

Oregon's Tax Situation Discussed by F. H. Young

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out that the county has 119 tax levying bodies, that the county has made an exceptional record in reducing its debt, now being free of bonded and warrant indebtedness, but pointed out that the county is lagging in prompt payment of taxes and in the collection of delinquent taxes. The budget for public welfare, he said, is approximately one-third of all taxes levied for county purposes.

The tax system, the speaker said, is constantly in a state of flux, being changed by shifting public opinion, by demands of the people and by emergencies.

Taxes originally were imposed, he said only for the elementary operation or essentials of government. A new idea in taxation later came into being, the purpose being the regulation of business through such levies as the gasoline tax, utilities tax, inspection fees, franchise tax, etc. This then was taken a step further to restrain trade, such as the alcohol tax and the chain store tax, designed to equalize opportunities for doing business.

"Fourth Theory" Cited. "There recently has arisen a fourth theory of taxation, and one which is causing much current controversy," Mr. Young said. "This is the modern day theory for the redistribution of wealth. These include the unemployment compensation tax, social security taxes, health insurance, old-age pensions taxes and other levies concerned with so-called social reform."

The state of Oregon, he asserted, has to a great extent stabilized its tax system. The property tax, the backbone of the tax structure, has undergone few changes. The state has turned to income and indirect taxation to meet other needs thus avoiding increased levies upon property.

Sales Tax Held Doomed. He predicted that with the constantly rising level of old-age assistance, efforts will be made to revive the sales tax plan, thrice killed by vote of the people, under the guise of a gross income tax, but expressed his opinion that it is "doubtful if the gross income tax will get far."

The trend in Oregon, he said, points to greater interest on the part of the individual taxpayer, particularly in attention to local budgets, efforts towards equalization of school taxes, and better control of expenditures.

He urged that taxpayers make every effort to provide themselves with accurate information in dealing with tax problems and not to base conclusions upon incomplete knowledge.

Jobless Pay Proposals Face Legislative Battle

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five bills. They will propose new changes, but will make the existing law "more emphatic," a commissioner said.

One-Man Head Proposed. Governor Sprague's proposal that the workmen's compensation law be administered by a single man, who would be responsible to the industrial accident commission, is ready for introduction. Labor has not opposed it.

The governor's bill to do away with jury trials in appeals from awards of the industrial accident commission also is ready. Labor, opposing the proposal, also will demand increased benefits.

A bill to compel trucking operators to contribute to the cost of general government, advocated by the governor, was introduced today. It would levy a one mill per ton mile tax on trucks of 30,000 pounds, and the tax would be graduated up to two mills. Trucking operators now pay only on their gross revenue.

enues, the money going to the highway fund.

Cold To Reapportionment

A poll of legislators showed today there is little interest in reapportioning the legislature, although two bills to do so have been introduced in the house and another is in the offing.

Many legislators said they don't want any bitter fights this session, and almost any reapportionment proposal would be sure to bring one on.

"Multnomah county is satisfied with its representation, and most other counties are, too," Speaker Robert S. Farrell, Jr., said.

There are indications that the house won't be changed, and it is likely that only two senate changes will even be considered. Several senators said they favor splitting the district embracing Klamath, Deschutes, Lake, Jefferson and Crook counties, giving Klamath county a senator of its own and giving a senator to the other four counties.

To do this, two other districts would have to be consolidated. Some senators said they favor consolidating Jackson and Josephine counties, which now have a senator each.

Brewery to Be Host. The legislature will hold its first night session tonight—in a brewery.

The brewery invited the senators to come down and get free beer. The Tillamook county senator and representative have arranged for Tillamook cheese to be served.

Those who don't drink beer will get milk.

The state liquor stores would be prevented from delivering liquor to customers by messenger under a bill introduced in the house by Representative John Steelhammer (R., Marion).

The bill provides that liquor sold by the commission shall be sold only to the purchaser personally at the store.

Vetted Bills Revived. The house medicine, dentistry and pharmacy committee was scheduled to introduce today a bill proposing an increase of 50 cents in the price of two-year vehicle operator's licenses.

The money would reimburse hospitals caring for indigent accident victims. The increase estimated at \$120,000 a year, would be administered by the state industrial accident commission.

A similar measure was defeated by the senate in 1939 after it had passed the house.

Measures providing free flood tests for expectant mothers and free Wasserman tests for all residents of the state also were slated for introduction. The state board of health would make the tests.

Oregon and Kansas are the only states which do not provide free Wasserman tests, Mrs. R. K. Moorhead of the Marion county health department told the committee.

A bill to make optometrists responsible for statements in their advertisements was introduced yesterday by the same joint committee.

It prohibits advertising of prices, and increases educational requirements from two to four years at accredited schools.

Sponsors said the bill was similar to a measure passed last session but vetoed by Governor Charles A. Sprague. They said the features to which the governor objected have been removed.

Reps. E. Harvey Miller (P., Morrow) and Giles L. French

(R., Sherman) introduced a bill yesterday basing the apportionment of highway funds to counties on assessed valuation rather than motor vehicle registration.

Many counties lose funds because many residents have post-office addresses in another county, the authors explained.

Overturning Bus Sends 16 Persons to Hospital

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neck and head lacerations. None of the passengers was critically injured, according to the physicians attending them at the hospital.

Soft Shoulder Blamed

Roy Hurd of Eugene, driver of the bus, told officers, according to Sergeant Paul Morgan of the state police, that he stopped the vehicle when one of the women passengers became ill as the bus was traveling the winding road between Canyonville and Grants Pass. As he drove off the pavement and onto the shoulder of the highway the soft ground gave way and the bus rolled over on its side.

Tobruk's Defenses Cut By Besiegers' Smash

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additional positions in the Tepeleni sector.

Reports from Athens said Italian losses were so heavy in the fascist Julia division that its commanders withdrew it from the front lines in Albania in order to reform the division's ranks.

Bad weather for the second consecutive night grounded British and German bombers.

In Turkey, the official radio declared last night "those who attack our steel fortress are doomed to fall in the attempt," and announced a great part of the Turkish army was massed in Thrace near the Bulgarian border.

British Plans Told

Churchill disclosed that Britain's new announced decision to conscript labor was prompted by a vast demand in the next six months for man and woman power to supply an army for fighting both overseas and at home.

"Counting the home guard," he said, "we have 4,000,000 armed men."

With the nation now in its full war stride, he said, war-time munitions and supply plants, planned in 1939 to provide the army "with all the equipment it required in continuous action on the continent of Europe against the German enemy," are coming into production.

Rumania, torn by internal disorders and widespread street rioting, was under army control today.

German troops in Rumania were said to have been sent to Bucharest and other cities to help halt the fighting between the Rumanian military and ex-

tremist groups of the green-shirted iron guard.

Chief of State Antonescu blamed the outbreaks on "some misunderstanding individuals, rebellious elements and foreign agents."

He put the army in charge of the police, brought 87 important industries under military control, ordered a 10 p. m. curfew and decreed death for anyone committing crimes against members of the German military mission in Rumania.

Economic Defense Agency Planned by Roosevelt

WASHINGTON, Jan. 22.—(AP)—A federal agency entrusted with the responsibilities of economic defense is being planned by President Roosevelt, authoritative officials reported today.

One of the main tasks of the unit, it was said, may be to keep dollar exchange and essential materials out of the hands of the axis powers.

The projected agency, officials stated, would be charged with coordinating all economic phases of the defense program and would constitute, in effect, a companion organization to the office of production management—the Knudsen-Hillman board—which has been placed in charge of the nation's armaments manufacture effort.

Fare Enough

NOW YORK—James Synder, a jobless clerk, kept a subway train waiting several minutes while he searched the tracks for a nickel he had dropped.

"You'd do it, too," was the explanation that won him a suspended sentence, "if you'd lost your last nickel."

ODDITIES

(By the Associated Press)
Right Name, Please!

DETROIT—A candidate for recorder's court listed himself for the ballots as "Frank Murphy (James McArthur Platz)," but the city election commission ruled otherwise.

"There is no doubt that Frank Murphy is a more attractive name politically than Platz," observed Judge John J. Maher, chairman of the election commission. "Platz, however, appears to be this candidate's name and as Platz he must go before the voters."

Supreme Court Justice Frank Murphy is a former governor of Michigan and former mayor of Detroit, and another Frank Murphy, no relation, is lieutenant governor.

Burglars' Oversight

MT. CARMEL, Ill.—Ray Kaerlicher went treasure hunting and wound up with \$200 of his own money.

Object of his search was a safe containing \$400 which burglars carted away from his shoe store a few days ago.

When he found it, on a creek bank, he discovered that the thieves had overlooked \$200 in cash and checks in a money box.

Sutherland

SUTHERLIN, Jan. 22.—Mr. and Mrs. Ray Hoyt were business visitors in Roseburg Thursday. Word has been received here of the birth of a son at Sumpter, Oregon, to Mr. and Mrs. Frank DeMerritt, former residents of Sutherland.

Mrs. Lloyd Pinkston of Oakland visited her daughter, Mrs.

Richard Riggs, Wednesday. Mrs. Edwin Neff returned to her home Wednesday from Riddle where she had been visiting her sister, Mrs. J. L. Smith, for the past three weeks.

Mr. and Mrs. Harry Brown are getting the hatchery ready for the hatching season which will start soon.

Mr. and Mrs. Hugh Wahl shopped and attended to business in Eugene Thursday.

Stock and Bond Averages

STOCKS

Compiled by Associated Press
Jan. 22.

	30	15	15	60
RR's Ind'l's	63.7	105.0	101.0	39.6
Prev. day	61.0	17.1	35.1	43.5
Month ago	61.6	15.6	34.5	43.2
Year ago	71.3	19.2	39.4	50.1
1940-41 high	74.2	20.5	40.6	52.2
1940-41 low	52.3	13.0	30.9	37.0

BONDS

	20	10	10	10
Ind'l's RR's	61.3	17.5	35.2	43.7
Prev. day	63.4	104.9	101.0	39.7
Month ago	60.0	105.2	99.7	37.1
Year ago	57.7	102.2	96.3	51.4
1940-41 high	64.1	105.9	101.3	53.5
1940-41 low	48.3	98.9	90.3	35.1

The Little Hermits say:
"IT SURE RINGS THE BELL"
for Quality, Flavor and Value!

OLD HERMITAGE
KENTUCKY STRAIGHT BOURBON WHISKEY
NATIONAL DISTILLERS PRODUCTS CORP., N. Y.

\$2.10 QUART
\$1.10 PINT

PENNEY'S JANUARY BARGAINS

Come one—come all! We're ready with a store full of red-hot values! Now's the time to stock up on family needs at a real saving!

WOMEN'S TUCKSTITCH PAJAMAS
We just bought too many. All sizes reduced to clear. Extra special values.
98c

TRIMMED RAYON PANTIES
Get all you need at this low price. At this low price, attractive knit rayon panties with applique and lace trims.
15c

BOYS' PULLOVER SWEATERS
Odd lots reduced to clear. Heavy rib knit for longer wear.
69c

BOYS' REPRICED SUITS
Broken lots. Sizes 10 to 18.
\$9.90

GIRLS' RAYON SLIPS
Neatly tailored type, crepe or satin stitching. Sizes 10-14.
49c

MEN'S WORK SHOES
Leather soles, rubber heels. Retain uppers for longer wear and more comfort.
\$1.98

Repriced CHILDREN'S OUTFITTING PAJAMAS **79c**

REDUCED TO CLEAR!
Mei's 10% Wool UNIONS **77c**

Children's PAJAMAS **79c**
Girls' Broadcloth SLIPS **25c**
Girls' Rayon PANTIES **10c**
Chiffon or Service HOSIERY **79c**

Women's HANKIES **5c and 10c**
Women's Balbriggan GOWNS **98c**
Junior Hi POLO SHIRTS **49c**
STUDENT SUITS, Sizes 10, 11, 12 **\$7.90**
Boys' SWEATERS **\$1.49**
Boys' SHIRTS **49c**
Men's DRESS SHIRTS **77c**
FOUNDATION GARMENTS **98c**

WOMEN'S DRESSES REPRICED
Odd lots and sizes in spun rayons and wash patterns. Smart styles that will save you money.
\$1.50

Also a select group of creases and wools that look three times the price, for only
\$2.50

Repriced LADIES' SKIRTS .. **98c**
Wool crepes and flannels.
Repriced LADIES' JACKETS **\$3.98**
Plaids and flannels.

BARGAINS REPRICED SHOES

Men's Oxfords
Leather and crepe soles.
\$1.98 and \$2.98

CHILDREN'S Oxfords and Straps
Broken sizes. Blacks or browns
98c and \$1.49

Ladies' Oxfords \$1.50
Boys' Oxfords
In odd lots and sizes
\$1.98 and \$2.49

PRISCILLA CURTAINS—
Repriced, pair **69c**
Miscellaneous LACE PANELS, repriced **69c**

Curtain Scrims 5c yd.
Colorful Cretonne 10c yd.



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APPLETON SPOTLIGHT
Beam sweeps in any direction. No blind spot! Full 360° radius. Has highest candlepower ever produced in a lamp this size. Special construction of lens helps keep it clean in bad weather. \$15 value.
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Put this safe defroster on your car now. Needs no attention. Flexible rubber blades. Only
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SPECIAL **\$25.95**

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WINGS STANDARD HORN
A 1 1/2" trumpet that gets real action.
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ALL-WEATHER FOG AND DRIVING LIGHT
Scientifically designed. Light goes under fog; doesn't bounce back and blind you. With amber or clear lens.
SPECIAL \$3.79