

cise of moral stamina and a realization that "we, the people" sink or swim *together*. No nation, no state, county or city can be stronger or better than the individuals of which it is composed. Burdens become light as they are shared among the many. The cost of government becomes much less than a burden when *all* contribute as a privilege and duty.

State, county and city governments in Oregon have struggled along for many years with limited funds. Many of our schools have labored under financial conditions which have prevented our children from receiving proper education. Oregon ranks quite low, nationally, in its grade school educational facilities. Our sister states outstrip us in the pay schedules and working conditions for state, county, city and school employees. Oregon is still behind, she is the pauper State of the Pacific Coast. Paradoxically, Oregon has more potential wealth and more potential advantages than most any State in the Union. What holds us back? California was nearly financially broke during the last depression, then voted a sales tax and has done well since. Washington has a sales tax and gets along quite nicely. Residents in those States are not complaining about *their* tax structures. Financially prosperous governmental bodies create conditions which invite new people and new enterprises. Oregon deserves the development and prosperous growth which our sister states have already enjoyed for years. The proposed sales tax raises revenues from a larger group of people than now support our governments. As population increases, it seems reasonable to assume that it will provide the added revenue necessary to insure financial prosperity for the State as a whole.

The people of Oregon have recently voted favorably to raise our school standards, to reconstruct and expand our State institutions, to compensate our public servants more equitably. Such provisions are foresighted and evidence the increased realization that if

Oregon is to progress it must invest *now* in its future.

The raising of revenues for investment in Oregon's future is a privilege which all should want to share. An opportunity to make such an investment presents itself on October 7, 1947, when the sales tax issue will be decided. The stabilization and equalization of our tax structure can then be realized by the broadening of our tax base.

#### An Economic Question

I take personal exception to any view, expressed or implied, that the O.S.E.A. should take no official stand on the tax measures before the people of Oregon on October 7. All state employees are individually interested in being employed by a solvent and prosperous State. The Association is interested in the welfare of the State and of its employees. In my opinion, the subject of taxation is not a political matter in the usual sense of the word. I consider it to be a matter of economics, a problem of equalizing the costs of government between its beneficiaries, a problem of insuring fair and equitable distribution and use of funds placed at the disposal of governmental agencies.

Our Association has consistently studied and recommended many measures intended to improve the general welfare of the State and its employees. It is recognized as being a high-minded group, free from selfish interests. It enjoys enviable prestige for these reasons. The writer has tried to point out factual data and its meanings in such a way as to arouse the reader's interest in the subject, that he may give further unbiased thought to the matters involved.

The subject of taxation is worthy of our serious consideration. The right to vote is a special privilege reserved to the people in a democracy. An intelligent vote is a responsibility and a duty. It should be counted in the interest of good government and for the progress of the state, county, city and school district in which we live.