presence of both houses of the legislative assembly."

As the Street Reasons

There is another provision of law which says that "the term of office of the governor shall begin when his successor having been declared elected by the legislative assembly, as provided in the constitution, shall be inaugurated by taking the oath of office."

U. S. SUES OREGON TO ACQUIRE TITLE TO THREE LAKES

SALEM, Ore., Nov. 6.—The government of the United States has begun suit in the United States supreme court against the state of Oregon to acquire complete title to the beds of Malheur, Harney and Mud lakes. A copy of the complaint was served by mail on Governor Norblad today.

In 1859, when Oregon was admitted to the union, these lakes and the land surrounding and adjacent to them were owned by the United States, including the area reserved by an executive order of President Roosevelt as a bird refuge in 1908 and designated as the Lake Malheur reservation.

The United States claims that the lands are non-navigable. The state asserts title on the theory that the lakes are navigable.

ECKERSON, FLIER, SUES BREEZE FOR \$50,000 DAMAGES

FORTLAND, Nov. 6.—Charging negligence on the part of the Breeze Aircraft corporation in preparing for his attempted transcontinental flight was responsible for the crash which disfigured him for life and cost him his pilot's license and army flying rating, Gilbert H. Eckerson filed suit for \$50,000 damages in federal court today.

Eckerson said in his complaint he was employed by defendant company to make the transcontinental flight from Portland July 22, in a plane owned by the firm. The ship crashed in Montana, and Eckerson was unconscious for 18 hours.

Eckerson claims changes were made in the plane for the flight, but the remodeled ship was not offered for government inspection nor tested with tanks full before the trip. The flier says the crash was due to monoxide gas which came into the cockpit because of faulty placing of the exhaust and that the plane was overloaded.

TRESPASS NOTICE

Positively no hunting or trespassing allowed on Marster's Happy valley ranch. (Adv.) L. BONNIE, Supt.

Depot Barber Shop—Open evenings until 6:30 p. m. All hair cutting 25c. 409 Cass St.—Adv.

White Bermuda onions at the Umpqua grocery.—Adv.

THREE SHIPS MEET TROUBLE IN HEAVY PACIFIC WEATHER

(Associated Press Special Wire) SAN FRANCISCO, Nov. 7.—Bad sea-going weather troubled Pacific coast shipping from Alaska to the central California coast yesterday and early today. A tanker and a freighter grounded in heavy fogs near San Francisco. A liner was disabled in the traditionally heavy fall weather of the Gulf of Alaska.

Lost in a dense fog, the Richfield oil tanker Tamahua grounded inside a quarter of a mile off Rocky Pigeon point, 50 miles south of San Francisco, last night. The tug Sea Ranger was standing by early today. Several tanks were leaking and the tanker was forced to shut off her power late last night when plates in the boiler room began to buckle from the heat.

The Alaska steamship liner Northwestern, carrying 81 passengers and crew, lost her rudder in the southeastern Alaskan waters early yesterday. Four small fishing boats took her in tow for sheltered anchorage in Dundas bay.

The Matson line freighter Golden Cross grounded at Point Reyes, 3 miles north of San Francisco, in a heavy fog. She was refloated under her own power and returned to San Francisco.

The fog in which the tanker Tamahua ran ashore was so thick, Captain George Anderson wirelessly stated that the ship was headed north when she struck although she was supposed to be sailing south from San Francisco to San Pedro.

Grounded by heavy swells while taking on water ballast, she lay broadside with waves breaking over her stern.

Message from the tanker before her wireless was cut out indicated that while she was grounded fairly hard and in an uncomfortable position, she was in no immediate danger.

SALE OF WINTER HATS

Call at the Specialty Shoppe and see them. High quality millinery at reasonable prices—\$1.95, \$2.95, \$3.95, and up. Mrs. S. M. King, 235 Jackson St., Roseburg, Ore.

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Specials for Saturday and Monday, Nov. 8th and 10th

WE RESERVE THE RIGHT TO LIMIT QUANTITIES

RED & WHITE COFFEE	1-lb. bag	35c
RED & WHITE CORN FLAKES, 2 Pkgs.		15c
RED & WHITE CATSUP, large bottle		19c
BLUE & WHITE OLEOMARGARINE, 2 lbs.		35c
BORDEN'S MILK (WALL)	6 cans	49c
RED & WHITE MAYONNAISE	FULL PINT Metal Top Glass Jar	33c
UNEDA BAKERS HONEY GRAHAMS	2-lb. box	33c
MINCED CLAMS (1s tall), 2 for		49c
DEVILED MEAT (1/2s), 6 for		25c
CORN (Standard White) (2s)	3 cans	35c
TOMATOES (3 Sisters Brand), 3 cans, (2 1/2s)		39c
PEAS, 3 cans (2s)		35c
SOAP, 5 bars		19c
SODA, 2 for		15c
Peet's Granulated SOAP	Large pkg.	39c

RED & WHITE STORES