Motor-Propelled Boats 16 Feet or Over Hit by Tax

Local sports fishermen owning boats 16 or more feet in length will not be required to pay a use tax on such boats provided they propel the craft exclusively with oars, according to a ruling re-ceived here today from J. W. Ma-loney, collector of internal reve-nue. If, however, an outboard motor is attached the boat immediately becomes subject to the use tax. The tax does not apply to boats used in commercial fishing

Any boat propelled by ma-chinery or by sail, or by both means, measuring 16 feet or more in length and used for pleasure purposes, is subject to the tax, purposes, is subject to the tax, which became effective Feb. 1. The tax is imposed only if the boat is put in use and does not apply to boats in storage.

The collector reports that he has obtained a ruling from the commissioner of internal revenue in answer to numerous inquiries regarding boats equipped with de-tachable outboard motors and

tachable outboard motors and that such usage makes the boat subject to the tax. Boats under 16 feet, used either with or without motors, are not subject to tax.

The stamp tax is identical with that used on automobiles and costs \$2.09 for the five months period from Feb. 1 to June 30, when a \$5 annual tax stamp is required. This rate applies on boats quired. This rate applies on boats up to 28 feet. Boats from 28 to 50 feet require a \$10 annual stamp, or \$4.17 for the five stamp, or \$4. months period.

Forms for making application for the tax stamps may be ob-tained from the collector of innal revenue, 210 Custom ise, Portland.

Rationing of Sugar Put **Up to School Teachers**

(Continued from page 1)

his family's copies of "war ration book No. 1" will sign an applica-tion declaring the amount of su-gar in his home. On the applica-tion form will be a reminder that making false statements to any federal agency is a criminal of-fense carrying penalties up to fense carrying penalties up to \$10,000 fine or ten years' impris-

Those whose family supply exceeds two pounds per person will have an appropriate number of stamps detached from the front of their books. Since each stamp will be numbered for use in 28 consecutive weeks, those lacking the first few stamps will have to use up the sugar in the cupboards before getting more.

Each stamp will entitle the book-holder to buy a specified amount of sugar, probably 12 bunces, a week. Consumers will tender stamps to the grocer along with their money, and the grocer will paste the stamps on a card which he must turn in to the wholesaler in order to replenish his own supply bins.

A primary question, which may not be answered for several months, was how additional sugar would be doled out to house-wives who wish to do home canning and preserving.

Because the fruit canning season is not imminent, OPA is leaving the question for later decision, merely promising that such sugar will be made available in plenty of time.

Dealers Warned

Dealers Warned

Price Administrator Henderson said today the government was prepared to set maximum retail prices on sugar "unless prices are voluntarily kept in bounds."

Consumers who find retail su-gar prices more than one cent higher for a five-pound bag than prices were during the first week of December, 1941, should protest to storekeepers, Henderson added, commenting:
"Any increase much greater

"Any increase much greater than that is profiteering pure

price increases. Every wholesale sugar buyer is entitled to receive during the month of February ean blockade be plugged.

ed demand in London today that tung province, any such gap in the Mediterranean blockade be plugged.

No details from Singapor 80 per cent of the amount of sug ar he received in February,

Since the United States entered the war, OPA has permitted an increase in the refiners' selling price of 20 cents a hundred

Nazis Trapped at Key Point by Russians

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(Continued from page 1)

that Prime Minister Winston Churchill was laying plans for a big-scale landing operation on the Norwegian coast and hoped to have the support of the U. S. fleet.

The dispatch, circulated by German news agency, said the attack would far surpass the "relapeninsula, two U. S. flighter.

have the support of the U. S. fleet.

The dispatch, circulated by German news agency, said the attack would far surpass the "relatively insignificant undertakings attempted by British warships against Norwegian island during the past few months" referring to raids by British commands.

"Churchill is convinced of the necessity of the operations in question, even at the risk of losing further large quantities of immediately. He described Aguin-like the support of the distribution of the local recrulting fications to the local recrulting officers, but they wouldn't have me—because I'm a female."

CHARLOTTE, N. C.—The applicant had everything to become an aviation cadet—perfect physical cal condition, no dependents, a college degree, a pilot's license. The would-be cadet wrote all this to the district army recruiting headquarters here.

The list sentence read: "Tresented all the above qualifications to the local recruiting officers, but they wouldn't have me—because I'm a female."

OUR BOARDING HOUSE



British shipping," the dispatch aldo as "a sort of Philippine

A British destroyer has been sunk off the English west coast by a German submarine, the Ber-lin command reported today, listing eight allied merchantmen to-

"Off the east coast of North America," the war bulletin said, "German U-boats sank six enemy merchant ships with a total dis-placement of 38,000 tons." Off the English west coast, it

said, German bombers sank two merchantmen aggregating 10,000 tons and scored bomb hits on five

others.
Authoritative sources said the toll of ships sunk by U-boats off the American coast now had reached 55 with a total tonnage

Further restricting the use of food, it was announced in Rome today that no meat, eggs or cheese may be served with Sat-urday noon, Sunday noon or Sun-day night meals in Italian restau-rants.

Nazis to Increase Army.

A Reuters, British news agency, dispatch from "somewhere in Europe" quoted diplomatic cy, dispatch from "somewhere in Europe" quoted diplomatic sources today as saying that Reichsmarshal Goering's recent visit to Italy was to get a fresh contingent of 300,000 Italian workers for service in German industry. industry.

A nazi campaign to recruit for-

eign labor was said to be in full swing in industrial districts of northeast France and around

The report said that by "combing out" factories and calling up Germans living abroad, Germany expects to have an additional 2,000,000 soldiers to throw against soviet Russia.

An army of about 30 divisions

—(roughly 450,000 men)—was
said to be in training in Saxony
and Sifesia for use in the spring.
A large part of these troops already have gone to the eastern front, it also was said.

troops were reported to have been withdrawn for rest behind the line in preparation for the spring.

Vichy Seen Aiding Axis.

An increasing conviction in died, commenting:

"Any increase much greater and that is profiteering pure not simple.

"In this situation, scarcity is assolutely no justification for increasing conviction in many circles that the Vicing government's ships—its denials not withstanding—have been convoying supplies to North Africa for use by Fleid Marshal Rommel's assolutely no justification for German forces brought a renew-

A government spokesman inti-mated recently that the British navy might take action soon to

seal the gap.
An official source said yesterday that any such step the navy took would be in cooperation with the United States.

Japanese Hurl Shells Into City of Singapore

(Continued from page 1)

Quisling."

A communique said eight American pursuit planes "attacked by a greatly superior force of Japanese fighters and bombers" at Bali, in the Dutch talling 48,000 tone as having been sunk by nazi sea and air forces planes. One U. S. plane was lost, on both coasts of the Atlantic. another was listed as missing. **Dutch Nail Japanese Lie**

On other fronts of the far Pa eific conflict:

Dutch Indies-Countering an issertion by imperial Tokyo headquarters that Japanese naval planes had "virtually annihilat-ed" the Dutch fleet in an attack Feb. 4 in the Java sea, N. E. I. headquarters announced crisply:

"The Netherlands Indies fleet olutely intact, at sea and ready for action."

The Dutch high command acknowledged that Japanese inva-sion forces had won control of most of Amboina island, site of the Indies' second biggest naval base, but reported heavy r blows at Japanese sea power.

A Dutch bulletin said N. E. I. forces had sunk a Japanese cruiser and a transport and hit another cruiser and a submarine in operations off Amboina, which lies between Celebes island and New Guinea in the Moluccan sea.

Japan - Tokyo headquarters, amplifying its claim yesterday that two Dutch cruisers had been sunk in the Java sea, asserted that a United States light cruises of the Marblehead class and a Dutch cruiser of the Java class were damaged "beyond repair" in the same attack, The 3,350-ton Dutch cruiser Tromp was also listed as heavily damaged.

The navy department in Washington said it had "no informa-tion" on any such attack on a U. S. cruiser.

More Jap Raiders Downed

Burma — Japanese warplanes again heavily attacked Rangoon, the Burmese capital, but sharp shooting American and British fliers shot down two of 24 raid In some cases, veteran German ing planes and damaged two others without loss to themselves.

Counting 10 planes known de-stroyed yesterday, the total con-firmed Japanese loss in Burma was listed at 122, compared with five defense planes lost and one damaged.

China-Tokyo reports broadcast by the German radio said Japanese troops launched a big offensive Thursday, encircling survive.

No details were forthcoming from Singapore itself regarding the supposed flaming-oil trap in Johore strait—an adaptation of the ancient tactic of hurling boil-ing oil on attackers of castles.

Dispatches from Batavia yes-terday said the Dutch had planned a similar wall-of-flame fense to combat sea-borne Japa-nese invaders of Balik Papan, Borneo oil port, but that a driving rainstorm intervened.

(By the Associated Press) Complaint

Searchers for One Plane Report Second Missing

SACRAMENTO, Feb. 7.—(AP) McClellan field authorities, searching the Siskiyou mountains for a twin-motored bomber with four officers aboard which went down five days ago, reported another army plane missing in the general vicinity of Eureka today. Army officers said two pilots,

their names given only as Dono-hue and Disierro, escaped injury when they made forced landings near Red Bluff and between Weaverville and Eureka yester-day, but that a third flier, identified as Pilot Riley, was still un

Three observation planes took off from McClellan field today to renew the search for the bomber which has been missing in the rugged, snow-covered Siskiyou since last Tuesday.

Local Masons to Attend Ceremony at Marshfield

A delegation from the Rose-burg Scottish Rite will go to Marshfield tonight to attend a ceremonial at the Masonic hall there. The Marshfield team will confer the 9th and 10th degrees on a class of candidates, which on a case of candidates, which will include four applicants from Roseburg. The local candidates are John R. Montgomery, John William Robertson, Rudolph Ritzman and C. F. Bossa. man and C. E. Reese

Civilian Defense Police **Drill Is Cancelled**

The drill scheduled by the mounted patrol of civilian de-fense police reserves at Umpqua park Sunday was cancelled today upon order of Sheriff Cliff Thornton. The unit, however, will hold a drill Sunday, Feb. 15, if weather permits, the sheriff an-nounced

M. H. Skinner, Ex-Bank Meac of Oregon, Dies

PORTLAND, Feb. 7—(AP)— Mark H. Skinner, 70, state bank-ing superintendent from 1935 to 1939, died yesterday at a local hospital after an illness of two months. He was a native of Mi-chigan and came to Portland in 1921.

Edward Noah Funeral to Be Held Here Monday

Funeral services will be held at Funeral services will be held at 10:30 a. m. Monday at the Rose-burg Undertaking company chap-el for Edward Noah, who died at his home Friday from a self-in-flicted gunshot wound. The ser-vice will be conducted by the Rev. John Barney. Interment will be in the Sodders here covered in the Soldiers home cemetery.

To Leave Roseburg-A. W. Wampole, employed for the past 12 years with the Parslow Furni ture company, has resigned his position and will leave next week to accept employment with the Long-Bell Lumber company. He will go to Longview, but may be transferred to work in Califor

WHEAT

DANCE At Olalla Saturday, Feb. 7 Ladies F

Casey Jones' Orchestra

Tax Refunding To
Dealers Planned

SALEM, Feb. 7.—(AP)—The state tax commission said today it is trying to arrange for refunding excess cigaret taxes paid by dealers under the eigaret tax law, which the state supreme court suspended last Tuesday to permit a referendum.

Many dealers such as those

permit a referendum.

Many dealers, such as those who had eigarets on hand Tuesday on which taxes had been paid, have paid taxes on more cigarets than they have sold, the commission said.

The commission said that most cigaret dealers feel that since it leads to be the commission said that most cigaret dealers feel that since it leads to be the commission said that most cigaret dealers feel that since it leads to be the commission said that most cigaret dealers feel that since it leads to be the commission said that most cigaret dealers feel that since it leads to be the commission said that most cigaret dealers feel that since it leads to be the commission said that most cigaret dealers feel that since it leads to be the commission said that most cigaret dealers feel that since it leads to be the commission said that most cigaret dealers feel that since it leads to be the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold, the commission said that most cigarets than they have sold that most cigarets than they have been billeted in the norther sold that the commission said that most cigarets than the commission said that most cigarets than the commission said that most cigarets than the cigaret than th

"and under the suspended law there is no legal authority for requiring payments. However, a number of wholesalers and re-tallers are voluntarily remitting the remainder of their net col-

The commission said that by returning excess payments to dealers, and by dealers paying their collections to the state, retailers and wholesalers "are not materially injured or unjustly en-

Air Force of Million Ordered for U. S. Army

(Continued from page 1)

and for six months after its ter-mination, subject to earlier re-lief or discharge. Units not already in active

fighting service were not detailed in the order. The reservists called were most-

ly selective service trainees or na-tional guardsmen who were re-leased last fall after having serv-

ad more than a year.

How many were called was not disclosed, but by officially announced plans 200,000 were to have been returned to civil life last fall.

War Council Named

An eight-man combined chiefs-of-staff board was established in this United Nations war capital today to direct all British-Ameri-can joint action by land, sea and can joint action by land, sea and air and on factory assembly lines.

American members are: Admiral Harold R. Stark, the chief of naval operations; Gen. George C. Marshall, the army chief of staff; Admiral E. J. King, commander in chief of the United States fleet, and Lieut. Gen. H. H. Arnold, chief of the army air corps.

The British members are: Field Marshal Sir John Dill, former chief of the imperial general staff; Admiral Sir Charles Little; Lieut.-Gen. Sir Colville Wemyss; and Air Marshal A. T. Harris.

In its amounteement of the In its announcement of the move late yesterday the war de-partment said the new board "amounts to a combined com-mand post for the conduct of all

mand post for the conduct of all joint operations of the two governments in the war."

Besides directing military operations it will have jurisdiction over production and distribution of war supplies. It will work in collaboration with representatives of the other United Nations.

Although similar in many res.

Although similar in many res-pects to the inter-allied high command of the last war, the new

agency apparently has more actu-al power to act. Creation of a manpower concreation of a manpower con-trol administration, which could apportion Americans as needed among factory, farm and firing line, was under study in the line, was un capital today.

Some well-placed sources said Two daughters and two sons from the White House within the month, setting up a policy body to determine which citizens should keep on producing food and weapons and which should be enrolled for military service

Four Persons Perish In California Floods

(Continued from page 1)

Taylor's scream. He hurled him o safety. By that time, his auto



Means a Lot!

FRED A. GOFF
District Manager
S. Stephens Phone 218
Roseburg, Oregon

FARMERS MUTOMOBILE

mobile had been buried under the

Wire of Roseburg will officiate. Harney Deputy Sheriff Kills Himself With Gun

BURNS, Feb. 7.—(AP)—W. W. Gould, about 54, Harney county deputy sheriff since 1929, was

cigaret dealers feel that since it is impossible to return taxes to the consumers who paid them, that the money should be paid to the state.

"Some dealers have not paid in all the money which they collection of all the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money which they collection in Napa itself while Calistoga recorded at the money while the money while

MOLALLA, Feb. 7.—(AP)— This section of Oregon had a fine large amount of weather this week. More than 24 hours have pass-

ed so it may now be told that hailstones pelted the countryside between rainstorms that flooded lowlands and basements. Several windows in the grade school building were smashed by hail-stones

E. E. Smith, Spanish War Veteran, Passes

Edward Elwood Smith, 72, Spanish war veteran and resi-dent of Portland, Oregon, died at secretary of war.

Like those already ordered to active service, these units will Indiana, September 19, 1869, and serve for the duration of the war serve for the duration of the war. 26, 1898, serving as private, Company K, 1st Illinois Volunteer infantry. He was discharged November 11, 1898. He had made his home in Portland, Oregon, for a

number of years.

Surviving is a son, Robert E. Smith, of Portland.

The body has been removed to the Douglas Funeral home and arrangements are being made to forward the remains to Portland for services and interment.

VITAL STATISTICS

MARRIAGE LICENSES HOUSEHOLDER - CHURCH-Warren Harding Householder, Myrtle Creek, and Elizabeth Eu-nice Church, Camas Valley.

Hallie Willits Funeral Set at Cottage Grove

Cottage Grove Monday afternoon for Hallie Willits, 38, bookkeeper at the J. C. Penney store here, who died Friday morning at Portland. The services will be held at 2:30 p. m. at the Mills chapel. The Rev. Melville T. Wits of Reseaburg will officiate.

found dead yesterday in a storage room adjoining the sheriff's office in the courthouse here.

Sheriff C. W. Frazier said that since Gould's death was appar-ently due to a self-inflicted bullet,

no inquest would be held. Gould is survived by his wid-

POWELL'S FISHING TACKLE 245 N. Jackson St., Roseburg

Basketball Saturday Night

Roseburg Junior High School **Ashland Junior High School**

Time 7:30 p. m. JUNIOR HIGH GYMNASIUM ADMISSION Students Total Adults .. .220 Grade School

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