

SAVING STAMPS STILL UNPAID

WASHINGTON, April 12.—"About one hundred million dollars in war savings stamps and certificates due

and payable on January 1, 1923, are still outstanding," said Lew Wallace, Jr., director of the United States government savings system. "That means loss of interest for more than three months, although the government has done everything possible to induce the people to exchange these stamps for the new treasury savings certificates. It would be interesting to know what kind of people are holding these certificates; where they are; how they live, and their

general outlook on life. Are they the kind of people upon whom the government can rely for confidence and support? Have they bundles of fake oil, mine and similar stocks lumped together with these cash value certificates of Uncle Sam? At all events they are thoughtless, careless and unbusinesslike. Real thrifty people look carefully after all obligations due them and see that their money is re-invested so as to earn something for them all the time. That is what the government savings system is trying to impress upon the people. Instead of hoarding money, set it to work earning a return and keep it at work. The people who are holding these war savings securities are hoarding their money, just as if it were so much cash. And it has the same ill effect as hoarding cash because the government holds money in reserve to redeem these outstanding certificates. All this goes to emphasize the fact that a constant campaign of education on money matters is needed in this country."

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"WAY DOWN EAST"

SEEKS COURT'S RULING ON ALL TAX COLLECTING

WASHINGTON, April 6.—A question which threatens to revolutionize the tax collecting methods of the country according to the government, soon may be decided by the supreme court of the United States.

Involved is an ancient practice which the federal government until recently, was always able to enforce when it touched the pockets of its citizens. This policy consisted of requiring the taxpayer to turn into the custody of the United States treasury the tax assessed against him, leaving him as his only recourse, its payment "under protest" and the institution of litigation to recover what he contended had been illegally collected. The court of last resort has been called upon to determine whether this time-honored tax-collecting method shall continue to prevail, or whether the taxpayer has the right to withhold payment of the tax assessed until the question of the government's demand can be determined by court procedure if necessary.

No specific taxing statute is under attack, but the issue presented in the controversy is whether any court can restrain the collection of a federal tax. Many objections have been urged to the government's insistence that the taxes it assesses must be paid, leaving its right to them to be tested later. Aside from the disadvantages which attach to suits against the government, those who followed the government's mandate and paid taxes "under protest," found that successful suits in the court of claims did not always result in the prompt recovery of the money. After a judgment is obtained congress must appropriate before any money can be refunded, and experience has demonstrated that congress cannot be hurried in such matters. With a fair degree of good fortune the successful litigant could reasonably hope that his posterity of the second or third generation might obtain a refund of money illegally collected from him.

When E. J. duPont de Nemours & company incorporated in Delaware, its stock was issued to those who had been financially interested in the New Jersey corporation of the same name. The government took the position that the stock of the Delaware corporation so issued was taxable income, and the supreme court so held in the case of United States vs. Phillips. An attempt had been made to collect from Alfred I. duPont, one of the stockholders, an income tax of \$1,576.69 on the stock of the Delaware corporation which he had received. Payment was delayed by Mr. duPont by a claim of abatement filed with the commissioner of internal revenue. When the supreme court decision came in the Phillips case, the commissioner promptly rejected Mr. duPont's claim, and insisted that the tax be paid forthwith.

Instead of complying and paying the tax under protest, Mr. duPont went into the United States district court of Delaware and obtained a restraining injunction, restraining the government from collecting the tax by distraint. The third circuit court of appeals considered the action of the district court good law, and affirmed the decree. In view of the importance the government attaches to an early decision, the supreme court has advanced the case for oral argument April 23. In insisting that no court could legally restrain it in the collection of a federal tax, the government declared that the interests of Mr. duPont were simply protected and that he had not been deprived of his remedy at law to recover any taxes which were erroneously or illegally assessed and collected.

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"Drive to Bring Down Price of Sugar Planned," but a lot of folks would walk to do that.

GAME SEASON CHANGES ARE IN EFFECT.

(Continued from page 1)

days in duration and the longest of any open deer season in the country, was submitted to all the leading sportsmen and game associations in the state, and with but a single exception, they reported themselves favorable to the change.

Committees present at the meeting were Roy Davis of Medford, J. N. Flanagan of Portland, Frank Haddock of Baker, and J. A. Lynch

THE OLD HOME TOWN

By Stanley



of Medford. State Game Warden Burghoff also was present during the session.

Ladd Creek Closed.

According to Al Andrews, secretary of the Wing, Fin and Fleetfoot Club of Union county, Warden John Walden has posted signs announcing the closing of Ladd Creek, near Hot Lake, for an indefinite period. The time of closing is expected to expire next year, however, the year probably being a sufficient period to restock the stream, which will likely be opened to fishermen again next year much better stocked.

DECREASE OF WHEAT CROP IS FORECAST

(Continued from page 1)

75.2 as compared with 78.4 last year, and the ten-year average of 84.1. A product of 72,517,000 bushels is forecasted as against the final estimate of 88,204,000 bushels harvested in 1922. The actual production for 1923 may be more or less than the foregoing estimate, depending upon the growing season.

Condition of the Oregon rice crop on April 1, 1923, was estimated at 95 per cent of normal compared with 92 per cent a year ago, and the ten-year average of 97 per cent. The Oregon rice acreage is largely used for hay or pasture, hence the grain production is not large, and the percentage of the acreage threatened varies considerably from year to year. The condition of the United States rice crop on April 1 was estimated at 81.8 per cent compared with 89 per cent a year ago, and the ten-year average of 88.6 per cent. The 1923 acreage shows a considerable reduction from that of 1922, and the total production for 1923 is estimated at 75,784,000 bushels as against the final 1922 estimate of 95,497,000 bushels.

Breeding Sows.—Reports indicate a slight increase in number of breeding sows in the state as compared with a year ago, when the number was estimated at 25,000. The United States increase is estimated at 6 per cent increase over a year ago, making the estimated number on April 1, 1923, a total of 13,258,000 head.

Farm Labor Supply.—Activity in the lumber industry,

also considerable construction work, has absorbed the labor supply to a considerable extent. Reports received place the Oregon supply of farm labor at about 92 per cent of last year. For the United States the supply is estimated at 82.5 per cent of last year.

Farm Labor Demand.—Here is a typical farm labor report from a western Oregon farmer: "Farm help is scarce. The wages are so high a farmer can not afford to pay them. The time has come that the farmer has to do what he can himself and let the rest go undone. There will be many acres of berries that will not be cultivated this spring, let alone being picked, for want of help." Similar conditions appear to prevail over pretty much all of the United States, and the demand for the country as a whole is placed at 93 per cent of last year.

Weather Conditions.—Rainfall from January 1 to March 31, 1923, is reported to be 3.59 inches below the normal at the Portland, Oregon, weather bureau station. There was much good weather for outdoor work during March in the western part of the state, and spring work is more advanced than usual. Favorable weather conditions have enabled farmers to seed about the usual acreage, even with the farm help shortage. More rainfall would be most welcome in the central and eastern portions of the state. The earlier fruit trees are in full bloom in some districts, which means a strong probability of frost damage.

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