



HILL'S Boys' Shoes

are built to stand the hard knocks romping boys and girls always give their shoes.

Boys' Shoes 2 1/2 to 6, at \$2.49 to \$4.25
Youths' Shoes, 11 to 2, at \$1.98 to \$3.00

HILL'S Department Store

CATARH VANISHES

Here is One Treatment That All Sufferers Can Rely Upon.

If you want to drive catarrh and all its disgusting symptoms from your system in the shortest possible time, go to your druggist and ask for a Hyomei outfit today.

Breathe Hyomei and let it rid you of catarrh; it gives such quick relief that all who use it for the first time are astonished.

Hyomei is a pure, pleasant antiseptic, which is breathed into the lungs over the inflamed membrane; it soothes the sore spots, and heals all inflammation.

Don't suffer another day with catarrh; the disease is dangerous and often ends in consumption. Start the Hyomei treatment today. No stomach dosing, no sprays or douches; just breathe it—that's all. Ask La Grande Pharmacy—Adv.

Let the children see Chaplin. Special matinee starts at 4 o'clock Wednesday, Arcade. 2-11-17

HAIR WORK.

Ladies' modern hair work done, new switches made to order. Combing made to order. 1427 Washington St. 1-13-2-13

Now is the time of year when hand and face lotions and creams are much needed. The violet cream that Silverthorn's sell is very nice and will please you. They also prepare and sell many creams and rubbing creams that are fine. Their ophthalmic for burns, sore lips and sore throat is a fine preparation. 2-10-17

Silverthorn's
FAMILY DRUG STORE
LA GRANDE, OREGON.

LESLIE SALT

supplies the tastiness which coaxes the best flavor out of your cooking

Fresh Fruit Desserts—2c

Jiffy-Jell desserts, rich and fruity, cost but 2 cents per serving.

Each package contains a vial of fruit essence, made from condensed fruit juice.

Add boiling water, then this flavor, and you have a fresh-fruit dainty.

Compare Jiffy-Jell with the old-style quick gelatin desserts. You will find it five times better, yet it costs no more.

Millions now enjoy it.

Jiffy-Jell
16 Flavors, at Your Grocer's
23 Packages for 25 Cents

Reaching the Boys Not An Entire Community



The idea of the celebration of "Father and Son" week, which starts today, is to establish a closer relationship and develop a fuller and freer comradeship between the boys of the nation and their dads. Too many boys are getting away from home influences these days, and often the results are seen in police records and in homes which the youngsters have forsaken. Those who attend the Father and Son banquet to be held in the Y. M. C. A. tomorrow evening will hear new thoughts on this subject. Make it a point to attend—and bring your boy. If you haven't one, pick up some lad who needs the boost a strong and kindly hand can give him. There is a place for every man in this work.

MUDDY TRAGEDY OF TRENCH LIFE—COOTIES AND FLOODS

Heckle Training and Haulish Influence Mar Drama in "Shoulder Arms."

The tragic phases of the experiences of the average doughboy, from the time of his first membership in the "rookie" squad until he becomes a full-fledged, dauntless terror to the Hun, is the basis of the story and action in "Shoulder Arms," Charlie Chaplin's second million-dollar picture, to be distributed by the First National Exhibitors' Circuit.

Charlie's difficulties begin when his feet attract the attention of the drill sergeant. The command to "take them in—not out," causes complications that threaten to create a private war in Charlie's company. The manual of arms looked easy to Charlie until he tried it. The gun butt persists in stealing the place properly the position of the muzzle, not only to the discomfiture of Charlie, but to the anxiety of his companions on the right and left of him.

The Kaiser's car stands nearby, guarded by two chauffeurs. While the girl watches, Charlie and the sergeant inveigle the chauffeurs out of the car and to a secluded spot behind a barn. Here they overpower them and Charlie dons one of their uniforms, giving the sergeant the garb of the German officer. To the girl he gives the uniform of the second chauffeur. When the Kaiser, his son and chief of staff enter the car Charlie is at the wheel, with the girl acting as doorman.

Then comes a mad, bewildering ride with disastrous results for the German war lord and his associates.

To Ward Off Frosts.

Dr. C. G. Abbott of the Smithsonian Institution, suggested that if it were possible to charge the lower air above citrus fruit orchards, with a heavy load of ozone its absorption of outgoing nocturnal radiation might help ward off destructive frosts. While the amount of ozone in the lower layers of the earth's atmosphere is now known to be negligibly small, this substance is abundant in the upper atmosphere, where it plays an important role in regulating terrestrial temperatures by its absorption of radiation.

FROM ABROAD IN THE STATE.

The town of Adams in Umatilla county has started a movement for a "municipal post office" which is to be built in honor of the boys who went into the service from that place.

The University of Oregon will this year return to pre-war athletic activities and will hold the annual inter-scholastic track meet in Eugene on May 10.

March 4 has been set by the county court as the date for a special election to vote on the question of issuing bonds of \$1,050,000 for good roads in Umatilla county.

More than 5,000,000 pounds of dried prunes have been picked at Dallas and 2,000,000 pounds are still on hand. Shipments of the fruit are being made almost daily to eastern cities and to points in Europe.

Clerk Maxey, of Adams, reported as missing in action September 29, 1918, is now in a French hospital awaiting recovery from wounds received in action. Maxey was located through the Red Cross home service bureau.

B. F. Huntington, enroute from San Francisco to Portland, was taken into custody at Albany, where he was found in possession of a suitcase filled with liquor. In default of the payment of a fine of \$200 he was sentenced to a hundred days in the Linn county jail.

The district convention of the Knights of Pythias lodge, including the counties of Hood River, Wasco and Sherman, will be held at Hood River March 4.

The board of education at Umatilla is preparing for the standardization of the high school.

On February 17 the Pacific Telephone and Telephone company will take over the business of the Home Telephone company at Oregon City.

OREGON MEN LEAD

University of Oregon, Eugene, Feb. 11.—Students from the University of Oregon at Rush Medical College, Chicago, have built a reputation for leading their classes over men who have taken their preparatory work at other universities, according to Robert Baker, of Portland. Baker, who is a former member of Beadek's baseball squad as sub-pitcher, has returned to Oregon after two years at Rush to complete his work here for an A. B. degree that he may enter the Mayo hospital at Rochester, Minn., for further training.

The work offered by the University medical school in Portland is superior to that of the University of Chicago for entrance to Rush Medical College, and is given under better living conditions than at Chicago," Baker said.

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This is our business, Tailoring. If you want a house built you would go to a carpenter. This is why they come to us. We have six tailors. Our send-away suits must fit before they leave the store. The Toggery. 2-10-17

HOW THE MONEY IS TO BE HAD

PLANS FOR THE SIX BILLION DOLLAR REVENUE

Changes in Rate of Taxation Radically Different From the Law of 1917.

The 1918 revenue bill, calculated to raise the greatest amount of money raised by any tax measure ever enacted in the United States, as agreed upon by the joint conference committee, was reported to congress last Thursday by Representative Kitchin, chairman of the house ways and means committee. The estimated revenue it will raise is \$6,970,000,000. It was originally introduced by Representative Kitchin September 3, 1918, and it was announced would raise approximately \$8,000,000,000. This was the amount the secretary of the treasury had requested the chairman of the ways and means committee to have the bill framed to produce. Hearings before the committee began June 6. Following the introduction of the measure hearings before the finance committee of the senate began September 6. It was passed by the house of representatives September 20, with amendments, and on September 21 it was read twice in the senate and referred to the committee on finance. It was reported to the senate with amendments by the committee December 6, 1918. Thereafter it went to a conference committee.

Change of the rate of taxation is the radical difference between the bill which it is agreed will be enacted within a few days by congress and the act of October 3, 1917, under which income taxes were paid last year and war revenue provided.

Under the general provisions of the measure are included definitions of terms and clauses used; the basis of determining gain or loss is outlined; basis prescribed for taking inventories and adjustment of "net income."

Income Tax Exemptions Same.

Individual exemptions are the same as under the old law, to single persons \$1000, and to heads of families and married persons living with husband or wife \$2000 and \$200 additional exemption for each dependent.

The present normal on incomes is 4 per cent. For 1918 it will be 6 per cent on incomes up to \$4000 and 12 per cent on higher incomes. After 1918 it will be 4 per cent up to \$4000 and 8 per cent on larger incomes.

Supertaxes begin at \$5000 income, being the same for either single or married persons. Between \$5000 and \$20000 the rate is 1 per cent and increases an additional 1 per cent for each additional \$2000 income up to \$100,000. Of incomes of \$1,000,000 the surtax will be 65 per cent.

Section 211, supertax, was one of the obstacles to an early agreement of the conference committees of congress, due to the instances that some modification be made to "avoid destroying the incentive to mineral and oil prospecting and development. A clause was added to the section as follows: "In the case of a bona fide sale of oil or gas wells, or any interest therein, where the principal value of the property has been demonstrated by prospecting or exploration and discovery work done by the taxpayer, the portion of the tax imposed by this section attributable to such sale shall not exceed 20 per centum of the selling price of such property or interest."

Gross Income Provisions Unchanged. Gross income provisions remain practically as in the old law. The provision by which it was intended to specifically include salaries of the president, United States judges, and

state, municipal, etc., employes was eliminated, as also was the provision of the present law that makes them specifically exempt. All limitation to exemption of the proceeds of life insurance policies dropped. All compensation of persons actively engaged in the military or naval forces of the United States during the present war abroad or at sea is exempt.

Personal service corporations in which the income derived is due to the active efforts of the partners or stockholders thereof, rather than being a return on capital invested, made the subject of a new paragraph. The corporations of this class are not subject to taxation, but the individual stockholders are to be taxed in the same manner as members of partnerships. Any portion of the net income of such corporations remaining undistributed at the end of the taxable year shall, for the purpose of this sub-division, be assigned to the stockholders of such corporations in proportions to their respective salaries.

Corporations Changes Numerous.

Numerous minor changes are made in the provisions relating to corporations. The rate is raised from 6 to 12 per cent for 1918, and thereafter to be 10 per cent. For corporations owning oil or gas wells, or other natural deposits, allowances are made for depletion and for depreciation of improvements, according to the peculiar conditions in each case, based upon cost, including cost of development not otherwise deducted. Estimates are to be based upon the fair market value of product for the year.

Eight per cent instead of 18 per cent is to be withheld against foreign corporations not engaged in trade or business within the United States and not having any office or place of business therein, under the provision for payment of tax at the source. This is stated to be in agreement with the reduction of the general tax rate on corporations from 18 to 8 per cent for the calendar years subsequent to 1918.

Life insurance companies are regulated from other corporations and have imposed a 12 per cent tax for 1918, and thereafter an 8 per cent tax on net incomes.

War Profits Tax Graduated.

War excess profits tax is placed at 50 per cent of the net income up to 20 per cent and on all net income in excess of that amount is 65 per cent.

Those earning less than \$3000 a year net income do not pay this tax. Before estimating the 1919 excess profits tax \$3000 net income plus 8 per

Fresh Fish

During the run of smelt we will receive every morning fresh shipment of smelt. These fish are the finest eating. Today selling at 4 lbs for 25c.

Phone your orders—Our delivery service covers the city.

Harris Grocery

Phone Main 70 and 77, Farmers Black 192
408 North Fir Street Across the Track

The goods that have made our business a success and enabled us to guarantee them to you are Charter Oak Ranges, Patent Heaters, White Sewing Machines, the Harmon Mattress, Simmons Beds, Kenny Rome Springs, Smith Yugs.

Furniture Exchange

FIR AND JEFFERSON PHONE BLACK 1541
Best Prices for Used Furniture, or Will Exchange for New.

ZIP

Cleans your Furnace Stove or Chimney

To get the most heat from your furnace use ZIP

25¢ a Package
At all Grocery Hardware and Department Stores

A classified ad will bring results.

Valentines of Every Kind

Putman's Drug Store

The Rexall Store

TAXI RATES

The Same and One Price to All

Effective Immediately.

	Each Ad- ditional Person
ANY PLACE ON PAVED OR MACADAM STREETS	25c
ALL OTHER STREETS WITHIN CITY LIMITS	50c
ALL COUNTRY TRIPS AT THE RATE OF, PER MILE	25c
WAITING TIME FOR EACH 15 MINUTES OR FRACTION THEREOF	25c
HAULING TRUNKS, EACH	50c
FUNERALS	
FIVE PASSENGER CARS	\$5.00
SEVEN PASSENGER CARS	\$6.00
WAR TAX ADDED TO ALL CALLS WHERE IT APPLIES.	
ISLAND CITY	\$1.25
PERRY	\$2.00
FOLLOWING PRICES INCLUDE 30 MINUTES' WAITING:	
HOT LAKE	\$ 5.00
UNION	\$ 8.00
UNION STATION	\$ 7.00
COVE	\$ 7.50
ALICEL	\$ 4.00
IMSLER	\$ 7.00
SUMMERVILLE	\$ 7.50
ELGIN	\$12.00
HILGARD	\$ 4.50

SIGNED SHORES TAXI COMPANY,
SUYDAM & GEORGE
GREEN TAXI COMPANY.

ARCADE Wednesday and Thursday

Charlie Chaplin

...in...
"Shoulder Arms"
3000 Feet of Laughs.

MILDRED HARRIS (Mrs. Chas. Chaplin) in
Borrowed Clothes
Six Reels.

Matinee 25c and 10c
Evening 35c and 15c

We urge everyone who can to attend the matinee, as we won't have room—so come early. Doors open at 4:30 and 8:30. First show starts at 7 prompt. Matinee at 2.