

Uclans Suffer Four Costly Injuries

Coach Bert LaBrucherie yesterday sent his UCLA Bruins through a hard workout designed to eliminate weaknesses which helped Northwestern defeat his team last Saturday.

The Coast champ UCLAN's took it on the nose in more ways than one during Saturday's setback as Gene Rowland, Al Hoisch, Don Paul and Jerry Shipkey, all are on the injured list. Rowland, Hoisch, and Shipkey comprise three-fourths of the Bruin starting backfield, while Paul last season was an all-coast center.

LaBrucherie's lads make their Pacific Coast conference debut against the Oregon Webfoots next Saturday at the Coliseum. Although the Oregonians will be the underdog the Bruins are not taking the contest lightly.

Bike Ride Slated

Any girl who likes to bicycle ride can take part in the "bike hike" sponsored by the Outing club Saturday, October 11. Equipment needed includes a bicycle, sack lunch, and a bed roll. Bicycles may be rented. The excursion will start at 1 p.m. Saturday in front of Gerlinger hall and the return is scheduled for early Sunday morning. Dress is according to the weather. All interested should sign up on the bulletin board in the locker room in Gerlinger hall.

Sales Tax

(Continued from page one)

each tax selects a different group of victims. The fault of Oregon's present tax laws is that, in adverse times, all taxes seek out the same victims. The sales tax promises to spread the burdens over a wider base."

Tax Course Upward

It is not important under present inflationary conditions, stated Crumbaker, whether the sales tax will lower taxes or not, since the course of all taxes is upward; but if passage of the sales tax will prevent or limit the rise in other taxes, its effects will closely resemble a reduction.

"And there can be no dispute that the sales tax will make unnecessary a levy of other taxes for the same purposes," he said. "Defeat of the sales tax will not decrease future taxes—it will merely insure more equitable distribution of such additional taxes as will inevitably be levied."

To Add Supporters

"If history repeats itself and perfection of the tax structure is

deferred as it has been in the past, there is merit in spreading the 'badness' of our imperfect structure over a wider base," Dr. Crumbaker commented.

The sales tax will add to the number of supporters of government activities, he said, "and it is not a bad idea to have as many Oregonians as possible conscious of the discomforts of working to support state activities."

"The sales tax is a vital part of a tax program to relieve the rich," Dr. Ellis said. "In the first place, the community property law saved the upper bracket \$2,000,000 in state income tax. Why did they throw that away?"

Dr. Ellis also explained that on the basis of the amount of income Oregon people earned in 1946 income tax this year will bring in \$10,000,000 more than the state tax commission conservatively estimated from that source.

Expenses Same

"The sales tax doesn't provide money to reduce county, city or school expenses. Money for these has to be especially voted for. But it will relieve property holders, and they are the ones who can afford to pay," Dr. Ellis commented.

If the sales tax is defeated, a re-

duction of exemptions on income tax has already been provided for, Dr. Ellis said. If the bill does go through, he continued, the next step will be to eliminate the food exemption.

The sales tax bill places an unfair and costly burden on business, maintained Dr. Ellis. "Businessmen must pay their own cost of collecting, and must keep separate accounts for the tax commission. Every third month they must report their taxable sales to the commission, and this report must be in by the tenth of the month. For small concerns, this will mean putting aside all their monthly business to prepare the report."

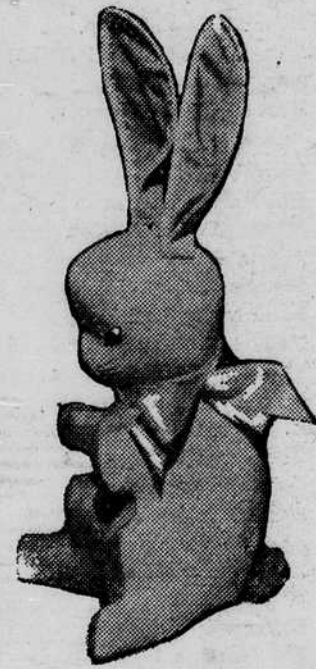
Some Questions

Dr. Ellis emphasized that the law does not indicate clearly what shall be considered "retail sales." "What about grain sold to the farmer?" he asked. "The Grange will decide it is not a retail sale, if we are to judge from the experiences of other states, but the tax commission will decide it is retail. In this and similar situations, law suit will follow law suit. The businessman will always be the defendant."

The sales tax will further complicate government accounts, said the economist. "It will provide

more funds with which to fill sales tax will take sustained vigilance on the part of officials. He quoted the statement of an authority on the sales tax enacted by New York City: "It is the most difficult and perplexing statute we have ever tried to administer."

Dr. Ellis said that enforcing the



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