

HOW THE MONEY IS TO BE HAD

(Continued from Page 2)

be 20 per cent and 10 per cent of all profits over 90 per cent.

The war profits clause of the bill defines what income is subject to tax, which is the difference between 80 per cent of the net income and the amount of the tax computed under the excess profits provision of the law.

Under the provision for an estate tax the rate is fixed at 2 per cent on estates not exceeding \$50,000 and reaching 40 per cent on estates exceeding \$100,000. Estates of soldiers, sailors and marines killed during the war or who die within one year from injuries sustained in the war are exempted.

Transportation taxes remain practically as in the law of 1917. These per cent is charged on the amount of freight charges; 1 cent on each 20 cents for express charges; 8 per cent on passenger fares, except on commutation or season tickets; 8 per cent on parlor cars, seats, berths and on staterooms on boats or trains, a reduction from the present rate of 10 per cent; 8 per cent on oil carried in pipelines, as against the present rate of 5 per cent.

Telephone and telegraph messages, on which there is now a tax of 5 cents for each message costing more than 15 cents, will be subject to a charge of 5 cents for messages costing more than 14 and not exceeding 50 cents, and of 10 cents for messages costing more than 50 cents. Leased wires, except newspaper wires, are subjected to a tax of 10 per cent.

Insurance taxes remain as under the existing act.

Beverages and Luxuries Pay Well.

Tax on beverages is fixed at \$6.40 a gallon on distilled spirits, if in bond \$2.20 a gallon; perfumes containing distilled spirits, \$1.10; wines, \$1 per gallon. On rectified spirits a tax of 30 cents a gallon and a 15 cents floor tax. There are a lot of other beverage taxes that will be little felt in the Pacific northwest. Soft drinks are taxed 10 per cent of the selling price.

May 1 a tax of 1 cent is levied on each 10 cents charged for ice cream, ice cream sodas, sundae and similar refreshments, if eaten where sold.

Cigars, Tobacco.

Cigars weighing not more than three pounds to the thousand, \$2.50 per thousand; more than three pounds and retailing for 5 cents, \$4 per thousand; selling from 5 to 8 cents, \$8; 8 to 15 cents, \$9; 15 to 20 cents, \$12; over 20 cents, \$15.

Cigarettes, not over three pounds a thousand, \$3; over three pounds, \$7.20; tobacco and snuff, 18 cents a pound; cigarette papers in books of 25 to 50, one-half cent; 50 to 100, 1 cent; over 100, one-half cent for each 50; tubes, 1 cent on each 50.

Theaters and Clubs Little More.

Tax on admissions and dues is slightly increased. For admissions it is placed at 1 cent for each 10 cents charged for a ticket, and for clubs, the quoted value being added. Speculators who sell tickets at an excess of 50 cents over the regular price must collect and pay a tax of 10 cents of the excess; if the excess is over 50 cents, a 50 per cent tax. Roof gardens and cabarets pay a tax of one and a half cents for each 10 cents charged.

Symphony orchestra and entertainment given for charity or religious purposes are exempted.

Dues for over \$20 a year pay 10 per cent; initiation fees over \$10 pay the same, but fraternal orders operating on the lodge plan are exempted from both taxes.

Excise Changes in Immediate Effect.

The new rate under excise taxes, "whether additional or entirely new," will be in effect on and after the day after the passage of the act except on (1) jewelry in general, including clocks, opera glasses, etc.; (2) hearing motion picture films; (3) perfumes, essences, etc.; (4) pills, tablets, (proprietary medicines), in which cases the effective date will be fixed in the bill as finally adopted. Any applicable taxes imposed by the present law accrue until the respective dates. The tax on sculpture, paintings, etc., sold by other than the artist and upon antique furniture sold by any person, and the tax on jewelry in general (including clocks, opera glasses, etc.) sold for consumption or use (that is by retail) are to be paid by the persons so selling, based on the price for which so sold; other "consumption and use" taxes are in terms specified to be paid by the purchaser to the vendor at the time of the sale, either in reimbursement for a stamp fixed to the article

by the vendor and paid for by him, or otherwise.

Auto trucks are taxed 3 per cent of the sale price and other automobiles, except tractors, 5 per cent. Tires bear a 5 per cent tax.

Pianos, organs (other than pipe organs), piano players, graphophones and talking machines with records pay 5 per cent. Sporting goods of all kinds, 10 per cent; cameras, 10 per cent; chewing gum, 5 per cent; candy, 5 per cent; guns and shells, 10 per cent; hunting knives, 10 per cent; dirks, daggers, swords, canes and stilettoes, 100 per cent.

Electric fans, 5 per cent; thermos bottles, 5 per cent; moerschbaum pipes, 10 per cent; slot machines, 5 per cent; liveries, riding and hunting habits, 10 per cent; articles made of fur, 10 per cent; yachts and motorboats, 10 per cent; toilet soaps, 5 per cent; sculpture, paintings and antiques, 5 per cent; woollen rugs, domestic or imported, 10 per cent.

Jewelry, watches and clocks pay 5 per cent after April 1.

After May, motion picture exchanges pay 5 per cent of the monthly rental of films. Movie men who exhibit films pay 5 per cent of the rental or license value.

Perfumes, toilet waters and cosmetics are taxed 1 cent on each 25 cents of selling price, as are pills, powders, salves, ointments and all patent medicines.

High-Priced Goods Luxuries.

Under the provisions of the so-called "luxury taxes," congress has adopted the principle that beyond a certain price the ordinary articles of clothing become luxuries. This provision has been assailed by petitioners with voluminous appeals to the conference committee. According to the telegraph reports the tax will be embodied in the bill. After May 1, under this provision, a tax of 10 per cent is levied on carpets and rugs sold over \$5 per square yard, picture frames over \$10, trunks over \$25, valises, traveling bags, hat boxes and toilet cases over \$25; purses, pocketbooks and shopping bags over \$7.50; portable lamps over \$25; umbrellas and parasols over \$4; fans over \$1; house coats and smoking jackets over \$25; men's waistcoats sold separately from suits, women's hats over \$15, men's hats over \$5, caps over \$2, shoes, pumps and slippers over \$10; neckties over \$2; men's hose over \$1; women's hose over \$2; men's shirts over \$3, pajamas, night gowns and underwear over \$5, hosiery, petticoats and waists over \$15.

Special Taxes.

Business tax of \$1 for each \$1000 of capital stock over \$5000; broker tax, \$50; if broker is a member of an exchange he pays \$100 if his seat is worth \$2000 to \$5000, and \$150 if it is worth more than \$5000; pawn brokers pay \$100; ship brokers, \$50; custom-house brokers, \$50; theatres seating up to 250 pay \$50; seating 250 to 500, \$100; seating more than 500, \$200. In towns of 5000 or less these rates are halved. Censees pay \$100; bowling alleys and billiard parlors, \$10 for each alley or table; shooting galleries, \$20; riding academies, \$100; taxicab companies, \$10 for each automobile carrying more than two and less than seven, and \$20 for larger automobiles.

Tobacco manufacturers whose yearly sales are under 50,000 pounds pay \$5; between 50,000 and 100,000 pounds, \$12; between 100,000 and 200,000 pounds, \$24; and over 200,000 pounds, \$24, and at the rate of 16 cents per thousand pounds of excess over 200,000 pounds.

Cigar makers whose annual sales are under 50,000 cigars pay \$4; 50,000 to 100,000, \$6; 100,000 to 200,000, \$12, and exceeding 200,000, but not over 400,000, \$24; over 400,000, \$24, and at the rate of 10 cents a thousand of the excess over 400,000.

Stamp Taxes.

Stamp taxes are re-enacted with but slight changes from the 1917 act. On bonds and debentures, 5 cents for each \$100 of value; on indemnity and surety bonds, 50 cents; stock certificates, 5 cents on each \$100 for new issues and 2 cents for each \$100 on sales or transfers; sales agreements, 2 cents on each \$100; deeds, 50 cents on transactions of \$100 to \$500 and an additional 50 cents on each added \$500; warehouse receipts, 25 cents for \$100, 50 cents up to \$500 and over \$500, \$1; trans- oceanic passenger tickets costing up to \$30, \$1; \$30 to \$50, \$3 and over \$50, \$5.

Proxy for voting, 10 cents; power of attorney, 25 cents; playing cards, 8 cents a pack; parcel post packages on which the postage is 25 cents or more, 1 cent for each 25 cents; on all

insurance policies, 5 cents on the dollar of the premium, when the policy is renewed is issued by a non-resident of the United States and not signed by an American agent of the insurer.

Child Labor Employment Tax.

This tax is 10 per cent of the entire net profits of any business in which children under 18 years or employees between 14 and 16 work more than eight hours a day.

False statements in regard to the ages of the employees are punishable by a fine of from \$100 to \$1000 or imprisonment for three months or both.

Administrative Provisions.

In addition to minor changes made, the following, providing for an advisory tax board, is added: "That no more than \$50,000 of the total amount appropriated by this section may be expended for salaries and traveling expenses of members of an 'advisory tax board,' to be appointed by the commissioner, with the approval of the secretary. The amendment to the campaign contributions 100 per cent was cut out.

Postage.

Effective July 1, 1919, postage rates that were in effect October 2, 1917, will again prevail. The provision relative to letters written abroad by soldiers and sailors is re-enacted.

The newly drafted section 1492 of the act provides "That on and after July 1, 1919, the rates of postage on publications entered as second-class matter (including sample copies to the extent of 10 per cent of the weight of copies mailed to subscribers during the calendar year) when sent by the publisher thereof from the postoffice of publication or other postoffice, or when sent by a news agent to retail subscribers thereto, or to other news agents for the purpose of sale, shall be 1 cent per pound or fraction thereof for delivery in the first or second zones applicable to fourth-class matter, and one and a half cents per pound or fraction thereof for delivery within any other zone."

THE STORY IN FIGURES

It appears from figures made public by the War Department that on April 1 of last year, ten days after the big German offensive had started, the "rifle strength" of the Allied armies on the western front was approximately 1,245,000, compared with 1,569,000 for the Germans.

The German lead continued until July 1, when the totals of the men "standing in the trenches ready to go over the top with the bayonet" were 1,556,000 for the Allies and 1,412,000 for the Germans. Thereafter Germany's rifle strength fell off rapidly until November 1 it stood at only \$66,000, while the Allied strength increased to 1,582,000 on September 1 and fell thereafter only to 1,485,000 on November 1, or as five to three for the Germans.

The rifle strength of either army was of course only a considerable fraction of the total strength, but that fraction may be assumed to be about the same for either army. It is thus made evident that while the German losses from March 21 onward must have been tremendous, they were made good from the reserves began to give out, and by October 1, had become entirely exhausted. Then came rapid German collapse under the swift succession of Allied blows, culminating in the armistice.

The comparative figures make the cause clear. American help began to arrive in quantity by April 1. Heavy as the Allied losses continued to be, reserves to draw upon for replenishment purposes grew by still greater numbers. Each struck blow on July 18 and the figures now show that his great counter-offensive was timed to the moment, when exhaustion had overtaken the German reserves and the German armies were declining in total fighting strength exactly in proportion to the enormous German losses in battle.

WITH THE COLORS

The following soldier's letter is from Tom Coombs, of Co. E, Twenty-first Engineers to his parents.

January 5, 1919.

Dear Father and Mother: Will try and answer your letter I received yesterday, and was very glad to hear you both are feeling good again. I only wish I could be there with you. Perhaps I will in a few months. Sometimes things look favorable for a speedy return home and again it looks like we will be here for some time, but I hope not, for I don't like the idea of running an engine for my board and clothes. Believe me there will be an awful uproar when we get back. I don't suppose it will do any good, but we can have the satisfaction of relieving our mind.

You wanted to know if it seemed like the war is over; it does in a way. We miss the noise of the guns we heard them continuously for so long that when they quit it seemed as though the whole world had come to a standstill. I guess the reason it seemed so quiet was because our camp was just back of the firing line in the Arconne Forest and we ran up there all the time, and the hardest fighting and the heaviest artillery was there, but otherwise the war doesn't seem over, it seems too good to be true and I am sure I never want to be in another war or ever hear tell of one. I wouldn't take a million dollars for the experience I've had but I wouldn't go through it again for twice that amount.

My Christmas was very dull, of course I had as good a time as could have been expected. Six other boys and myself got a pass Christmas eve and went to Beldenhofen and spent the night. The German people had church at midnight, the services lasted one hour. I didn't go, but I wished afterward that I had. I had been in bed about an hour when the bells started to ring for church. I first thought I was back in the states and there was fire some place. The people over here are great on church stuff, when ever you see a town, no matter how small you will see a big church, and the bells are large and have such a sweet tone.

I will never forget when we landed in France we were loaded in box cars at Brest and sent to Nevers, (pronounced Nevair) which is a large town. We arrived on a Saturday afternoon and Sunday morning at five o'clock the bells began to ring, and there were so many of them, and different tones that it made the sweetest music a person ever heard. Our camp was three miles from town, and the sound of the chimes floating out over the cold air, it didn't seem like there could be any war in such a quietness that prevailed around there. Well if I keep on in this strain you will begin to think I am getting sentimental, so will close.

With lots of love,

TOM.

Let the children see Chaplin. Special matinee starts at 4 o'clock Wednesday. Arcade. 2-11-19

Very Sound Asleep.

Two men had argued about politics until, as though they had come to blows, "Sir," said one with dignity, "you have called me a knave and a fool, you have broken my spectacles, you have punched me twice. I hope you will not rouse the sleeping lion in my breast, for if you should, I can not tell what may be the consequences."

Have the label, which stands for fair working conditions, put on your job printing. The Observer is one of the two shops in town observing union principles. Phone Main 37.

The Observer's Classified Ads.

WANTED—Miscellaneous.

FOR SALE—Miscellaneous.

WANTED—Concrete gravel. Sample had necessary to make bargain on. Will take any amount. 2-8-19

J. L. MARS

WANTED—Girl or woman to assist in kitchen. Grande Ronde hospital. 2-6-19

WANTED—Clean cotton rags suitable to wipe machinery. 2 cents a pound. Observer office.

FOR RENT

FOR RENT—One 3-room house with bedroom. 1426 S. avenue. One 1-room house. John Mars. 2-10-19

FOR RENT—Furnished housekeeping rooms. Phone Black 831. 2-11-19

FOR RENT—Store room, steam heated, good location for grocery or other business. Cheap rent and long lease to right party. H. C. Lawry, Darland hotel. 2-1-19

FOR RENT—Furnished rooms. Phone Red 3171. 11-29-18

FOR RENT—Nice cozy rooms from \$12 up. 1530 Adams. Phone R3901. 1-18-19

FOR RENT—One furnished room. Phone B 1642. 2-6-19

LOST AND FOUND

FOUND—Man's silver watch between viaduct and Palmer mill. 1-10-19

FOUND—One pair glasses. Inquire at city library. 1-10-19

FOUND—Auto license, east of Island City. Inquire Observer. 2-8-19

LOST—Tuesday night a leather purse between Island City flour mill and my home. Purse contained about \$85 to \$90 in bills and some silver. Suitable reward upon return of same. Bert Knight. 2-8-19

LOST—Wool belt. Navy blue with green and gray stripe. Return to Observer or call Black 841. 2-8-19

Only One Corn Peeler, "Gets-It"

Stop Corn Pains; See Corn Peel Off.

It is just when a corn hurts that you want to feel corn about getting rid of it. Why take chances of keeping the corn and having the pain grow worse? You'll use "Gets-It"!

The Only Peel-Off Way Is "Gets-It"!

It's anyone, sooner or later, might as well use it sooner. Then you are absolutely sure that the corn will loosen from your toe so that you can peel the whole thing off painlessly with your fingers, in one complete piece—just like peeling a banana. It takes a second or two to apply "Gets-It". There's no fussing or fussing. Corn-pains will vanish—thats'll keep you sweet while the "Gets-It" does the rest. Nothing new for corns has been discovered since "Gets-It" was born. Follow the judgment of the millions; use "Gets-It" and be sure to be corn and pain free. You'll say it's magic. "Gets-It" the guaranteed, money-back corn-remover, the only sure way, sends kids to all drug stores. Mfg. by Dr. Lawrence Co., Chicago, Ill.

They Fought to a Finish

and never wavered the soldiers and sailors who defended our honor.

We must not minimize their efforts by failing to complete OUR particular job—the financing of the next Liberty Loan.

Keep your dollars on the "waiting list," ready for a prompt answer when the call sounds.

Deposit them in a Savings Account here.

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ROYAL SWIMMERS—Iris Camp meets every second Friday afternoon and every fourth Friday evening, 8 p. m. in K. P. hall. All visiting members cordially welcome.

W. C. HANSEN, Dic.

HARRY SWART, Sec.

W. C. HANSEN, Dic.

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Professional Directory

ATTORNEYS

COCHRAN & EBERHARD—Geo. T. Cochran and Colson R. Eberhard, Attorneys. La Grande National Bank Building.

R. J. GREEN, Attorney at Law—Practice in all state and federal courts. Office La Grande National Bank Building.

CRAWFORD & EAKIN—T. H. Crawford and Robert S. Eakin, Attorneys at Law. Practice in all the courts of the state and the United States. Office, West-Jacobson Bldg., rooms 2-10-17, La Grande, Oregon.

ARCHITECTS

E. MILLER—Architect, room 27, New Foley Bldg. Phone Red 1871.

PIANO TUNER

JAS. M. DALY—Piano Tuner. References, Mrs. G. S. Birnie, Mrs. R. J. Green, Miss Miller, Phone Mrs. R. J. Kitchen for appointment. Will be in La Grande in May. 2-4-19

OSTEOPATHIC

DR. MARGARET INGLE, Osteopath Physician—Specializing in diseases of women and children. Hours 10 to 12 a. m., 1 to 6 p. m., and by appointment. Residence—Office Red 1761, residence, Black 1231, 37 New Foley building.

VETERINARY

DR. R. W. RILEY—Graduate Veterinarian. Hospital, 1409 Madison Ave. State Station Inspector and Inspector of stock for shipment. Home Independent Phone, Black 41; Farmers Co-operative Phone, Main 113.

EDUCATIONAL

REMEMBER GOODING COLLEGE, Gooding, Idaho. Practical business courses, review subjects, regular college work and summer school. 12-19-18

Fraternal Directory.

WOODMEN OF THE WORLD—La Grande Camp No. 159 meets every first and third Monday at Eagles Hall. All visiting neighbors welcome. Dues payable at the office of the clerk, New Foley Bldg., 9 a. m., to 5 p. m.

J. J. MURCHISON, C. C.

R. J. KITCHEN, Clerk

MODERN WOODMEN OF AMERICA—La Grande Camp No. 7103 meets on the first and third Thursday evenings of each month in the K. of P. Hall. Visiting neighbors welcome.

L. J. MURPHALL, V. C.

W. F. ASHMAN, Clerk

O. E. R.—Hope Chapter No. 13, O. E. S. holds stated communications the second and fourth Wednesday of each month. Visiting members cordially welcome.

SADIE E. GIVEN, W. M.

MARY A. WARNICK, Sec.

K. of L. of Security—Mt. Emily Council No. 246, meets the second and fourth Monday evening at 8 o'clock at Eagle hall. Visiting members are welcome.

ABE HARRIS, Finl. Sec.

J. K. FITZGERALD, Pres.

A. F. & A. M.—La Grande Lodge No. 41, A. F. & A. M. holds regular meetings first and third Saturday at 7:30 p. m. Cordial welcome to all Masons.

C. M. HUMPHREYS, W. M.

A. C. WILLIAMS, Sec.

F. O. EAGLES, AERIE NO. 259—Meet every Friday night, at Eagles Hall. Visiting members welcome.

Z. LILLY, W. P.

A. J. LARM, Sec.

REBEKAHS—Crystal Lodge No. 59 meets every Tuesday evening in the I. O. O. F. Hall. All visiting members are invited to attend.

LETTIE MCGOLDRICK, N. G.

LUCIA HALEY, Rec. Sec.

L. O. O. M.—La Grande Lodge No. 850, Loyal Order of Moose holds regular meetings every Wednesday night at 8 p. m. in Eagle hall next to Elks' Bldg. on Washington Ave. Visitors always welcome. Dues payable at Young's Sweets.

W. C. HANSEN, Dic.

HARRY SWART, Sec.

B. P. O. E. ELKS, La Grande Lodge No. 433, Lodge meets each Thursday evening at 8 o'clock. Home and club privileges cheerfully extended to all Brother Elks.

E. J. GREEN

Exalted Ruler,

E. J. GREEN

Secretary.

ROYAL SWIMMERS—Iris Camp meets every second Friday afternoon and every fourth Friday evening, 8 p. m. in K. P. hall. All visiting members cordially welcome.

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Quart can	75c
One-half gallon	\$1.45
Vegetola Compound, five lbs.	\$1.20
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Sego Milk, per can	15c
Borden's Milk, per can	15c
Cheese, per lb.	40c
Silk Soap, bar	5c
Duck Soap, bar	5c
Queen Soap, bar	5c
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King's Dried Vegetables, per pkg.	25c
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