

WINTER DRIVING MORE COMMON

More Than 10 Million Visit Showrooms Throughout Whole Nation

AKRON, Ohio. — Steadily mounting monthly automobile mileage will be observed for the next six months, according to a survey by the Miller Rubber company here, culminating in July and August with the highest monthly mileage in the year.

While summer mileages still are higher than those covered in winter, students of automobile trends assert that winter driving is much more prevalent now than it was a few years ago. Roads are better, cars are easier to start and operate, and people have adopted the automobile as a year round method of transportation, when ten years ago the average driver stored his car throughout the winter months.

The greater mileage in July and August is accounted for by the fact that most persons are on vacation in these months, and do more driving than at other times in the year. Miller figures indicate that 10 per cent of the year's driving is done in each of those two months.

January appears as the month when least driving is done, taking the country as a whole. The average driver, however, will travel two-thirds as many miles in January as he will in July or August, in spite of the less favorable mid-winter weather conditions.

There is slightly more driving in February than in January, with a considerable increase for March and April. Beginning with October the monthly average decreases steadily until January.

In certain portions of the country, particularly the south and southwest, automobile mileage remains fairly constant throughout the year, while in extreme northern states the variation of travel throughout the year is much greater than that indicated by the average.

SILVERTON, Feb. 23.—(Special)—Mr. and Mrs. Charles Reynolds and Miss Emma Adamson motored to Portland on Friday to spend the day with Mrs. George Powell.

Another "Zero Hour" for the Legion



ONCE more the zero hour has arrived. Once more the American Legion goes over the top—this time in full strength assault on highway accidents. Appalled by the ever increasing number of automobile accidents and fatalities the Legion, at its last national convention, appointed a committee to work out some definite plan of helping to combat the alarming toll from traffic accidents. Eleven thousand active posts will heed the call, representing three-quarters of a million men, formulating and carrying out a definite educational safety first program, along the lines already enforced by the National Safety Council and other national organizations.

LEGISLATORS ASKED FOR UNIFORM CODE

(Continued from Page 11) complicated the situation in many instances.

As the horizon of the automobile moved beyond local bounds, it became apparent that the propitious time for formulation of a uniform code was at hand. Where motor traffic had been largely intra-state, boundary lines were rapidly disappearing and a wholly unnecessary confusion was being caused by the unfamiliarity of drivers with what was expected of them when they went beyond their home localities. Staggering statistics of the economic losses chargeable to unscientific and inadequate regulation of traf-

fic started the country, a conservative estimate placing the figure at \$2,000,000,000 a year. Twenty thousand people were being killed each year and half a million injured. The realization that something must be done grew and out of this emerged the first national effort to find a solution.

Vehicle Code Evolved
Committees were appointed to delve into every vital phase of the traffic problem, including statistics, traffic control, construction and engineering, city planning and zoning, insurance, the motor vehicle, education and public relations. Their findings were reviewed by the first conference. During the two years intervening before the second conference was held committees continued hard at work on additional questions of enforcement causes of accidents and metropolitan traffic facilities, while a special committee on uniformity

of laws and regulations, in cooperation with the national conference of commissioners on uniform state laws and the American bar association, evolved the framework of a uniform vehicle code.

This contribution, embodying numerous features of existing state laws, underwent the closest scrutiny of every authority and interest which could contribute to its perfection and in its final form was considered in detail by the second conference, in which nearly a thousand delegates from every state in the union, including official representatives appointed by the governors of forty-three states, participated. Divided into four individual acts, the framers' draft was approved and recommended to the legislatures of the states.

Fifteen States Adopt

It has never been contended that the code should be adopted by every state without the crossing of a "T" or the dotting of an "i", but it is laid down as a constructively helpful guide for traffic law improvement embodying as it does the thought of the most profound students of the problem and the experience of the whole country. Its use as the basis of their legislations for uniform regulation of traffic for the protection of life and property and the orderly movement of commerce has been widely approved. Subsequently there was drawn up a model municipal traffic ordinance which, in complete harmony with the uniform vehicle code, provides for the regulation of traffic in its local aspects.

Among states which have already adopted the advanced rules of the road based on the uniform code, or have revised their laws to secure closer conformity therewith, are: Pennsylvania, New Jersey, Virginia, North Carolina, North Dakota, Idaho, Michigan, Minnesota, Arkansas, Louisiana, Arizona, Washington, New Hampshire, California and Oregon. Pennsylvania repealed its various laws and adopted practically the complete code, while North Carolina, North Dakota and Idaho adopted all save the licensing act. The action of the New Hampshire, California and Oregon was in the nature of the revision of existing laws. The states most recently acting were Louisiana and New Jersey, the latter's action being directed toward uniformity of municipal ordinances as well as of state laws.

Deductions for Car Owners Under Internal Revenue is Made Plain by Association

Deductions from the gross income allowed car owners under the regulations of the Bureau of Internal Revenue on account of automobile ownership and operation were outlined in a recent statement by the American Automobile association today.

First, the car owner may deduct from his gross income all sums paid during the calendar year in the form of registration fees, drivers' licenses, state personal property taxes and municipal taxes.

Second, the gasoline tax may be deducted in all cases where it is a "consumer's tax" under the state law, but not where it is specifically enacted as a "distributor's tax."

Third, the interest on money borrowed for the purchase of an automobile is deductible, irrespective of whether the car is used for business purposes or for pleasure. If the taxpayer keeps his accounts on a cash basis such interest will be deductible only for the year in which paid. If accounts are kept on an accrued basis, interest may be deducted as it accrues.

Fourth, if a passenger car is used wholly for business purposes, all expenses incident to maintenance, including depreciation at the rate of 20 per cent per annum, may be deducted. Where the car is used "chiefly," or more than 50 per cent for business and incidentally for pleasure, the expense may be deducted on a pro rata basis.

Fifth, loss sustained by reason of damage to a passenger automobile while being used for pleasure is deductible. The loss, however, must be an actual loss to the person claiming the deduction. In other words, if it is compensated for by insurance or otherwise, it is not deductible.

Sixth, the bureau has ruled that where a motorist paid damages for injury to a pedestrian, such amount is deductible, provided the time the injury occurred the car was being used for business. There has never been a decision, however, on whether a fine paid by a motorist might be deducted as a business expense, where, at the time the expense was incurred, the car was being used for business or professional purposes.

Seventh, loss when sustained where an automobile used for business purposes is traded in for a new car may be deducted.

HEADACHE



NEVER wait to see if a headache will "wear off." Why suffer when there's Bayer Aspirin? The millions of men and women who use it in increasing quantities every year prove that it does relieve such pain. The medical profession pronounces it without effect on the heart, so use it as often as it can spare you any pain. Every druggist always has genuine Bayer Aspirin for the prompt relief of a headache, colds, neuralgia, lumbago, etc. And Bayer Aspirin is always the best thing one could take.



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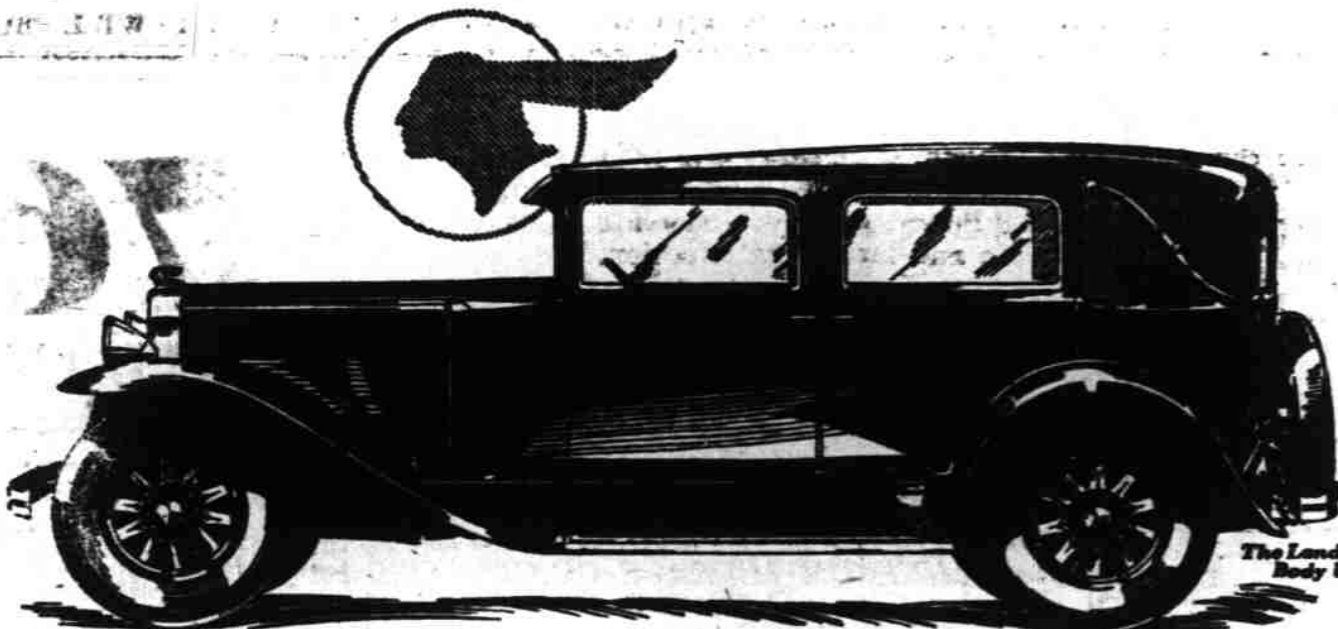
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Whiteside Motor Co., Corvallis, Oregon; Irvins Garage, Albany, Oregon; Silvertown Motor Car Co., Silvertown, Oregon; C. J. Shreve & Son, Dallas, Oregon; T. D. Pomeroy, Independence, Oregon; Fred T. Bilyea, Seilo, Oregon; Elmer Fitzgerald, Lebanon, Oregon; Austins Service Station, Brownsville, Oregon; H. W. Morris, Waldport, Oregon; Bones Brothers, Turner, Oregon; Henry C. Holleman, Harrisburg, Oregon; Fred Gooch, Mill City, Oregon.

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