

DENUDED LAND TAX BILL VOTED DOWN BY HOUSE, 32-27

STATE HOUSE, SALEM, Ore., Feb. 19.—House bill 416 providing for special low taxation on denuded lands held for reforestation purposes was voted down by the house late yesterday, 32 to 27. Representative Mutt, who introduced the measure, made a single-handed fight for it.

Representatives Carlin and Woodworth, and Hamilton led the fight against the bill. Woodworth charged that it would make "a reservoir into which speculators could dump land held for speculation."

Carlin declared the question too big to be handled in such a short space of time or in a four page bill.

Senate bill number 119, the Garland-Kinney cigarette bill, which was designed to prohibit the advertising of cigarettes on billboards and along the public highways was defeated in the senate late yesterday afternoon after a spirited debate.

Considerable debate was required before the Bates house bill providing to submit to the people the proposal to establish a normal school at Stasidie went to vote, and the measure carried.

No longer will candidates have their pictures and arguments printed at state expense if house bill 309, passed by the house yesterday afternoon, becomes a law.

The bill does away with the candidate's pamphlet which is distributed prior to election.

Representative Carlin, Jackson county, explained the measure, pointing out that the state's expenses totaled around \$25,000 for publishing and distributing the pamphlets carrying the arguments for and against measures.

Among senate bills passed by the house was 145 authorizing the University of Oregon board of regents to convey title of certain land to the city of Eugene on which the latter municipality is to build an auditorium.

House bills passed by the senate included:

House bill 164, Huelbert—Increasing penalty for operating stills.

House bill 10, Swan—Placing more stringent regulation on licensing dance halls.

WASHINGTON will equal the 1923 crop when 18,418 railroad cars were shipped, if present weather conditions continue, J. W. Marshall, district horticultural inspector predicted here. Only a few fruit trees were injured in December.

Great Britain for New Arms Parley

LONDON, Feb. 19.—The Daily Sketch says that Foreign Secretary Chamberlain, if he wished, might have added to his statement in the house of commons yesterday that American Ambassador Kellogg was taking a message from Mr. Chamberlain to President Coolidge, stating that Great Britain would welcome American initiative in calling a new armament conference.

This message, the paper adds, recognizes that the government recognizes that the Geneva protocol and its corollary, the proposed armament conference under the auspices of the League of Nations are to all intents dead.

Gloria Swanson Is out of Danger

PARIS, Feb. 19.—Unless complications set in, Gloria Swanson, motion picture star, is out of danger, her doctors said today. Operated on Tuesday night, she is progressing favorably and may be able to leave the hospital within a week.

Marquis De La Falaise De La Courray, her husband, was cheered by reports from the bedside, and said he hoped they would be able to leave for New York on March 4.

She is said to have narrowly escaped acute peritonitis, the operation being performed just in time.

BRIDGE APPROVED

WASHINGTON, Feb. 19.—Construction of a bridge over the Columbia river between Longview and Rainier, Ore., was approved by the senate.

MAKES FAT PEOPLE SLIM

New York Physician Perfects Harmless Method of Reducing Weight

The loss of as much as a pound of excess fat a day with no harmful results is the record made by many patients of Dr. R. Newman, a licensed practicing physician of 286 Fifth Avenue, New York, who announces that he has perfected a treatment which has quickly rid fat people of excess weight. What is more remarkable in the Doctor's statement that he has successfully treated thousands of patients for fat reduction without change of diet or unnecessary exercise. It is also said that fat people who suffer from chronic rheumatism, goit, asthma and high blood pressure obtain great relief from the reduction of their superfluous flesh. Realizing that this sounds almost too good to be true, the Doctor has offered to send, without charge to anyone who will write him, a free trial treatment to prove his claims, as well as his "Pay-when-reduced" plan. If you want to rid yourself of superfluous fat, write him today, addressing Dr. R. Newman, 286 Fifth Avenue, New York City, Dept. R35.—Adv.

ECONOMY IN TAX COLLECTION ASKED

(Continued from page one)

the stock, but the expense, delay and inconvenience of getting clearances of the states who claim a right to tax the heir who is to receive the stock. Particularly is this expense disproportionate to a tax paid by a small estate, which has but a few shares of stock. In many cases the expense alone must exceed the total value of the shares which it is sought to transfer. Looking at it from the standpoint of state revenue, I am told it is probable that the full cost of execution of ascertaining the tax and obtaining the necessary transfers is in the aggregate nearly as much as the tax received by the states upon this property of non-resident decedents. Here, in deed, is extravagance in taxation.

"A solution of this problem presents the difficulty of obtaining reciprocal action on the part of the states. I feel, however, that in fairness to each other and to their taxpayers, some way will be found of obviating this extravagance by giving up entirely the collection of taxes, upon personal property of non-resident decedents, or by the imposition upon the transfer of such property of a tax extremely simple in administration and low in amount."

"Differing from income taxes, which are deductions from what a

taxpayer makes each year, and payments for which presumably can be made without hardship, inheritance and estate taxes are capital taxes; they take a part of the accumulated capital of the nation. This capital is not usually represented by cash or readily marketable securities, but it may be a business built up by the decedent through his lifetime, or property long held, for which there is no immediate market. In consequence, to pay inheritance and estate taxes in cash exonerates must sell the property which comes into their hands at what is equivalent to a forced sale, with the usual consequences of loss in value.

"The effects of these excessive taxes are two fold: First, they tend to lower values throughout the country by reason of forcing upon the market securities which cannot be readily absorbed, thus lowering the very level of values upon which inheritance and estate taxes are actually based. Secondly, they take away the inspiration to work in order to build up a business or create a property."

"The burden of taxation is one from which relief must be found. It touches directly and indirectly all of our citizens. The most obvious field of economy is for the government to spend less. It is, however, equally de-

structible that the burden put by the government on its citizens be productive of government revenue and not destructive of the property of the taxpayer, for it is what the taxpayers give, rather than what the government ultimately spends, which measures the effect of the tax upon the citizen. We should, therefore by a simplification of our method of taxation and the imposition of economically sound rates of taxation, make certain that the government realizes more nearly the values which the citizen relinquishes.

"At the last few annual meetings of the National Tax association, and at a recent conference of the tax commissioners of several states, the commission has been taken that the federal government should withdraw from the field of estate taxes."

"This view has much to commend it. It is desirable that the national government should enter this field only on the occasion of war emergency, and in every case, except the present, be withdrawn when the reason for exceptional taxation ceased. The emergency created by the great war, which last the federal government entered the field, has ended. The right to inherit property owes its existence, not

to any federal law, but to the laws of the state. Federal estate taxation, therefore, has not the natural excuse which is conceded to state inheritance taxation. The federal government being in the field, however, particularly with rates as excessive as those recently adopted, results in a very material decrease in the amount and value of the property upon which the states levy their inheritance taxes. If the states are to suffer diminution in revenue from this source, they can make up their losses only by higher taxes in other fields.

"Already the taxes levied by the states upon land are so high as to menace the prosperity of the farmer. For the sake of the revenue which the federal government receives from this source—being in the last fiscal year only \$103,000,000 out of \$2,700,000,000 total internal revenue taxes for that year—the federal government should be careful to see that indirectly it is not taxing the very persons whom it wishes to relieve. While we may not be able to absorb so great a loss of revenue in one year, we could provide for gradual retirement from the field as our government expenses decide."

Phone S. E. Stevens for piano tuning.
Insure with Henry Tromp, 33 W. 9th

"I'm mighty proud of my varsity seal ring" she said—

"It is just distinctive enough to be different from the average."

There's a world of difference between jewelry designed especially for University people and the ordinary line. It's made to fit college styles. Our Oregon buckles and seal touch to your attire that completes the varsity effect.

University Jewelry is made to fit college incomes as well as college styles. Prices are so moderate that you will have a little left over when you leave the store.

J. A. Hoffman

Jeweler 790 Willamette

NOW DOES ALL HER WORK

Has No Backache, No Bad Feelings Because Lydia E. Pinkham's Vegetable Compound Drove Her Illness Away

Milwaukee, Wisconsin.—"I was in a badly run-down condition and I would get weak spells and terrible headaches. I felt so badly last year that I could not do any housecleaning. The minute I would lift or stoop it seemed as if I was going to fall to pieces. I told a neighbor how I felt and she said that Lydia E. Pinkham's Vegetable Compound was surely the right thing for me. I took four bottles then and in the fall of the year I took three. I had been treated by a doctor but he gave me an iron tonic and that did not help me. It seemed that the tonic did not have in it what the Vegetable Compound did. That gave me the strength and ambition I needed and I have gained in weight. This year before I started to clean house I got four bottles of the Vegetable Compound and am taking it right along. I tell all my friends about it and how much good it does me. They can notice it because I have gained in weight. I weigh 118 now and do all my work myself again."

Mrs. Edna O. BRANDENBURG, 961 37th Street, Milwaukee, Wisconsin.




Opening Sale of New Spring Millinery

Saturday, February 21

200 Ravishing Springtime Beauties—They're all new and Wonderful values

\$10.00, \$12.50 and \$15.00 Hats

IN TWO SPECIAL GROUPS

\$10.00 HATS \$4.95 \$12.50 AND \$15.00 HATS \$6.95

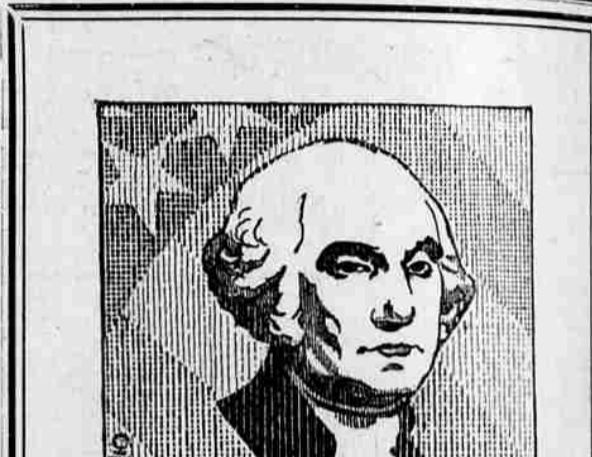
Think of it—These two remarkably low prices. So early in the season when women are in quest for new millinery.

You will find many models that was simply made for you particularly. Buy your new Spring Hat now and save money.

SEE WINDOW DISPLAY

EUGENE MILLINERY CO.

694 WILLAMETTE STREET



WE WILL BE CLOSED MONDAY, FEB. 23rd OBSERVING THIS DAY AS WASHINGTON'S BIRTHDAY

ALLEN & LEWIS LANG & CO. MASON ERHMAN CO.

USE THE GUARD WANT AD WAYS

APPLE OUTLOOK GOOD

WENATCHEE, Wash., Feb. 19.—The 1925 apple crop in north central

Colds Fever Gripe

Go Stop them today

Stop them quickly—all their dangers and discomforts. End the fever and headache. Force the poisons out. Hills break colds in 24 hours. They tone the whole system. The prompt, reliable results have led millions to employ them. Don't rely on lesser helps, don't delay.

All druggists

CASCARA QUININE

Get Red Box with portrait

SALE STARTS
Friday at 8:30

BANKRUPT!

FRIDAY
at
8:30 a. m.
Sale Starts

ENTIRE STOCK ORDERED SOLD

By United States Court

The New Way Shoe Store Forced To The Wall

One of the newest and popular priced shoe stores of Eugene was ordered sold by the U. S. Court for the benefit of its creditors and has been purchased

at a ridiculously low price and will be sold to the public. Offering the best lines of Men's, Women's and Children's Shoes at Bankrupt Sale Prices.



Don't Wait!

NO NEED TO DELAY. THE BEST GOES FIRST! SO COME EARLY.

Come Now!

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