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is happiness, and wise are they who pursue it with this object in view.

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INDEPENDENCE, OREGON

to penalty because the affidavit claiming exemption was not filed and exemption obtained prior to the holding of tickets on sale, and the Collector is absolutely without authority to waive this provision of the law.

Mr. Huntley urges everyone in charge of entertainments, where the exemption is in order, to apply to his office or to the districts offices at Eugene, Pendleton, Salem or Medford for the proper affidavit forms.

**EMPLOYER'S LIABILITY ACT COVERS FARMERS**

The following article is taken from the Extension Service News, published by the extension service of the Oregon Agriculture college, and will be of interest to employers of farm labor:

"The farmers of the state may not generally know that under a decision of the Oregon supreme court made in April 1917, they are subject to the operation of the Employers' Liability Act with practically the same effect as any of the most hazardous occupations. It was decided in that case that an injured farm hand had a right of action for damages against his employer even though there was a contributory negligence on his own part.

"The knowledge of this condition has caused many farmers throughout the state to embrace the protection afforded by the Oregon compensation law as administered by the State Industrial Accident commission, which is a state institution not operated for profit, but for the benefit of Oregon citizens, and which furnishes a guarantee to the employer against lawsuits.

"An employer who is operating under the Industrial Accident commission pays a certain percentage of his payroll into the state fund, his workers each contributing one cent a day to the same fund. When accident happens and a workman is injured he is entitled to medical attention and care, also compensation for loss of time, and in such cases of accident as result in death, the widow and children or other dependents receive substantial relief, the widow for all her life unless she remarries, and the children to the age of 16 years.

"All this is paid from the contributed fund, the beneficiary requiring no lawyers or other costly agencies to obtain it and the employer being relieved of legal liability.

out. It is to be constructed in bungalow style.

In building new houses in Dallas, included in the list of twenty-seven are E. C. Short, Fred Stinnett, Dr. L. A. Steeves, Harold H. Rich, Earl T. Rickards, Noel Dickey, Cornelius Teichrow, Walter Young, Dr. C. L. Foster, Ben Phillips, W. L. Soehren, Jess Zook, Mrs. Anna Vilwock, Josiah Wills, L. J. Clements three houses, William Boydston, E. J. Sperry, C. Richert two houses, Joe Weigant, O. J. Janes, W. S. Harvey, C. K. Weibe, J. N. Ripple, J. Hyman.

In the above list are not included a number of new buildings, several prune dryers and other improvements on business property.

**CHANGE IN ADMISSION TAX IS MISUNDERSTOOD**

On account of an apparent misunderstanding as to the tax on admissions, Clyde G. Huntley, collector of internal revenue, announces that this tax is still in effect except as to admissions of 10c or less.

"There seems to be some confusion with respect to the exemption from this tax," explains Collector Huntley. "The law provides that exemptions from the tax may be granted where the proceeds of an entertainment inure exclusively to the benefit of a religious, educational or charitable organization or institution; to societies for the prevention of cruelty to children or animals; to any post of the American Legion or Woman's auxiliary units thereof; to societies or organizations conducted for the sole purpose of improving any city or town; to organizations maintaining a cooperative or community center moving theatre, no part of the net earnings of which inure to the benefit of any private stockholder or individual, and to agricultural fairs."

However, the exemption cannot be granted to any case unless an affidavit claiming the same is filed with Collector Huntley a considerable time in advance of the date of the entertainment so that proper investigation may be made.

Where exemption is obtained the tickets must show the price of admission and bear the words "tax free or "no tax."

"Persons or organizations giving entertainments are required by law to collect the tax from those to whom the tickets are sold or to obtain exemption, which will entitle them to sell the tickets without tax," said Collector Huntley. "The law provides a penalty of not to exceed \$1000 for failure to comply with this provision.

"In order to be entitled to exemption the specified organizations must be regularly organized, having officers and trustees and the usual essential features of such an organization; they must have a purpose which as put into practice is religious or educational or charitable, and their funds must be used solely in furtherance of such purpose. This applies as well to municipal improvement clubs and to community motion picture organizations.

"The ordinary fraternal order, unless its principal objects are religious, charitable or educational, and its funds are used solely for such objects, cannot qualify for exemption."

Collector Huntley announces that in many cases organizations or individuals write to his office after an entertainment has been given and state that upon their understanding that the admissions were exempt from tax no tax was collected. Such organizations or individuals are liable

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SALEM, OREGON

**LOCAL FARMERS TO VISIT COLLEGE**

Farmers' Union Is Sponsoring Observation Visit for June 17

Polk county farmers will go to the Oregon Agricultural college, Saturday, June 17th, on an observation visit. The Polk County Farmers' Union is sponsoring the trip, but George B. Jones of Elkins, secretary of the organization, desires it be understood that the purpose is the enlightenment of all farmers, irrespective as to whether they are members of the union or not.

The plan is to have those interested assemble at Monmouth and at Independence, prepared to leave the latter place at 9 in the morning. It is expected that the contemplated farmers will provide themselves with basket lunch. At the college free coffee and ice cream are to be served. Under the direction of agricultural experts, an inspection will be made of spring and winter wheat, a four-acre-old alfalfa field on river bottom, Reed's canary grass and Hard-grass, Hungarian vetch, demonstrations of different methods used in cutting seed potatoes, the benefits derived from fertilizing clover.

For the horticulturists, there will be shown 15 new varieties of strawberries, cherry breeding work, filbert propagation, pruning effects, etc. The visitors will be shown a white field which has been tilled in recent years and the effect; rotation experiments showing the effect of manure in the rotation of winter wheat, especially on irrigated plots, and the effect of lime on winter wheat.

For the women of the party there will be special demonstrations of problems of direct interest to them.

**RESIDENCE BUILDING ERA ON AT DALLAS**

One more dwelling can be added to the list that has been constructed or in construction in Dallas from the first of the year, says the Observer. Getting the mark at 100 new homes to be erected in Dallas this year is one too high. A number of residents are planning the erection of homes of their own and are only held back by obstacles that will soon be surmounted. Early construction planned on a number which only awaits the arrival of the contractor. It is hard to secure labor as practically every contractor and carpenter engaged in work demanding his attention.

Many other improvements are being made on residences in the city, being in most cases of minor importance, but all helping to make Dallas a desirable place to live in and one that will afford the residents an opportunity of earning their livelihood. E. C. Short, proprietor of the Service Shoe Shop, is the latest to join the ranks of Dallas home owners. "Own Your Own Home" is a slogan that evidently appeals to him and he has made arrangements for the building of a new home on the west end of Washington street. The house is to be a one story structure, with about five rooms and bath, and will be modern and convenient through-