



NEW POPE DISCUSSED — Joseph Cardinal Ritter, left, archbishop of St. Louis, and Laurian Cardinal Rugambwa, archbishop of Rutabo, Tanganyika, who were appointed "Princes of the Church" by the late Pope John XXIII, get together during a meeting at Vatican City to pave the way for election of Pope John's successor. Cardinal Rugambwa was the first Negro to be elevated to the princely rank in the modern history of the church. (UPI)

Tourists Report Russians Slowly Approve Tipping

By JAY AXELBANK
 United Press International
 Moscow—(UPI)—The Moscow taxi driver made a sour face when handed a 20 kopeck (18 cent) tip by the American tourist.

It is understood, the American doubled the tip and proffered it again.

Again the driver returned the money. I work for a living," he said. "Don't insult me."

The taxi driver was a "good communist," and good communists don't accept tips. Since 1917 the government has tried to discourage tipping as a bourgeois hang-over.

From time to time articles appear in the Soviet press reminding citizens that tipping is decadent. Recently the magazine "Ogonyok" (Little Flame) issued a stern reminder to Russians that they "humiliate" taxi drivers by tipping them.

But thousands of Russians are being humiliated every day and seem to like it. Largely because of the influence of an increased foreign tourist flow, tipping is not only not dying out, it is be-

coming an unofficially accepted custom.

Russians themselves, if asked a direct question, will usually react by saying tipping is "immoral" or "degrading." But under probing about nine out of 10 will admit they do tip.

"I am always in a quandary about it," one office worker told United Press International. "If I tip I insult a waiter. If I don't tip I might also insult him, or be thought cheap. Most of the time I tip moderately—maybe because I am a little bourgeois minded."

This correspondent has found that on an average one out of 10 taxi drivers in Moscow will balk at a tip. The other nine gratefully accept.

In restaurants, barber shops, coat check desks, etc., tipping is about as usual as in the West.

Code Changing
 In the years after the 1917 revolution it was fairly commonplace to see signs exhorting Russians not to tip. "Don't humiliate your fellow men," was a typical admonition.

But such ethical directives are rare now in Moscow, al-

though the farther one goes outside the capital, the less tipping is practiced and the more likely a tourist is likely to have his tip handed back.

Moscow coat check counters in winter-Russian custom demands that all coats be checked in restaurants, theaters or other public places—now sport little dishes with 10 kopeck pieces and other tips.

Many Russians say they tip approximately 10 per cent although some "sports" may, on a big night at a restaurant when food and drink flow freely, tip as much as two rubles (\$2.20) for a five ruble dinner.

While Western wages for waiters, hat check girls and others who supplement their income with tips often are adjusted to the handouts expected, there is no such system in the Soviet Union.

"The time has come," said a recent letter writer in the newspaper Soviet Culture, "when waitresses in restaurants should say to anyone giving a tip, 'citizen take the change, your tip lowers my dignity.'"

Not many Russians in service occupations seem to agree.

Forest Products Industry Appears Tax Case Winner

By A. ROBERT SMITH
 Mail Tribune
 Washington Correspondent

Washington — The forest products industry has apparently won its campaign against a tax increase under the Kennedy administration's tax revision proposals. The House Ways and Means Committee, in the process of drafting a big new tax bill, has killed the administration's idea for a sharp cutback in the capital gains allowance on timber sales — one of the most beneficial features of the federal tax laws for many companies in the forestry products field since World War II.

Under a tax law adopted in 1944, companies selling timber paid taxes on its increased valuation at the capital gains rate of 25 per cent. This year the Treasury Department proposed eliminating this low rate and taxing such profits as ordinary income, either at the much higher personal income rate or the prevailing corporate tax rate, which is currently 52 per cent.

The Treasury figured this change would cost industry and benefit the government by \$90 million, \$75 million from corporations in the lumber, paper and plywood businesses and \$15 million from individual timber owners. Treasury officials claimed

present law helped the large corporations chiefly, such as Weyerhaeuser which paid at a rate of 27 per cent in 1961. Georgia-Pacific which paid 28 per cent and U.S. Plywood paid 30 per cent.

Change Detrimental
 During hearings on the tax bill before the Ways and Means Committee, industry witnesses stressed that good conservation practices, such as the growth of private tree farms, were possible only under capital gains treatment. They said a change would be detrimental to this long-range effort at providing new timber supplies and that many corporations would simply cut and get out.

The Forest Service backed up the general contentions of the forest products industry in a report subsequently made to the Treasury Department but never made public, according to Rep. Al Ullman (D-Ore.), the Northwest representative on the Ways and Means Committee.

"Treasury admitted its position was not sound," Ullman said, "after the Forest Service said its proposal would seriously affect reforestation."

As tentatively approved by the committee, explained Congressman Ullman, timber owned by an individual would continue to get the same capi-

tal gains treatment as the present law provides, unless he has owned it for over three years.

This means that timber owned by an individual and sold under contract or used in a business after being held from six months to three years would be computed as follows: half the gain in that capital asset would be added to the individual's taxable personal income but it could not be taxed at a higher rate than the 25 per cent capital gains level.

If the person holds the timber over three years, only 30 per cent of the gain need be added to the person's taxable personal income and it could be taxed at no more than 19½ per cent.

Ullman said the theory of this change is that the committee expects it to stimulate the economy by giving tax incentives for property owners to sell capital assets that are not currently being utilized.

While these decisions by the committee only affect individual holdings, Ullman said it is virtually certain that the rate for corporations won't be changed. This means that while the tax bill won't increase tax rates, neither will it reduce the capital gains maximum level from 25 to 22 per cent, as Kennedy requested.

"I don't believe the committee will make that change," Ullman said. "It would be too much of a bonanza for big corporations."

Treasury officials had said big corporations gained chiefly from the present law. They reported that of 7,000 firms which shared in \$77.7 million in capital gains in 1961, 20 big corporations divided \$47 million of it.

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