

WHO PAYS THE TAXES IN OREGON?

THOSE who urge a State Income Tax Claim that 85 per cent of our taxes are paid by real property and that the farmers bear most of this burden. Is it true? The answer is given in the following tax tables, official and authoritative. The farmer is not bearing all the burden. Neither the farmer nor the laboring man would benefit by the adoption of such a scheme. Neither was honestly considered by the men who framed it. Here is the truth about taxes:



The only tax burden reduced by a state income tax would be the state tax, which amounts to but 7.2 mills of the entire burden. All other taxes, municipal, schools, roads and county, would remain on the tax rolls just as they are today. Incomes as low as \$20 a week would be subject to the state income tax. No wage earner would escape. Such a tax would curtail the employment of labor and impede the progress of industry.

PROPERTY-TAX FACTS

| All Property Taxes Levied in 1923 in Oregon — State, County, City, School, Road and Other Local | | |
|---|-----------------|---------|
| SOURCE— | Property Taxes. | Per Ct. |
| Property inside limits of cities, including railroads and public utilities | \$22,026,211 | 53.7 |
| Farms | 10,015,421 | 24.4 |
| Timber lands and lumber industry outside of cities | 5,611,990 | 13.7 |
| All other property outside of cities, including railroads and public utilities | 3,385,010 | 8.2 |
| Total | \$41,038,632 | 100.0 |

Compiled by C. C. Chapman, Editor Oregon Voter.

The Operation of an Income-Tax Department Means a Large Body of Tax Eaters

INCOME FROM OREGON INDUSTRIES

Sources of Income From Which Taxes Are Paid—Duplications Eliminated—
Each Item Shows Total and Per Cent of State Income Obtained by All the
People Engaged in That Line

| | | | | |
|--|---------------|-------|---------------|-------|
| Agriculture | \$166,400,000 | 26.3 | \$111,270,000 | 20.8 |
| Mining, quarrying and fishing | 3,316,000 | .5 | 2,100,000 | .4 |
| Manufacturing, including lumber | 137,640,000 | 21.8 | 115,260,000 | 21.6 |
| Construction, including road, railroad and public utility | 31,000,000 | 4.9 | 34,000,000 | 6.4 |
| Automotive industry | 21,000,000 | 3.3 | 28,000,000 | 5.2 |
| Personal service, including restaurants, amusements, laundries, dyers and cleaners, milliners, etc. | 27,000,000 | 4.3 | 25,000,000 | 4.7 |
| Rail and water transportation and public utilities | 38,000,000 | 6.0 | 41,000,000 | 7.7 |
| Trade—wholesale, retail, foreign | 77,000,000 | 12.2 | 62,000,000 | 11.6 |
| Financial institutions, insurance and realty dealers | 13,500,000 | 2.2 | 12,500,000 | 2.3 |
| Rents, royalties, interest, pensions and miscellaneous | 76,000,000 | 12.0 | 61,000,000 | 11.4 |
| Professions | 18,000,000 | 2.9 | 16,500,000 | 3.1 |
| Governmental service, federal, state and local | 23,100,000 | 3.7 | 26,000,000 | 4.9 |
| Total | \$631,956,000 | 100.0 | \$534,630,000 | 100.0 |

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If the farmer had been considered, a property offset provision would have been a part of the measure, allowing the deduction of a property tax from an income tax, or an income tax from a property tax. Do you like double taxation? Montana, Washington and California have emphatically turned down similar measures. Such a tax would increase the tax burden of the farmer.

WHY

Why did they exempt corporation dividends from income taxation? Why did they exempt banks, insurance companies and corporations handling real estate? **The answer—Class Legislation.**

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State Income Tax Referendum League

Cyril G. Brownell, President.

801 Wilcox Bldg., Portland, Oregon

Dear Sir: Enclosed find \$1.00 for membership in the
STATE INCOME TAX REFERENDUM LEAGUE.

Name
Print name in full.

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Telephone No.

(Paid Advertisement)

Vote 301 - X - No

Against State Income Tax

November 6, 1923

STATE INCOME TAX REFERENDUM LEAGUE

CYRIL G. BROWNELL, President