

SODA WATER IS TAXABLE

MANY FOUNTAIN LUXURIES ON THE LIST

Billing Goes Into Effect Tomorrow and Added Tax Averages About Ten Per Cent.

WASHINGTON, April 29.—Soda water, ice cream, sandwiches, root beer and all other soda fountain drinks become taxable tomorrow under the revenue act. Five and 10-cent drinks or dishes will be taxed 1 cent, while 15 or 20-cent drinks will be taxed 2 cents, and the tax will be collected from the purchaser unless the soda fountain keeper chooses to reduce his prices to include the extra tax item.

When Drinks are Taxable

The question of when drinks are taxable, and when they may not be taxable and the precise methods of collecting the tax, were discussed at length in a statement issued Tuesday by the internal revenue bureau.

These examples were given of taxable drinks when mixed and sold at the fountain for consumption on the premises: Orangeade, lemonade, pine apple juice, cocoa, root beer, moxie, phosphates, fruit and flavored syrups mixed with carbonated water or plain water, milk shakes, malted milk shakes, cream and egg shakes, ice cream, ice cream sodas, ice cream sandwiches, flavored ices.

No Tax on Tea.

Hot beef tea, coffee, tea, butter-milk, milk, hot chocolate, hot clam broth, tomato bullion and bottled drinks sold direct from the container. Separate manufacturers' taxes are imposed on drinks of the latter class.

Ice cream is not taxable when sold in containers to be carried away from the selling place. Ice cream cones are taxable. Brownie scizer, rochetle salts, seiditz powders, castor oil, epsom salts and similar medicines often served at soda fountains are not subject to the tax.

Restaurants Exempt

Soft drinks stands or push cart enterprises are subject to tax, but restaurants or other places serving ice cream or soft drinks as an incidental feature of the business are not required to collect or to pay the tax. Church "socials" and clubs are exempt, but booths at country fairs, circuses or ball games must collect the tax.

STUDENT BODY ELECTS OFFICERS FOR NEXT YEAR

The student body of the La Grande high school yesterday held their annual election of officers for the next term. The election was carried out through the balloting system and resulted as follows:

President—Thomas Hill, Vice-President—Waldo Stoddard, Secretary—Treasurer—Marcella Berry.

The retiring president is Audmer Pyle, who is a member of the graduating class this year.

IRISH IN AMERICA ARE KICKING UP NEW FUSS

Failure to Provide at Least Self-Determination for Ireland Held as Rebuff to Leaders in U. S.

WASHINGTON, April 29.—The publication of the new League of Nations' covenant today has kicked up another fuss which is expected to give the administration enough trouble without any wire systems to keep cabinet members and party generals up nights.

The Irish feud has broken out again with the publication of the list of nations that are members of the league or invited to join. Making Canada, Australia and other British colonies members of the league and leaving Ireland completely off the invitation list, threatens to turn an Irish vesuvius loose.

Speaking of the league covenant today, an Irishman who holds a government office under President Wilson, said: "They gave Ireland everything but poison."

The failure of the covenant to provide at least self-determination for Ireland is regarded as a rebuff to Frank P. Walsh, who has helped Mr. Wilson out of so many serious labor situations, and also of former Governor Dunne of Illinois, who went with Walsh to France to plead Ireland's cause with Wilson. It is also a jolt at Cardinal Gibbons, Justice Goff and several leading champions of Ireland's cause, who have been faithful supporters of the president.

The administration position is understood to be that those Irish in America who are so insistent on dragging the Irish question into the peace pact are nothing but professional Irishmen, who are seeking to carry political favor with the other Irish of the country.

COLD BATHS SPURNED

American Soldier Cannot Get Accustomed to English Habit

LONDON. (Correspondence of the Associated Press.)—The British fetish, the cold bath, has lost its attractions for many soldiers who have returned from France. The occasional baths they got in rest billets during the war were hot, and they soon acquired the hot-bath habit along with a distaste for cold water. One soldier who used to be a cold bath enthusiast says:

"My experiments with cold baths since returning from the front have made me wonder whether the cold bath habit is not really a pernicious fad, and to conclude that I survived it only because I was broken into it when very young and resilient."

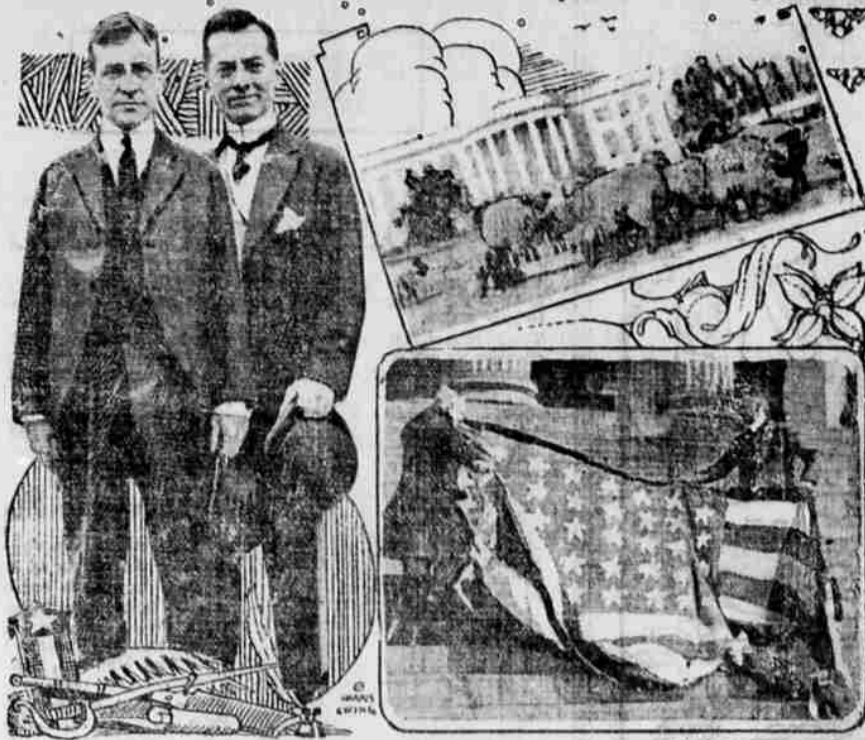
"The first cold bath I had at home gave me the blues all day; the next gave me a stiff neck in addition, and the third I developed rheumatism. They say that the British are a class of nation physically I wonder whether cold baths have anything to do with it."

Wives and domestic servants are said to be opposed to the new hot bath habit of the returned soldiers. Hot baths mean the consumption of more coal and require more work in preparation.

Ancient the Industry.

Some time back in the prehistoric era and probably antedating the time when mankind had tamed the wild bees and organized them in the business of producing "strictly fresh laid eggs," human kind had annexed the bee, or, anyhow, had made a business of robbing the wild bees. Bee farming is no new thing under the sun, but the bees were never before so carefully bred and cross-bred nor so intelligently assisted in the honey-making game as at present.

From Lambs to Loans and Filipinos at Capital



Three new interesting pictures from Washington range from lambs to Filipinos. The two lambs shown in the foreground on the lawn at the White House are George and Martha Washington, so named by Mrs. Wilson upon their arrival—February 22—the birthday of the father of our country. Secretary of Treasury Carter Glass on the left and Frank B. Wilson of the Liberty Loan are shown in the background in the act of signing the historic flag which is to go to the state attaining the largest over-subscription to the Fifth Loan. This flag flew over the capitol when President Wilson was inaugurated—when war was declared and when the armistice was signed. Secretary of War Newton Baker (left) is shown in the closed-up— with Manuel L. Quezon, head of the Philippine Mission, who has just arrived to ask independence for the Philippines.

At the Movies

LET'S GO

"Let's Go," the picture-show of the Rogers and Noe musical comedy company featuring Dick Darling, comes to the La Grande theatre for a two days engagement. It has been voted by the general public to be the best musical comedy production that will be seen here to, many moons.

The following is clipped from a San Francisco paper where this company has just finished a most successful engagement. "Opening Saturday at the Casino, the show played to capacity houses and made such a hit that the continuing show of a Sunday was continually jammed with a crowd that overflowed frequently. The show went across with a snap that is indicative of high class acting. The comedy of Dick Darling was laugh producing. He always said the right thing at the right time and he always said it in such a way as to put it over. His appearance was a sign for the exercise for the laugh muscles. The solo numbers were especially well rendered. The chorus of the Dick Darling show was an aggregation of six beautiful darlings who danced and sang their way to the popular vote that the show, all in all, is the best one appearing here in a year."

This company will appear at the Arcade today and tomorrow. On the same program will be presented a two reel comedy featuring Tom Mix.

Starting tonight the first show will begin at 7:29, doors open at 7:15.

"THE ROMANCE OF TARZAN" AT THE ARCADE

Tarzan, a huge African big game hunter, takes one of the leading parts in "The Romance of Tarzan," the spectacular screen version of the exciting chapters of "Tarzan of the Apes," by Edgar Rice Burroughs, which opens at the Arcade Theatre Friday for a two days run.

The movie in which Tarzan makes such an unexpected and thrilling appearance opens just after Tarzan has engaged in a battle to the death with six giant cannibals who lay in wait along one of the jungle trails to intercept the party of whites, including the beautiful African girl with whom Tarzan has fallen in love.

Exhausted and bleeding, Tarzan staggers away from the glare of death, and is on the point of sinking down into the thick jungle growth, there to become a victim of the first savage beast or vengeful prey that comes that way, when he is startled into full consciousness by the tramping of heavy feet close at hand.

SEEKERS HIT IT RIGHT IN MAE MARSH'S CASE

There are many "clinks" for Mae Marsh in her new Goldwyn Picture, "Money Mad." Not only is the slim star enthusiastic over her role but she likes the story of the drama and she loves the wonderful dress she wears in it, including her good Oriental costume. Also, the experienced little actress delights in her association with the brilliant cast of players with which Goldwyn surrounds her. And there is something else.

Mae Marsh is keenly interested in all forms of fortune telling. She gives her good reason for being hap-

py because in one episode of the production she dons strange attire and pretends to be a seeress in order that she may see at the secret of the man responsible for all her trouble.

Out in California, where Quezon has had many interesting experiences delving into the future. She knows the methods employed by those people and has on occasion been mystified and excited herself over what has been told her.

When she was a child one of them told her that she would be famous some day, but would never be able to speak to the persons responsible for her good fortune. This troubled her at the time and it did not occur to her until years later when she became a screen star that the fortune-teller spoke the truth. Now she knows what was meant. Her work is done in silence. She never sees her audience, therefore the sensitive star can never thank them for making her famous.

"Money Mad," in which Mae Marsh does highly dramatic acting as a fortune-teller, comes to the Sherry Theatre tomorrow and Friday. Also a comedy and the Ford Weekly will be shown.

WANT TO GET BACK

German Business People Would Like to Restore Trade Relations

The Germans will be back in Paris (Associated Press.)—Warnings are being heard on all sides that the Germans exert all their ingenuity to make true the prediction attributed to Dr. Richard von Kuehlmann, (former German Foreign Secretary) that "in less than five years there, the Germans will be back in Paris (specifically, that is to say) and in favorable conditions."

Evidence is accumulating that the preliminary of the kind of pacific negotiation at which the Germans seem to be particularly adept, already have been commenced. German merchants with pre-war business connections in France are endeavoring to "pick up the threads" again, and the papers now and then publish enthusiastically worked themselves to French firms, inviting them to "resume our personal relations."

More disastrous in the eyes of the French are the attempts that are being made by German servants, now posted as Austrians or Swiss, to slip quietly back into their old places with French families. In some cases, their Teutonic accent betrays them; in others suspicious employ-ers have detected minute flaws in otherwise irrefragable legitimization papers. Registry offices, although exercising the most scrupulous care in need to get suspects, are not infallible.

In a case cited by La Liberté, a factory owner near Paris who had advertised for a foreman received an applicant who came "highly recommended" and whose papers were in seemingly perfect order. Still the employer had some vague misgivings and consulted a detective, with the result that the would-be foreman was unmasked as a German who had escaped from an internment camp in Brittany in May last year. His papers were forged.

Billion.

In the United States a billion is a thousand millions. In Great Britain and European countries, the progression runs regularly, tens of millions, hundreds of millions, thousands of millions, tens of thousands of millions, hundreds of thousands of millions, thousands of thousands of millions. Millions (that is a million of millions).

Job Printing, The Observer, Main St.

FAMOUS VESSEL WRECK

DOVER, Eng. (Correspondence of the Associated Press.)—Latest advices from Ostend indicate that the plan to bring the famous old cruiser Vindictive to England may have to be abandoned. The Vindictive, sunk by the British to bottle up Ostend harbor, is still to have suffered such strains in the salvage department that the hull is on the point of breaking up.

YOKOHAMA RAVAGED BY FIRE

YOKOHAMA, April 29.—A large section of Yokohama was ravaged by fire Monday, 2000 buildings, including a part of the business section, being burned. Firemen from Tokio aided in checking the flames before they reached the foreign residential section.

Man Buried Alive for Three Hours

Attributes Poor Health to Horrible Occurrence—Tells of Experience.

Only once in a great, while do we hear of some one being buried alive, and F. B. Slominski of 506 East 25th street, Tacoma, Washington is one of a very limited number who have ever undergone this terrible experience and tried to tell the story. Mr. Slominski attributes his long period of suffering and ill health, from which he says he was never able to find relief until he began the use of Tanlac, to this tragic occurrence. But, we will let him tell his own story, which is as follows:

"Being buried alive is a horrible experience, but that is what happened to me in a very explosion ten years ago. We were pinned in for three hours, before the rescuers could get to us, with hardly enough air to keep soul and body together. I was the luckiest man of the lot, as two of the men had their ears blown off, and one poor fellow had his eyes blown out. I was unconscious for five days after they got me home, and I have never gotten over the effects of it till now.

"I think my stomach must have been poisoned by the fire damp, as it has been in a very bad condition ever since. My food would not digest properly, but would ferment and cause gas to form which gave me a great deal of pain. I had a pain in my back all the time, and suffered

ARCADE THEATRE

TODAY AND TOMORROW

Art Rogers and Jack Noe Present

THE SPEEDIEST MUSICAL SONG SHOW EVER

Let's Go!

DICK DARLING

and a bevy of beautiful

GIRLS



Some of the girls with the "Let's Go" Company Change of Program Thursday Night No Matinee Thursday; First Show at 7:30 Admission 50c; Children 25c Includes War Tax.

Special Two-Reel Comedy "THE ROMAN COWBOY"

With TOM MIX

Come to **RAINBOWS**

Hundreds of Values

If you would find the elusive pot of gold at the end of the rainbow come to the RAINBOW SALE which starts Saturday, May 3rd, and ends Saturday, May 10th. Here you will find hundreds of merchandise values—each with a saving that will surprise and delight you.

CHRISTIE'S VARIETY STORE

La Grande, Oregon

ATTENTION WORKMEN

The annual May day meeting of the Socialists of Union county will be held at Harris Hall 7:30 p. m., May 1st (International Labor Day) for the purpose of discussing current events most vital to the working class. A program has been prepared and the public is cordially invited.

No Charge for Admission

SOLDIERS ATTENTION!

The Union County Army and Navy requests the presence of every Union county boy entitled to wear a uniform at a reception given in their honor at La Grande, on the day of the arrival of Field Hospital Unit 167 from overseas. Watch the papers for day and hour of arrival. The parade is for all men who have served in any capacity in any war. All such should meet at the Elks' club in La Grande one hour before the train arrives.

MODART CORSETS

Front Laced

WHY LOOK OLDER THAN YOU ARE?

It is astonishing how many women through lack of attention are wearing corsets that give a "mature" appearance to the figure than it should have, and consequently they appear to be five or ten years older than they are.

It is possible to readily improve that condition if you will come to our corset department and get a trial fitting of the MODART front laced corset.

Pauline Lederle