

NEW MOTOR REVENUE MEASURE IN EFFECT

Manufacturers' Truck Sales Taxed Three Per Cent.

PASSENGER CAR RATE FIVE

Motorcycles Are Assessed at Same Figure, But Tractors and Parts for Same Are Exempted.

WASHINGTON, March 8.—Automobile provisions in the new revenue act became effective February 25 and the national automobile chamber of commerce is sending particular notice to makers and dealers in the automobile industry.

The new law continues the 3 per cent tax on the manufacturers' selling price for "automobile trucks and automobile wagons" and adds a provision that all tires, parts and accessories sold in connection with such trucks and wagons are considered part of it in estimating the tax.

The law increases the tax on the manufacturers' selling price of passenger automobiles to 5 per cent, with the same provision that all tires, parts and accessories sold in connection therewith are to be included in estimating the tax.

There is a similar 5 per cent tax on motorcycles, but no tax on tractors or on tires, parts or accessories therefor.

New Tax on Selling Price. There is a new tax of 5 per cent on the manufacturers' selling price of tires, parts and accessories when sold separately, except that such tires, parts and accessories sold by manufacturers or motorcycle manufacturers are not taxable.

In addition to the above taxes on sales there are taxes at the same rates on the leasing of cars, tires, parts and accessories therefor by their makers.

There is no floor tax or tax on motor fuels, or is there any direct tax on car users, or on the business of operating or renting passenger automobiles for hire, or on the business of operating or renting mobile seating for one or more than eight passengers and \$20 a year for automobiles seating more than seven.

Export Goods Exempted. The tax situation regarding the exporting of automobiles, tires, parts and accessories hereafter is changed so that under the new law all such articles "sold or leased for export and in due course exported" are not subject to the tax.

There are some complicated provisions in section 1212 of the new law to the effect that on contracts for the sale or lease of cars and parts, etc., made prior to the date when this new law was discussed in congress, the purchaser or lessee must reimburse the seller or lessor for the tax that the latter has to pay.

Those liable for the tax on automobiles, tires, parts and accessories, must make monthly returns under oath in duplicate, to the local collector of internal revenue and pay the taxes due on this collector without further penalty, if the tax is in arrears when there is added a penalty of 5 per cent, together with interest at 1 per cent per month. In case of over-payment of taxes, the revenue bureau may return the over-payment.

Sales Make Tax Due. The tax on automobiles, tires, parts and accessories becomes due when the article is sold or leased. This means in the case of sales, when the legal title passes from the buyer to the seller or when the article becomes the property of the buyer, and in case of a lease, the lease is effective generally when the lessee receives possession of the article. Therefore, all sales and leases by automobile manufacturers and accessory manufacturers made on and after February 25, are subject to the tax rates of the new law.

All sales and leases made prior to February 25 are either tax free or subject to the old tax rates as the case may be.

A myriad of special cases will arise under this new tax law, the correct answers to which will have to wait the rulings of the revenue bureau. However, the wording of the new law follows quite closely the old law, so that all the general rulings of the revenue bureau based on the prior law, such as those relating to when a sale takes place and who is the manufacturer and the like, will apply equally to the present law.

Another section of the law of interest not only to automobile manufacturers but to every other manufacturer, is the child labor law. While this is a revenue raising provision, it is undoubtedly intended to discourage the use of child labor in the industries.

The law in detail says that any mine, quarry, cannery, manufacturing establishment, etc., that employs or permits any children to work who are under the age of 14, or which employ between the ages of 14 and 16 are permitted to work more than eight hours in any day, more than six days a week, or after 7 P. M. or before 6 A. M., are subject to a special tax of 10 per cent of the entire net profits of the establishment. This tax is levied on the entire net profits of the whole establishment.

Full factory equipment has been installed. A carload of batteries and parts has just been received direct from the factory, and with a corps of experienced and trained battery men Mr. Harper states the new company now is in a position to offer the Portland battery users real Willard service.

The new Willard service station, pending the erection of a building for its permanent home, will be located at 409 Burnside street.

MOON REPRESENTATIVE HERE. Factory Man Praises Show and Columbia River Highway.

Paul W. Wisdom, factory representative of the Moon Motor Car company, who was in Portland to attend the automobile show, expressed himself as highly pleased with the sales of the C. H. S. company, distributor of the Moon here, made during the exhibition.

Mr. Wisdom said that Portland's show was the best held on the Pacific coast this year.

F. W. Houghton of the C. H. S. company took Mr. Wisdom for a ride over the Columbia river highway Sunday, the factory man terming it one of the best scenic routes he had ever traveled.

REPUBLIC TRUCK MAN CHOOSES PORTLAND AS BASE.

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Mr. House has been associated with the Republic Motor Truck company for a number of years, first as manager of the New York branch and later as North Pacific representative.

It was announced by the business interests of other Pacific coast cities to establish our headquarters in their respective places, but after a careful survey of the entire territory it was our judgment that Portland was the logical place," said Mr. House yesterday.

"It is a recognized fact that trucks will be an important factor during the reconstruction period and for the development of business in the future. With improved road conditions, which appears to be assured from recent legislation, the trucking industry will be established, giving better and quicker service than prevails at present.

"This year promises to be very prosperous in the truck line and the Republic has become so well known on the coast that we are anticipating the greatest business in the history of our organization."

The Roberts Motor Car company is the Oregon distributor for Republic trucks.

MOTOR SPEEDS UP DELIVERY. Traffic Between Farmer, Market and Consumer Facilitated.

The rural motor express line furnishes an excellent opportunity to achieve profit that extends to the farmer, merchant, banker and the entire community.

The primary objects of operation of rural motor express lines, as advocated by the highway transport committee of the council of national defense, are:

1. To increase the food supply by furnishing regular transportation of farm products.

2. To stimulate the farmers' efforts by the knowledge that such transportation is available.

3. To enable the farmer to avoid driving to town, thereby increasing his time on the farm and partly compensating for the shortage of labor.

4. To enable the farmer to obtain goods from town on the day of order.

5. To generally facilitate traffic between the farmer, the market and the consumer.

As a food-saving idea, it is pointed out that the number of horses required by the farmer can be reduced, thereby saving the heavy expense of feeding during the winter. Every horse displaced means five more acres of land that can be devoted to raising food for human beings.

There are 25,000,000 horses on farms in the United States. The department of agriculture has determined that five acres of land are needed to support each horse, and three acres to feed a man for a year.

A stringent order has been issued in Berlin forbidding all chauffeurs to smoke while on duty.

WILLARD FRANCHISE AWARDED TO NEW COMPANY. Charles S. Harper Heads Concern Which Plans to Erect New Service Station Building.

Announcement is made by the Willard Storage Battery company of a transfer of the Willard sales and service franchise to the newly organized Portland Storage Battery company.

The general manager of the new company, Charles S. Harper, is one of the pioneer battery men of the Pacific coast, having opened in Los Angeles in 1912 the first Willard service station on the coast. In 1914 he joined the Willard organization as Pacific coast manager with offices in San Francisco, having charge of eight western states.

Realizing the fast-growing possibilities of the northwest, Mr. Harper resigned his position with the Willard company the early part of last year to take over the factory branch in Seattle, and it is on the showing which his organization has made there that he has been awarded the Portland franchise.

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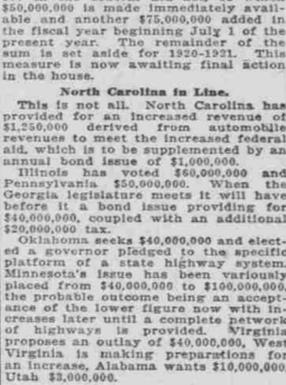
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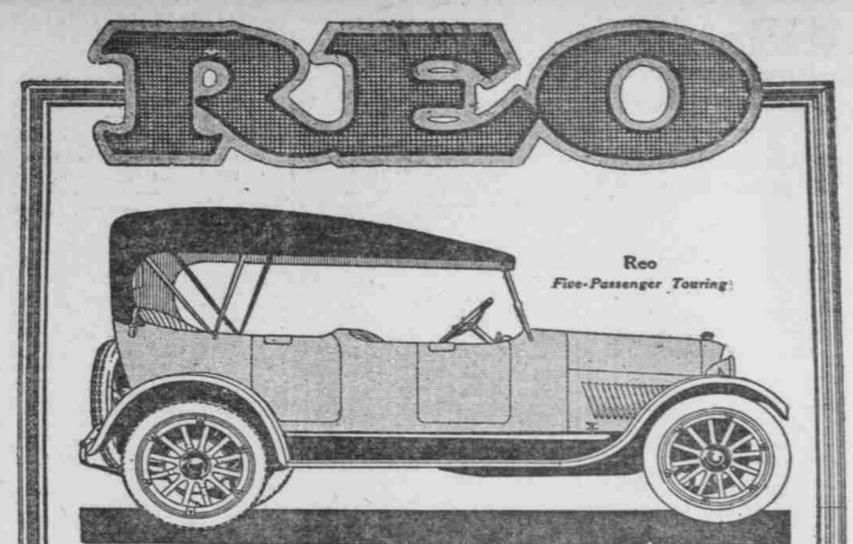
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A Reo Owner Says It Better Than We Could

ASKED HIS OPINION as to the relative merits of various competing makes of automobiles, a Reo owner after a moment's thought said:—

"THERE ARE MANY good automobiles—but the man who owns a Reo is lucky!"

YOU KNOW THAT WORD "lucky" has come to have a new significance of late—since our boys over there used it.

TO BE "OUT OF LUCK" was their way of expressing any tragic or difficult or aggravating condition. It might be the result of bad judgment or bad conduct or just chance, but they covered it all by the one expressive term "out of luck."

THIS AUTHORITY WAS RIGHT—used in that sense the owner of a Reo is always lucky.

HE ALWAYS GETS THERE, though his friend in some other car stops by the wayside.

NEXT TIME YOU HEAR a motorist in trouble exclaim, "just my luck!"—repeat to him what that Reo owner said.

GOOD LUCK in the ownership of a good automobile is the result of good judgment in selecting the right one when buying.

IT IS EASY TOO to determine which is the best car in any size or price class. Just ask owners. And ask garage men—ask anyone who knows, to name the two best, and, as one of them he will name Reo.

THEN NOTE how much oftener Reo is mentioned than any other comparable car—follow the suggestion, and you can be lucky too!

Northwest Auto Co. Alder at Eighteenth. Reo Motor Car Company, Lansing, Michigan. "THE GOLD STANDARD OF VALUES"

wire wheels. They suspend a car from scores of springs, flexible metal spokes. Shocks caused by bumps in the road, or by sudden application of brakes or clutch, are largely absorbed by the flexible interlaced spokes. This real shock absorbing not only gives ease and luxury to the occupants of a car, but it prolongs the life of the car and its tires.

"Tires last longer—by 25 to 40 per cent according to tests—when mounted on wire wheels. The light metal rim and spokes of a wire wheel radiate and throw off the friction-heat of a tire. The wood wheel, however, with its thick wood felloes acting as a non-conductor, prevents this tire heat from escaping. Consequently, it weakens the rubber and expands the air of the tire until a blowout ensues and the tire life is shortened.

Shears Come in Handy. An admirable pair of shears for cutting sheet packing or other similar tough material may be made by filing serrations along one blade, from which the temper has been drawn, with a triangular file. The blade is then hardened and tempered again. The "teeth" or serrations keep the packing from slipping along the blade, a trouble generally encountered with this type of material.

What Kind of a Truck Do You Need?

If any of these will do it means a big saving for you. We want to dispose of all our used trucks and have priced them extremely low for quick sale. Here's the list:

Table listing truck models and prices: Federal, 1-ton; Bethlehem, 1 1/4-ton; Reo Model J, 2-ton; Indiana, 3 1/2-ton; Indiana, 3 1/4-ton (with dump body); Overland Delivery; Ford Delivery; Ford Smith Form-A-Truck; Ford, with Ames ton attachment; Studebaker, delivery panel body.

"A Used Car Is No Better Than the Firm That Sells It" We will be glad to give prices and demonstrate any time.

Northwest Auto Co. Used Car Department

Portland Tire Co. Phone Edw. 4267, Oregon

TRUCK FREIGHTING GROWS

MOTOR BIG FACTOR IN REDUCING COST OF LIVING.

Half Billion Wasted in Excessive Cost of Transportation of Food, Says Atterbury Man.

If you happen to be traveling out into the country and meet a big truck lumbering along the highway looking like a motor express, you can doff your hat to it without loss of dignity, for it is, perhaps one of the best friends you ever had; it is doing or going to do you a greater service than you realize, it is about to reduce materially the high cost of living.

Freight hauling by motor truck is so new that the average man has no idea of the advancement in its development that is being made. He does not begin to recognize the degree to which it is about to affect him personally. Rural motor truck routes are affecting thousands in all parts of the country and in a few years will affect millions.

A stable organization of motor truck routes, the like of which is being sponsored by the Atterbury Truck Sales company is paving the way for a service which will do for the Willamette Valley farmers and cities what has been and is being done for the eastern part of the United States. These routes are the connecting link between the producers and consumers. They are enabling the farmer to send his produce to market at a greater price than formerly and allowing the consumer to receive his food supplies fresh and at less cost.

Where and how does this work out? The farmer can spend more time on the farm in the actual production of foodstuffs. He can dispense with one man and a team and still be ahead. When he wishes to send his goods to market he can get them outside his front gate to be picked up by the carrier. If he wants anything from the city it is delivered to him by return

trip. He gets service both going and coming. There is no waste of foodstuffs for lack of a market, for the market is at his door. This former lack of a market is responsible for thousands of pounds of food being allowed to rot on the ground.

With his produce disposed of and a better income the merchant is going to benefit. The farmer is going to purchase necessities and even luxuries that he could not have afforded before.

As the farmer and the general public will realize the remarkable value to all of us the motor truck routes will be, and will support those which are endeavoring to give them stable and constant service, a great change in general living conditions will be effected.

"A half billion dollars is wasted annually in excess costs for the transportation of foods from farmer to markets because we do not have proper highway transportation. Each one of us pays his share. There is a big field here for the service which will eliminate this waste. The Atterbury truck is one of the pioneers in this state and we expect to accomplish wonderful results for the public with them."

AUTOS REPLACE JINRIKSHAS. Shipment of 30 Nationals on Way to Land of Chrysanthemums.

Thirty jinrikshas will be junked in Japan this spring and replaced by as many American automobiles.

An export shipment of 30 National touring cars and chassis is now braving the waters of the Pacific, bound from Indianapolis to the land of the chrysanthemum via Seattle. The automobiles will have traveled 12,000 miles by rail and steamship before they leave their first tire imprint on Japanese highways, and represent an investment of approximately \$100,000.

"This order from the Japanese distributor is evidence of the growing interest in the National automobile in the Orient. The National touring car and chassis is now being produced in this state and we expect to accomplish wonderful results for the public with them."

OLDSMOBILE SERVICE MANAGER NOW SELLING TRUCKS. Mr. Mallon operated the Mallon Auto Repair shop for a number of years, but since 1916 has been connected with the Oldsmobile company of Oregon as regional manager. The Oldsmobile truck looked so good to him that he asked for the privilege of introducing it in this state and he is already hitting the high spots.

Cold Air Also Needed. Many car owners in winter adjust the shutter on the hot-air tube so that hot air only is fed. In some cases this is necessary, but where the engine will assimilate a certain amount of cold air should be fed, because cold air gives a higher volumetric efficiency than hot air and gives more power. It will be found that many engines, after getting hot, will run better on cold air than on hot air. The owner should experiment and find just how much cold air he can use, and then turn on that amount.

WIRE WHEELS INCREASING. NEW DISTRIBUTING CONCERN OPENS IN PORTLAND. Branch Manager Declares Equipment Adds to Comfort of Riding and Conserves Tires.

One of Portland's newest business organizations is the Wire Wheel Sales & Service company, 425 Stark street, distributor of the Hooker wire wheel. The company also has a branch in Seattle. Chester E. Gunderson is manager of the Portland branch and G. J. Swell is in charge of the service department.

"Oregon is proving a fine field for wire wheels," said Mr. Gunderson yesterday. "In connection with the growing use of wire wheels in this section it is interesting to note that at Portland's 1918 show 7 per cent of the cars were equipped with wire wheels, while at this year's show the number had increased to 27 per cent. Use of wire wheels in Seattle has increased in a year from 10 to 27 per cent. At the Los Angeles show this year half of the cars displayed were equipped with wire wheels."

"Comfortable riding is a great merit

Advertisement for Gabriel Snubbers, featuring an illustration of a snubber and text: 'GABRIEL SNUBBERS. For Sale and Installed by Sunset Electric Co. Automobile Electric Equipment Agents. Representing U. S. L. Batteries ELECTRIC AUTO LITE CORP. RENNEY ELECTRIC CO. SPLITDORF ELECTRIC CO. ATWATER-KURT MFG. CO. GABRIEL SNUBBERS 8th and Davis Bdwy. 126'