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Income Tax Grab There are times when one may learn more
from observing a debater's phraseology and the
thought patterns he unconsciously reveals, than by paying close attention to his "case in chief." In a communication appearing elsewhere on
this page, an official of the League of Oregon
Cities challenges The Statesman's contention that a proposal made by Mayor Elisha Large that is a matter covered several times previous $y$ in this column and discussion now must be merely repetition, we will get around to
presently. But there are two peculiarities in the
communication.
It refers to the " 106 per cent limitation" rath-
er than the"" per cent limitation" which has
for years been the universal designation of the for years been the universal designation of there
satate constitution's provision. We suspect tere
is an "educational" alias propaganda purpose behind theschange.
For a second point, the letter avers that the
constitutional limitation involves ssimply the amount of money that can be levied by local
units of government." Conveniently for our
purpose in examining this contention, the letter quotes the section of the constitution at issue
Clearly, it includes the state in the prohibinicipality, district, or body to which the powe from discussion of the limitation as it relates to
the state's tax-levying powers-or else, as an advocate of what he conceives to be the cities
interests, he is blind to any consideration of the
state's interests and obligations. That may explain why he argues that the
limitation relates only to local units' levying aceepting "surplus" tax funds from the state,
That may be true-if you. are thinking only
from the cities' viewpoint. But what about the state's tax-levying powers
and oligations? It the state is going to turn tax
money over to the cities, it must levy taxes. Now for a review of the income tax laws' rela-
tion to the 6 per cent limitation amendment.
Though obviously the income tax is a tax, no one has determined through court action whether
"taxes" in that constitutional amendment covers
the incomen the income tax. The constitution makes no men-
tion of an income tax.
But-the income tax law was enacted by the
people. The statute is described, in its title, as people. The statute is described, in its title, as
the "property tax relief" act. It specitically
provides that income tax funds shall be used
for no purpose othe than offsetting property
taxes. That provision has been observed to thaxes. That provisin has been observe " sur-
the letter-and that is precisely why a
plus exists, if-it does exist, today. Income tax
money has offset the last penny of state propmoney has offset the last penny of state pro.
erty tax, and there the process has stopped.
Now if Mayor Large or the League of Orego
Cities should come in and ask the legislature Cities should come in and ask ove income tax
enact a simple law turning over
funds to the cities without making such reeeipts complying would act unconstitutionally. If the
legislature should instead amend the income ta legislare to permit such a a grant of funds, that also
would be unconstitutional. Why? Because those words "property tax relief" are in the title
of the income tax act. An amendment incon-
sistent with the title of the act is unconstitu-
tional. And any distribution of income tox tional. And any distribution of income tax
funds collected under the existing statute, other
than for relief of property taxes, would be un True, it is merely a statute and could be re-
placed by a new statute ne letting down the
bars to discriminate and unlimited distribution of income tax funds to local government which
could, and might, spend them with all the
abandon of a "remittance man" whose check from a rich relative carge in the Saturday night
mail. you see, whether such a grab-of future
So, you income tax funds-would be constitutional or
not would depend upon the manner in which
it was attempted. But no matter. There are bigger fish to fry.
Here is the League of Cities, frankly grabbing
for that income tax "surplus." And over here are the underpaid teachers, doing the same in
bill which is on the November ballot. Idea that income tax rates shoculd be kept at
their present level and the receipts applied, after wiping out all state property taxes, to the
relief of county, school district, perhaps city setting taxes, not supplementing them. This
would have the advantage that income levies would still be adequate for state purposes when But-these grabs reveal the danger. The only
safe solution is to reduce the income tax rates
and eliminate that tempting "surplus."

Pappy O'Daniel Triumphs
Because "Pass the Biscuits, Pappy" O'Daniel norship by crooning over the radio and atfect-
ing the role of "an old clodhopper," some Pacific Northwest editors have consistently deplored that Texans and by inference, voters in general, are frivolous in their likes and dislikes,
It is true that O'Daniel also made some penise, as tor as we have been abied. Rearriess or his campaign pose, he was a successHis service to date in to Unild the basis for
ite has been too brief to affor definite conclusions. Prior to Pearl Harbor he

on spending." Just how it would differ from a
sales tax we are not prepared to say offhand He also urges repeal or gradual reduction of all
taxes on "that part of income, personal or cor taxes on "hat part of income, personall, and
porate, which it saved. sounds well and
great deal like the biblical "To him who hath shall be given..." Nothing will come of it, but
it's just another sign of the revolution which
has occurred since as recently as 1939, when has occurred since as recently as 1939, when
thrift was looked upon as old-fashioned if not $a^{\prime}$
social evil.
News Behind The News
 WASHINGTON, Aug. 24-Lost point in most Thieppe is that it was not a surprise.
That kind of an attack relies for full sucess,
not on overwhelming numbers or superior ferocity,

 ers are off guard.
In the ligh of the that that
the expedition was untortun-
ately disclosed offshore by four

and in their places ready to re
ceive a storm, the fact of arm Br accomplishing as much as it did.
But that same light casts speculative beams on with less loss, had our hhips not stumbled upon
the nazis unexpectedily in the darkness.
Also this was almost entirely a Canadian show. Also this was almost entirely a Canadian show.
Our participation was restricted to experimental Incidentally, the London reports have conveyed
impresion that our participants are returning To the United States to act as instructors, suggesting
that their experience may not be used again immediately a portion are returning for teaching. The
otherss will lead more raids in which US forces
will participate in greater numbers-and with greater secrecy assured.
No more stray flakships will be allowed to dis
cover our purposes and spread an alarm. It was truly a daring commando-like feat of
politits when General Jim Farlery took control of
the president's party in the largest state of the
union -although it was not a.surprise and may not
have the wide repercussions which are commonly forecast.
Overioked and controlling point of Farley's raid
was that everyone expects the repubican - Dewey Dewey has long seemed to be an odds-on
favorite to most politios here, no matter whether the democrats split, whether Mead or Bennett was
nominated, no matter the Americen Kabor party
The popular Lehman only beat him by 64,398 votes in 1938 (out of nearly $4,700,000$ votes cast.)
The odds would have been against Lehman if he had rum agyin.
Thus Mr. Farley is apt to wind up with a democratic party control in the state, weakened by lack
of any kind of pap to sustain it, He cannot get any
federal or New York City patronage, and if Bennett loses he will be without state patronage.
Faced with such difficulties, it would be diffcult for him to build up any kind of a formidable
machine, even though he is the most astute politico
in the business.

$$
\begin{aligned}
& \text { Mr. Fariey fought for what he thought was } \\
& \text { right and got nearry even for what was done to } \\
& \text { him in Washington, but you can see, if you sift }
\end{aligned}
$$ him in Washington, but you can see, if you sift

the facts further, that his power for the 1944 presi-
dential contest is more uncertain than popular dential contest is more uncertain than popular
comment suggess.
If Mr. Roosevelt wants a fourth term and the war is won or being successfully prosecuted in
1944, any bookmaker would favor White House
chances of getting the New York delegation to the chances on getting the New York delegation to the
next convention However, Farkey could probably
wing the delegation against any other person
Mr. Roosevelt would try to name as his sucessor swing the delegation against any other person
Mr. Roosevelt would try to name as his successor.
No one can see so far ahead these days with Mr. Roosevelt would try to name as his successor.
No one can see so far ahead these dass with
any clarity but as democratie matters stand to-
day, anyone except Mr. Roosevelt would have a day, anyone
very hard tim
nationally.
How broke are the republicans can best be gauged by considering that they chose a demo-
crat (a capable anti-Roosevelt democrat, Som
Pottingili, of Indiana) to hend their money-raising Pottingin, or indiana) to hend their money-raising
finnnce committee.
How pressed and unorganized they are can best be Judged by two other observations:
The rich CIO bought the well placed building
which republicans rented for headquarters, less which republicans rented for headquarters, less
than hali a block from the White House, and
chased them out, farther up Connecticut avenue Republican senators and representatitives are al-
most unanimous in the opinion that the tiflar head party nomination for president todey much easier
than he could get the republican nommation. His
rep repubican organization support around here has
almost entirely fallien away. Only the Dwey
chances are ascending on the nether political 'hori-


## Bits for Breakfast



| Chapter 25 Continued He was wonder |  |
| :---: | :---: |
|  |  |
|  | Chet?" |
| sueried, when she told hi | what in mind" ${ }^{\text {re }}$ so suspicious, aren't |
|  |  |
| that at all-rm just lost in |  |
| amazement, because he always |  |
| dresses well and goes to the best restaurants, and has a sweet |  |
| littie studio off Ebury street- | I don't see that it matters, any- |
| I don't know where he gets the I donit see that it matters, any- |  |
| ftind him something to do. |  |
|  |  |
| narios today, thank you." ${ }^{\text {"Not that, of course, , but he staying } w \text { ith }}$ (homebody there |  |
|  |  |
| -write and paint, for instance and him. I mean, I think she |  |
| -he does marvelous frescoes, at |  |
| least they say the one he did was. when he came on to London she |  |
|  |  |
| off during the damp weather. with me as a sort of chaperon. |  |
| Unfortunately we don't paint $\begin{aligned} & \text { the begining, but } \mathrm{I} \text { began to be } \\ & \text { awfully sorry for him when I }\end{aligned}$ |  |
|  |  |
| "Pictures of machinery, I |  |
| tion, symbolizing something - you know- it dont think hed |  |
| ous. one, if you wanted it Don't over if she'd really been my |  |
|  |  |
| logues?" <br> Charles smiled. "Suppose you |  |
|  |  |
| bring him to lunch?" |  |
| Tland Turner proved to be me. T. reports that she has |  |
| ther tall and thin ""lisson" E. E. T. reports that she has |  |
| were impeccable, with just a ${ }^{\text {a }}$ (o be made in growing herbs. She |  |
|  |  |
| bow tie; his manners were per-- how, which herbs are the most |  |
| cate; even his talk was suffic- ler and which will bring in the |  |
|  |  |
| to what Charres felt to be an Answer-It is a very big order exactly determined mean be- of questions and one which |  |
|  |  |
| tween Independence and obse- wouldn't even attempt to fill as |  |
|  |  |
|  |  |
| ternoon appointment and decor- Invests much in seeds-if she can |  |
|  |  |
| Kitty and Charles tosethe |  |
| Laughing, she said: "He's got thing from onions, lav |  |
|  |  |
|  |  |
| derful' stuff." She paused for possible to obtain now. Sage is deriul stur. plentiful. But there is much to |  |
|  |  |
| "Well, don't you?" |  |
| m |  |
|  |  |
| "Personable?you mean by th |  |
|  |  |
|  |  |
| "Are you sure it's not some- |  |
|  |  |
| and if there's anything he could. |  |
|  |  |
|  |  |

## Radio Programs

## and wixizity <br> Biography, the most extens work of its kind published:

## "Dromgoole, will Allen, auth- or, was born at Murfreesboro, Rutherford county Tenn, and received a masculine name bereceived a masculine name be- cause her parents had no son, and she was the sixth daughter. Her greatgrandfather, Thomas. Her greatgrandather, Thom Dromgoole, born in Silgo, Ire land about the year 1750, cam to Northu America prior to the Revolution, and traveled exten <br> sive Nor minn chur first this 

 church. He was a member of the by her pen, and her writings re-first Methodist conterence in late exclusively to to native
this country, held in Baltimore state, to which she is passion-

The Safety Valve



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##  <br>  <br> Own futw

