

REFERENDUM BILLS ASSIGNED PLACE ON OFFICIAL BALLOT

The following is the order in which the several proposed constitutional amendments and measures referred to the people by the legislature under house bill No. 40, special session January 12-17, 1920, will appear upon the official ballots for the special election authorized for May 21, 1920.

Constitutional amendment extending eminent domain over roads and ways—purpose—to amend section 18 of article I of the constitution of Oregon so as to declare that the use of all roads and ways requisite for the transportation of the raw products of mine, farm and forest is a public use and necessary to the development of the welfare of the state.

The foregoing amendment was proposed under senate joint resolution No. 17 of the 39th regular session for reference to the people at the general biennial election in November 1920, but by the direction of house bill No. 40, special session, January 12-17, 1920, is included with those proposed amendments and measures referred to the people at the special election authorized for May 21, 1920, being the first measure filed, consequently it appears first on the ballot, as the law fixing the order in which measures shall appear on the official ballot provides that they shall be arranged in the order of their filing in the office of the secretary of state.

House joint resolution No. 11, amending section 7 of article 11 of the constitution of the state of Oregon, relating to the lending of the credit of the state and limiting the powers of contracting indebtedness.

Senate joint resolution No. 9, repealing section 36 of article 1 of the constitution of the state of Oregon, abolishing the death penalty, and adding to said article 1, a section to be designated as section 37, article 1, providing a penalty for murder in the first degree, and also adding to said article 1, a section to be designated as section 35, article 1, revising the law abrogated and repealed as in conflict with said section 3, article 1.

House joint resolution No. 7, amending section 10 of article 11 of the constitution of the state of Oregon, relating to debts and liabilities of counties.

Senate joint resolution No. 10, amending section 5 of article 5 of the constitution of the state of Oregon, relating to the office of governor.

House bill No. 38, an act to provide additional revenue for the Oregon Agricultural college, University of Oregon and the Oregon State Normal school.

Senate bill No. 40, an act providing for an additional levy of two-tenths of one mill on the dollar of taxable property of the state of Oregon to be used for financial aid to honorable discharged soldiers, sailors and marines who desire to pursue a course of study, etc.

House bill No. 34, an act levying an annual tax of two mills on the dollar on all taxable property of the state for the support and maintenance of the public and elementary schools of the state and providing for the distribution of the fund created by said tax.

House bill No. 77, an act to provide for a tax levy of one-sixth of a mill on all assessable property in the state to be used for the purpose of erecting and equipping an institution for teaching the blind and providing for the locating thereof, etc.

As directed by law, the attorney general is now engaged in the preparation of appropriate ballot titles for the several proposed constitutional amendments and measures.

Under the terms of house bill No. 48, providing for the special election affirmative or negative arguments, whether submitted by the legislative committees or by other persons or organizations, must be filed with the secretary of state not later than March 1, 1920. This is the first time that any measure which in its ordinary course would have been referred to the people at the next ensuing regular biennial election is by the direction of the legislature taken out of such order and referred to the people at a special election as is the case with the measure which will appear first on the official ballots for the special election, relating to eminent domain over roads and ways.

Lemurrage Charges To Be Temporarily Suspended

Because of a conflict with the federal order covering demurrages, an order promulgated by the Oregon public service commission on December 6, 1916, covering demurrage charges in the use of railroad cars will be temporarily suspended February 1 until such time as the federal regulations cease to be operative.

The federal order is said to call for a much higher rate for demurrage charges than that specified in the state order. As a consequence small roads using cars from foreign roads are required to pay the higher federal rate while at the same time collecting from their patrons at the rate promulgated by the state commission.

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JUST ONE OF SALEM'S Sunday Sermons

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PRACTICING THE GOLDEN RULE

"Therefore all things whatsoever ye would that men should do to you, do ye even so to them; for this is the law of the prophets." Matt. 7, 12. The value and superiority of the Golden Rule is universally acknowledged. The fact that some other famous teachers have uttered precepts resembling this one does not detract from its importance but proves that in pondering the great questions of life and conduct, they too have been led by the Divine mind to discern the necessity of perfect justice and genuine goodness in meeting the responsibilities of our membership in the social organism.

Jesus in stating it, declares that the attainment of a life illustrating the application of this Golden Rule is the real purpose of the law and the prophets.

The teaching of the law and the prophets has for its end that men may live a Golden Rule life. All thru the ages God has been trying to lead men up to such a life. For that reason He gave the law and men to expound it. For that reason He has sent prophets with a message divine.

First of all it implies that life in this world is designed for action and not for dreamy idleness. It places upon us the positive duty of doing good. We are not only to refrain from doing harmful things but we are to do those things which will help others, make others happy, promote their interests and seek their good. Life, true life is a ministry for the world's betterment for the salvation of men, for the establishment of the kingdom of God which is the kingdom of righteousness and peace and joy.

It is opposed to the plan of sitting idly by while men are starving or suffering in any form and withholding the deed that may relieve or encourage. Jesus says "Do." Do the things you would have men do for you in similar circumstances. According to the Golden Rule, the man who accumulates great wealth at the cost of others, at the sacrifice of kindness, and by grinding down their fellows, are despite their treasures, "weighed in the balances and found wanting," and heaven will pronounce their career an inglorious failure.

I would rather have the record of Shaftesbury who spent his evenings,

"DUKE", ALASKAN DOG IS FOUND BY MASTER

"Duke" has been returned to his rightful home. I. L. McAdams, who rescued him from hanging, Friday, promptly turned him over to the city poundmaster where he was claimed by Mrs. Dumbolton, 1163 South Liberty street. Duke is a dog, and not an ordinary dog at that. He is a king malmute and his owner Mrs. Mary Dumbolton would not sell him for any sum. Recently she was offered \$250 for the big husky, but refused the proffer, because she knows that the big animal would die of a broken heart if torn away from his friends.

Anyone who notices Duke, taking his exercise under the leash of his heavy brass chain, might distrust the big fellow until better acquaintance with him proves that the city ordinances are responsible for the heavy harness.

This chain nearly became Duke's instrument of execution Friday, when the big dog decided to go out upon an explorative expedition, which was suddenly terminated when the trailing chain tangled in a neighbor's clump of berry bushes. Duke struggled for freedom until Mr. McAdams released him from predicament. To show his gratitude, Duke followed his savior and because the Dumboltons are strangers, Mr. McAdams escorted the dog to the police station, where it was certain that a report of the loss would be made. Here Duke made friends with everyone.

Duke weighs a hundred pounds and is a big dingy white husky with yellow and black wolf markings, in fact he has a liberal share of wolf blood. He was born in a log livery stable in Alaska and has been a team leader, being thoroughly versed in harness work. No horse understands and obeys the commands "Whoa!" "Gee!" "Haw!" better than Duke for that is his profession. He, perhaps would not understand what "Getup" means, but "Mush on" would translate the command for him.

He was brought to the United States by Mrs. Dumbolton's son, S. J. Dumbolton, who spent many years in Alaska and first met Duke in the companionship of the "Long White Trail."

Just what the big fellow thinks of the confinements of civilization would surely be worth recording, if dog's language could be understood by humans. What stories he could tell of the big white wastes, where "ships and shoes and sealing wax" are important items; but where "cabbages and kings" are little known.

Bills Enacted At Special Session In Force April 17

All bills enacted by the special session of the legislature last week and which did not bear the emergency clause or some other provision as to the date on which they should become operative, will become effective on April seventeenth, this being the ninety-first day after their receipt by Governor Olcott.

That the Douglas County Light & Water company is already receiving ample remuneration for service, asserted C. B. Cannon before the Hoonburg city council in the discussion of an appeal filed by the company with the public service commission asking for increased rates.

AVD SUV JNYA TVNHQOT

WOMEN SUBJECT TO INCOME TAX RULES SAME AS MEN ARE

Women who had incomes during 1919 are reminded by Collector of Internal Revenue Milton A. Miller that they are subject to all of the provisions of the federal income tax. Many thousands of women file returns and pay taxes regularly, and there are new names added to this list each year. The high wages and salaries received by women last year will perhaps double the number of those who are required to file returns.

A public school teacher, or other city, town, county and state employe, is not taxed on her salary or wages, but must file a return if her taxable income from other sources was sufficient to come within the law's demands.

Exemptions the Same. An unmarried woman, widow, or married woman who is living apart from her husband, must file an income tax return if her net income for 1919 was \$1000 or more.

She is entitled to an exemption of \$1000. If she is the head of a family, as defined in the income tax regulations, she may claim \$1000 additional exemption. Also, she may claim further exemption of \$200 for each person for whom she is the chief support, if the dependent is under 18 or is mentally or physically defective.

A married woman who has an income from a separate source than her husband is entitled to file a separate return with respect to that income. Ordinarily a husband and wife file one joint return, including the income of both; but if the husband does not include his wife's income, the wife is required to file her own return. Separate returns of husband and wife are required if either had a net income exceeding \$5000.

Marriage Provisions. A married woman who lives with her husband is not allowed a prescribed exemption. She and her husband have \$2000 plus \$200 addition for each dependent; and this exemption may be taken by either or divided in any manner desired.

A woman who was widowed during 1919 has an exemption for the full year on the basis of her status as of December 31. A wife whose husband is in a sanatorium or temporarily working in another city, and is separated from his only through necessity, should not consider her status as "living apart" from her husband. But if there is voluntary, continuous separation, whether or not granted by court decree, each must take the status of a single person with respect to income tax.

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Mallory Heirs Object To Alleged Double Taxation

Objections to what they term double taxation has been filed by the heirs of the Emory Ellsworth Mallory estate in Multnomah county with State Treasurer Huff. In their complaint the heirs set out that the state is attempting to collect inheritance tax on both the Emory Ellsworth Mallory estate and the Rufus Mallory estate which they contend, is virtually one and the same. Upon the death of Rufus Mallory the estate in question descended to Emory Ellsworth Mallory. About eight months thereafter, and, as the heirs now contend, before Emory Ellsworth Mallory came into the enjoyment of the estate he died leaving the estate to the present heirs. The heirs contend that they should be required to pay inheritance tax only on the last named estate where as the state inheritance tax department regards the two estates as entirely distinct and would collect the two taxes. The estate involved in valued at approximately \$400,000.

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