

What About Pictures in Bathing Suits?

Willis Mahoney, defeated Democratic candidate for U. S. senator, got a lot of extra votes, some people say, because his picture in the voters' pamphlet showed him in a straw hat and white trousers descending the White House steps after a conference with the president.

And Portland democrats got a lot of extra registered cohorts, some people say, because there was a mobile registration booth for them.

Whether or not the allegations are true, they gave rise to a pair of controversial bills which the house elections committee was all set today to recommend for passage. A "do pass" stamp already was on them.

The bills, reported out Tuesday over the objections of Rep. Warren Erwin (D) of Multnomah county, would restrict voters' pamphlet pictures to face or bust shot, and would bar registrars from adopting the traditional tactics of a dogcatcher.

The committee decided not to require that such pictures be not older than five years, after Erwin said he hadn't had his picture taken in 20 years, nor to prohibit photos of candidates in military uniform, tins hats or other attire. Present law bans pictures of candidates in lodge regalia.

On the recommendation of David O'Hara, state elections chief, the committee proposed that use of the voters' pamphlets be denied to unopposed candidates. The pamphlet cost \$249 a page last year, while fees range from \$10 to \$100 a page, O'Hara said.

Rep. John Steelhammer said registrars in fixed offices would have better opportunity of checking the residence requirement of new registrars.

Pay Raise to \$5 Daily Sought for Election Chiefs

The senate committee on elections and privileges Tuesday voted to amend Sen. W. H. Strayer's bill providing that compensation for election officers be increased from \$3 to \$4 a day to read \$5 a day.

A bill by Sen. Lew Wallace, providing that the compensation of these election officials be increased from \$3 to \$8 a day, was disapproved by the committee.

Sen. Dean Walker voted against both bills on the ground that most election officials serve in the interest of good citizenship rather than for any monetary advantage.

Your Federal Income Tax

No. 13
Methods of Accounting
Your Federal income tax return may be prepared in accordance with any method of accounting which you use regularly and which correctly reflects your income and expenditures. There are two main methods of keeping accounts, as follows: (a) the cash receipts and disbursements method and (b) the accrual method. Ordinarily, nearly all individuals use the cash method. The accrual method is used mostly by business concerns. In the cash receipts and disbursements method all items of taxable income actually or constructively received (whether in cash or property or services), and only those amounts actually paid out for deductible expenses, are shown. The term "cash basis" is frequently used, but "cash receipts and disbursements" basis more accurately describes this method of accounting. Income is "constructively" received when the amount is credited to your account, or set apart for you, and may be drawn upon by you at any time. Thus, under the cash receipts and disbursements method, a bill rendered by a taxpayer will not constitute income until the taxpayer has expense until paid. There will, however, be constructive receipt of payment if a valid check is received during the taxable year even though the check may not have been deposited or cashed within that period. Under the accrual method, net income is measured in a broad sense by the excess of income earned over expenses incurred. Such income arises when earned, even though not received, and deductible expenses arise when incurred, whether paid or not within the taxable period. Thus, if you are a storekeeper keeping calendar year books on the accrual basis and you sold goods in December, 1944, for which you were not paid until January, 1945, the selling price and cost of those goods should be included in your 1944 return. This will result in the profit or loss on the sale being reported for the year in which the accrual occurred. If you keep books on the cash basis, the expenses should be reported for the year in which they were paid, 1944 or 1945, as the case may be, and the selling price will be included in your return for 1945, the year when it was received.

CIO Program for Revision Of Accident, Compensation Laws Ready for Committee

The senate labor and industries committee today was expected to receive bills incorporating the Oregon CIO's program for revision of industrial accident and compensation laws and increasing their benefits.

The measures include one, similar to a measure introduced in the 1941 session by Rep. Manley J. Wilson, (D), St. Helens, to remove from the industrial accident compensation law provision that compensable injuries must result from accidents caused by "violent and external means."

"Many of the most crippling injuries, particularly in the lumber industry, result from sudden strains and not from violent or external means," Wilson said. He said that many loggers and sawmill workers have been totally disabled as a result of back injuries.

The bills also provide an increase in payment for injuries to \$25 a degree, the latest method of measuring extent of injury. Present payment is \$25.

Present limit of 96 degrees on compensation for injuries resulting in total permanent partial disability but not on a specified list of disabilities would be increased to 192 degrees.

The limit for making application for compensation for aggravation of injuries would be increased from the present one year from date of first final award to five years.

The CIO amendments to the unemployment compensation law would increase the weekly benefit amount from the present \$15 to \$25, up the benefit period from 16 to 26 weeks and set the amount an unemployed worker could be paid at one-third instead of one-sixth of his total earnings during the base year.

Proposal for Successor Bill Studied

A proposal which may or may not sidetrack suggested legislation for a lieutenant governor, by providing for definite succession to the governor, was being considered by the senate committee on elections today.

The president of the senate now becomes chief executive of the state upon the death, resignation or incapacitation of the governor, with the speaker of the house of representatives second in line.

This succession is not complete, some legislators said, because the term of the president of the senate expires with the general election in November, leaving a gap in the succession setup between the time of the November election and the date the new president of the senate is elected.

It was believed possible the committee would include the secretary of state and the state treasurer in the succession line.

In the Senate

Introduced Tuesday in the senate:
SB 32—Amendment relating to motor transportation act, would list among products which may be hauled by special carrier fish scrap.
SB 33—Provides that right to receive payment for US savings or war savings bonds shall not be impaired by any state statute or rule of law governing transfer of property by will or gift. (Oregon courts have ruled that under Oregon law war bonds which carry the name of purchaser and beneficiary in case of purchaser's death is an uncompleted transaction and that said bond inures to estate of deceased purchaser in spite of terms of purchase. This bill would provide that said bonds would go to beneficiary.)
SB 34—Would make it a misdemeanor to deny accommodations, advantages, facilities or privileges of any public place, resort, assemblage or amusement establishment because of race, creed or color.
SB 35—Would pro-rate loss of revenue from three per cent discounts-to-taxpayers paying taxes in advance among all municipal corporations within a county which are recipients of taxes. Under present system counties (with the exception of Multnomah county) bear it all.
SB 36—Providing for nomination and election of county assessors on non-partisan basis.
SB 37—Removes processed foods and livestock feed from list of products exempt from personal property tax if disposed of prior to April 30 and amends provision for exemption when removed to read, "moved to a point outside the state."
SB 38—Would change penalty for failure to make personal property tax returns from \$10 a day to \$1 or one per cent of the assessed valuation, whichever is greater, and removes clause making such penalty dependent upon intent to evade taxation.
SB 40—Bill extending wartime exemption of ships of more than 50 tons from taxation for another two years, to July 1, 1947.
SB 41—Would increase to \$7,500,000 (from \$4,500,000) the amount of unallocated reserves which must be held by the state industrial accident company before a tax rate reduction may be granted to employers.
SB 42—Would extend 1943 wartime legislation authorizing state highway commission to issue special permits for vehicles of excess weight and length to use of highways.
SJR 6—Calling for a vote by the people on a constitutional amendment providing for election and payment of a lieutenant governor.
Bills given second reading and sent to committee: SB 27-31 inclusive.
Passed by the senate and sent to the house of representatives:
SB 12—Continuing for another two years (to June 30, 1947) the emergency wartime provision under which municipal provisions may have their audits and examinations conducted by accountants not admitted to the state registration roster.

Uniform Measures On Aviation Prepared
Leo Devaney, of the state aeronautics board, has a lengthy measure ready for introduction comprising a uniform code for aviation and aerial facilities in Oregon. It was made known at the meeting of the commission on interstate cooperation Tuesday.

In the House

Bills introduced into the house Tuesday:
HB 41—would permit the secretary of state, as well as sheriffs and police, to issue temporary windshield permits for vehicles.
HB 42—relates to the keeping of records of motor vehicle registration, the charging for written information given therefrom.
HB 43—compels the attachment of serial numbers permanently to trailers or semi-trailers.
HB 44—lightens definition of reckless driving to make conviction dependent on fewer contingencies.
HB 45—provides for the replacement of mutilated or destroyed certificates of motor vehicle titles, at 50 cents each.
HB 46—repeals section 115-1009 OCLA relating to licensing private trucks used on relief projects.
HB 47—would place liquor commission revenues in state's general fund.
HB 48—provides for the replacement of three elections judges, instead of two, and in larger precincts for appointment of additional board (above present limit of two) to take over if second board has not finished count by 2 p. m. on election day; removes \$5 per diem limit for clerks, judges.
HB 49—would levy 5 cents a gallon tax on aviation gasoline sold in Oregon, one-fifth for state board of aeronautics and four-fifths for state highway commission; latter would use money in constructing, maintaining aviation fields and roads thereto.
HB 50—provides for jurisdiction over probate and juvenile matters and with populations in excess of 55,000, with second judge paid not less than \$2000 from state general fund.
HB 51—would consolidate the merit system of certain state agencies to federal merit system in Oregon; compensation, board of health, board of higher education, public welfare and governing classification, promotion, benefits, layoff, removal and disciplining of employees; establishing three-member council.
HB 52—would provide for old-age pension of not less than \$40 pay \$100 funeral expenses for those needing it, financial hospitalization not to exceed \$1000 and permit earnings up to \$100 monthly without deduction.
HB 53—provides for health instruction in physical education in all school districts, under general direction of state superintendent of public instruction; would exempt pupils whose parents or guardians write objections on constitutional grounds; would use \$1000 from state general fund.
HB 54—increasing the time limit for the execution of appropriations of buildings and public works, in political subdivisions, from six to 10 years.
HB 55—high school districts of school districts where high school attendance become less than 100.
HB 56—increases the compensation of county clerk and county commissioner from \$2000 to \$2500.
HB 57—provides a minimum of \$40 a month old-age allowance, and a maximum of \$80 a month.
HB 58—provides for the state board of forestry to acquire, own and manage certain classes of land, with 75 per cent of revenues to go to counties; would increase \$100,000 revolving fund which HB 56 would set up.
HB 59—increases from \$50 to \$100 maximum salary of school clerks in class three districts.
HB 60—relates to county budget boards and provides for continuing appointments.
Passed second reading and referred to committees: HB 28 to 40 inclusive.

Dimes Pile Up In Campaign to Whip Disease

Robert Minton, Marion county campaign chairman, announced Tuesday night that more than \$50 in dimes paraded Tuesday across the "Mile of Dimes" table sponsored by Willamette university students on Liberty street.

In addition to the dimes which are finding their way into the milk bottles placed in strategic places, lump contributions toward the fund have been volunteered by business firms, including Sicks Brewing company, \$200; J. C. Penney Co., \$20; and Hogg Brothers, \$20.

Minton pointed out that last year dimes and dollars marched swiftly to epidemic areas to help children of workers who were thus able to receive early medical aid, the important factor in minimizing poliomyelitis crippling.

Court Holds New Home Is Not Legal One

The state supreme court was on record today holding that service men coming to Oregon from other states cannot establish legal residence in this state.

The opinion, written by Justice James T. Brand, said: "Where one in military service dwells upon a reservation which is on land ceded to the United States it has been held that he cannot acquire domicile in that state for the reason that he is, in effect, living upon land which has ceased to be a part of the state." Further, the justice held that an out-state member of the armed forces cannot acquire a new legal residence because he is under legal and physical compulsion of the US government. The verdict in effect upheld Circuit Judge Walter L. Tooze of Multnomah county who dismissed the divorce suit of Richard H. Zimmerman against Betty Zimmerman on the grounds that the pair was married in Ohio and that Zimmerman's legal residence was not in Oregon.

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Lieutenant Governor Measure Introduced In Senate Tuesday

The promised measure providing for election and payment of a lieutenant governor for Oregon was entered in the senate Tuesday in the form of a joint resolution.

The proposal, which would require a constitutional amendment, is for election of a lieutenant governor by the people to serve a four-year term, paid at the rate of \$10 a day while presiding over the senate. He would become the state's chief executive in event of death, resignation or incapacitation of the regularly-elected governor.

Folkes Case Inspires Bill Being Readied

A bill providing that all written confessions in criminal cases shall be signed by the defendant in the presence of an officer of a court authorized to administer the oath will be introduced in the senate shortly.

Senator Frank Hilton, Multnomah county, said Tuesday he would sponsor such a bill, inspired by the trial of Robert E. Lee Folkes. Attorneys contended after Folkes had been sentenced to death and several appeals had failed that the negro's alleged oral confessions of the slaying of a young navy wife on a south-bound train near Albany had been admitted in evidence erroneously.

Another bill by Hilton would give the court authority to prevent a husband in a divorce action brought by his wife from residing in the same dwelling with the plaintiff. Under the existing system many a wife is menaced by a husband pending disposal of a divorce suit, Hilton declared.

Racial Equality Measure Is Introduced in Senate; Similar to Proposal of 1939

The civil-rights-in-public-places bill (sometimes known as "the hotel" bill) was back in the Oregon legislature today.

Making it a misdemeanor "to deny . . . because of race, creed or color the full enjoyment of any of the accommodations, facilities and privileges of any public place or public resort, accommodation, assemblage or amusement," it was read for the first time Tuesday in the senate.

No odds were offered as to whether the bill, similar to one defeated at the 1939 legislature after a series of colorful committee sessions and public hearings, would or would not come out of committee this year.

One group of would-be-waggers pointed to the already-martialed opposition of tourist agencies, hotels and certain hospitals on the one hand, and the new, large negro population of Multnomah county on the other.

Meanwhile, oldtimers took note of the trio of names under which the bill was introduced: Mahoney, Wallace and McKenna, all Multnomah county senators—the first two democrats who wouldn't mind making the entire senate vote on what is taken to be a color measure—and all three vociferous.

The name of McKenna appeared as sponsor of six other of the 10 bills introduced Tuesday in the senate. Among these the most controversial probably will be that to increase from \$4,500,000 to \$7,500,000 the reserve fund which the state industrial accident commission must have before it can grant a tax reduction to employers.

The fund originally was labeled for a series of specific uses. To these uses, senate bill 41 would add "rehabilitation." Two years ago the law required a reserve of only a half million dollars, and the addition was made then on the crest of rising wages.

Another McKenna bill would provide for nomination and election of county assessors on a non-

Expanding State Forests Provided For in Measure

The state forestry department's bill to provide for expansion of state forests through establishment of a state forest development revolving fund, for which \$100,000 would be appropriated, was introduced in the house Tuesday.

The bill also provides for issuance of not more than \$500,000 of state forest development revenue bonds, proceeds of which would also be used for purchase and management of state forest lands.

Initiation of such an expansion plan was recommended in the biennial report of State Forester Nels S. Rogers.

The bill provides for reforestation of logged off or burned over lands and for logging of other state forests on a sustained yield basis.

Measures to Halt Holocausts Entered

Bills prohibiting the use of non-fireproofed tents for public gatherings and revolving doors in public buildings will be introduced this week by Sen. Frederick Lamport, Marion county, he said Tuesday.

The legislation is designed to prevent such tragedies as the Hartford, Conn., circus fire and the Coconut Grove fire in Boston, Lamport said.

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American troops passing the Arc de Triomphe in Annapolis, Md. Photo.

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