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The Athena Press

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SODA FOUNTAIN PRODUCTS TAXED

The following tentative rulings have been made by the Commissioner of Internal Revenue for collection of tax under Section 690, of the Revenue Act of 1918, affecting sales at soda fountains on and after May 1, 1919. The tax is measured by the price for which the food or drink is sold. It is on the actual sales price at the rate of 1 cent for each 10 cents or fraction thereof of the amount paid for any of the articles mentioned in Section 690.

Each sale for 10 cents or less is taxed 1 cent, and each sale of over 10 cents is taxed 1 cent for each 10 cents or fraction thereof of the price.

The tax is upon the whole amount of the price paid by the purchaser when the price is paid at one time, though in payment for several articles which are the subject of a single transaction of purchase and sale, the total price paid is the unit for computing the tax. Thus if the purchaser orders two sodas at the same time, each sold for 15 cents, the tax is 3 cents, and not 4 cents. If, however, he buys one soda for 15 cents, the tax is 2 cents, and if he then immediately purchases another 15 cent drink, the tax is 2 cents on the second sale which cannot be treated as part of the first sale.

Any means by which separate purchasers pool their orders for the purpose of defeating or escaping the tax imposed, shall be carefully guarded against by the vendor, for its employment subjects the purchaser and the vendor, if he connives in it to the penalties provided by the Act.

The following articles of food or drink are subject to tax within the meaning of Section 690: All beverages when compounded or mixed at the soda fountain, such as orangeade, lemonade, pineapple juice, coco cola, root beer, moxie, flavoring syrups compounded or mixed with carbonated or plain water, milk shakes in any form, malted milk shakes in any form, milk or egg shakes, ice cream, ice cream sodas, ice cream sandwiches, ice cream sandwiches, flavored ices, and all other similar food and drinks. This list shall not be considered to be complete but it is merely illustrating the class of articles subject to tax.

Weather and Crops.

Crops are making good progress in this state, as shown by the weekly report issued by the weather bureau, which says:

The weather of the week was generally favorable for farm work and for the growth of crops. The temperature averaged slightly above normal, but there were several cold nights and some frost occurred. There was considerable cloudiness, particularly in the western counties and some rain fell, but the soil was generally in better condition to be worked than at any previous time this season and farm work made rapid progress. Farming operations are still backward over most of Western Oregon, but are fairly well up to date in the central and eastern counties. There is still some complaint of shortage of farm labor.

Dick Winship in U. S.

Letters received this morning by relatives state that Dick Winship has arrived in the United States and is now at Camp Mills, and that George Winship has been placed in Class D, indicating an early return home for him. This is indeed good news to their friends here, as both boys have been in hospital for several months, the former with a broken leg and the latter from the effects of pneumonia.

House Cleaning Taboo.

With the ushering in of a dust storm yesterday, house cleaning, papering and decorating, which has been extensively carried on for the past few weeks, was taboo. Painters, paper-hangers and carpenters have been very much in demand in Athena, and the good housewives have been engaged in housecleaning activities, but yesterday's swirl of dust temporarily stopped the work.

O. E. S. Will Entertain.

Next Wednesday evening the members of McKenzie Chapter, O. E. S. will entertain Crescent Chapter of Weston when about thirty visitors are expected. The occasion is being looked forward to with much pleasure. The local Star Chapter is returning a compliment to the Weston neighbors, a visit there having been greatly enjoyed some time ago.

Played a Good Game.

Outclassed in age, size and experience the Athena high school ball players went up against Umatilla's hunkies Wednesday afternoon for a second time this season, and for the first time they laid down a frizzle with the Umatilla team. The game was a close one, and the Athena players were victorious.

CUT IT



OREGON NEWS NOTES OF GENERAL INTEREST

Fire destroyed nearly an entire block of the business district of Richland. Approximately \$75,000 in public improvement work is being planned by the city of North Bend.

The Western Forestry and Conservation association held a three-day convention in Portland.

J. Q. Johnson, of Hillsboro, committed suicide by shattering his head with a bullet fired from a revolver.

The various tile cutting sawmills around Brownsville are working full blast these days as a result of the increased demand for ties.

A. V. West and his wife were drowned in Mill Creek, a quarter of a mile above Wendling, a sawmill town 20 miles northeast of Eugene.

The Marshfield volunteer fire department has started work on its \$8000 pavilion, which will have quarters for the company, and a dance hall.

With the buildings completed and all machinery in place, the new Allen & Hendrickson Packing company cannery at Rainier is ready for the opening of the fishing season.

Preparation of a ballot title for a constitutional amendment providing for the single tax is sought in a petition filed with the secretary of state by the Oregon Single Tax league.

As usual the Linn county pioneers and veterans will gather this year in June at Brownsville. At a recent meeting of the directors of the association the dates were set at June 18, 19 and 20.

Fourth-class postmasters have been appointed in Oregon as follows: Tena A. Heselahl, McKee, Marion county; Wilson L. Grove, Shedd, Linn county; Elias F. Truax, Winant, Lincoln county.

By the end of the paving season there will be 69 miles of hard surface road between Portland and Astoria, leaving about 43 miles yet to be paved. The remaining mileage may be paved in 1920.

The prospect of hundreds of motorists and the general prosperous condition of the Hood River valley has resulted in a wave of improvement on the part of Hood River men and restaurateurs.

Tubercular rats found in the slaughter house district of Portland by City Meat Inspector Anderson recently, have led to the institution of an active campaign against the rodents by the city health bureau.

The 316th sanitary train, which recently landed in New York from overseas, will be permitted to stop over in Portland on the way to demobilization camp. Senator McNary was promised by the war department.

Oregon's first annual newspaper conference opened at Eugene in the school of Journalism at the University of Oregon with an attendance of 40 editors and publishers from the Willamette Valley and other parts of Oregon.

Marked improvement in labor conditions on the Pacific coast were reported by the department of labor in its weekly bulletin. Portland's unemployed are shown to have decreased from 4000 to 2400 since last week.

Portland already in 1919 has exported 832,074 barrels of flour, which is more than half of the total for 1918, and shippers forecast that if the tonnage situation is reasonably free for the rest of the year 1919 will go down as the record flour period for Portland.

By unanimous vote, the members of the Eddyville Mohair and Wool Growers' association in convention at Eddyville, decided to pool their product again this year. Last year the mohair pool sold for 50 1/2 cents, at least 5 cents better per pound than had previously been offered.

Delegates gathered in Bend from Deschutes, Crook, Jefferson and Sherman counties elected W. S. Ayres as president of the Deschutes Baptist association. H. C. Doty of Redmond was chosen vice-president, with Mr. and Mrs. H. E. Nordeen of Bend secretary and assistant secretary, respectively.

Fire that destroyed a Chinese laundry at Salem, precipitated an outbreak in Chinatown which may develop into a long feud. Several families are involved. The trouble started when the owner of the building in which the laundry was located accused sons of a Chinese woman named Hing of setting the fire. Mrs. Hing then made murderous threats, according to the officers.

Judge Eakin has handed down a decision awarding the office of county judge of Columbia county to Martin White, who contested the election of W. J. Fullerton, his opponent at the November election. The official canvass gave Fullerton a majority of three votes. White secured a recount on which Fullerton gained an additional three votes, but 40 ballots were laid aside on account of irregular markings. Judge Eakin awarded 24 to White and 14 to Fullerton, giving White a majority of six votes.

Two fatal and 490 non-fatal accidents were reported to the state industrial accident commission during the past week. The fatal accidents were: Jacob Nyback, Bend, lumbering; Morris Rancov, Goodin, an intending passenger killed by electric train.

W. J. Patterson, a Portland broker, was arrested at Eugene by Sheriff Stickle on a warrant charging him with arson. It is alleged that he set fire to a barn of hay which he owned and which was stored in a large warehouse at Alvadore. The hay was destroyed by fire on the night of April 8.

The five Oregon cow-testing associations tested 877 cows, bought two pure bred bulls and six cows, installed three milking machines and purchased cooperatively several loads of alfalfa in February, says the monthly summary issued by E. L. Westover, federal and agricultural college dairy specialist in charge.

The steady and solid industrial and

commercial development which Astoria is experiencing is indicated by the remarkable growth of her financial institutions. The bank deposits on March 4, 1918, totaled \$6,204,000, while on the corresponding date of the present year, they were \$7,610,000, an increase of \$1,206,000.

Civil-service examination for fourth-class postmasters are announced for May 24 at the following places in Oregon: Ashwood, Durkee, Tygh Valley, Ecola, Hebo, Irving and Laurel. Fourth-class postmasters have been appointed for Oregon as follows: John T. Moore, Cloverdale; Arthur B. Lacey, Parker, Polk county.

Thirty-eight miles west of Independence, at the Valley and Siletz Lumber & Logging company's camp in the Siletz basin, an immense dam is under construction, to be finished May 15. At the lower end of the basin, creating a 400-acre pond, the dam will be 41 feet high, with a base 120 feet wide. The top will be 30 feet wide and 200 feet long.

Plans for the early construction of a 200-foot wharf and an oil station to cost between \$40,000 and \$50,000 for use by the government bar dredge Michie, on property purchased by the federal government at Empire, three miles west of North Bend, were announced by James S. Polhemus of the United States engineer's office of Portland.

After murdering his wife, Mrs. Susie Reighen Hardwick Sar, aged 41, and her son, David Hardwick, aged 16, as they soundly slept in their beds in their homestead abode five miles from Madras, Charles Sar, a rancher, aged 43, placed the .22 rifle between his feet, pulled the trigger with one foot and died instantly, shot through the temple.

Failure of congress to appropriate sufficient funds to carry on the work of the federal employment bureau, coupled with the impending shutdown in all Oregon shipyards this fall, may necessitate the calling of a special session of the legislature within the next few months to provide money for a state-managed employment system which will meet a critical situation.

With an even dozen highway engineers now on the job preparations for the big road programme for Klamath county for the season of 1919 are going ahead rapidly. The engineers are at work on the road between Klamath Falls and Lakeview, but it is expected that some of them will be transferred to the north and south highways. A macadamized road from Klamath Falls to the county line below Malina, a distance of 35 miles, will be completed before the season closes.

The debt of Austria-Hungary is estimated at sixteen billions. Trying to do wrong to one's neighbor is always the most expensive policy in the long run.

It is confidently believed that the U. S. A. can feed the world without undue neglect of the hunger naturally incident to the affairs of her own people.

THEY CAME, THEY SAW, AND ATE EVERYTHING IN SIGHT

Monday night the Dokies came, they saw and they ate everything in sight at the big banquet served by the ladies of the Methodist Episcopal church, at \$1.25 per plate—ate everything but the plates, and it is said of his jazzlots. O'Neil of the Prescott Spectator, that he was caught in the act of nibbling off the edges of his individual piece of Haviland.

But be this as it may—No bunch of desert brigands wearing the insignia of the Knights of Khorassan, ever turned loose on a helpless community by Al Kindi Temple, had such opportunity to dissipate themselves in true Dokie form.

The keys of the city were tossed to them by Pythian Lodge No 29, K. of P., and in a jiffy the tribe, reeking with stains of the sands of the desert from whence they came, bolted for the banquet room and launched their attack.

Not satisfied with satiating the inner man, the outer man proceeded to get busy. In trios and squads, on foot and in automobiles, (in lieu of the haughty camel) the brigands sallied forth in search of trampling and terrorizing neophytes and tyros. The story of their success may be summed up by saying that nine victims sweltered and writhed in the coils of the merciless inquisitorial session held in Pythian

lodge hall during the long, darksome hours of the night.

And with the Tuesday morning's cold, gray dawn, the terrible tribe had as silently vanished, as boisterously had it come.

Inclined Theatre Floor.

Remodeling of the Standard Theatre includes an inclined floor which will insure unobstructed vision of one seated in any part of the house. Formerly the house was seated on the level floor plan, with the unsatisfactory result that only those seated on the outside seats of each section enjoyed full view of the screen. The incline will be secured by dropping the floor in front of the stage 38 inches. The floor in its new position will rest on heavy timbers set in concrete. The Workmen will begin tomorrow morning and the work will be finished by the time the new Simplex machine arrives from Cleveland, Ohio.

No Potato Shortage.

The potato situation illustrates a big difference of opinion between the growers and the dealers at the present time, while the latter are moving cautiously and shipping considerably less stock than during the previous month. The heavy movement up to two weeks ago has largely been put into storage in California, which is taken as an indication that supplies will be so plentiful that extravagant prices will not prevail on the Pacific coast.

H. LORENZEN CRUSHED TO DEATH BY AUTOMOBILE

The East Oregonian reports the tragic death of Henry Lorenzen, prominent farmer, as follows:

Crushed beneath his automobile which lay overturned below a ten foot embankment, the dead body of Henry Lorenzen was found yesterday at 2:30 p. m. by John Peters, on the Lorenzen ranch 11 miles northwest of Pendleton. Examination of the circumstances by J. T. Brown, coroner, showed that Mr. Lorenzen, while driving his car up a hill, had evidently killed his engine and had been unable to stop the machine as it rolled back and thence over the embankment.

Mr. Lorenzen left his house shortly after noon, bound for his adjoining ranch two miles distant. He had intended to move a fence so that plowing could be continued in that section.

Born 57 years ago in Hennstedt, Germany, Mr. Lorenzen came to the United States at the age of six. He had been a resident of this county for thirty years. Besides his wife he is survived by the following children: John J., Gustave, Anna, Frieda and Hilda. G. F. Lorenzen of Helix is a brother. Other relatives living are H. L. Lorenzen of California, Mrs. William Beck of Minnesota, and Mrs. Sopha Paulsen of Texas.



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