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The University of Oregon Testing Office is an official ETS computer-based testing site. Testing is available year-round, Monday-Friday, 2 sessions a day. Appointments can be scheduled by calling 541.346.2772 or by visiting the Testing Office.

The Testing Office is located on the 2nd floor (Rm. 238) of the University Health and Counseling Center, 1590 E. 13th Ave., Eugene OR.

The period of greatest demand is usually Sept. through March, so it makes sense to **plan ahead**.

For more information visit the Testing Office web site at <http://www.uoregon.edu/~testing/>

IN BRIEF

Oregon to go after untaxed cigarette sales

PORTLAND — Oregon is chasing buyers and sellers of untaxed cigarettes traded on the Internet, hoping to plug a hole that is costing the state up to \$20 million a year.

Last summer state prosecutors closed a Web site run by an Aloha man and has filed racketeering charges against him. And they are beginning to send bills to buyers for cigarette taxes never paid.

Randy Evers, administrator for the Oregon Department of Revenue's Business Tax Division, says the state is just getting started.

Most Web sites that sell tax-free cigarettes fill orders from outside the United States, often from Europe,

and customers pay about half of what they would in Oregon.

Inexpensivesmokes.com operated from Aloha until the Oregon Tobacco Compliance Task Force raided it in July. Eric Guthrie, 35, was indicted Dec. 15 on racketeering charges and crimes relating to the illegal sale of cigarettes. He is held on \$161,300 bail and could face 21 months in prison.

Oregon collects \$1.18 per pack in taxes, the tenth-highest such tax in the nation.

The federal General Accounting Office in 2002 reported finding 147 U.S. Web sites that weren't passing bills for state taxes to their customers. This past fall, an Internet search produced 935 such sites with names such as cheapsmokesby-mail.com, cigs4free.com and no-taxsmokes.com.

— The Associated Press

RESUME builder

The Oregon Daily Emerald is looking for an outstanding student leader to serve on its Board of Directors.

This body of faculty, community members, students and Emerald employees meets monthly to oversee financial matters and other issues affecting the paper. The Board does not control editorial content of the Emerald; however, department heads from all capacities at the paper report to the Board.

Qualified students should be dedicated, inquisitive and motivated. Business, law or journalism experience is a plus. The position is unpaid but looks great on a resume. You'll gain the experience of working with a diverse group of professionals and students to analyze issues and make informed decisions.

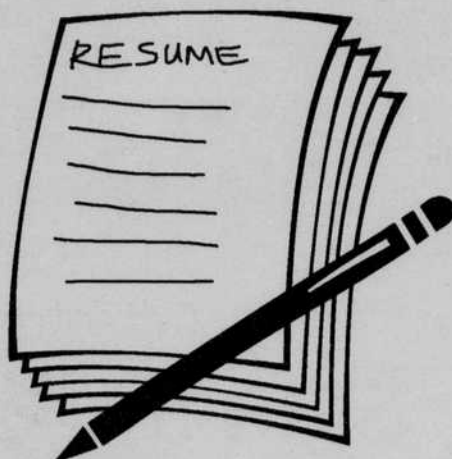
**The two-year position is open to
all currently-enrolled students
at the University.**

To apply:

Interested candidates should write a letter of interest describing qualifications and reasons for wanting to serve on the Board.

Send letters to one of the following:

- ✓ emerald@uoregon.edu
- ✓ Suite 300 EMU (Campus Mail)



OREGON DAILY EMERALD

The independent newspaper for the UO Community

Bakery: Acquisition would pose long relocation process

Continued from page 6

about anything. Frohnmayer told the board that the bakery building itself could host at least 20 offices that are currently located in rented buildings.

"We are, as the board knows, a landlocked University," Frohnmayer said.

The bakery itself faces a long and complicated relocation process, assuming the sale does happen, and needs to start making plans as soon as possible, Boness said.

Frohnmayer told the board that because of this, the University is not expected to occupy the land until spring 2006.

Boness said the company is selling the land mostly because the University wants it so badly and because what could be built there would benefit the community in many ways.

"We'd be very happy to stay at that site, but we're trying to balance what would be good for the city, the University, the community and ourselves," Boness said.

The \$24.7 million price tag on the bakery site covers the cost of purchasing a new site and relocating the bakery.

Frohnmayer told the board the site "constitutes a desirable buffer zone" between the University and the neighborhood and that all aspects of the purchase have been examined and deemed "ultimately fair to the parties."

Fairmount Neighbors Association Co-Chairman Jeff Nelson wrote an e-mail to the board prior to the Dec. 10

meeting to express the association's concern with the use of public bonds to pay for what it sees as an overpriced piece of property.

Nelson wrote that "the use of public funds in this case does not adequately strike the balance between public and private good," citing the more than \$17 million that will be used to cover the company's relocation costs rather than the value of the site itself, which totals \$7 million.

Nelson asked on behalf of the association that "a minimum of 10 percent of the portion of the purchase, which is in excess value of the land itself," be used to help mitigate development impacts that may arise should anything be constructed on the site. Meaning, an additional \$1.77 million would go toward mitigating development impacts because \$17.7 million goes toward additional costs.

Though no mention was made of the association's request during the meeting, board members credited the \$24.7 million price tag as a result of the immeasurable value the coveted property has as a long-term investment to the University.

Williams said there is no reason to discuss the possible development impacts of a basketball arena or any other projects because a decision has not been made as to what the site will be used for.

"Until there's more certainty, there's no point in creating anxiety," Williams said.

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