

Who Pays the Taxes In Oregon

Those who urge a state income tax claim that 85 per cent of our taxes are paid by real property and that the farmers bear most of this burden. Is it true? The answer is given in the following tax tables, official and authoritative. The farmer is not bearing all the burden. Neither the farmer nor the laboring man would benefit by the adoption of such a scheme. Neither was honestly considered by the men who framed it. There is the truth about taxes!

Property Tax Facts

All Property Taxes Levied in 1923 in Oregon—State, County, City, School, Road and other Local

Source—	Property Taxes.	Per Ct.
Property inside limits of cities, including railroads and public utilities	\$22,026,211	53.7
Farms	10,015,421	24.4
Timber lands and lumber industry outside of cities	5,611,990	13.7
All other property outside of cities, including railroads and public utilities	3,385,010	8.2
Total	\$41,038,632	100.0

Compiled by C. C. Chapman, Editor Oregon Voter

Why The State Income Tax is Detrimental to The Progress of Industry

Income From Oregon Industries

Sources of Income From Which Taxes Are Paid — Duplications Eliminated — Each Item Shows Total and Per Cent of State Income Obtained by All the People Engaged in That Line

Agriculture	\$166,400,000	26.3	\$111,270,000	20.8
Mining, quarrying and fishing	3,316,000	.5	2,100,000	.4
Manufacturing, including lumber	137,640,000	21.8	115,260,000	21.6
Construction, including road, railroad and public utility	31,000,000	4.9	34,000,000	6.4
Automotive industry	21,000,000	3.3	28,000,000	5.2
Personal service, including restaurants, amusements, laundries, dyers and cleaners, milliners, etc.	27,000,000	4.3	25,000,000	4.7
Rail and water transportation and public utilities	38,000,000	6.0	41,000,000	7.7
Trade—wholesale, retail, foreign	77,000,000	12.2	62,000,000	11.6
Financial institutions, insurance and realty dealers	13,500,000	2.2	12,500,000	2.3
Rents, royalties, interest, pensions and miscellaneous	76,000,000	12.0	61,000,000	11.4
Professions	18,000,000	2.9	16,500,000	3.1
Governmental service, federal, state and local	23,100,000	3.7	26,000,000	4.9
Total	\$631,956,000	100.0	\$534,630,000	100.0

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WHY

did they exempt corporation dividends from income taxation?
Why did they exempt banks, insurance companies and corporations handling real estate?

THE ANSWER, CLASS LEGISLATION

A State Income Tax Produces an Army of Tax-Eaters

Vote 301-X-No Against State Income Tax
November 6, 1923

STATE INCOME TAX REFERENDUM LEAGUE

Cyril G. Brownell, President

If the farmer had been considered, a property off-set provision would have been a part of the measure, allowing the deduction of a property tax from an income tax, or an income tax from a property tax. Do you like double taxation? Montana, Washington, and California have emphatically turned down similar measures. Such a tax would increase the tax burden of the farmer.

The only tax burden reduced by a state income tax would be the state tax, which amounts to but 7.2 mills of the entire burden. All other taxes, municipal, schools, roads and county, would remain on the tax rolls just as they are today. Incomes as low as \$20 a week would be subject to the state income tax. No wage earner would escape. Such a tax would curtail the employment of labor and impede the progress of industry.

The elimination of increased taxation will enhance the future prospects of prosperity in the State of Oregon.

State Income Tax Referendum League

801 Wilcox Bldg., Portland, Oregon
Dear Sir: Enclosed find \$1.00 for membership in the
STATE INCOME TAX REFERENDUM LEAGUE.

Name

Address

Telephone No.

Print name in full
Cyril G. Brownell, President
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