

State Tax on Incomes Proposed; Standardization of Pay of District Attorneys Asked

TAX ON INCOMES PROPOSED IN BILL IN LOWER HOUSE

State House, Salem, Jan. 29.—Taxation of incomes for state, county and municipal revenues is provided in a bill introduced into the house Friday afternoon by Representative Gordon of Multnomah. The rate of taxation varies from 1 per cent on the first \$1000 of taxable income, increasing at the rate of 1/4 per cent for each additional \$1000, up to 6 per cent on taxable incomes in excess of \$10,000, with exemptions of \$1000 in the case of single persons, \$2000 for the head of a family or a person living with husband or wife, and \$200 additional exemption for each child or dependent member of the family other than the husband or wife.

Administration of the provisions of the bill would be under the jurisdiction of the state tax commissioner working through income tax assessors appointed by the state tax commission in each of not to exceed 12 assessment districts.

LIST OF INCOMES EFFECTED

The tax would be made applicable to incomes for the year 1921 and would apply to all persons who are residents of the state on the last day of December.

Incomes, as defined in the act, include rentals collected on real estates, dividends derived from stocks, and all interest derived from money loaned or invested, notes, accounts receivable, bonds or other evidence of debt of any kind whatsoever, the share or part to which any person would be entitled of all gains and profits from corporations, joint stock companies, co-partnerships or associations; all wages, salaries or fees from services, except salaries received for professional services and charges against attorneys warranting payment for services of a personal nature, which are exempt; all profits derived from the transaction of business or from the sale of real estate or other capital assets; royalties and all other gains, profits or incomes, except such as are specifically excepted.

LIST OF EXEMPTIONS

The tax would be levied and collected upon the income of every person residing within the state, regardless of whether such income is derived from property located or business transacted within or without the state.

Deductions in computing net incomes would be allowed for wages paid to employees and salaries of officers, expenses necessary to the conduct of business, business losses not covered by insurance or otherwise, interest paid on existing indebtedness except such as incurred for the purchase of obligations or securities, the interest upon which is exempt from taxation, pensions and annuity payments, interest on savings, bequests and gifts, dividends from banks subject to taxation by the state, worthless debts; compensation or damages for injuries, sickness or accident, contributions to religious, charitable, scientific or educational associations or institutions.

No deductions would be allowed for personal living or family expenses, money paid out for improvements made to increase the value of personal property, or premiums paid on insurance policies.

\$100 OR MORE FINE

For the purpose of administering the provisions of the income tax act, which would be directly under the supervision of the state tax commission, the state tax commission would divide the state into not to exceed 12 assessment districts, appointing an income tax assessor for each such district at a salary to be fixed by the commission.

Fines subject to the act would be required to submit a statement of income tax returns to the district assessor not later than March 15 following the income tax year. Resort to fraud in the compilation of the return, or failure to file a return within 20 days after the date of filing would subject the person to a fine of not less than \$100 nor more than \$1000 or imprisonment in the county jail for not more than one year or both fine and jail sentence.

Taxes collected under the act would be divided into two parts and sent to the county in which the tax originated; the latter fund to be apportioned between the county and its various political subdivisions.

Memorial in House Seeks to Protect Water for Medford

State House, Salem, Jan. 29.—Representative Benjamin C. Spalding of Medford introduced in the house Friday a joint memorial to congress urging the early passage of two bills providing for the addition of certain lands to the Crater Lake national forest in Oregon, for the conservation and protection of the water supply of the city of Medford. It was voted to the house committee on resolutions.

Another resolution which was adopted by unanimous vote expressed the desire of the legislature to show its confidence in Senator-elect Stanfield, as he is about to proceed to Washington to take up his seat in the Senate, and to call on the legislature and address a joint session of the senate and house at a time to suit his convenience.

The senate joint resolution by Hall, providing for the appointment of a commission to investigate educational institutions relating to the aid for the purpose of determining whether or not Bolshevikism or principles antagonistic to American ideals and government are taught, was adopted by the house with only one dissenting vote, that of Representative Seward D. Allen of Eugene.

Musical Instruments Sacrificed
FREE LESSONS GIVEN
McDougall Music Co.
220 ALDER STREET
BETWEEN SIXTH AND BROADWAY

HOUSE BILLS

H. B. 218, by Carpenter—Amending section 2229, Oregon laws, relating to salaries of officers of Wheeler county.
H. B. 218, by Beals—Amending Section 2229, Oregon laws, relating to salaries of officers of Tillamook county.
H. B. 219, by Linn county delegation—Fixing salary of county school superintendent of Linn county.
H. B. 220, Jackson county delegation—Amending section 3606, Oregon laws, relating to salaries of officers of Jackson county.
H. B. 221, by Martin (by request)—Amending section 6626, Oregon laws, relating to compensation to be paid widows and orphans.

H. B. 222, by insurance committee—Amending section 6444, Oregon laws, relating to reciprocal or inter-insurance contracts.

H. B. 223, by Martin—To define and regulate the quality of gasoline and repeat sections 2234, 2235, 2236 and 2236-1.

H. B. 224, by Hindman—Regulating classification of power license fees to surveyor.

H. B. 225, by Hindman—Relating to failure to support an indigent parent and providing a penalty.

H. B. 226, by Hindman—Amending section 1823, Oregon laws, relating to the number of hours of service due to the state hospital.

H. B. 227, by Hindman—To prohibit a certain defense against a charge of non-support.

H. B. 228, by Hindman—Amending section 2112, Oregon laws prohibiting nickel in the slot machines, punchboards and sales boards and providing a penalty.

H. B. 229, by Hindman—Amending section 2112, Oregon laws, relating to the number of hours of service due to the state hospital.

H. B. 230, by Gallagher—Providing for the eradication of predatory animals and providing a penalty.

H. B. 231, by Farrell—Relating to the protection of children in the absence of parents.

H. B. 232, by Farrell—Relating to the protection of children in the absence of parents.

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H. B. 236, by Farrell—Relating to the protection of children in the absence of parents.

H. B. 237, by Edwards—Relating to books and accounts of district school districts.

S. R. 6, by Smith, Eberhard and Hare—Constitutional amendment providing for an 80 day legislative session.

H. B. 238, by Edwards—Relating to the protection of children in the absence of parents.

H. B. 239, by McFarland—Regulating fishing for salmon in the Willamette river.

H. B. 240, by Overstert—Creating Central Oregon school districts.

H. B. 241, by Belknap—Amending section 5457, relating to the boundaries of school districts.

H. B. 242, by Shirk—Authorizing bonds of districts to raise money to build homes for teachers.

H. B. 243, by Bennett—Asserting title to the state of Oregon in lands constituting the boundaries of Oregon.

H. B. 244, by March—Establishing standard grading and packing rules for apples and peaches.

H. B. 245, by Gallagher—Appropriating \$5000 to cooperate with department of interior in surveys of the Owyhee irrigation project.

H. B. 246, by Belknap—Amending section 5326, Oregon laws, defining term pupil and high school district.

H. B. 247, by Allen—Amending section 492, Oregon laws, relating to foreclosures of delinquent certificates.

H. B. 248, by Roberts (by request)—Regulating election of school directors in districts of first class cities.

H. B. 251, by Gordon of Multnomah and Kay—Amending section 3165, Oregon laws, standardizing salaries of district attorneys.

H. B. 252, by Davey (by request)—Amending sections 4322 and 4323, Oregon laws, requiring publication of delinquent taxes.

H. B. 253 (by Perry)—Amending sections 8635, 8641, 8647 and 8652, Oregon laws, relating to the manufacture and disposal of poisonous drugs.

H. B. 254 (by Mrs. Kinney)—Amending sections 948, 985, 987, 988, 990 and 1399, Oregon laws, relating to juries.

COURT ASKED TO RELEASE LINN CO. INSANE PATIENT

Salem, Or., Jan. 29.—Habeas corpus proceedings instituted in an effort to secure the release of George Huber from the state hospital for the insane, to which he was committed from Linn county two years ago, will be argued before Judge Bingham of the Marion county circuit court this afternoon.

Attorneys for Huber allege improper commitment, in that he was sent to the hospital by Justice of the Peace Swanson of Linn county, who, it is alleged, had no jurisdiction over insane cases.

In 1915, it is recalled in this connection, a law was passed authorizing justices of the peace to transact the business of county courts in the absence of the judge of the county to serve.

This act was amended, whether inadvertently or otherwise, in 1918. The repeat, however, has not been generally understood and justices of the peace have continued to act in the capacity of county judges on occasion, committing a number of patients to the state hospital, both men and women.

A decision by Judge Bingham this afternoon adverse to these commitments by justices, it is said, will affect the commitment of a number of patients at the hospital.

Huber, held by Dr. R. E. Lee Stidham, superintendent of the hospital, to be dangerous although apparently normal at present, and a delegation of his former neighbors from the vicinity of Brownsville are here to protest against his release and, if released, to institute proceedings for his commitment.

H. B. 255, by Lafollette—Amending section 5101, Oregon laws, relating to school holidays.

H. B. 257, by Jackson and Josephine county delegation—Amending section 8952, Oregon laws, 1920, and providing for payment of salary for official reporter for first judicial district.

H. B. 258, by Hindman—Providing for the eradication of predatory animals and providing a penalty.

H. B. 259, by McFarland—Regulating fishing for salmon in the Willamette river.

H. B. 260, by Upton—Relating to foreclosure of certificates of delinquency.

H. B. 261, by Eddy—Relating to establishment of road districts.

H. B. 262, by Hinckley—Relating to standardization requirements for private, denominational and parochial schools.

S. B. 117, by Patterson—Defining elementary and secondary teachers' training course.

S. B. 188, by port—Providing for classification, labeling and marking of eggs offered for sale.

H. B. 263, by Farrel—By Senate

SENATE BILLS

Bills Introduced in Senate

S. B. 185, by Ellis—Relating to trespassing on unfenced land.

S. B. 186, by joint Union-Wallowa delegation—Appropriating \$5000 annually for support of Union Livestock show at Union.

S. B. 187, by committee on fishing and game—Amending state fishing and game laws.

S. B. 188, by joint committee on irrigation and drainage—Providing for transfer of power license fees to surveyor.

S. B. 189, by committee on revision of laws—Amending statutes relating to wills and bequests.

S. B. 190, by committee on revision of laws—Repealing section abating foreclosure of mortgage on soldier or sailor during service.

S. B. 191, by committee on revision of laws—Regulating sale of dairy bull and creating dairy bull registration board.

S. B. 192, by Union and Moses Lake delegation—Relating to machinery and supplies to be purchased by counties.

S. B. 193, by Ritter—Providing a system of discounts for grains of inferior grades.

S. B. 194, by Farrell—Providing that no bond shall be held as surety for private care of children who come under purview of child welfare act without written approval of child welfare commission as to type and general architecture.

S. B. 195, by Farrell—Providing for the protection of child welfare commission.

S. B. 196, by Farrell—Relating to adoption of child welfare commission.

S. B. 197, by Farrell—Relating to approval of child welfare commission for all child welfare units.

S. B. 198, by port—Providing for classification, labeling and marking of eggs offered for sale.

S. B. 199, by Farrel—By Senate

S. B. 200, by Upton—Relating to foreclosure of certificates of delinquency.

S. B. 201, by Hinckley—Relating to automatic promotion of those in the military service.

S. B. 202, by Hinckley—Relating to automatic promotion of those in the military service.

S. B. 203, by Hinckley—Relating to automatic promotion of those in the military service.

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