

OLD CROSS EARNEING TAX HELD INVALID

Oregon Supreme Court Rules Levy Imposed in 1908 Repealed by 1909 Act.

JUDGE BURNETT UPHELD

Jurist Now on High Bench, Although Not Participating, Sees Decision Given by Him When in Circuit Court Sustained.

SALEM, Or., March 25.—(Special.)—After practically six years of question relative to the gross earnings tax imposed on corporations by the people in 1908, it was finally decided by the Oregon Supreme Court today that the tax is invalid and impermissible and has been repealed by the act of 1909.

The gross earnings tax law passed into prominence when the Pacific States Telephone & Telegraph Company attacked it, although the law proper was not attacked by that corporation. While the state attempted to enforce the tax, the telephone company went further and declared that the entire initiative and referendum provisions of the constitution of Oregon are invalid, declaring them to be abrogated by the Constitution of the United States, particularly that section which assures to every state in the Union a republican form of government.

Judge Burnett is Upheld. The Supreme Court of the United States, after long consideration of the problem, declared the question raised as to the initiative and referendum a political one and not a judicial one and therefore did not go into the question on its merits.

Later the Wells-Fargo Express Company, after the decision of the United States Supreme Court, decided to bring the question of the gross earnings tax to a head on its merits. It had been tacitly agreed that the Wells-Fargo case should remain in a semi-comatose condition until after the decision of the court of the last resort as to the Pacific States Telephone & Telegraph Company case.

As soon as that decision was rendered the Wells-Fargo case was rejuvenated. Prior to that time Judge Burnett had decided on the circuit bench that the law of 1909 had repealed the initiative act of 1908. The decision of today in the Wells-Fargo case upholds Judge Burnett's decision. Judge Burnett, who is now a Justice of the Supreme Court, did not participate in the case.

Other Cases Decided. Other opinions handed down today were: State vs. H. M. Brown, appealed from Coos County, affirmed. This was a case in which it was alleged Brown had not secured a license to practice dentistry and the constitutional law was attacked, but the law is upheld.

Maryle Putnam vs. Pacific Monthly Company, appealed from Multnomah County, reversed. This was an action for damages for the death of Mabel Putnam. H. R. Dunlap vs. Arthur C. Lewis, appealed from Klamath County, affirmed. Laird & Theiss Bank vs. Commercial State Bank et al., appealed from Multnomah County, affirmed.

Portland vs. C. T. Tigard et al., appealed from Multnomah County, petition for rehearing denied.

Portland Lead Company vs. J. H. Harbour, appealed from Coos County, affirmed. Union Pacific Life Insurance Company vs. W. Ferguson, appealed from Marion County, petition for rehearing denied.

STATE REVENUES UNAFFECTED Decision Serves to Clear Records, Say Portland Attorneys.

Attorneys in Portland declare that the Supreme Court's decision will not affect the revenues of the state and that the corporations will not escape payment of their gross earnings tax. "The act of 1909," said C. H. Carey, attorney for the Hill railroads, "superseceded the act of 1908, and it is a natural that the court should make a decision to clear the record."

The act of 1909, in fact, provides greater revenues for the state. Under its provisions the corporations will be required to pay their tax directly into the state treasury. This act is a more comprehensive form of taxation and certain features of the act will conflict with the measure passed three years previous. It was necessary, therefore, for the court to render a decision to clear the record.

The corporations of the state have been operating under the 1909 law and this will permit them to continue to do so without question. The act of 1908 might be disposed of definitely and finally action was brought by Wells Fargo & Company as a test. No decision other than that rendered could have been given by the court.

Most of the big corporations have contested the gross earnings tax ever since it was enacted. The Pacific States Telephone and Telegraph Company carried the case to the United States Supreme Court in an effort to have the constitutionality of the manner of its enactment through the referendum of the people—passed upon. While the court decided against the company, constitutional questions only were involved and the question of collecting the tax after the enactment of 1909 came into force still remained unsolved.

LEBANON CLUB BROWNED With Expectation of New Railroad Reorganization Is Effected.

LEBANON, Or., March 25.—(Special.)—At a mass meeting last night the Commercial Club was reorganized on broader lines. The prospects of a new railroad up the Santiam Valley stimulated the business men to get together and to work in unison for the progress of the community.

The following officers were chosen: President, V. Kirkpatrick; vice-president, S. C. Swartz; secretary, Dr. J. G. Gill; treasurer, J. C. Mayer; executive committee, A. M. Reeves, H. R. McHaffie, C. H. Murphy, H. A. Lovell, J. G. Wetzel, G. A. Dvorak and W. H. Deacon.

An effort will be made to have every business and professional man become a member.

Vale Plans to "Swat the Fly." VALE, Or., March 25.—(Special.)—The "swat-the-fly" phrase has been adopted as the slogan of the Woman's Civic Improvement Club here and the women are going to wage bitter war on the fly this summer. A ball is to be given in the near future to raise funds for the undertaking, and the club intends to do away with the fly menace and consequently eliminate a good part of the typhoid fever which has been prevalent in the past two summers. The Council has reorganized the street-cleaning department and the streets will be kept in a sanitary condition, and the property owners will be compelled to remove all filth within the city limits.

Tonight when sitting around just think how much more cheerful home would be if you had a Victor-Victrola.

There is no entertainer like the Victrola. Whether a few friends stop in or you invite a house full of company or whether you are alone in the evening, the Victrola is just the entertainer you need.

It brings to you the magnificent voices of the greatest operatic stars, the stirring music of celebrated bands and orchestras, the liveliest dance music, solos and duets on your favorite instrument, beautiful sacred music, the latest song hits, minstrel shows—the best entertainment of every kind by the world's best talent.

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Any Victrola sold on easy terms.

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Any Victor dealer in any city in the world will gladly play any music you wish to hear.

Victor-Victrolas \$15 to \$200 Victors, \$10 to \$100

Victor Talking Machine Company Camden, N. J.



Victor-Victrola XVI, \$200 Mahogany or quartered oak



CHURCH MEN GATHER

First Conclave of Methodist Episcopal Series Opens.

EASTERN BISHOPS PRESENT

Leading Matters Concerning Temperance Work and the Pacific Coast Missionary Field to Receive Much Attention.

GRANTS PASS, Or., March 25.—(Special.)

Grants Pass will witness today the opening of the six great religious parliaments to be held consecutively by the Methodist Episcopal Church in this city. Portland, Tacoma, Seattle, Walla Walla and Spokane. The object of these parliaments is found in the text of the movement: "Ye shall be witnesses unto me, both in Jerusalem and in Judea and in all the earth." Representative bishops from the Atlantic cities are present to take part in the exposition of the views and evils of city life. Leading subjects concerning the different phases of church temperance of the Pacific Coast missionary work will be reviewed. Attention will be given to missionary work in Italy, India, Japan and on the Pacific Coast. Persons conversant with their subjects will be here from various quarters of the world. The list of speakers has been selected from New York, Philadelphia, Portland, Or., Kansas City, Mo.; Denver, Colo.; Berkeley, Cal.; China, India, San Francisco, Cal. At each session there will be a different presiding officer in charge. On the opening day Bishop Richard J. Cooke, of Portland, Or., will preside. During the evening Rev. Charles M. Boswell, of Philadelphia, will hold the chair.

The topics for the day are as follows: Devotional period—"Purpose and Review of Parliament," by Rev. Henry J. Coker, D. D.; "The Publication and Circulation of the Word of God; the Sunday School and Its Present-Day Opportunities," Rev. Edward Blake; "Our Educational Interests," Rev. J. W. Hatcher; "The Church and the Saloon," address by Rev. J. W. Hatcher.

Evening session, Devotional period—"The Laymen's Missionary Movement," Rev. Fred S. Fisher, D. D.; "The Paralytic," Rev. J. W. Hatcher; "The Paralytic," Rev. J. W. Hatcher; "The Paralytic," Rev. J. W. Hatcher.

The field from which the attendance will be drawn for the three days' religious movement embraces Southern Oregon, Northern California and as far north as Eugene, Or.

OREGON'S SHARE \$15,328

Government Land Sale Brings in \$2542 Over Last Year.

SALEM, Or., March 25.—(Special.)

According to a statement made today by Secretary of State Olcott, the state's percentage from the sale of Government land this year amounts to \$15,328, an increase of \$2542.23 over last year, the sum received then being \$12,785.67. This represents 2 per cent of the money received from the sale of the lands, and the money is appor-

tioned among the counties and is to be used by them in building roads. The statement is as follows: Total number of acres of land in the State of Oregon, \$15,328.30. Total amount to be apportioned, \$15,328.30. Apportionment per acre, \$1.00.

Table with columns: County, Acres, Amount. Rows include Baker, Benton, Clackamas, Clatsop, Columbia, Crook, Curry, Douglas, Gilliam, Grant, Harney, Hood River, Jackson, Josephine, Klamath, Lake, Lane, Lincoln, Linn, Malheur, Marion, Morrow, Multnomah, Polk, Sherman, Tillamook, Umatilla, Union, Wasco, Washington, Wheeler, Yamhill, Total.

HARRISBURG RAT WAR ON

Large Army of Rodents Overrunning Vicinity Start Operations.

HARRISBURG, Or., March 25.—(Special.)—War has been declared on the large army of rats that have been overrunning this vicinity for the past year. Merchants and dealers have lost heavily, whole droves invading the premises at night.

A bounty of 1 cent each has been offered for each rat killed and prizes offered to the ones making the largest score. The boys have been busy and already a change for the better is noticed. In some cases rats are stretched through warehouses at closing time and about 9 o'clock the trappers return and the rats, scurrying to cover, are caught in the nets and are killed with clubs. As many as 24 rats have thus been killed at one time.

PIONEER WOMAN IS DEAD

Forest Grove Loses Old-Time Resident Who Crossed the Plains.

FOREST GROVE, Or., March 25.—(Special.)—Mrs. Susan Burkhalter, a pioneer woman of Oregon, died at the home of a son near Farmington, Washington County, Saturday and was buried in the Hillsboro cemetery.

Deceased was born in Dork County, Ohio, in 1838. In January, 1854, she married Stephen Burkhalter, the couple moving to Indiana, where they resided until 1869, when they crossed the plains to Oregon, settling in Monroe, Benton County. Two years later they moved to Washington County, making a permanent home near Hillsboro.

Three married daughters, of Portland, and two sons, of Farmington, survive. The husband died nine years ago.

Hood River Expects Home-seekers. HOOD RIVER, Or., March 25.—(Special.)—Although tourists have been coming to the West in large numbers for the past several days, Hood River has as yet received but a single family. A number of home-seekers are expected to arrive soon. Some will come from Illinois and others from Iowa and Wisconsin. As in past years, the new arrivals have learned of the Apple Valley through relatives living here and have come to join them.

WATERWAYS PLANS OUT

PENDLETON TO BE RENDEZVOUS APRIL 14-15.

Programme Announced is Varied and Includes Speakers of National Reputation—Many Listed.

LEWISTON, Idaho, March 25.—(Special.)—The tentative programme for the fourth annual convention of the Columbia and Snake River Waterways Association, to be held at Pendleton April 14 and 15, has been prepared by the officers of the association, and is published herewith. The order of the address may be varied somewhat, but as a whole the programme will be carried out practically as announced. It follows:

April 14, 2 P. M.—Meeting of board of directors to be followed by session of convention and annual address of President W. D. Lyman, of Walla Walla, on "Achievements of the Association." (Illustrated by stereopticon), by E. G. Hopson, supervising engineer, Portland.

April 15, 9 A. M. to 11:30 P. M.—Sessions of convention, with addresses as follows: "Hard-surface Highways as Accessories to River Freightage," by Judge Mariner, of Blalock.

"The Collo Canal, Its Status and Its Future," by Major Morrow, United States engineer.

"The Federal Government: Its Work and Duty in the Development of Interior Waterways," by Joseph N. Trail, of Portland.

"The Past and Future of Snake River Navigation," by R. C. Beach, of Lewiston.

"The Actual Benefits of Open and Improved Rivers," by Captain Gray, of Pasco.

"The History and Future of Columbia River Navigation," by ex-Governor Moody, of Salem, formerly of The Dalles.

"The Character and Cost of Permanent Highways: Such Highways as the Columbia River Basin Requires," by Lionel R. Webster.

"River Docks and Terminal Sites," by Harry N. Drzer, of Umatilla.

"The Next Step," by Scott Z. Henderson, of Kennewick.

Governors Haines, Lister and West are expected to be present and participate in the programme during the entire session of the convention.

PRAIRIE CITY MAN GETS CONTRACT

PRAIRIE CITY, Or., March 25.—(Special.)—The contract for the erection of the new creamery building here has been let to Creamery of the Hotel Prairie. The building will be pushed to completion in record time.

SEE IF YOUR CHILD'S TONGUE IS COATED

If Cross, Feverish, Bilious, Give Delicious "Syrup of Figs" to Cleanse Its Little Bowels.

Look at the tongue, Mother! If coated, it is a sure sign that your little one's insides, the stomach, liver and bowels are clogged up with putrefying waste matter and need a gentle, thorough cleansing at once.

When your child is listless, drooping, pale, doesn't sleep soundly or eat heartily, or is cross, irritable, feverish, stomach sour, breath bad, has stomach-ache, diarrhoea, sore throat, or is full of cold, give a teaspoonful of Syrup of Figs and in a few hours all the foul, constipated waste, undigested food and sour bile will gently move on and out of its little bowels without nausea, griping or weakness, and you surely will have a well, happy and smiling child again shortly.

With Syrup of Figs you are not drug-ging your children. Being composed entirely of luscious figs, senna and aromatic it cannot be harmful, besides they dearly love its delicious taste.

Mothers should always keep Syrup of Figs handy. It is the only stomach, liver and bowel cleanser and regulator needed. A little given today will save a sick child tomorrow.

Full directions for children of all ages and for grown-ups plainly printed on the package.

Ask your druggist for the full name, "Syrup of Figs and Elixir of Senna," prepared by the California Fig Syrup Co. This is the delicious tasting, genuine and reliable. Refuse anything else offered.

Makes Food Taste Better

Did you ever notice how much better food tastes when it is daintily served and well garnished?

Olympia Beer

Gives you a keen appetite for wholesome foods. It is a fully aged beverage—brewed with pure, sparkling artesian water from our own springs.

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Olympia Brewing Company Yes "It's the Water"

Don't stop half-way!

Enjoy the full variety of satisfaction therein our wholesome Tomato Soup. Blend it sometimes with milk or cream instead of hot water; and you will get a new and delightful flavor.

Serve it for a change with croutons or rice or vermicelli or with cheese grated over the surface.

These are a few only of the many tempting ways of using this remarkable soup. Write for our little free booklet which describes others, equally good.

21 kinds 10c a can

Look for the red-and-white label

Campbell's SOUPS

If, during the transition from winter to spring, you experience a lack of energy, seem tired, despondent, have back-ache or headache, with broken unrefreshing sleep, your system needs renovating. The inactivity of winter life and consequent closing of the pores leaves an unwholesome accumulation of impurities in the system. Your blood needs purifying. Try Dr. Wm. Pfunder's Oregon Blood Purifier. On account of its peculiar solvent and alterative properties it is the safest and best spring medicine for old or young. A short treatment at home corrects a long list of ills that beset us in the spring, such as biliousness, sour stomach, constipation, sallow-ness, and aggravating eruptions of the skin. At your druggists'.

DR. WM. PFUNDER'S OREGON BLOOD PURIFIER NOW

GIVES YOU A KEEN APPETITE FOR WHOLESOME FOODS. IT IS A FULLY AGED BEVERAGE—BREWED WITH PURE, SPARKLING ARTESIAN WATER FROM OUR OWN SPRINGS.

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THE ORIGINAL AND ONLY REGISTERED TOWN OF WILLOW RIVER; on the main line Grand Trunk Pacific & Hudson Bay Railways, at junction of Fraser and Willow Rivers, right at the entrance to the Great Peace River Country, with more natural resources surrounding it than any new town in Central British Columbia. WRITE NOW for maps, plans and printed matter.

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IL RICOILETTO Italian-French Restaurant Third and Alder Streets SEVEN-COURSE DINNER With good wine, \$3.50 to 5 P. M. \$1.00 TABLE D'HOTE LUNCHEON with wine 50 Cents A la Carte Service