

The Sentinel

A GOOD PAPER IN A GOOD TOWN
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All this fuss and turmoil and talk over beer will quiet down in a short while and if the brewers and dispensers obey the laws the whole thing will soon be treated as a matter of course. But—there is not going to be the income from beer that so many are predicting. The working man does not have the money to spend for the beverage which would bring the government 150 millions annually in beer taxes, besides what each community will demand for license fees. A prediction is that Oregon will have a local option law after the next session of the legislature and unless the dealers watch their step the sale of the stuff will be outlawed in many communities in the state.

SALES TAX COMMENTS

C. C. Chapman in the Oregon Voter has so clear a statement of how the new sales tax law, if approved by the voters on July 21, will affect the various business, industrial and agricultural interests of the state that we quote in full his article of last week:

As the sales tax is studied by merchants, manufacturers and municipal officials, they discover how it will affect their own enterprises or governmental units. The suspension of tangible personal property tax will in some degree compensate merchants and manufacturers, but threatens proportionate hardships on local municipalities which heretofore have derived some 20% or 25% of their tax revenues from taxes levied on personal property. The return to these municipalities from their share of the yield of the sales tax will not compensate them for their loss in tangible personal property tax.

Despite their relief from tangible personal property tax, the merchants and manufacturers are finding that the sales tax is likely to impose an additional burden upon them, due to their inability to pass it along.

On Merchants

On the average the merchant will recover about one-fourth of the sales tax by his saving of tangible personal property tax. The other three-fourths will have to be recovered in part by passing it along to customers to whom he can pass it along and in part by economies more severe than those he has been forced to practice to date. Some of this further economy means further reduction of payroll, some means further reduction of rent, advertising and service charges by those who sell to the merchant.

Many merchants figure they will be unable to pass along more than a fourth of the sales tax. With one-fourth passed along, and one-fourth compensated by suspension of the tangible personal property tax, there would remain one-half of the sales tax (or about one percent of gross sales) to be absorbed by the merchant through economies he will have to enforce as the price in surviving business.

We use the expression "tangible personal property tax, as the personal property tax suspension in the sales tax act is only a suspension of the tax on tangible personal property, and does not embrace the tax on open accounts. It includes only the personal property tax on merchandise, furniture, movable fixtures and movable machinery. Fixtures and machinery that are fastened to the structure or to the ground are not included in the definition. They are classified as real estate.

On Manufacturers

Manufacturers on the average will find the sales tax a less burden than will the merchants. Their rate is three-tenths of one percent instead of the 2% that must be paid by merchants. This three-tenths of one percent on the average will approximate the personal property tax now being paid by manufacturers, and on the average will compensate manufacturers in full, except that under an amendment of the excise tax law, the personal property tax or the sales tax is acceptable as offset only to 75% of the 8% excise tax on net corporate in-

come instead of 90% under the law as it was originally enacted.

For merchants and manufacturers who are off average, there will be disparities. Fruit and vegetable canneries are usually cleaned out of stock on March 1, the personal property assessment day, and as a result pay little personal property tax. Three-tenths of one percent sales tax will amount to considerably more than what they save on suspension of personal property tax. Manufacturers who ship outside the state will not be able to pass any of their sales tax along to their customers. What they cannot compensate by relief from personal property tax they must make up by economies which will be partly at the expense of those who sell them goods and services.

On Municipalities

Local municipalities, especially the cities and school districts in which local stocks of merchandise produce a considerable personal property tax revenue, will have real problems if denied this revenue. True, some of the yield of the sales tax will seep through to them, but not enough to compensate for the loss. Either they must economize further or tax real estate higher in an effort to make up for the loss. The resistance to increase in real estate tax is likely to force immediate economy; failure of the real estate tax to pay enough to overcome delinquency caused by increased tax rate would make it futile to attempt to increase the realty tax rate materially.

City officials and school district officials who have figured out that adoption of the sales tax will mean a net loss on personal property tax are also studying whether failure to adopt it may not mean even greater revenue loss as a result of further breakdown of property tax, both real and personal. This further breakdown would be precipitated by the state taking the first fruits of local property tax collection. This withdrawal of first collections might leave the local governmental units with far less revenue than would reach them if the sales tax is adopted and relieves the localities of the necessity of surrendering first collections to the state. The sales tax is real money, while the property tax is uncertain of collection and delinquency is menacing governmental stability. Failure of the sales tax probably will mean warrant shaving for local units which by economies can manage to pay their way out despite loss of personal property tax revenues.

On The Farmer

On the whole, it would seem that the farmer is likely to be the principal beneficiary of the sales tax. Through it he is relieved from taxes on his cattle, horses, hogs, implements and farm machinery. He is also relieved from having to make direct payment of levies for state property tax. He is exempted from sales tax as a dealer, and he will have only that sales tax to pay that can be passed along to him by utilities and merchants. This favor to the farmer may be regarded as fortunate. His situation is desperate. Until the farmer can get himself back on his feet financially it is tough going for the rest of us.

TABLOIDS

By W. S. SICKELS

"All I know is what I read in the papers."—Will Rogers.

"I'm sure glad that's over with," sighed a Coquille man as he sent the State Tax Commission his No Income Tax Return for 1932, and he waited until the last day to do it, too.

They who go down to the sea in ships will, for some time to come, face less peril than those who go up into the air in ships. The lighter-than-air craft will eventually go into the discard. The great gas envelope is unmanageable at times and is incapable of responding quickly to the sudden application of power and quick change of course that would take an airplane rapidly away from the path of a storm.

A radio announcer a few evenings ago took two more words out of my vast vocabulary of words generally mispronounced, viz.: "espionage" and "sabotage." I fear I cannot pronounce them as he did, assuming that he was correct. All I know is that I have always been wrong about these two words, also many others, due to a habit I have of doing most of my pronouncing mentally. However, it is a method that saves a lot of argument as well as a lot of time.

The new governor of Arizona was a country doctor for many years and it is said of him that he has brought 10,000 babies into the world. Will Rogers says he waited for them to become of age and then ran for office.

The requirement of both federal and city licenses of \$25 each may give pause to a few would-be beer dispensers. If all of those in Coquille entitled to do so should take out such licenses they would have only ten or fifteen customers apiece

and that would hardly pay. Besides, home-brewers will remain home-brewers at 2 cents a pint instead of paying 15 or 25 cents per.

And along comes Canada and cuts the price of liquor permits 87 per cents, by reducing them from \$2 to 25 cents. As Canadian dollars are at a discount of 17 per cent, how much will the American tourist save—or make?

There is a fabled incident of a lion and a lamb lying down together. Now, there's Governor Meier and 'State Treasurer Holman, but they both think they're lions, and who ever heard of two lions lying down together unless they both had their bellies full.

The senate threatens to bring the seventeen partners of the House of Morgan down to Washington to take the "inquisitor" degree. Of course, the boys will take up a lot of time telling what they don't know, but one of them might slip like Mitchell did.

Vest's Tribute to the Dog

The "Eulogy on the Dog," one of the most famous speeches ever made by the late Senator George G. Vest of Missouri, was made, as I recall the story, in the course of the trial of a man who had wantonly shot a dog belonging to a neighbor. Vest represented the plaintiff, who demanded \$200 damages. When Vest finished speaking the jury, after a few minutes' deliberation, awarded the plaintiff \$500. The incident occurred in a Missouri town, and is known to all dog lovers in the Middle West. The full text of the speech, taken from my scrap book, follows:

"Gentlemen of the Jury: The best friend a man has in this world may turn against him and become his enemy. His son or daughter that he has reared with loving care may prove ungrateful. Those who are nearest and dearest to us, those whom we trust with our happiness and our good name, may become traitors to their faith. The money that a man has he may lose. It flies away from him, perhaps when he needs it most. A man's reputation may be sacrificed in a moment of ill considered action. The people who are prone to fall on their knees to do us honor when success is with us may be the first to throw the stone of malice when failure settles its cloud upon our heads. The one absolutely unselfish friend that man can have in this selfish world, the one that never deserts him, the one that never proves ungrateful or treacherous, is his dog.

"Gentlemen of the jury, a man's dog stands by him in prosperity and in poverty, in health and in sickness. He will sleep on the cold ground where the wintry winds blow and the snow drives fiercely if only he may be near his master's side. He will kiss the hand that has no food to offer, he will lick the wounds and sores that come in encounter with the roughness of the world. He guards the sleep of his pauper master as if he were a prince. When all other friends desert he remains. When riches take wings and reputation falls to pieces, he is as constant in his love as the sun in its journey through the heavens. If fortune drives the master forth an outcast in the world, friendless and homeless, the faithful dog asks no higher privilege than that of accompanying him to guard against danger, to fight against his enemies, and when the last scene of all comes, and death takes the master in its embrace and his body is laid away in the cold ground, no matter if all other friends pursue their way, there by his graveside will the noble dog be found, his head between his paws, his eyes dead but open in alert watchfulness, faithful and true even to death."



The special election next July will cost the state approximately \$15,000 according to Dave O'Hara, in charge of elections in the department of state. Of this amount between \$8,000 and \$9,000 will go for publication of the voters' pamphlet. The big expense of the election, however, will fall on the counties which must foot the bill for printing of the ballots and pay of the election boards.

Coos county has only one member enrolled in the non-credit reading courses sponsored by the state library. Launched at a conference here last fall attended by the leading educators from all over the state, these courses have now enrolled a total of 172 members, most of whom are young people who, because of financial circumstances, have been unable to continue their college courses. Eighty-four subjects are included in the list selected by these 172 students who are scattered over 30 of the state's 36 counties. Psychology, selected by 12 students, is the most pop-

ular subject, with radio, short story writing, interior decorating and home economics ranking in the order listed. The course is offered without cost to any resident of the state except for the postage in mailing the books. Trained librarians assist in the selection of reading material covering any desired subject.

In spite of the flurry created by the issuance of state warrants and their indorsement "not paid for want of funds" this is no new experience for Oregon. Records of the treasury department, in fact, show that the general fund has been on a warrant basis six times since 1900, the last time in 1931.

Five percent of the men who take examinations for automobile drivers' licenses are color blind, according to William Hammond, in charge of operators' examinations. On the other hand most of the women applicants are able to distinguish between green and red.

There were only 4,891 automobiles registered in Coos county on March 31 compared to 6,250 at the same date last year, records in the automobile registration department here show.

In spite of the spurt in registrations occasioned by the \$2.50 license fee there are still 20,000 fewer automobiles wearing Oregon license plates this year than there were a year ago, the figures being 208,408 compared with 229,301. Truck and trailer registrations show a slump from 24,272 to 22,156 and motorcycles from 1,360 to 1,233 with 90 fewer dealers in business today than there were 12 months ago. Fees collected by the automobile registration department for the nine month period to March 31 total \$5,206,406, a drop of more than \$750,000 from the \$6,063,050 collected in the same period last year.

The one silver lining in the otherwise gloomy picture is found in the fact that gasoline sales for February increased more than 1,800,000 gallons over the February, 1932 sales. The increased consumption was due largely to the lower price of gasoline.

The supreme court having settled the warrant problem by requiring the treasury department to indorse the paper when cash is not available to pay, is now being asked to settle the pay cut problem. A mandamus suit brought in the name of C. D. Thomas, an employee of the bureau of labor, asks that the secretary of state be required to issue the salary warrants on the basis of pay rolls certified by department heads, irrespective of the legislative committee's reduction schedule. The petition for the writ of mandamus alleges that the legislative act is unconstitutional and that the schedule of cuts is unfair and unjust.

Income tax payments for the first half this year are 22 percent under those of a year ago according to figures released by the state tax commission. A larger portion of the tax was paid in full in the first payment this year than usual. Returns filed with the commission show that the total revenues from the income taxes will reach approximately \$1,000,000 compared to \$1,498,000 last year.

Lynn F. Cronmiller, state forester, represented Governor Meier at the conference in Washington, D. C. this week dealing with the forestry program for unemployment relief. Already the forestry department here has been besieged by men anxious to register for work under this program which is expected to provide approximately 25,000 jobs in this state.

Recognizing the critical situation which confronts many school districts throughout the state today because of tax delinquencies, C. A. Howard, state superintendent of public instruction, is recommending a number of economy measures to meet the emergency. These include temporary consolidation of school districts, shortening of the school term, and as a last resort, operation of schools on a half-day basis.

Calling attention to the fact that nearly one-fourth of the state's 2,300 school districts have an average daily attendance of 10 pupils or less, Howard suggests that many of these could well be consolidated at a material saving in operation costs. Permanent merger of school districts "looking toward better schools at lower costs" is also recommended by the state superintendent who points to the experience of Crook, Lincoln and Klamath counties with the county unit system of school administration in support of this claim.

For town and city schools Howard suggests an increase in the teacher load, closing of small buildings in the larger school systems and the elimination of small elective classes in high schools.

Howard, however, warns against "unreasonably low standards of salary and of working conditions which will ultimately result in irreparable damage to the state by discouraging the ablest and most ambitious young people from entering the vocation of teaching."

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Get our case price.

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4 lb Can 1.21

Tomatoes

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3 Cans 25c

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Fresh in bulk.

3 lbs. 23c

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Golden C Brand.

4 lbs. 15c

Peanut Butter

in bulk - bring containers

Pound 9c

Toilet Tissue

Silk Tissue, 1000 sheet roll

4 Roll 19c

BROOMS

Medium weight - four-tie

EACH 43c

Meat Department

Rib Steaks

Swift's Quality. Tender and Delicious.

Pound 11c

PORK

Shoulder Roast

Pound 10c

HAMS

For Easter—Swift's Premium—Half or whole.

POUND 19c

BEANS

Red Mex.

4 lbs. 15c

SOAP

Snowball laundry.

10 BARS 19c

Army Soap

Makes washing easy.

4 BARS 18c

CARNATION

Oats or Wheat

lg. pkg., no premium.

EACH 14c

ORANGES

Sweet and Juicy.

2 DOZ. 33c

SPUDS

Klam'th Falls, good cooking

50 lbs. 75c

Approximately \$500,000 will be returned to Oregon shippers by railroads operating in the state in the form of freight refunds if an order issued by Chas. M. Thomas, public utilities commissioner, is allowed to stand. The order holds that carriers have been charging interstate rates on strictly intrastate shipments and the proposed refund represents the difference between the two rates over a period of eight years.

Some statistically minded person has figured it out that the state saved \$480 in interest through the week's delay in the indorsement of general fund warrants.

Some idea of what becomes of all

the tax and license money collected by the state may be gained from the fact that the treasury department sent \$2,600,000 back to New York last week to meet principal and interest payments on highway and bonus bonds. A similar amount is sent to the big eastern financial center every six months.

Camp Fire Girls Notes

The Wetomachick Camp Fire girls met at the city hall April 5th. They worked on their headbands. Two of the girls, Virginia Page and Frances McCool, have completed theirs, and many have theirs started.—Reporter, Elizabeth Varney.

Calling cards 100 for \$1.50.

When at the Public Auction in Coquille

Saturday, April 15

If you have car trouble or your car needs an overhauling, see

FRED KUNZ GARAGE

Second Street, in Taylor's Service Station Building