

NEW INCOME TAX PROPOSAL TO GO TO LEGISLATURE

Lewis W. Elliott, who for the last year has been with the state tax commission, is author of a new state income tax bill which he says will be introduced in the next legislature. A higher standard of levies is provided in the bill than in the act which was repealed by the people in November.

The Elliott measure provides a 19 per cent minimum. Initial exemptions would be \$750 for single persons and \$1500 for married persons with \$200 additional exemption for each dependent. The 19 per cent rate would apply, it is said, to all taxable incomes up to \$5000. All property taxes would be offset against the income tax levy.

On taxable incomes of \$6000 up to \$10,000 the rate would be 25 per cent; on incomes of \$11,000 to \$15,000, 20 per cent; \$16,000 to \$20,000, 20 per cent; and on \$21,000 or more, 30 per cent.

The tax would be imposed on all resident and non-resident individuals, including trusts to persons unknown, with respect to the entire net income accruing to them from every source within the state, including all income from the earnings of corporations, partnerships and trusts, whether such earnings were distributed or not," says a statement by Elliott.

"The act would embody safe-

guards to cover the liability of trusts, with proper exemptions for banks, now taxed in the full legal way. The act would not tax corporations, as that method results in double taxation, but would tax the real earnings of the corporation to the individual and require the corporation to file a return, as it does with the federal government, and to show its earnings in Oregon and its stockholders with their holdings, with all information at the source.

"The act would allow all the usual deductions, except property taxes paid in Oregon, which would be deductible by neither partnership, fiduciary, corporation or individual, but the individual taxpayer would be entitled to apply all the Oregon property tax paid by him, and his pro rata of any Oregon property tax paid by any partnership, corporation or trust from which he derived income as a credit against the income tax assessed. It also would allow a reciprocal offset to a non-resident taxpayer taxed on income in the state in which he resides, provided his state allowed residents of this state a similar amount.

"The law as proposed would cost not to exceed 2 1/2 per cent of the net collections annually to put in effect and administer. The plan would produce rather more than \$2,000,000."

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