

REVENUE ACT PROVIDES TAX ON MANY ARTICLES

Manufacturers, Dealers, and Users Liab.

LUXURIES PAY WITH STAMP AFFIXED

Taxpayers Supposed To Ascertain Their Liability; Ignorance of Law Not Valid Reason for Non-Compliance.

The Revenue Act of 1918 provides taxes on many articles of general use. On and after February 25, 1919, manufacturers of following articles are required to pay a tax upon their product when sold: Automobiles, motorcycles, automobile trucks, tires, inner tubes, parts or accessories for automobiles and trucks, pianos, organs, phonographs and records, tennis rackets, skates, baseball goods and other sporting goods, chewing gum, cameras, photographic films and plates, candy, firearms and cartridges, hunting knives, electric fans, thermos bottles, cigar and cigarette holders and pipes, hunting and shooting garments and riding habits, articles made of fur, toilet soaps and toilet powder. The manufacturers of any of these articles should communicate at once with Collector Milton A. Miller to ascertain their liability. The tax on these articles does not apply to stocks in the hands of dealers, but only to articles sold on and after February 25, 1919, by the manufacturer.

Another section of the act provides a tax of ten per cent upon sculptures, paintings, statuary and other objects of art, when sold by any other person than the artist. Therefore, any dealer handling this class of goods should apply for information as to his liability.

Jewelry Sales Pay 5 Per Cent.
On and after April 1st, there will be a tax of five per cent upon the sales of all articles commonly or commercially known as jewelry, including precious metals or imitations thereof, and ivory, watches, clocks and opera glasses. This tax is to be collected by the dealer upon such goods when sold to the user, and every store in Oregon handling any of these lines must collect this tax upon all sales made commencing April 1st 1919. In order that a complete list of dealers in these goods may be compiled, all such dealers should send their names to the Collector at Portland, stating the business engaged in.

On and after May 1st, 1919, there will be a tax collected from the purchaser of ice-cream, soda water, and such other refreshments of this kind as are served at soda fountains and similar places of business. Owners of soda fountains and ice cream parlors should be sure to have their names listed with the Collector at once.

Luxury Tax Effective May 1
On and after May 1st, 1919, the luxury tax will be effective. This provides that a tax of 10 per cent shall be collected by the dealer from the purchaser on carpets and rugs selling at over \$5.00 a square yard; picture frames, trunks, valises, purses, portable lighting fixtures, umbrellas, fans, smoking jackets, men's waistcoats, men's and women's hats, caps, boots, shoes, pumps and slippers, men's neckties and neckwear, silk stockings or hose, women's silk stockings or hose, men's shirts and men's and women's pajamas, nightgowns and underwear, kimonoas, petticoats and waists. Practically every store in Oregon will be affected by this tax, which will apply to all that part of the price for which the goods are sold in excess of the price stipulated in the Act.

On and after May 1st, 1919, perfumes, essences and extracts, dentifrices and similar articles, as well as pills, tablets, powders and other medicinal preparations, will be subject to a tax of one cent on each twenty-five cents or fraction. This tax will be paid by stamps affixed to the goods by the seller. Other new taxes are on shooting galleries which will pay \$20.00 a year, riding academies which will pay \$100.00 a year, "for hire" cars to pay \$10.00 a year for each car having a seating capacity of more than two and not more than seven, and \$20.00 for each automobile having a seating capacity of more than seven. It is the intention of the Internal Revenue Bureau to give wide publicity to the various provisions of the new Act, but it should not be forgotten that the taxpayer is supposed to ascertain his liability, and that ignorance of the law is not held by the courts to be a valid reason for not complying with the law.

Collector Miller will be pleased to furnish all information upon request but obviously has no means of reaching everyone affected by the Act and notifying them individually of their liability.

Bossing Work from Airplane on Morgan Farm



The airplane as part of a farm equipment is now a reality. It makes its appearance at Hardin, Montana, on the wheat ranch owned and controlled by John Pierpont Morgan and other New York capitalists. Erhardt Schmitt, former American army aviator, has been employed to operate the machine. His duties are to carry the ranch manager from one part of the 100,000-acre wheat ranch

to other fields. A wireless telephone in the airplane enables the manager to keep in constant communication with the ranch headquarters.

nor how many lives were lost, nor how high the cost of living has gone, we have attained the object we sought, and it is well worth the price we paid—we have won the war. It is not easy to realize all that means. To our boys over there, it means the end of a great struggle—an end to horror, and fighting, and getting wounded or killed, and the constant strain of ceaseless vigilance. To us it means that our boys are coming back, some safe and sound, others with a mark from the Hun

COMMENDS AID RENDERED ARMY

Post Exchanges Overseas Are Taken Over by the Military Authorities

Asserting that the valuable aid rendered by the war service of the Y. M. C. A. had been a large factor in the final great accomplishments of the American army, General Pershing, in a communication to E. C. Carter, in charge of association operations with the American Expeditionary Forces, pays a splendid tribute to the work which this agency accomplished under extreme difficulties and handicaps. "The Y. M. C. A. served the army better than could have been expected," says General Pershing.

At its own request the American Y. M. C. A. has been relieved from maintaining post exchanges with the Expeditionary forces overseas, the need for such service having been relieved with the signing of the armistice. Correspondence exchanged between General Pershing and E. C. Carter, in charge of the Y. M. C. A. with the army, resulted in this decision. Carter wrote to General Pershing January 29th as follows:

Dear General Pershing:
A year and a half ago you requested the Y. M. C. A. to undertake operations for post exchanges for the American Expeditionary Forces in order that "officers and enlisted men may not be taken away for that purpose from their paramount military functions of training and fighting."

As soon as hostilities ceased we raised with you the question whether time had not come for the Y. M. C. A. to be relieved of the operation of post exchanges in view of the fact that there was no longer the same pressing demand on man power of the army for training and fighting. When we first raised the question with you it did not appear to you that it was feasible in the best interests of maximum service to the army that a change be made. Now the situation is materially altered.

Recent general orders from main headquarters and requests from commanding officers have laid on the Y. M. C. A. increased responsibilities in promoting educational, athletic and entertainment activities in the American Expeditionary Force. This is placing a rapidly increasing burden upon our personnel. The army is also now preparing for the delivery of all supplies for post exchanges which heretofore have been imported, manufactured and delivered by the Y. M. C. A.

In view of the changed situation I wish to know whether you do not think it would be possible for the

army at a very early date to assume full responsibility for the maintenance of post exchanges throughout the American Expeditionary Force?

Very cordially yours,
(Signed) E. C. CARTER.

General Pershing immediately acted upon the suggestion made by Carter and relieved the Y. M. C. A. of its task of maintaining the post exchanges. He said:

My Dear Mr. Carter:
I have received your letter of January 29th asking whether, in view of present changed situation, it would be possible for the army to assume full responsibility for maintenance of post exchanges throughout American Expeditionary Force.

As you correctly state, the Y. M. C. A. undertook the management of post exchanges at my request at a time when it was of greatest importance that no available soldier should be taken away from vital military functions of training and fighting. As reasons which impelled me at that time to request you to undertake this work no longer exist, I am glad to approve your suggestion in reaching this conclusion. Consideration has been given to new burdens in connection with entertainment, athletic activities and education that you have assumed. I have accordingly given directions that army units themselves take over and operate their own post exchanges.

In making this change permit me to thank you for the very valuable services and assistance which the Y. M. C. A. has rendered to the American Expeditionary Force in handling these exchanges. Handicapped by shortage of tonnage and land transportation the Y. M. C. A. has, by extra exertion, served the army better than could have been expected, and you may be assured that its aid has been a large factor in the final great accomplishments of the American army.

Very cordially yours,
(Signed) JOHN J. PERSHING.

WE HAVE WON THE WAR.

Last Sunday, April 6th, was the second anniversary of the day upon which the United States government declared that a state of war existed with the Imperial German government.

During the two years the Imperial German government has ceased to exist; some several billions of dollars have spent on war materials; thousands of good American lives have been lost; the cost of every article in every-day use has increased enormously; taxes have been raised; and we hear the cry that times have changed.

No matter what billions were spent

20,000 Acres

--- SAGEBRUSH LANDS ---

with water rights for sale on Blitzen River in tracts of 80-Acres or more. Reasonable prices---one-fifth cash balance easy terms, six per cent interest.

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to show their active part in battle. We will find that none of them regret what they have given, whether only their time and the offer of their lives, or an arm or a leg. They know. And we should not regret the money we gave and the sacrifices made. Victory was worth it—we have won the war!

The Plumber is a Robber!



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Our Specialty Plumbing, Sheet Metal Work, Repairing

Agents for the De Laval Dairy Supplies

Paint, Oil Limited Supply Ammunition

Economy Fruit Jars at Right Prices

THE BURNS HARDWARE COMPANY

In our new building opposite Lampshire's garage

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Specified and used by the U.S. Army and Navy The Red Cross and the Y.M.C.A.



More than four thousand Delco-Light plants were delivered for war work. They were used to supply electric light in camps, storehouses, hospitals, Y. M. C. A. huts, airplane hangars, sub-chasers and other branches of the service.

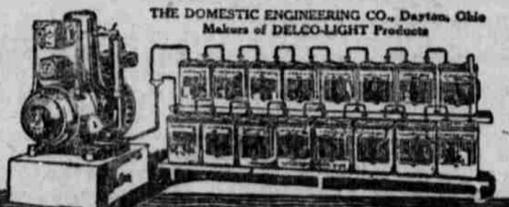
In Red Cross hospitals at the front, Delco-Light operated life-saving X-ray apparatus.

Delco-Light was specified by the Government because it is dependable, efficient, simple to operate,—requires little attention, and because it is AIR-COOLED.

The result of Government tests and the satisfactory use of Delco-Light on over 60,000 farms are your assurance that Delco-Light will give you the same dependable service.

It better living conditions,—increases farm efficiency, and soon pays for itself in time and labor saved.

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With our superior acetylene welding plant we are able to weld anything from a hairpin to the frame of your car.

Don't forget that we can make springs for any make of car.

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