

Laws for Serving, Drinking Liquor Have Wide Variance in Most States

By DOC QUIGG
United Press Correspondent
New York — It's a complex country. A lady can't stand on her own two feet at the bar and get a drink in Massachusetts.

The Massachusetts law governing the serving and drinking of liquor says that women cannot drink while standing at a bar. They've got to take it sitting down. On Sunday, vertical drinking for men also is banned.

In Kentucky, ladies may not be served wine or spirits at the bar. But apparently beer is okay.

In Washington, D. C., patrons may have beer or wine at the bar — if they are sitting. But to get hard liquor they have to be sitting at a table. Walking from place to place with drink in hand is banned.

In Tennessee, the law forbids selling mixed drinks.

However, in some places, especially Nashville, there are so-called "mixing bars." The patron takes his bottle with him. The waiter asks what he wants, takes the bottle to the bar, mixes the requested drink, serves it.

The mixing bar doesn't sell mixed drinks. It just charges you for mixing one for you. You can take what's left of your bottle with you when you go. On the other hand, look at Montgomery, Ala., where the customer can't buy a mixed drink and can't take a bottle in with him.

So what happens? Once on the premises, he can buy a setup and a miniature or a half-pint sealed bottle and make his own drink. But he is forbidden to take out with him any remainder in the bottle.

In Bismarck, N. D., the patron can't get a drink in any room where food is served

with it. Several states forbid serving drinks on premises that do not also serve food. New York also forbids free lunches and credit to drinkers.

And now let's join the ladies again. In California, liquor cannot be served to a woman under 21. In New Mexico, a minor wife may be served if she is accompanied by her adult husband. Utah forbids sales to persons living with an Indian woman. In North Carolina, intoxicating liquors may not be sold to any unmarried person under 21 — but married persons may be served at age 17.

Relatives' Protest No Good
In Connecticut, on complaint of a close relative, a town selectman may prohibit all licensees from selling to a person. In New Jersey, if a man seems sober, he may be served over protest of close relatives. Iowa prohibits sales to persons simulating intoxication.

Liquor is sold through county - operated stores in North Carolina, and regulations prohibit telephones in those stores. And the same state prohibits, on the day of a public speaking, buying or giving away liquors, wines, or bitters containing alcohol within two miles of the place where the speaking is.

Illinois, South Dakota, Minnesota, and New Hampshire prohibit sales to spendthrifts. What? Even if they're on expense accounts?

This listing could run on at length, so let's cut it off right now — on a happy note. Massachusetts has an establishment known officially as a tavern. It's for men only. Women are barred. What a wonderful state.

April 15 Is Deadline For Filing Tax Returns

Editor's Note: This is the second in a series of articles prepared by the tax information committee of the Oregon Association of Public Accountants.

The income tax zero hour is approaching.
Tuesday, April 15, is the deadline.

It's the hope of the federal and state tax officials, as well as the busy public accountants, that you already have filed your 1957 returns.

If not, then you should get these returns in the mail right now!

If you find for some reason beyond your control it is impossible for you to complete your federal income tax return for filing by midnight, April 15, then you should request an extension of time in which to file. Extensions are usually granted for good reason, for a 90-day period. The director of internal revenue may grant an extension for as long as six months, if the circumstances warrant.

Requests Filed
Requests for extensions of time are filed on forms furnished by the treasury in triplicate. The request must be signed by you or your duly authorized agent.

These forms are available at your local office of the internal revenue service. All requests for extensions should be on these forms and three copies are necessary. However, if you are unable to secure the forms, a letter will do.

Your application should clearly set forth the full

cause of the delay and the probable time that you will be able to complete your return.

It should give your full name and address as it will appear on your tax return when you do file.

If, by reason of illness, absence or other good reason, you are unable to sign this request, then any person in close business or personal relationship with you may do so, provided the reason and relationship are clearly stated in the request. In such case, the signer of the request will be considered your duly authorized agent for this purpose.

Extensions are usually granted for a good reason, such as illness, accidents or inability to secure all the facts necessary to complete your return. Extensions are never granted because you are unable to pay the tax.

If you cannot pay the tax due, file your return anyway. Uncle Sam will send you a bill and you will have to pay it sooner or later. He will charge you 6 per cent interest.

If you do not file your return on time, Uncle Sam will charge you 5 per cent for each month your return is late, up to a maximum of 25 per cent, plus 6 per cent interest. So, you see, it is a lot better to file the return even if you can't pay the tax.

Greenwich, Conn. — — Benjamin Harrison McKee, 71, grandson of President Benjamin Harrison, died Tuesday in Nice, France, it was reported here today. He maintained residence here.

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