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The Tax on Admissions

On account of an apparent misunderstanding as to the tax on admissions, Clyde G. Huntley, Collector of Internal Revenue, announces that this tax is still in effect except as to admissions of 10 cents or less. "There seems to be some confusion with respect to the exemption from this tax," explains Collector Huntley. "The law provides that exemptions from the tax may be granted where the proceeds of an entertainment inure exclusively to the benefit of a religious, educational or charitable organization or institution; to societies for the prevention of cruelty to children or animals; to any post of the American Legion or Woman's auxiliary units thereof; to societies or organizations conducted for the sole purpose of improving any city or town; to organizations maintaining a cooperative or community center moving picture theater, no part of the net earnings of which inure to the benefit of any private stockholder or individual, and to agricultural fairs." However the exemption cannot be granted to any case unless an affidavit claiming the same is filed with Collector Huntley a considerable time in advance of the date of the entertainment so that proper investigation may be made. Where exemption is obtained the tickets must show the price of admission and bear the words "tax free" or "no tax." "Persons or organizations giving entertainments are required by law to collect the tax from those to whom the tickets are sold or to obtain exemption, which will entitle them to sell the tickets without tax," said Collector Huntley. "The law provides a penalty of not to exceed \$1000 for failure to comply with this provision. "In order to be entitled to exemption the specified organizations must be regularly organized, having officers and trustees and the usual essential features of such an organization; they must have a purpose which as put into practice is religious or educational or charitable, and their funds must be used solely in furtherance of such purpose. This applies as well to municipal improvement clubs and to community motion picture organizations. "The ordinary fraternal order, unless its principal objects are religious, charitable or educational, and its funds are used solely for such objects, cannot qualify for exemption." Collector Huntley announces that in many cases organizations or individuals write to his office after an entertainment has been given and state that upon their understanding that the admissions were exempt from tax no tax was collected. Such organizations or individuals are liable to penalty because the affidavit claiming exemption was not filed and exemption obtained prior to the placing of tickets on sale, and the Collector is absolutely without authority to waive this provision of the law. Mr. Huntley urges everyone in charge of entertainments where the exemption is in order to apply to his office or to the district offices at Eugene, Pendleton, Salem or Medford for the proper affidavit forms.

A Pleasing Recital

Mrs. Maude Stewart presented a number of pupils in violin and piano recital in the Community church Wednesday evening, June 28, and was highly enjoyed by an appreciative audience. The pupils played the following program from memory in a manner that reflected credit to themselves and teacher: Leola Waltz, (Krogmann) Lillian Pratt; Old Folks at Home (Arr. by Henry Webber) Phyllis Armstrong; Violin Solo, Song of the Sea Shell (Krogmann) Carolyn Ramsey; Piano Solo, Annie Laurie (Arr. by M. Watson) Aubrey Emery; Joyous Peasant (R. Schumann), Spring Song (Mendelssohn) Ida Marie Schultz; Golden Wishes (Bert Anthony), Jolly Darkies (Karl Bechter) Alice Foss; Violin Solo, Water Lily (Paul Duell) Clifford Wilson; Piano Solo, Woodland Waltz (Metcalfe) Minna Ketel; Dance of the Wind Flowers (Wenrich) Esther Aus; Petite Humoreske (Mrs. A. M. Virgil) Kermit Kunst; Violin Solo, Robin's Lullaby (Krogmann) Clarence Tooley; Piano Solo, Melody of Love (Englemann) Mabel Galbraith; Edelweiss Glide (Vanderbeck) Roland Johnson; Apple Blossoms (Englemann) Artis Russell; Violin Solo, A Summer Evening (E. V. McIntyre) Floyd Ketel; Piano Solo, Meditation (C. S. Morrison) Flossie Harris; Endearing Young Charms, left hand alone, (Mero), Robin's Return (Fisher) Sybil Knowles; Violin Solo, Salute d'Armour (Elgar) Donald Tooley; Prelude in C Minor (Chopin), Tarentella (Heller) Mabel Pratt.

standing that the admissions were exempt from tax no tax was collected. Such organizations or individuals are liable to penalty because the affidavit claiming exemption was not filed and exemption obtained prior to the placing of tickets on sale, and the Collector is absolutely without authority to waive this provision of the law. Mr. Huntley urges everyone in charge of entertainments where the exemption is in order to apply to his office or to the district offices at Eugene, Pendleton, Salem or Medford for the proper affidavit forms.

Men, Women, you can sell Stetson Guaranteed Hosiery direct from maker to wearer. Must wear or replaced free. Experience unnecessary. Pay daily. Travelers Hosiery Co., 400 Sherwood, Spokane, Wash.

I've white pants for you when you use the canoe and Tennis Shoes, too—ROGERS.

Are All Taking a Chance

A prominent gentleman of platform proclivities has recently denounced gambling in no uncertain form and insinuated that our people are rapidly becoming a race of put-and-takers. Perhaps he is correct. Sometimes they are, but even at that the man who doesn't gamble doesn't live, for this life is a gamble pure and simple, sometimes pure and sometimes simple. If you go across the ocean for a pleasure jaunt in Europe, no matter how innocent, you are liable to hit an iceberg. If you stay quietly in your own apartment out of harm's way, a large piece of plaster is liable to fall off the ceiling and soak you in the crumple, or the landlord is liable to call and raise your rent. If you stand on a corner not doing anybody any harm somebody is liable to come along and sell you a lead pencil that won't write or a patent glass cutter that will do anything except cut glass. Somebody may come along and sell you six worst chestnuts for a quarter. If you travel by train you may find, after you awake in the hospital, that somebody has mislaid a section of the track. If you go buggering, the safest form of travel, you may be bumped into eternity by some fliver that is running on gin instead of gasoline, or your horse is liable to stop right in front of a millinery store window and balk while your wife looks at the hats. If you go out walking some footpad may tap you gently but firmly on the dome of thought and relieve you of your Ingersoll and cigarette holder. If you sit in the kitchen the gas stove is liable to blow up. If you stay in bed your folding bed may shut up and transform you into a human pretzel. If you sit in the hall some weary wayfarer may come in with tangled whiskers obscuring his map and sell you a genuine Turkish rug made in Hoboken. The lightning may strike the house, and there is always the possibility of an earthquake. If the boss happens to see you in the office he may remember that he has been wanting to fire you for some time. If he doesn't see you in the office he will fire you anyhow. At the very best, you have got to take a chance either willingly or unconsciously. We are gamblers all.—Exchange.

Leo J. Wright, with the State Banking department at The Dalles, spent the July Fourth vacation with his family here.

Birthday Anniversary

In celebration of the birthday anniversary of Mrs. Grace Blair, worthy matron of Minerva chapter 105, Order of the Eastern Star, Mrs. Manly Smith, associate matron, was hostess to the officers and their husbands at her home on Fossenden street Thursday evening of last week. The guests were: Dr. and Mrs. D. O. Webster, Mr. and Mrs. J. M. Blair, Mr. and Mrs. F. Post, Mr. and Mrs. Carroll, Dr. and Mrs. E. P. Borden, Mr. and Mrs. F. O. Mason, Dr. and Mrs. Marion Johnston, Dr. and Mrs. F. P. Schultze, Mr. and Mrs. Edward Monahan, Mr. and Mrs. W. H. Ball, Mr. and Mrs. A. E. Hutchinson, Mr. and Mrs. M. R. Morrow, Mr. and Mrs. E. J. Kewell, Mr. and Mrs. D. M. Burton, Mr. and Mrs. Gilbert Overstreet, Mr. and Mrs. Gabriel Pullin and Miss Verda Pennish.

Mrs. W. C. Lawden of Dawson, Alaska, has been making a short visit with Mrs. B. G. Scott. Mrs. Lawden had been visiting friends in the East for some months and is on her way home.

For Sale or Trade—20 acres improved at Carson, Wash.; good black soil, spring water. F. P. Brown, 1507 Willamette Blvd.

What is Portland Cement

What is this finer-than-flour building material called cement that you can mix with water, sand and stone, or other hard material, and cast into all kinds of shapes, that become as hard and as enduring as solid rock? Portland cement is an impalpable powder so fine that at least 75 per cent of it will pass through a sieve containing 40,000 meshes to the square inch. It is composed principally of lime, silica and alumina, obtained from (1) cement rock and shale or clay; (2) blast furnace slag and limestone. These raw materials must be properly proportioned, finely ground, and thoroughly mixed before burning. The burning must be carried on at from 2500 to 3000 degrees Fahrenheit. After the burning the resulting clinker is finely ground into a powder which is known as Portland cement. Although natural cement was utilized by the Egyptians in their pyramids and by the Greeks in their aqueducts and temples, Portland cement was not developed for modern use until 1824. It was named after a hard gray rock found on the Isle of Portland off the coast of England.—Ex.

Killed Near Ferry Landing

A. M. Garrett, No 269 Beech street, driver for the Log Cabin Baking Co., was killed and his automobile demolished when he was struck by an S. P. & S. switch engine at Whitwood Court, near the west landing of the St. Johns ferry at 7 o'clock Monday morning. He was about 50 years old, and had been a driver of delivery wagons for the company for several years. He had been to Linn-ton and was returning to the ferry to cross to the company's plant at 269 Ivy street. The truck was twisted and torn as it was hurled along the track in front of the engine. Wheels and parts were scattered along the right of way. The body of the driver, badly mutilated, was found in the box, which was finally torn off the truck and dropped on one side. Mr. Garrett was married and had one daughter 10 years old.

Horsman and Rogers took a trip to Hood River last Sunday. Gee, it was hot! Their chilly B. V. D.s were clinging to their knees.

MULTNOMAH THEATRE

Thursday and Friday, July 6-7—**WALLY REID** in "RENT FREE"—Paramount.

Saturday, July 8th—**RUTH CLIFFORD** in "TROPICAL LOVE"—Universal.

Sunday and Monday, July 9-10—**THOMAS MEIGHAN** in "A PRINCE THERE WAS"—Paramount.

Tuesday and Wed., July 11-12—Paramount presents **"DON'T TELL EVERYTHING"**

Featuring Elliott Dexter, Gloria Swanson and Wallace Reid. Also "THE LEATHER PUSHERS" No. 2. Don't stay away from this one just because you happened to miss the first one. Each story complete. You'll be wild about them.

Thurs. and Friday, July 13-14—**DONALD CRISP** in "THE BONNIE BRIER BUSH"—Paramount.

Saturday, July 15th—**The CARTER DE HAVENS** in "MARRY THE POOR GIRL"—Pythian Guest.

Hang Your Clothes On A Hickory Limb And Don't Go Near The Water

Bathing Suits

JANTZENS \$3.50, \$4.50, \$6.50 THE ALL WOOL KIND

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Work Aprons, Gloves, Hosiery, Neckties, Collars, Garters, Arm Bands, Suspenders, Cuff Links, Belts

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If you can't find what you want elsewhere, come to me. If I haven't got it, I will get it. I carry FURNITURE, CARPETS, DISHES, COOKING UTENSILS, STOVES AND RANGES. In fact, anything you wish in the Household Line. Will Buy, Sell or Exchange Anything.

A Home and Speculation

100x100 S. E. Corner Alta and Decatur Streets, close to mills. Put up cheap cottage and pay for it out of Rent Saved. Price \$650; \$50 Cash, Balance \$15.00 a Month.

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The place where good service and courteous treatment prevail. Children's hair cutting receive special attention. 109 BURLINGTON STREET

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Men's heavy half soles.....\$1.25
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Ladies' heavy soles.....1.00
Ladies' light soles......75
Boys' heavy soles.....1.00
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Patching.....15c up

I use the best of leather that money will buy. I have come to stay and believe in living and let you live.

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DEARING'S

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Dividend No. 2

Another Red Letter Day

July 1, 1922 was another Red Letter Day for the owners of our 7% Prior Preference Stock.

Checks for thousands of dollars were mailed out by us to our Thrifty Customers and Patrons in payment of the Second Regular Quarterly Dividend on their holdings in this sound and attractive security.

Consult our Investment Department at once and get on our Mailing List for the Next Dividend on October 1st This Stock Yields 7.3%

Investment Department

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