

Green Trading Stamps at Bauer's Who is Right?

TWENTY-EIGHTH LEGISLATIVE ASSEMBLY—REGULAR SESSION

House Bill No. 460

Introduced by Mr. THOMAS BROWN, and Read first time February 4, 1915

A Bill

For an Act to provide additional revenue for State purposes by levying an excise tax on the use of trading stamps, measured by the gross receipts of persons, firms and corporation using the same.

Be it Enacted by the People of the State of Oregon:

Section 1. Every person, firm and corporation who shall use, and every person, firm and corporation who shall furnish to any other person, firm or corporation to use, in, with or for the sale of any goods, wares or merchandise in the State of Oregon, any stamps, coupons, tickets, certificates, cards, or other similar devices, which shall entitle the purchaser receiving the same with any sale of goods, wares, or merchandise, to procure from any person, firm or corporation, any goods, wares or merchandise free of charge, or for less than the retail price thereof, upon the production of any number of said stamps, coupons, tickets, certificates, cards, or other similar devices, shall pay annually, on or before the first day of March, to the State of Oregon an excise tax of five centum upon the gross receipts of such person, firm or corporation received in this state. And for the purpose of ascertaining the amount of the same, it shall be the duty of every such person, firm, and the president, secretary and treasurer of every such corporation, or such of them as reside in this State, or if none of said officers reside in this State, then of the general manager or other officer or agent of such corporation having general control, management or supervision of its business within this State, to transmit to the State Treasurer on or before the first day of March of each year, a statement under oath of the gross receipts of said person, firm or corporation for business transacted within this state during the preceding year, and if such person, firm or corporation shall fail to make such statement, or to pay any such tax for the period of thirty days from and after such statement is required by this Act to be made, or after such tax is due and payable as herein provided, the amount thereof with the addition of ten per cent thereon for such failure, shall be collected of such person, firm or corporation for the use of the State, and the same is hereby declared to be and is made a debt due and owing from such person, firm or corporation to the State of Oregon, and the Attorney General of the State, or the district attorney of the proper county, shall commence and prosecute to final determination in any court of competent jurisdiction, an action at law to collect the same; and it is hereby made the duty of the State Treasurer to give notice to the Attorney General of such failure to file such statement, or to pay such license within ten days from and after the expiration of said thirty days hereinbefore mentioned.

Section 2. If any person, or member of any firm mentioned in Section 1 of this Act shall fail, neglect or refuse to make and file such annual statement of the gross receipts of such person, or firm, or if any officer or agent of any corporation mentioned in Section 1 of this Act shall fail, neglect or refuse to make and file such annual statement of the gross receipts of such corporation, of which he is such officer or agent, for thirty days after the first day of March in each year, he shall be deemed guilty of a misdemeanor and shall, on conviction thereof, be punished by a fine of not less than \$100.00, nor more than \$1,000.00, or by imprisonment in the county jail not less than thirty days, nor more than six months, or by both such fine and imprisonment in the discretion of the court.

Section 3. The term gross receipts, as used in this Act, shall be taken to mean the total amount of sales of goods, wares and merchandise made by any person, firm or corporation mentioned in Section 1 of this Act, whether the same has been received by such person, firm or corporation or not. It shall also include the total amount of sales of any stamps, coupons, tickets, certificates, cards, or other similar devices furnished by any person, firm or corporation within the State of Oregon, to use with or for the sale of any goods, wares or merchandise, whether the purchase price for the same has been paid or not.

Section 4. In addition to the statement of gross receipts required by the provisions of Section 1 of this act, such statement shall also contain the following facts:

First: The name of the person, firm or corporation.
Second: If a corporation, under the laws of what State or country it was formed and organized.
Third: The location of the principal office of such person, firm or corporation.

Fourth: The name, postoffice address and place of residence of such person, the members of the firm, or the president, secretary, Treasurer, superintendent and general manager of such corporation.

Fifth: If a firm or corporation, the name, postoffice address and place of residence of the chief officer or managing agent of the firm or corporation in this State.

Section 5. It shall be the duty of the State Tax Commission, or of the office having superintendence of matters of taxation in the State of Oregon, to ascertain the names of all persons, firms and corporations transacting the business mentioned in Section 1 of this Act, and to file a statement with the State Treasurer, not later than the first day of February of each year, showing the names and postoffice addresses of all such persons, firms and corporations transacting such business in the State of Oregon.

Sealed Bids for Wood.

Sealed proposals will be received by the Mil. Hood Creamery Co., for 50 cords of 4 ft. wood, delivery to be made by September 1st. State kind of wood and price. The board reserves the right to reject any or all bids. Bids must be in by 10 a. m. June 10th.

Address H. H. Watkins, Secretary, Sandy, Oregon.

Encouraging Milk Flow.

Comfort and contentment are the touchstones of success. When a cow is comfortable and contented she responds with a flow of milk far in excess of that she gives when she is uncomfortable.

Before Buying Your Harness Go To

Pleasant Home
And See

V. E. Fosberg
Harness and Shoe Repairing
A Specialty.

Be neither ignorant nor careless with respect to the future.—Vergil.

DOVER

Annual school meeting Monday afternoon. H. H. Udell, re-elected director for three years and Frank Ahnert, clerk for one year, A. J. Morrison succeeds Jos. DeShazer, as director for the district high school of Sandy, for a three year term.

Jos. DeShazer has started hauling lumber for a new house. Mr. Farce will do the carpenter work.

Newton Schminky's barn is well along. As is also P. F. Evans's new barn. There seems to be quite a boom struck Dover.

Birch Roberts and wife, Mr. Schminky and wife and Donald Bodley autoed to Portland last Saturday night to attend Bruce Schminky's graduating class exercises. Bruce is at home now.

Mr. and Mrs. James Hodson, who have been stopping at the home of their daughter, Mrs. August Koennaman for several months expect to return to their home at Tualatin, this week.

G. R. Woodle has purchased a new Ford motor car. C. R. and family are right in the swim now.

Donald Bodley installed a phone for the Frey's at camp Idle-A-While last Monday and repaired line six on Tuesday.

Mrs. W. P. Roberts returned home last Saturday night after a weeks visit with her daughter, Mrs. Ida Jarl of Kelso.

John and Web Robert report a fine catch of trout in Eagle Creek last Sunday.

Don. Bodley, mother and sister, Jessie, Birch Roberts, wife and son Glendale autoed to Welches last Thursday and had a fine trip. Roads perfect.

P. F. Evan's brother and wife of Caldwell, Idaho are making them a visit after spending the winter with a son at Corvallis, Oregon.

COTTRELL

The annual school meeting passed off quietly Monday afternoon. William Booth was elected director, E. E. Van Fleet re-elected clerk. A four mill tax was voted for general expenses for the coming school year.

Mrs. Randolph Spiers and Easter Jones were Gresham visitors Tuesday.

Mr. and Mrs. Chas. L. Hunter made a business trip to Portland, Tuesday.

Mrs. Shetterly and son Carl, Mrs. Goger, son Grover and daughter Louise were Friday evening visitors at the home of Mr. and Mrs. E. E. Van Fleet.

The Ladies Embroidery Club will meet Wednesday afternoon, June 23rd. with Mrs. W. A. Procter.

J. B. Fowler made a trip to Gresham, Tuesday.
Gilbert Hauglum made a business trip to Portland, Monday.

FIRWOOD.

The Firwood school district held their annual school meeting Monday afternoon, June 19th, at the school house and re-elected J. G. DeShazer, clerk and Anton Malar, three-year director. Miss Carrie Lamoureux was hired to teach the coming year. School starts September 11th, 1916.

Mrs. J. C. Smith returned home from Portland, Friday.

Mr. and Mrs. Dixon and family spent Sunday with Mrs. Dixon's sister, Mrs. Stout and family, at Gresham.

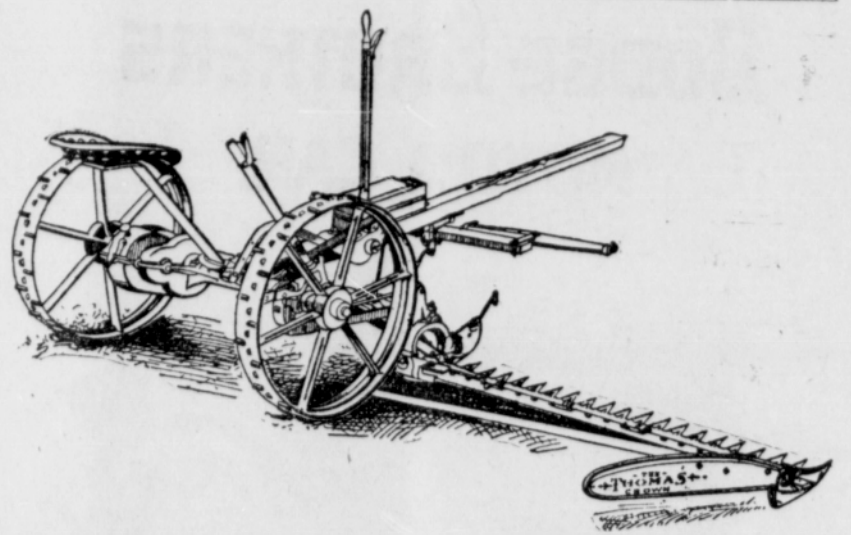
Mr. and Mrs. Mark Heacock and family, of Washington, visited a few days with Mr. Heacock's sister, Mrs. A. Malar.

Claud Smith, who is working near Tillamook, is spending a few days with his parents.

Mrs. Christian and little daughter returned to their home in Astoria Saturday. Her mother, Mrs. F. Alt, accompanied her to Portland.

Mrs. A. Malar, Mr. and Mrs. Mark Heacock and children spent Monday afternoon with Mrs. Heacock's cousin, Mrs. J. G. DeShazer and family.

Mrs. L. R. Mack and two sons spent several days in Cherryville last week.



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When your grass is light you do not need so much speed, you only wear out your Mower for nothing. Not so with a Crown 2-Speed Mower. When grass is heavy you need more Speed and that is what you get when you own a Crown 2-Speed Mowers. Come in and see them demonstrated.

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The Place To Trade

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About Cendor Wood Preservative for posts and sills, also a spray for chicken house or cellar and outhouse. Kills all kinds of insects. A stock of Paints, Oils and Glass always on hand.



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To purchase Knives, Forks
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June 30th at
F. E. Beckwith's
Sandy, Oregon.

This Silverware is all guaranteed



Mrs. Steven visited with Mrs. Wilkins and family Sunday afternoon.

Charles Lane and "Cap," the Watkin men, stayed Tuesday night at J. G. DeShazer's.

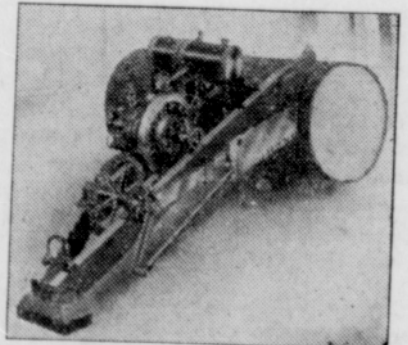
Mr. and Mrs. A. Malar, and Mr. and Mrs. Mark Heacock and children autoed to Kewburg Tuesday.

Mrs. J. E. Sinclair had the misfortune of being hit on the head with a hammer while building the igrage. She is better at this writing.

Diseases of Plants and Trees.

Diseases of plants do much injury from a lack of application of reliable curative methods. The most important of remedial and preventive measures combined is cleanliness. Spraying alone may be overdone, whereas when used in combination with other measures the success may be greater and the cost less.

It is estimated that in the United States the annual loss from oat smut is more than \$6,500,000, from loose smut of wheat \$3,000,000 and from bunt or stinking smut of wheat more than \$11,000,000.



Portable Drag Saw Any
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At prices to suit your purse.
SANDY MERCANTILE COMPANY
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Delicacy.

A woman went into a country bakery one hot, sultry summer day. "I'll have some of that nice currant cake," said she to the baker. "That ain't no currant cake, lady," said he, waving his arm gently to and fro over the delicacy.—New York Post.