

Sane Tax Thinking an Oregon Need

By BRUCE DENNIS
Author of the Dennis Resolution

Once believing, as many honestly now believe, that a state income tax was the solution of taxation problems, I favored it. When chairman of the Assessment and Taxation Committee of 1923 Oregon Legislative Session I assisted in framing and adopting a state income tax law. It reached a few individuals who were making good incomes and paying little, if any, property tax, but it drove from Oregon millions of very badly needed investing capital, as everyone knows who has kept posted on this state's affairs.

A direct case that forced me to know a state income tax at this period of Oregon's development is un-doubtedly a million dollar investment which had been planned for the city in which I then lived. This investment hesitated until the state income tax law was repealed. Then it proceeded to locate within that city's corporate limits paying municipal, high school and other taxes willingly. It also brought in a payroll of at least \$20,000 a month.

This is but one instance of a large number throughout the state, which proves that no matter how pretty the theory of state income tax may seem to be, Oregon can ill afford to adopt such a business policy when no other western state has it, and our dire need is to secure more people with investing capital to develop industry within our borders.

Lowering taxes will never be done by an ambitious and progressive people. That has been demonstrated time and again when seemingly worthy projects of economy have failed of popular sanction. The demand of the public for improvements is so great that administrative economy effects only small savings.

These facts being of common knowledge and to a great extent, of record, how are Oregon people to obtain any tax relief?

Just one way: Attract more people and more investing capital to share the public burden.

No state secures new industry and new investing capital without offering some inducement.

That is why I introduced Senate Joint Resolution No. 5, commonly called the "Dennis" resolution, in the 1925 Legislative Session. That is why it was passed by the legislature and offered to Oregon voters for their consideration at this general election.

It provides that no income tax and no inheritance tax can be levied by the State of Oregon before 1940.

The Dennis Resolution is simply a business proposition. It is all nonsense for Oregon to adopt an income tax law one year, repeal it the next and then adopt it again the following year. By such methods the state gives outsiders, and her own people, the idea that we are all confused and cannot think out for ourselves and adopt a fixed policy relating to our financial affairs. It leaves the commonwealth in an unsettled condition, and causes constant uncertainty, under which business and industry and the daily affairs of the people cannot prosper. The Dennis Resolution guarantees to investing capital and to all business generally a sane and safe policy until the year 1940 by assuring that this commonwealth will levy no state income or inheritance taxes on her people until that year.

Taking off inheritance taxes for that period is also a direct bid for investing capital. The state treasury, instead of losing any money by doing away with inheritance tax, will gain many times such amount by the increased wealth attracted to Oregon, which will pay its regular taxes.

Capital seeks the channels of greatest awards and least hazards.

We have everything to attract it in the way of resources and climate.

Now, let us all do some hard thinking, cease calling each other names for a time, and vote for Oregon's advancement and prosperity.

Vote 306 X YES—Dennis Resolution.
Vote 329 X NO —Offset Income Tax Bill.
Vote 335 X NO —Grange Income Tax Bill.

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Bruce Dennis

GRESHAM LOCALS

Mrs. Dewey Gibbs has returned from spending the summer with her parents, Mr. and Mrs. George Frank at Ione, Oregon.

Mrs. Charles Coe is having some improvements made to her home in Thompson addition. It is being lathed and plastered, an extension is being made to the kitchen, a bath room equipped and electricity installed. In addition to that a new garage has been built.

Mrs. Kate Racine returned Sunday from a week's visit with her brother-in-law and sister, Mr. and Mrs. John Barrast and family, at Dallas. Among other pleasant excursions she spent some time at the state fair at Salem. Her relatives visited at her home on Sunday a week ago and she returned home with them.

Mrs. J. Turner returned Sunday from visiting several days at her former home at Pendleton. The Turners recently purchased the Lester Spencer home on North Main street.

Mr. and Mrs. Roy W. Gibbs, accompanied by Mr. and Mrs. Ed. Taylor and Ralph Dale, residing east of Gresham, spent two days last week at South Beach, a summer resort near Newport. They occupied a cottage belonging to a niece of Mr. Gibbs.

The Woman's Missionary society of the Free Methodist church will meet at the parsonage on Wednesday afternoon. On Friday evening the quarterly meeting of the denomination will begin, in charge of the Rev. W. N. Coffee, of Portland. The services will continue each evening and over Sunday.

Concrete sidewalk has been laid recently in front of the Bible Standard church on East Powell Valley road. R. C. Frace, assisted by other members of the congregation and the pastor, did the work.

Mr. and Mrs. Frank Metzger were called to Bandon, Oregon, on Friday on account of the death of their son-in-law, John DeCosta, who succumbed to tuberculosis on Thursday. Funeral services were held on Saturday, and on Sunday Mr. and Mrs. Metzger returned, bringing with them their daughter, Mrs. Thelma DeCosta. The couple was married in April and since then Mrs. DeCosta has had the entire care of her husband.

Mr. and Mrs. Ben Raney have moved to Portland where he is employed by the Portland Electric Power company and their residence on South Roberts avenue has been rented to Mr. and Mrs. Keith Bertelsen, who moved in last Thursday. Bertelsen is a driver for the Lundquist trucking service and takes the place of Verne Cole who left a short time ago to engage in business for himself.

A meeting has been called by Mrs. H. S. Clow, president of the local W. C. T. U., of all committees appointed to arrange for the state convention of the organization to be held here on October 19 to 22. The committees will meet at the Gresham library on Wednesday evening, at 7:30.

The condition of Mrs. J. F. Barnes, who has been ill for several months, is considered extremely grave, and the members of her family have been summoned to her bedside. Two daughters, Mrs. F. H. Dederick of Bothell, Washington, and Mrs. Russell Monette of Seattle, arrived yesterday. H. A. Barnes and Mrs. Rena Kirkendall of Prince Rupert, B. C., her son and daughter, are expected in a few days. The Barnes family returned to Gresham about three weeks ago from Blue Lake, where they spent a part of the summer.

R. C. Tenney, sales manager for the Piggly Wiggly stores, was in Gresham today perfecting arrangements for the opening of their store in the new Brown building. The local store is a member of the Oregon Piggly Wiggly company, a strictly Oregon institution, owned and operated by Oregon people, some of whom live in this territory. The Oregon company is one unit of the national organization, of which there are about 70 units, with over 2200 stores. There are 18 stores in Portland and two more soon to be opened. Ten sets of fixtures are on the way to Oregon one of which is coming to Gresham. It is hoped the store will be equipped and ready for opening the latter part of next week. The plan of the local store, as of all Piggly Wiggly stores, will be that of self service or "help yourself."

Clair Stockton has been employed to assist in meter reading for the P. E. P. company in this vicinity, in place of Irving Green. Perry Kitzmiller is recovering from a severe illness which he has suffered during the past week. His brother, Walter Kitzmiller of Oregon City, was injured last week while working as a carpenter on the new paper mill at St. Helens. He fell 30 feet with his scaffold when it was carried down by a falling timber and received severe injuries about the body. At Sellwood hospital where he was taken it was found that his collar bone was broken in two places, his shoulder dislocated and three ribs broken.

Word has been received of the birth of a daughter on Friday last to the Rev. and Mrs. W. T. Klotzbach who moved from Gresham to Portland a short time ago. Mother and baby are doing well at Emanuel hospital.

Mr. and Mrs. Walter Metzger and daughter, Doris, and Mr. and Mrs. J. H. Metzger and son, Ben, returned Sunday evening from a six-day motor trip to Vancouver and Victoria, B. C. On the way they stopped at Rainier national park, and visited relatives in Seattle. From Vancouver they ferried across to Victoria, a distance of about 100 miles. From Victoria they ferried to Port Angeles and drove along the Hood canal. The party is most enthusiastic over the beauties of Victoria. Here they visited the noted Buchart sunken gardens, also the second largest observatory in the world. They report their trip as one of surpassing interest from the time they left Gresham until they returned.

Mrs. Clark Melugin of Wahkiacus, Washington, sister-in-law of Mrs. Gregg Cox, was operated on at the Good Samaritan hospital Monday, for kinked appendix and adhesions.

Frank Stenberg of Portland, recently from New Rockford, North Dakota, visited last Friday with Arden Crawford at the S. A. Burr home.

Mr. and Mrs. Russell Rogers of Portland were over Sunday guests of the former's parents, Mr. and Mrs. C. A. Rogers and family.



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HOW would you like to ring up the farm cash register to that tune each year? Impossible? No, indeed! At the Pacific International Livestock Exposition in Portland last year, there were many producers with such records. And this year, October 30-November 6, there will be others, for we understand that from all over America the greatest dairy stock known to man are booked for exhibit.

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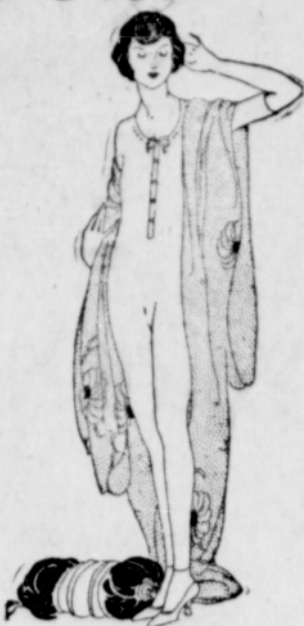
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Mrs. H. H. Ott and little son David, her aunt, Mrs. Alice Villieumier, and Miss Mina Gilbert drove to Salem last Thursday. Miss Gilbert visited with Miss Joyce Kidder at Lausanne Hall. The others were the guests of Mr. and Mrs. Emmett Welling and attended the state fair. Mrs. Ott's mother, Mrs. George Tacheron, who had been in Salem for a week, returned with the party.

Jean Yager celebrated her sixth birthday last Saturday at the home of her parents, Mr. and Mrs. C. C. Yager, by inviting in a number of her little friends for the afternoon. One little tot reported that there were "about a thousand there." Anyhow, they had a lovely time and closed the afternoon with delicious refreshments.

The regular meeting of Gresham Grange will be held on Saturday, October 9. Initiations in the first and second degrees will be given in the morning session, and the usual pot luck dinner will be enjoyed at noon. The lecture program will begin at 2 o'clock and is open to the public. B. O. Carl of Portland will sing a solo and instrumental numbers will be rendered. George W. Joseph of Portland will give the address of the afternoon, when he will speak on the hydro-electric measure which is to be voted upon at the election in November. A cordial invitation is extended to all to hear this program.

Miss Helen Rogers has been added to the force of the Walrad Mercantile company and commenced her work Monday.

A reception is being planned at the Methodist Episcopal church for next Friday evening, October 8, in honor of the new pastor, the Rev. Halford V. Helm and family. The Ladies Aid society is taking the initiative and is arranging an appropriate program. An invitation is extended to all members and friends of the church and new families and persons in the community are especially invited.

WHAT THEY COULD DO.

Many Willamette valley farmers and other business men have expressed disapproval of the proposed constitutional amendment initiated by the Housewives' Council of Portland, because of the almost unlimited powers it would confer on the board of five members, one woman and four men, named in the text of the measure, none of whom has experience in construction, operation or management of the utilities which the amendment proposes.

The list of what they could do is a very long one. In fact the printed document, as contained in the voters' pamphlet, says they shall be empowered "to do all things necessary or convenient" for the amendment.

These are a few of the things they may do:
Establish irrigation works.
Condemn present irrigation systems.
Control all waters of the state not under federal supervision.
Buy, sell, lease, construct, operate irrigation works, acquire land, build railroads, manufacture any needful judgment of the board.
Take over established water works.
Condemn and acquire existing electric power plants.

Restrict the waters of the state from private or other public use.
Exercise in the name of the state the power of eminent domain for acquiring any property the board may consider useful for its use.
Issue bonds up to 5 per cent of the total assessed valuation of property in Oregon.
Issue utility certificates against plants after construction, which would be in effect mortgages.

Besides all these things, the board could establish stores, factories, railroads, or any line of business it chooses to enter.
The measure threatens establishment of industries in many lines. It places authority in the board greater than has yet been delegated to any state commission. This without restraint of the governor, the legisla-

ture or any state function of control. The recall is the only remedy provided. The only limit is the 5 per cent bonding clause. In spending the people's money the only curb is that providing for the voters' approval on purchase of existing plants valued at over half a million dollars.

Is the state ready to commit fifty-three million dollars into the hands of a board of non-experts to spend on an experimental system of irrigation, hydro-electrics and manufacturing ventures, without the slightest assurance of wise and successful management? We think not.—The Brownsville Times.

Pioneer Woman Dies at Sandy.

Funeral services will be held at the Methodist church in Gresham tomorrow for the late Mrs. Frances MacKerrow, who passed away Monday at the home of her daughter, Mrs. Carl Alt, in Sandy, at the age of 74 years. Mrs. MacKerrow lived for about 20 years between Gresham and Gillis and will be remembered by many of the older residents in this vicinity. She is survived by six children, five daughters and a son, Mrs. A. J. Stout, of Gresham; Mrs. Marie Edwards, of Portland; Mrs. J. W. Dixon and Mrs. Carl Alt, of Sandy; Mrs. L. F. Sanderson, of San Francisco, and Robert MacKerrow, of Coquille, Oregon. The services will be held at 2 o'clock, followed by interment in Douglas cemetery. Arrangements are in the hands of the Gates Funeral home.

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