

LAWYERS CAN'T BE TALKED

Enactment of 1909 Provides for Double Taxation and is Invalid, Says Attorney General Crawford.

(Special Dispatch to The Journal.)
Salon, Or., Jan. 22.—As the result of an opinion rendered by Attorney General Crawford yesterday State Treasurer Stewart will not require of telephone and telegraph companies, oil companies and refrigerator car and express companies a statement of their earnings for 1909 upon which to levy the 2 per cent tax on earnings that tax will hereafter not be collected.

It is the contention of the attorney general that the law of 1909, whereby the tax commission was created, implicitly renders the earnings tax void in that the 1909 law provides that the tax commission in arriving at an equitable assessment of the corporations liable to the earnings tax should consider earnings with other circumstances; thus, if the earnings are used as an assessment of the property and are also used as a basis for a separate tax levied by the state treasurer, then it is double taxation, and invalid because it is in violation of the constitution.

Attorney General Crawford's opinion is supported by a recent decision of Judge George H. Burnett, made in the circuit court for Marion county. Assistant Attorney General I. H. Van Winkle dissents from the conclusions reached by Crawford. Part of Crawford's opinion follows:
The earnings tax and taxation on gross revenues, as set forth and authorized by chapters 1 and 2 of the laws of 1907 (which is the initiative enactment referred to adopted in June, 1906) have been sustained on the ground that they were, in substance, a tax on the business of the company, measured by the gross earnings, and therefore the circuit court (Judge Burnett) held in its decision that said chapters 1 and 2 laws of 1907, would supersede the laws levied under said chapters 1 and 2, and therefore implicitly repeals them.

HOOD RIVER SEES TWO ELECTRIC ROADS

(Special Dispatch to The Journal.)
Hood River, Or., Jan. 22.—Since the announcement in The Journal of the organization of the Hood River Light & Power company by Portland capitalists, pending in the courts the proposed construction of the electric railway on the east and west sides of the Hood River valley, and extending into the upper valley section. The Hood River Valley Electric Railroad company, organized in Hood River last spring by local parties, announce that it is ready to carry on the construction of its line as soon as the weather will permit. Competition will be keen between the two companies. The farmers and local business men are ready to lend their aid to the company that will first start construction. The new line will afford an outlet for thousands of cords of wood. It is reported that a crew of surveyors is in the upper section of the valley, making the necessary surveys for the undertaking of a survey, and that the work is being done in the interests of the Hood River company recently organized by Portland parties.

Bank Building Nears Completion.

(Special Dispatch to The Journal.)
Forest Grove, Or., Jan. 22.—The new quarters of the First National bank of this city, located on Main street, are nearing completion, and the officials of the bank are planning to move into the building Saturday evening. The officials of the bank expect that the new building department for the benefit of small depositors, as soon as the necessary books and equipment arrives from the east.

Elks to Build Home at Astoria.

(Special Dispatch to The Journal.)
Astoria, Or., Jan. 22.—The next week the Elks of this city will publish a call for bids for the erection of a new \$40,000 fraternal home. The building will be two stories high with a basement. The committee is so busy so that at any time it is desired to add any stories, the foundation and walls will not have to be reinforced.

THE CONFLICT OF LOVE AND FAT

The average man will "fatty" with the stout girl; but he steals glances over her shoulder at that Miss Slender. He would sooner hold the hands of the latter than the former. The reason is plain: Fat women should not repine—but refine—their own lines by means of that phenomenal—the Marmola Tablet. No matter how fat you are, you can be made as thin as a reed. Simply take one tablet after each meal and at bedtime, and in a little while the surplus of fat—the coarseness of aspect—will disappear. The figure will become slight enough to permit of a maidenly contour, a pure outline, being fashioned with corset and gown. Then victory—if not revenge.

QUESTION BETWEEN COMMONS AND LORDS

Louis F. Post, Noted Thinker, Gives Graphic Description of Struggle Between English Lords and the House of Commons—Says Land Question at Bottom of Elections.

The following article on the British election, though written before they began, is of even greater interest now, when the result is known. Louis F. Post, the author, is the editor of The Public, a weekly periodical published in Chicago, devoted to social, political and economic reforms, especially tax reform. He has long been a deep student and a luminous exponent of these questions, and his article, which follows, will repay a careful reading:
Liverpool, England, Jan. 5, 1910.—This article on the British election will hardly reach the American reader before the momentous result will have been cable-d over. But the substance of the story is none the less important to know; for moments indeed the result must be, if the Conservatives win, a temporary check will be put upon what now seems to be no less than a great revolution of property interest in the lands of England. If the Liberals win, the revolution will certainly be at hand.

Campaigning Done in Advance.
The voting will probably begin on the fifteenth, and the election will be held in different parliamentary districts—"constituencies" as they call them here—until the latter part of the present month. Those in Liverpool, where there are nine constituencies, will take place on the eighteenth. The Conservatives held all over Great Britain on one day, as in the United States. Neither is any day of election fixed long in advance. There is, therefore, very little campaigning between the fixing of the time for the election and the actual election. Campaigning is done in advance, in expectation of a dissolution of parliament, necessitating an election. The regular way in which it all comes about may be seen by reviewing the events that have led on to these most exciting elections.

The Liberal party was in power in the house of commons—the lower house of the British parliament. Its own majority over the Conservatives was very large. The result of a Liberal landslide four years ago. In addition, on some questions the labor party, with some 50 members, voted with the Liberals; and so, on some questions, did the Irish party with about 50 members.
Liberals Unpopular.
It was not long after the elections of 1906, however, before the Liberal party found itself extremely unpopular, and through no fault of its own. Its leaders had tried to redeem their party pledges but the house of lords, and as it always has, like a barred and bolted gate in the way of reform legislation. Much of the reform legislation proposed by the Liberals was consequently defeated, and the masses of the people, not given to nice discriminations, allowed the blame to fall upon the Liberals.

The Conservatives were triumphant and jubilant, as well they might have been. Indeed, in the summer of 1908 the Liberals were as badly demoralized and as hopeless as our own Democratic party. Predictions were freely made that the elections could not be staved off long, and that when they came the Liberals would go down in a crash under the popular demand for tariff reform, which is the British name for what we call protection.

It was the opportunity of the protectionists. In addition to the failure of the Liberals to secure remedial legislation, hard times had recruited an army of unemployed, and the blame for this also was attached to the Liberals as champions of the free trade system, which has prevailed in England since Cobden's day.

As to Land Valuation.
The arguments for protection with which we of the United States are familiar were heard throughout England. Our thread-bare doctrine that protection makes "the foreigner pay our taxes" was polished up and put to work. The doctrine that "protection makes employment for workingmen," and so the "home market," "the foreign invasion," "the dumping of wealth," and the like. This protection talk in England a year and a half ago—and in the United States in President McKinley's time, and both were like that of the "corn law" fight in England herself 75 years ago.

But in a few months more a complete change came. The Liberal party in the commons pulled itself together and with magnificent political strategy—all the more magnificent for its opposition upon the defensive. The story begins with Sir Henry Campbell-Bannerman's measure for valuing the lands of Great Britain for taxation. Bannerman was the Liberals' prime minister. His measures for land valuation originated in the "land for the people" campaign which Henry George made in Great Britain in the early eighties.

As to Land Valuation.
The valuation was designed as a basis for compelling the great land monopolists to pay taxes on the value of their lands, and it came in response to what seemed to be a growing popular demand. Bannerman first proposed a land valuation bill for Scotland. It was carried overwhelmingly in the commons, and went in regular course to the lords. His declared intention upon the enactment of that measure was to put on the higher arts of dentistry for the high class valuations of the United Kingdom and Ireland had been provided for. But the lords rejected the Scottish bill, and when it was sent back to them they emasculated it; whereupon the commons took no further step until the lords over their emasculation of the Scottish land valuation bill, or in pushing its sister bill, to a climax vigorously and then bringing the deadlock before the voters of the country if the lords continued their obstructive policy.

But better plans were ripening and they have culminated now in the elections about to be held. The issue was raised in the financial budget for the year, which the Liberal ministry introduced in the house of commons last spring.
This mode of procedure offered several advantages. For one thing, the house of lords has no right to amend a financial bill because the house of commons alone holds the purse strings of the nation. For another thing, the right of the house of lords even to reject a budget entire is denied, since that also would be an interference by hereditary legislators, with a subject, which pertains exclusively to the representative legislators. For yet another thing, the Conservatives have been clamoring for expensive warships—"fight away, quick"—which gave the ministry the opening to say "Very good, we will build the ships; but you

who own the land, they are to defend, must help pay for them."
One other advantage of this mode of procedure, simply as political strategy, was the fact that an old age pension bill, enacted by the commons under Liberal lead, and by the lords most reluctantly, would, in conjunction with the bill for warships, cause a deficit of \$80,000,000 for the year. It was this huge deficit that enabled the ministry to say in effect, "We must either abolish old age pensions and build no more warships, or we must find new sources of revenue."

George, Best Hated Man.
The financial budget, prepared in detail and ably defended through a six months' debate, by David Lloyd George, the best hated man of the day in noble circles—turned from the almost exhausted resources of public revenue, to which Britons are accustomed (indirect taxation upon the people's needs), to the untaxed lands of the privileged classes.

Many other sources of revenue were touched upon in the budget, but most of them are the only ones that have raised a hue and cry among the privileged classes were the land value tax. Even the high liquor taxes proposed are essentially land taxes, for liquor licenses are so related to "public house" sites that the inordinate profits of the business are pocketed by the licensee; so that there is as much sense as poetry in the common talk over here of an alliance in these British elections between "the peerage and the beerage."

When the budget had passed the commons and come into the lords, the peers went about "putting a crimp into it." Some 75 of them, mostly men raised to the peerage for able services in public life as commoners, voted, for one reason and another—some because they believe in the measure; some because they consider it unconstitutional for the house of lords to meddle with revenue laws, and some because they considered it imprudent to do so—in favor of the financial budget as it had come from the house of commons.

Peers Reject Bill.
But most of the peers who were born the "betters" of the lower born were not so scrupulous, and by an overwhelming majority the bill was rejected. Yet a little play acting was done for the benefit of groundings. The lords professed that in refusing to concur in taxing the "beerage and the Peerage," they were standing for the people, whereas in fact they were standing down the bill, they merely adopted a resolution to the effect that so radical a measure ought not to be adopted until approved by the people.

This declaration of the lords was accepted by the ministry as a defiance of the house of commons by the hereditary body; indeed, it could not be regarded otherwise. So the ministry asked the king for a dissolution of parliament and writs for new elections. The request was complied with as a matter of course and immediately the campaign was on in its full heat.

The underlying issue at these elections is the budget, and with a special reference to the land clauses. While the taxes imposed by the budget would fall lightly enough upon land—only about two mills of tax to one dollar of existing land value and 20 cents of tax to every dollar of increase in land value—yet, in order that any increase at all could be levied, it was necessary to provide for a complete valuation of all the land of Great Britain.

Even exempt lands had to be valued, so that their right to exemption might appear. But light as is the proposed tax it would be heavy enough to break up many a great estate, monopolized by English lords, and the provisions for general valuation and a heavy tax upon increased value were rightly recognized as a long stride in the direction of the abolition of landlordism. Hence, the lengths to which the lords have gone to kill the Lloyd-George budget.

Hence, also, the question of land monopoly as the underlying issue of these elections. Truly, they are enabling the people of England to understand why, in the language of Lloyd-George, "Ten thousand own the soil of England and all the rest are trespassers in the land of their birth."

It is of more than passing interest to note that the year in which this question is on trial in England is the 200th anniversary of the first series of acts of parliament for the enclosure of the commons lands. Until 1710, various enclosures of the commons lands of England had been made by the so-called nobility, by the arbitrary acts of a par-

TALKS ON TEETH

By THE REX DENTAL CO., Dentists.
AD-REW
(To the point direct)
In our crusade against bargain counter (junk dealer) dentists and dental work, we have a number of forms made a single derogatory comment reflecting on the higher arts of dentistry. No one can predict what the result of our endeavor has been to gain for ourselves that class of patronage who want the very best that is possible in dental science and to cut out the cheap dentists buying cheap penny cheap dental work which is worse than nothing (out of nothing—nothing is better) than the man or woman who follows our advice and patronizes only the best dentists will be decidedly the beneficiary in the years to come. No dentist who has graduated from a dental college turns out to be a success as a dentist. Nay, verily, I say unto you, but few do. Our crusade merely protects the people from the bunked and opens the way for all good high class dentists to get their share of the business—an ulterior motive we do not deny.

Following is from one of the wealthiest and best known business men of this city. Name given to persons called at our office on a regular basis.
"Rex Dental Co., City—Gentlemen: Replying to your inquiry regarding the Alveolar work you did for me will say that it is entirely satisfactory in every way. I would not part with them for any amount of money. Regarding my daughter's teeth, can you say that you have made her the most beautiful set of teeth that I ever saw, out of one of the ugliest sets that I ever saw."
F. S.—The daughter had all her natural teeth except two and they were good, sound teeth but irregular in position, twisted and crooked. The father had but three teeth in the upper gum and two in the lower, all loose when gum and teeth were replaced all those that were missing, upper and lower. We have samples of all our work in the office and an army of the best people in this city to refer to, whom we have treated.

liament which represented no common interest, but only the interests of land monopolists.
Until that year two witnesses would be produced to swear falsely regarding some area of common land, that in its present state it was not worth using; and thereupon parliament would annex the "worthless" land to some lord's holding and turn an independent peasantry into dependent tenants.

Series of Enclosure Acts.
Those were the days when it was a sin "to steal the goose from off the common," but a noble virtue "to steal the common from the goose."

But the land grabbers, wearying of their wickedness in stealing common lands through the testimony of false witnesses, began to put through the parliaments they controlled, a series of enclosure acts and finally a general enclosure act, under which those old lords appropriated the common lands of England as easily and honestly as American railroads in later years have appropriated an empire of public lands in the United States. From 1710 to 1867, there had been enclosed as private property under these British enclosure acts, no less than 7,540,439 acres of common land—about one third of the cultivable land of England.

As the systematic enclosure act began in 1710, there is a certain appropriateness in the issue to be tried at the approaching British elections in 1910. Although these elections do not look to the restoration of the common lands, they do look and that right smartly—to the taking in taxation for common use of their growing values.

Although the land question is thus the underlying issue of the coming parliamentary elections in Great Britain, it is probably not the question on which they are likely to turn. By rejecting the financial budget, thereby putting a climax upon their obstruction to all liberal legislation, the house of lords raised another issue.

Question Between Commons and Lords.
As I was told by a British official of the British ship on which I crossed the Atlantic, "the question is no longer between Liberal and Conservative, but between the commons and lords." If the lords win their right to veto liberal legislation of all kinds, even financial legislation, the country instead of being content with protesting resolutions, and the very existence of the house of lords as a legislative body hangs in the balance. Only by winning at the elections now so near at hand can it hope either to save itself and heredi-



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75c Blankets, 49c
10-4 fancy border, white and gray Cotton Sheet Blankets, 75c value at .49c
\$1.75 Blankets, \$1.19
11-4 extra heavy, fancy border, gray and white Cotton Blankets, \$1.75 value at \$1.19
\$2.95 Blankets, \$1.98
11-4 extra heavy white, wool finish nap Cotton Blankets, \$2.95 value at \$1.98
\$7.50 Wool Blankets, \$4.35
11-4 Woolen Blankets, white and gray, big, warm and fluffy, \$7.50 value, at \$4.35
\$1.00 Bedspreads, 79c
White Crochet Bedspreads, Marshall patterns, \$1.00 value, at 79c
FEATHER PILLOWS 48c
These Pillows are filled with all pure goose feathers and a cover of close woven striped ticking.

GREAT SALE DRESS GOODS, SILKS

\$1.50 SUITINGS, 50c.
Large line of Suitings, plaids, checks and mixtures, all the latest styles, value \$1.50, tomorrow at 50c.
\$1.00 DRESS GOODS, 50c.
Broken lines of Black Velvets and Figured Mohairs; also large lot of colored Dress Goods, \$1 to \$2 value, value to \$1.00, tomorrow at 50c.
\$1.25 BROADCLOTH, 80c.
Broadcloth of the \$1.25 grade, brown and navy only, 14 inches wide, tomorrow at 80c.
\$2.00 BROADCLOTH, \$1.25.
Chiffon Broadcloths, \$1.75 and \$2.00 qualities, full line of colors, tomorrow at \$1.25.
45c SHEPHERD CHECKS, 25c.
Black and white Shepherd Checks, 35-in. wide, 45c quality, tomorrow 25c.

ary privileges of legislation, or to the great land monopolists of Great Britain a continuance of exemption from taxation upon their enormously valuable land.
WASCO'S FINANCIAL CONDITION IS GOOD
(Special Dispatch to The Journal.)
The Dallas, Or., Jan. 22.—The semi-annual statements of the different county officers for the half year ending December 31, 1909, show Wasco county to be in first-class condition. There is a cash balance in the common fund of \$3998 applicable to the payment of warrants, and against this there are warrants outstanding amounting to \$2723.39. During the half year the entire expenses of the county, including \$11,417.25 paid on account of state tax, were \$37,898.64, and the total collections \$46,894.64. For a number of years past Wasco has been clear of debt.

During the last half of the year 1909 the county clerk's office collected \$2251.53, and the expenses of salaries of clerk and deputies were \$1509.90. Justice courts in use county were also more than self-sustaining. They turned into the treasury on account of fines \$218.85, and the entire costs of justice courts during that time, including constable and witness fees, were \$231.45. The heaviest expense of the county was for roads and bridges, this being \$4845.50.

GREEKS ALLEGE UNFAIR PRACTICES
(Special Dispatch to The Journal.)
Spokane, Wash., Jan. 22.—A hitch in threatened in the construction work for the new Astoria, Seaside & Tillamook Electric railroad, because many of the Greeks who have applied for work on the grading allege that the foreman also a Greek, sends to Portland for his help. They also charge that the foreman will not hire any man that does not first pay him \$3 in cash and agree to pay him a further monthly stipend of \$1. As a result of this alleged "graft" the local colony of Greeks has become very indignant and it is not thought that they will permit it to go much farther, if they can prevent it.

\$350 Per Month for Widow.
Chehalis, Wash., Jan. 22.—Yesterday Court Commissioner E. H. Rhodes heard the arguments of the counsel for Mrs. John Miles and allowed her \$350 a month for maintenance instead of the \$80 a month, which he fixed recently. The attorneys for the estate will probably appeal the case. John Miles was rated as one of the wealthiest men in this section, died, leaving an estate which he estimated in his will at \$100,000. A sum much greater is more probably correct, some placing the estimate at from \$300,000 upwards.

These resolutions claimed for the commons the exclusive right of complete control over questions of taxation. It is reported by Palmerston that when asked his opinion regarding the matter, he said "I mean to tell them that it was a very good joke for once, but they must not give it to us again."

But now, after the lapse of half a century they have done it again. This time, however, the ministry carries the question to the country instead of being content with protesting resolutions, and the very existence of the house of lords as a legislative body hangs in the balance. Only by winning at the elections now so near at hand can it hope either to save itself and heredi-

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Women's and Children's Apparel at Next to Nothing Prices Here Tomorrow

Women's Suits, Values to \$20.00 \$9.98
Women's Suits, Values to \$30.00 \$12.75
Women's Suits, Values to \$40.00 \$17.50
Women's Coats, Values to \$25.00 \$12.75
Women's Skirts, Values to \$7.00 \$4.95
Silk Petticoats, Real \$5.00 Values \$3.69
Child's Coats, Values to \$3.50 \$1.75
Women's Suits, Values to \$40.00 \$17.50
All Furs Go on Sale at Half Price
Fancy Waists, Values to \$8.50 \$4.98
Child's Coats, Values to \$10.00 \$4.75

Bedding Less

White Skirts, Value to \$1.25 69c
White Skirts, 50c Values 29c
White Skirts, \$2.00 Values \$1.29

Muslinwear for Little

Sample White Petticoats 1/2-Price
Muslin Drawers, 35c Values 21c
White Waists, Values to \$1.25 50c
Corset Covers, Value to \$1.00 49c



MILL ENDS — GINGHAMS, PRINTS AND CHALLIES, AT 5c

\$1.00 Table Linen, 69c
\$1.75 Napkins, \$1.29
15c Huck Towels, 11c
12-1-2c Crash at 9c
18c Bath Towels, 12-1-2c

DO NOT FORGET THE PIANO VOTING CONTEST

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