

GASOLINE TAX SIX CENTS A GALLON

(From Standard Oil Bulletin, January 1926, published by the Standard Oil Company, San Francisco, Cal.)

From Oregon comes the astounding suggestion that the state gasoline tax of three cents a gallon be doubled—increased to six cents a gallon. Oregon, it appears, wants more funds for highway construction, and, as in the past, those desiring such funds look to the motorist and his gasoline as a convenient source of revenue.

The gasoline tax was originated in Oregon in 1919, at one cent a gallon. The next biennial session of the legislature—in 1921—doubled it, making two cents, and the next legislature—that of 1923—added another cent, for a total of three. The legislature soon meets again, and once again will consider more taxation.

What has happened in Oregon has happened elsewhere on the Pacific Coast. California adopted a gasoline tax two years ago. The California legislature is again in session, and it is proposed that the tax be increased. In 1921 the State of Washington adopted a one-cent tax, and made it two cents two years later. Nevada adopted a two-cent tax in 1923, and is now considering an increase. Arizona decided on a one-cent tax in 1921, and made it three cents in 1923.

No opportunity has been lost in any of these states to increase gasoline taxes. The two-year intervals between revisions upward presumably exist only because the various legislatures meet every two years. It is interesting to contemplate how high taxes might be if legislatures should meet annually.

The trend of events clearly indicates the dangerous lengths to which this business of gasoline taxation may be carried, and the great burdens which may be loaded upon the already heavily taxed motorist and upon the marketer of gasoline.

The original discussion of a California gasoline tax two years ago concerned one cent a gallon, but when the law was adopted the bill read two cents. Now three cents is proposed. There can be no guarantee that a future legislature will not make it four cents, or five or six—that is, no guarantee except the fact that the motoring public is no longer apathetic about its taxes and that henceforth it will register its objections, not only against an increase of two or three cents per gallon, but against any increase whatever.

The true measure of the advisability of any tax aside from the justice of its imposition, is the necessity thereof. Which brings up the point of whether the existing law in California will not produce the revenues necessary for highway construction. It has been estimated that some \$300,000,000 is needed for all purposes—roughly, one-third to the counties, one-third for maintenance of old roads by the state, and one-third to the state for new roads—for a period of ten years. This is an average of \$30,000,000 annually. Present revenues are about \$21,000,000. It has been stated that there must be new taxation for new money, and it is suggested that by adding a cent to the gasoline tax, \$2.00 to the registration fee, and increasing the truck surcharges by 66 cent, enough money can be raised.

It would indeed seem apparent that to bring \$21,000,000 up to \$30,000,000 would demand increased taxation; but this actually does not follow. An important factor has been left out of consideration. It is the great increases in revenue which will come from the normal increase in registration of automobiles and the consumption of gasoline.

This Company has been engaged in the oil business many years, and from its inception the most vital thing about the business has been an unceasing study of the future, of the new and growing markets, of the probable demand for petroleum products. Future business is calculated with great care and upon conclusions reached the Company has spent

millions to find new supplies of crude oil, to build and expand refineries to manufacture products for a greater market, to construct new distributing stations and new service stations, to keep apace, or even ahead, of the growing population and the growing demand.

From what the Company believes of the future, based materially upon the past, a great growth in the number of motor-cars and the consumption of gasoline—and hence tax revenues—is inevitable. The increase in motor registrations during the last five years has averaged more than 25 per cent a year. It is believed that 1925 will see a gasoline consumption in California 20 per cent greater than in 1924, due not only to more cars, but also to an increase in travel, which was greatly curtailed by the foot-and-mouth disease restrictions during 1924. The next year (1926) should show a further increase of 15 per cent, and the two following years 10 per cent each.

Then the future becomes more hazy; but it would seem conservative to say that for the remainder of a ten-year period—such as is being laid down for road building—the increase will average 5 per cent annually. The past justifies these estimates and the future promises them in various ways.

If the percentages recited above are applied to existing revenues under existing laws, with no new taxes, the total sum of money paid by the motorists of the state between now and 1935—the end of the proposed ten-year period—will be more than \$400,000,000, which is considerably in excess of the sum said to be needed.

If the new taxes are adopted—one cent more on gasoline, \$2.00 more on registration, and two-thirds more on weight fees—the total, applying the same percentages of increases, will be between \$600,000,000 and \$650,000,000.

These are huge sums, all coming from the motorist, and they come on top of previous great increases. Prior to the present law motorists paid state taxes of between \$9,000,000 and \$10,000,000 a year; in 1924 they paid \$21,000,000; this year the bill will be \$25,000,000 or more; next year, if the new taxes are imposed, the sum will be around \$35,000,000.

It is true, as proponents of new taxation point out, that the state itself gets but half the revenues under the present law, the other half going to the counties, and that, under the law, the state's revenue may be spent only for repairs and maintenance. A simple remedy of this situation would seem to be to change the law (which might prove a far easier thing than the passage of a new law) making it possible to spend portions of the enormous revenues which are to come for new construction. In truth, it seems that very soon the present law will be producing far more than can be spent merely for maintenance.

To tax the motorists for permanent public improvements is economically unsound, as well as a radical departure from California's highway building policy. To saddle huge taxes

on a single commodity is grossly unfair to one of the greatest industries of California.

OREGON CANNERS TRAIN FOR IMPROVED METHODS

(From Department of Industrial Journalism Oregon Agricultural College.)

Commercial canners interested in the latest methods of canning fruits, small fruits and vegetables, are getting ready for the fourth canners' short course at the state college, Corvallis, February 2-20.

Use will be made of the addition to the horticultural products building, now well equipped with modern canning machinery—syrupers, hot water and steam exhaust boxes, coolers and retort. The course in seaming has been transferred to the college by the American Can company. Operators wishing only the double seaming course may get it.

Cooking vegetables in retorts will get special attention. The study of development and control of micro-organisms will be thorough, with due reference to their relation to food preservation.

The second one-week short course in Oregon farming starts at the state college Monday, January 26. The others begin on succeeding Mondays—February 2, 9, 16.

Each course is complete and a new subject is taken up each week, so farmers may select one or all according to their needs and time. Factory men will assist and many factories contribute equipment. The courses are as follows:

First week—Gas engines, tractors and tractor equipment, with practice in overhauling farm machinery.

Second week—General farm machinery repair, with practice work.

Third week—Farm water supply—running water in homes, pumps, pipe fitting, sewage disposal.

Fourth week—Farm lighting—gas and electric plan installation.

Fifth week—Concrete construction with building layouts.

A meeting will be held in Rooms 3 and 4, Masonic Building in this city, at 7:30 P. M. Monday, January 26th, 1926 for the purpose of organizing a local camp of the veterans of Foreign Wars. All former members of the Military or Naval forces of the U. S. who saw foreign service during any war in which this country took part, are cordially invited to be present that evening.

HARRY HOWELL,
FRANK TRISKA,
ARCHIE HOWELL,
H. V. SCHLAZ,
Deputy Chief of Staff V. F. W.

Things you ought to Know

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BENNETT'S FIRST ADDITION (Lots and Buildings) Approx.	50,000
Barnes Addition (Lots and Buildings) Approx.	20,000
Burns Power Company, Building, Machinery & Construction Approx.	25,000
Standard Oil Company plans of construction & Installation Approx.	15,000
Texaco Oil Company plans of construction & Installation Approx.	35,000
Forest & Market Roads, Approx.	200,000
Burns Sewer & Water System construction & Installation Approx.	200,000
Harney Valley Irrigation Project construction & Distribution Approx.	2,500,000
TOTAL Approx.	\$6,545,000

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Why Christ died is of vital concern to every person. There is no such thing as Christianity without the Cross. Salvation is only through Christ crucified.

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