



SAVING FACE

A friend was telling me about Big Business in China. No man ever is discharged there, he said. If it becomes necessary to remove an employee the boss arranges to have a friend tip him off. The next morning the doomed man appears in the boss' office.

"My uncle in the most remote province of the Chung River is very ill," he explains. "It is necessary that I should go to attend him."

The boss assumes an expression of distress. "Why, to reach the Chung River and minister to your uncle and then return will require more than two years," he protests.

"Nevertheless, I must go."

"Noble fellow," says the boss, embracing him. "Do your duty, and though your journey keeps you away for years, have no fear. Your place will be kept open for you."

The next morning and every morning thereafter the two men meet on the street, but there is no embarrassment, no sense of inferiority on the part of the ex-employee. Face has been saved.

I remember one of the first men for whom I worked in New York.

and one of the wisest I have ever known. He called me in one day some way by which X can be prompted to resign."

"I was astonished,"

"After he resigns," my boss continued, "I think I can help him to find a more congenial place. But he's no good where he is."

"I always try to be very careful in these cases," he explained. "I don't want it written on my tombstone that I ever dealt a blow to a man's self-confidence."

This employer was almost as wise as the Chinese. As our civilization and our business grow older we all shall learn some of the mature wisdom of these older people. They know there are things in life more important than efficiency and production and quotas and charts.

They know that the human soul is more important, and that all the operations of life should be conducted so as to increase its dignity and self respect.

Said Mencius, the ancient Chinaman: "The people are of the highest importance; the gods come second; the sovereign is of lesser weight."

Trying Out the Sales Tax

By CALEB JOHNSON.

I think it is as certain as anything in the future can be that eventually the United States will adopt a general sales tax, as a means of raising national revenue. I am sure that will come about as soon as the majority of people understand exactly what is meant by a sales tax, and when they have had an opportunity to observe the operation of the sales tax in the state of Mississippi.

Mississippi has gone boldly ahead and adopted a sales tax, which went into effect the first day of May this year. After a month's experience everybody in Mississippi—at least everybody who can make his voice heard—seems to like the sales tax. That goes even for those who were bitterly opposed to it.

Mississippi's sales tax is expected to yield about \$4,000,000 a year. The state was up against a treasury deficit of \$12,000,000, inherited from former administrations which made appropriations in excess of tax revenues. Something had to be done. It was generally agreed that real estate could not stand any higher taxes. I don't know what intelligent member of the Mississippi legislature it was who first brought in the idea of a sales tax, but whoever he was, he ought to have a medal for getting a new idea through the heads of legislators. For, after all, the main objection to the sales tax is that it is something new and being new, members of Congress and of legislatures are afraid of it for fear that in some way it might injure them politically to be for it. People, generally, are conservative. They distrust change. But they are not nearly as conservative as a good many politicians think they are.

The theory of the sales tax is not so much that everybody pays it, as that everybody knows that he is paying it. There is no tax, of any kind imaginable, that is not paid, in the long run, by the ultimate consumer. That is something politicians, or some of them, understand, but which they think the average man in the street does not understand. It is one of the most prevalent delusions among lawmakers that they can make people think they are not paying taxes when they are. And there is no way of concealing from the man who pays a tax of two percent when he buys a radio, or a bicycle, or a Panama hat, the fact that he himself is paying the tax. Every time one buys a pack of cigarettes or playing cards now he is reminded of the tax he pays, when he breaks the revenue stamps.

As long as there is any considerable body of people who think that they do not pay taxes, that the government's revenue is derived only from the rich, there will be large bodies and groups of people trying to get money from the government on the theory that it comes out of somebody else's pockets. When any sort of a tax is so distributed that everybody pays it and knows that he is paying it, then there is a much better chance that everybody will take an intelligent interest in how the tax money is spent by legislatures and Congress. That is one of the soundest arguments in favor of the sales tax.

The best argument of all in favor of the sales tax, however, is that it is the one tax which is automatically distributed among the people in precise proportion to their ability to pay it. If there were a sales tax of two percent, let us say, on every article of commerce, then the man who spends \$500 a year would pay \$10 in taxes, and the man who spends \$5,000 would pay \$100 in taxes, and so on. The man who spent nothing would pay no sales tax; the multi-millionaire who spent half a million dollars a year would pay \$10,000 in sales taxes, if the rate were uniform on all commodities.

Every scheme of sales taxes exempt from the tax certain classes of commodities, however, such as necessary food and low-priced clothing, so that people of low income comes pay proportionately less than those of high income.

The principal outcry against the sales tax everywhere has come from retail merchants who, in the absence of any exact knowledge of the subject, assume that they will have to absorb the tax, that it cannot be passed on to the consumer. In Mississippi, retail merchants contended that the measure would drive them into bankruptcy, but when the tax went into effect it turned out that the old adage that "the consumer always pays" still holds good.

On the second day of May, the day the tax went into effect, merchants announced new prices with the two percent sales tax added and had no difficulty in passing on the tax burden. Every mercantile establishment in the state, from the smallest soft drink stand to the largest department store, reports after a month's trial the public has taken kindly to the new tax and is paying it gracefully and without serious protest.

"This is eminently proper," says Governor Conner. "The measure was intended as a tax on consumers, and I am confident that the merchants, after giving it a fair trial, will have no complaint to offer."

"In the first place, it is not a tax on earnings, but a tax on spendings, and the people, realizing the measure is absolutely essential to balance the state's budget and put us on our financial feet again, will pay it cheerfully."

"Mississippi is merely leading the way. I believe other states are going to find that the retail sales tax is the only way out and that experience will prove it is in reality the only suitable form of taxation."

"Our state was forced to adopt it as an emergency measure. We have but two things to tax in this state, property and business. The property tax system has broken down because of economic conditions among the farmers, and we had to take the sales tax, whether we wanted it or not."

The general basis of the sales tax in Mississippi is 2 per cent, varying on only a few classes of business. It includes all business and professions, exempting only insurance companies, building and loan associations, state and national banks, mutual savings banks, religious, charitable, scientific and educational institutions, fraternal societies and hospitals.

Business men are required to keep accurate books reflecting their gross income, preserving all records relating thereto, subject to inspection at all times.

Deductions are allowed from gross sales as follows:

- 1—Sale price of goods taken in exchange for new goods.
- 2—Credit sales by retailers and wholesalers may be reported as collected.
- 3—Taxes collected on gasoline and tobacco.

under such conditions. But they never have colds!

Nevertheless, as long as we live where we are exposed to cold infections, it is just as well to take precautions against them.

PORK

It looks as if people were beginning to realize that it is bad business to spend the taxpayers' money for unnecessary things just to help a local Congressman get re-elected. One of the big "pork-barrel" items of Governmental expenditures for years has been the building of expensive Post Office buildings in towns that didn't need them.

Two towns, that I know of, and perhaps others, have notified their representatives in Washington that they don't want \$70,000 Post Offices. One of them is Rawlins, Wyoming, and the other is Tuxedo, New York.

Cowboys and millionaires are in agreement for once.

Coquille—A considerable increase in the growing of root crops is indicated in Curry county this year as an attempt on the part of farmers to reduce the cost of feeding dairy cows and sheep, says R. M. Knox, assistant county agent. Among the varieties being used are the Bortfield turnip, introduced a few years ago by the Astoria branch experiment station, and which has been rapidly gaining in favor, especially among the coast farmers.

Dallas—Ordinary hydrated lime has given good control of the spittle bug in the strawberry planting on the farm of Joe Brogan of the Oak Grove community, according to a report received at the office of County Agent J. R. Beck. The lime was simply thrown into the crown of the plants where the spittle bugs were working, Mr. Brogan said. A duster is usually used.

Wanted—Combining by the acre. You pull the machine or I will. Depression prices. Write Cecil Sargent, Ione, Ore. 13-17p

concerns are also included, soft drink establishments being required to pay 1 per cent, and cotton seed oil mills and ice factories one-quarter of one per cent.

The danger in the sales tax as in any other new form of taxation is, of course, likelihood that it will encourage tax spenders to new extravagances. If adopted merely as an added burden upon the tax paying public, it will fail of its purpose. If adopted by states as means of reducing the burdensome taxes which fall upon owners of real estate, it certainly is to be highly commended. And, as I pointed out in the beginning, one of the great things to be hoped for from the sales tax is, that, by making everybody who spends a dollar tax conscious, it may in time make everybody who spends money for anything realize that he is a part of the state, and that it is his money which the lawmakers are appropriating.

For Rent—402 acres summer grazing land known as South Jones prairie. Mrs. Henry Jones, 399 E. 16th St. N., Portland, Ore. 6tf.

All businesses collecting more than \$10 a month must make monthly reports. Smaller concerns report quarterly.

Some classes of manufacturing concerns are also included, soft drink establishments being required to pay 1 per cent, and cotton seed oil mills and ice factories one-quarter of one per cent.

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Geographical Portfolio To Go to South America

As a part of the Junior Red Cross work in which they have taken an active interest, pupils of the Davis school near Ione under the tutelage of Miss Audrey Beymer of this city, recently completed a new geographical portfolio which will be sent to South America, in an exchange with pupils of a school there. The portfolio neatly portrays products, industries and activities and descriptive articles by the children. Taken from the work is the following poem by David Cantwell, sixth grade pupil:

I've seen fires in many places,
But never such awful sights
As the tired and weary faces
Of the men that have to fight.
The forest fire, the raging beast,
That burns the trees so fair,
Takes many men to make it cease
But the ruins, we can't repair.

80 head of pigs to sell at \$1 each if taken at once. Frank Swaggart, Ione, Ore. 6-tf.



SONS

A great man's son usually has a hard time to gain recognition on his own merits. What made me think of that is the appearance in the news of three sons of former presidents.

"Jimmy" Garfield is to be chairman of the Resolutions Committee at the Republican National Convention. Richard Cleveland will make the nominating speech in the Democratic National Convention for Governor Ritchie of Maryland. And Archie Roosevelt is leading the fight to limit Government aid to veterans to those who actually suffered disability in the service. Archie has a right to take that position, as he is himself a war casualty.

Abraham Lincoln's son, Robert, was president of the Pullman company and a successful business man. General Grant's son Frederick had himself a distinguished military record. Mr. Taft's son Charles is a successful and distinguished lawyer. And "Young Teddy" Roosevelt, as Governor General of the Philippines, is making a reputation on his own.

All of these, and other famous men's sons, had a hard time overcoming the idea that they were trading on their fathers' reputations.

TELEVISION

Several hundred people sat in a London theater and saw the famous Derby race reflected on a screen as it was run, on June 1. The figures were not much more than silhouettes, but it was actual television.

So far nobody can say positively when television in anything like a perfected form will be available to everybody with a radio set. Perhaps never. Many engineers think the cost will always be too high for the private home, but they admit it may become possible to throw clear-cut images, as clear as the average motion picture, on a screen in a theater while a football game or a horse-race or what not is actually going on.

A lot of bright young men are working on television, trying to discover new means of accomplishing it. Some of them will surely hit it, in time.

COLOR

Human nature is peculiar, and nowhere more so than in exhibitions of popular misbeliefs and prejudices.

Just now, for example, motorists refuse to buy yellow gasoline because of a wide-spread belief that it "gums up the motor." Now, pure gasoline comes from the still with a slight yellow tinge. To make it "water-white" it has to be bleached with sulphuric acid. That adds to the cost, but the motoring public pays it rather than buy it yellow.

Red, pink, blue green, any other color of gasoline except yellow, is readily accepted. But because some motorist told another, who told another, that yellow "gas" was bad for the valves, filling station folks will have nothing to do with it because they can't sell it.

COLDS

Colds are caused by germs. If there was any doubts of that, the proof seems to be at hand. A medical commission which has been studying colds has found several places where nobody has a cold unless some outside visitor brings it in.

One of those places is the island of Spitzbergen, in the Arctic ocean. Miners who work there sleep in damp, stuffy underground quarters and are exposed in their work to temperatures below zero, in which they sweat profusely. Everybody knows there is no surer way to "catch cold" than to live and work

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