

age. It seems to penalize the thrifty. Any method of taxation, such as a sales tax, which tends to eventually eliminate *all* property taxes can not, in justice, be lightly or selfishly condemned!

The factual data also shows that the payment of a sales tax attaches no great burden on any individual or family. Its payment is as nearly "painless" as any tax can be. It comes in small amounts and at periods of time more nearly within the control of the individual than almost any other form of revenue raising. It also compels contribution by the out-of-state tourist, the transient worker, and others who now enjoy the benefits and privileges offered by Oregon without contributing directly to their support.

Shifts Tax Burden

The factual data partially answers the charge so often thrown at any sales tax proposal that "it shifts the burden of taxation from those most able to pay to those least able to pay." The so-called "burden" at issue appears, on a factual basis, to amount to from \$12 to \$32 a year for a four person family in the income groups of \$1,000 to \$3,000. It is certain that a three per cent sales tax on spending (food purchases are not subject to the tax) can never exceed \$3.00 per hundred dollars spent. Many of us can recall many instances where personal, unnecessary and unprofitable expenditures have far exceeded such amounts, with no tears shed afterward! Many people who would pay *some* small tax via the easy sales tax method are now exempt from sharing in the responsibilities of governmental support, yet enjoy the same protections and benefits which the payers make possible. Prudent people avoid the glittering spell-binding of those who advocate and promise "something for nothing."

The *reduction of property taxes* (a direct result of the passage of the sales tax) offers relief to the many who own their own homes but little else! The sales tax "shifts" a burden from a few

to the many, a democratic procedure. It shifts part of the responsibility of governmental support to those who now enjoy its benefits but do not pay for them.

Some speak of the laborer, the farmer, the aged, the school teacher, the wealthy, etc. as "classes" of people who are to be injured or benefitted by a sales tax. They should also recognize that there are about 1,300,000 people in Oregon, all of whom should contribute in some measure to the wealth and prosperity of the State. He should recognize the value to the State of the children who help raise and harvest our crops; the public servants who provide the services that protect our lives and properties; those who design, construct and maintain our roads so people and goods can travel safely; those who hazard their money in business and manufacturing that all of us may have the tools, materials, goods and necessities to live better than the pioneers. A factory worker knows that it takes a farmer and a money investment to provide him with the means of existence. A farmer knows that good roads, modern conveniences, agricultural research and advice are desirable and valuable to his livelihood. Businesses and manufacturing enterprises are necessary to permit us to live in cities or to live anywhere in comfort, and depend on the cooperation of others for their ability to produce. Those in public employment render service benefits in multitudinous ways which affect the lives and comforts of all. Sober reflection reveals that there are really no "classes" of individuals with rights above those of other human beings. What we commonly recognize as a "class" of people is still basically just a few human beings, a minority, who would be completely helpless if all other "classes" became non-existent or unduly oppressed.

All Must Contribute

It is time for individual thought. The progress of our State depends on clear thinking by each person, on the exer-

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