

**The Tax on Soft Drinks.**

The following tentative rulings have been made by the Commissioner of Internal Revenue for collection of tax under Section 630, of the Act of 1918, affecting sales at soda fountains on and after May 1, 1919: The is measured by the price for which the food or drink is sold. It is on the actual sales price at the rate of 10 cents or fraction thereof of the amount paid for any of the articles.

Each sale for 10 cents or less is taxed one cent, and each sale of over 10 cents is taxed 1 cent for each 10 cents or fraction thereof of the price.

The tax is upon the whole amount of the price paid by the purchaser when the price is paid at one time, though in payment for several articles which are the subject of a single transaction of purchase and sale, the total price paid is the unit for computing the tax. Thus if the purchaser orders two sodas at the same time, each sold for 15 cents, the tax is 3 cents and not 4 cents. If, however, he buys one soda for 15 cents, the tax is 2 cents, and if he then immediately purchases another 15 cent drink, the tax is 2 cents on the second sale which cannot be treated as part of the first sale.

Any means by which separate purchases pool their orders for the purpose of defeating or escaping the tax imposed, shall be carefully guarded against by the vendor, for its employment subjects the purchaser and the vendor, if he connives in it, to the penalties provided by the act.

The following articles of food or drink are subject to tax within the meaning of Section 630: All beverages when compounded or mixed at the fountain, such as orangeade, lemonade, pineapple juice, coco cola, root beer, moxie, flavoring syrups, compounded or mixed with carbonated or plain water, milk shakes in any form, malted milk shakes in any form, milk or egg shakes, ice-cream, ice-cream-sundaes, ice-cream sandwiches, flavored ices, and all other similar food or drinks. This list shall not be considered to be complete but it is merely illustrating the class of articles subject to tax.

Beverages not taxable: There are often sold at soda fountains and ice-cream parlors, certain drinks which are not regarded as soft drinks or ice-cream products or similar articles of food or drink within the meaning of the Act. Such beverages the exemplified by hot beef tea, coffee, hot, cold or ice tea, hot, cold or iced butter milk, or hot chocolate or cocoa, hot clam broth or bisque, hot tomato bisque or bullion.

No tax applies upon the sale of beverages or drinks such as ginger ale, root beer, moxie, mineral water, etc., when served directly from a container as the manufacturer's tax on such drinks has already been levied. However, if any of these drinks or beverages are compounded or mixed with carbonated water or extract or other ingredients at the fountain, they are taxable beverages.

**Reaction Against the Daylight Saving Plan.**

The first bill that Senator Capper, of Kansas will present at the first session of the new congress will be a measure looking to repeal of the law of day-light saving.

The Kansan has received a wagon load of letters representing approximately 250,000 signers in all parts of the United States, and every letter wants the so-called daylight-saving done away with. The farmers of the nation, who according to the census of 1910 numbered 12,659,203 or 33.2 percent of the population engaged in industrial occupations, argue that the hour gained in the morning is of no advantage to them and that the hour lost in the afternoon works to their disadvantage.

Nor is the American farmer alone in his protest. The industrialist in the cities avers that daylight-saving is an inconvenience and a nuisance. At Kansas City may of the workers at the packing plants had to rise at 4 o'clock to be on time at the opening of work, and their efficiency was so diminished that the establishment had to return to the true time of the day. The miners in the Pittsburg coal district of Kansas demanded and received the restoration of the real hour.

Secretary Mays of the Missouri board of agriculture avers that saving daylight injures every farmer in the state, hurts the cattle and overworks the women. Many of the towns of Kansas and several of its counties have refused to set the clock ahead, or if they had done so, have returned to the real hour. All Canada objected strongly to saving daylight this year, on account of the scheme. It is alleged, cutting down production, and the national legislature voted the scheme down by 105 to 50, that is, by more than two to one.

It is evident that there is a rising tide of reaction in this country and among the Canadians against what is called daylight-saving.—Spokane Review.

**GREW FROM ROMAN COLONY**

City and Fortress of Cologne Has Figured Prominently in the Pages of History.

A fortress of the first rank, and a place of trade and manufacture, Cologne is one of the most important cities in Germany. It lies in a vast semicircle on the left bank of the Rhine, some 45 miles north-northwest of Coblenz, and, as the center of a network of railways, it has direct communication with all the chief cities of Europe; whilst along the broad waters of the Rhine its ships may go down to the sea. At the time when Julius Caesar was leading his legions over Gaul, in the first century before the Christian era, Cologne was the chief town of the Ubii, and was known to the Romans as the Oppidum Ubiorum. Here, in A. D. 50, a Roman colony was planted by the Emperor Claudius, in honor of his wife, Agrippina, and given the name of Colonia Agrippina. It rapidly rose to be a place of importance, and, under the emperors, had the privilege of the Jus Italicum. Then came the decline of the empire, and with it the outlying Roman city began to feel more and more the pressure of the Frankish hosts, as they moved steadily westward. The city was taken by the Franks in 330, but they did not permanently occupy it until the fifth century, when, in 475, it became the residence of the Frankish king, Childeric.

**NOTHING TO WORRY ABOUT**

George Really Couldn't Get Interested Over Probable Loss of Another Person's Boat.

They were tossing about on the wild and restless firth in a small open boat, at least a hundred feet from the beach. He was struggling manfully to battle with the surging waves and to pull for the shore; she was sitting in a heap in the stern of the frail bark, holding on like grim death and mentally vowing that she would never again be tempted by her sweetheart's daring spirit to venture so far from land.

"I know we shall go over," she shrieked, as the boat gave another lurch. "Oh, George, try and manage it!"

"I will," replied he firmly. "I could get along splendidly if the waves didn't make it go all ways at once. Don't be afraid, Sarah. We're getting nearer, aren't we?"

"A little. Oh, George, what shall we do if the boat is lost?"

"Don't worry yourself about that, my dear," said George soothingly. "You mustn't upset yourself about other people's business. It isn't our boat."

And he continued to fight with the cruel, remorseless waves.—Rehoboth Sunday Herald.

**Prince of Writers of War.**

In Valenciennes there is a statue of Jean Froissart, prince of war correspondents, who was a native of the town. Froissart came into all the splendor of the medieval life of Valenciennes, the streets crowded with knights and soldiers, priests, artisans and merchants, and the churches and houses rich with stained glass and precious carvings. There were also festivals, masques, mummeries and moralities every year. Instigated by his seigneur, he set himself to write contemporary history. He could describe a battle more vividly than any of his contemporaries. He wanted to know everything; liked to get the story of a battle from both sides and many points of view, and wanted the details of every little cavalry skirmish, every capture of a castle, every gallant action and brave deed. A good journalist, he forgot nothing. "I had," he says, "thanks to God, sense, memory, good remembrance of everything, and an intellect clear and keen to seize upon the facts which I could learn."

**Truth About the Desert.**

The French, who have been the greatest explorers of the desert, have corrected many false ideas about the desert. The most conspicuous and persistent of these errors has been the notion that the desert is a vast area of sand. The French have proved that this is not so. In fact, only about a fifth of the Sahara is covered with sand.

The greatest desert in the world is about as large as the United States and Alaska together. The sand areas in the desert are somewhat larger than Alaska; and the rocky tablelands forming most of the desert are somewhat smaller than the United States. In other words, the Sahara is made up of about 700,000 square miles of sand and 2,800,000 square miles of rock surface.

**Lawmaking Bodies.**

Any legislative or law-making body may be called a congress or parliament but different countries have different names. France has a national assembly, with two houses called senate and chamber of deputies. Belgium has senate and chamber of representatives; Spain has a cortes, with two houses, senate and congress; Denmark has a rigsdag with upper house called landthing and lower house folkething; Italy a parliament with senate and camera di deputati, or chamber of deputies; Sweden a diet, with first chamber and second chamber. All the South American republics, being modeled on the government of the United States, have a congress composed of two bodies, senate and chamber of deputies.

**Mr. Barnes Refuses to Raid Treasury**

Julius H. Barnes, federal wheat director, announces a sensible and patriotic policy for handling the 1919 wheat crop. He condemns as unsound any governmental scheme of artificial subsidizing, whether foreign or domestic, and thinks it quite possible with the greater part of Europe looking to America for food and the crop prospects of the allied countries even poorer than last year, that little inroad, except of a temporary nature, will be made in the \$1,000,000,000 wheat-buying fund to make good the \$2.25 guarantee. In other words, Mr. Barnes will not be a party to a raid on the United States treasury.

The Spokesman Review has maintained all along that this was the true and just policy. A clamor has gone up in the nonwheat growing states of the south and the extreme east for cheap wheat. The cool demand was actually made that the government, which must buy the 1919 crop on the \$2.25 basis to fulfill its guarantee, turn around and sell it to the consumers for \$1 or \$1.50.

Mr. Barnes reminds the country that there is nothing in the world's food conditions to warrant such expectations. "Five ravaging years" have set a world valuation on wheat that justifies the government's expectation of handling this year's crop with little or no loss.

People who are looking for a quick return of dollar wheat overlook the controlling facts. While the United States has a bumper crop in prospect, the world is short of food and is hungry. The world's commodity prices are on a new high level and will stay there for some time to come. Producing costs have mounted and the world's currency is inflated. It costs the American wheat grower, more to raise a bushel of wheat, and even though his net profit may seem greater in number of dollars, it should be remembered that the purchasing power of the farmer's net dollar has dwindled along with that of every other dollar. The high cost of living hits him, too.

There is no more reason for the government draining its treasury to supply consumers with cheap flour than there would be for it to rid the treasury to supply consumers with cheap cotton or cheap coal or gasoline.

**What is the Methodist Centenary?**

A \$50 victory bond will be awarded by the Joint Centenary committee of the Methodist Episcopal church to the best essay written by any Sunday School, grade or high school pupil in the northwest on "The Methodist Centenary—What is it and what will it do." Age will be taken into consideration. Names, address and ages of contestants should be written on their essay; also the name of their school. One side only of the paper should be used. The contest ends May 25 and all essays should be mailed prior to that date to the Joint Centenary Committee, 409 Platt building, Portland, Ore.

Information concerning the Methodist centenary and essay campaign may be obtained from the superintendent of the nearest Methodist Sunday School, to whom would-be essayists are urged to apply for information.

**Resolution of Sympathy.**

Whereas, the Supreme Master has seen fit in his divine wisdom, to call our friend Frank Dye to his final rest, and whereas, he was a brother of our worthy brother and sister Connie Dye and sister Kinnaman, therefore be it

Resolved, that we, the members of Fairview Grange, No. 273, extend our sincere sympathy to his family and his many relatives in this their dark hour of sorrow, and be it

Resolved, that a copy of these resolutions be sent to the local papers and to the Grange Bulletin for publication.

Oscar Tittle, P. W. Jacobs, and E. G. Wisdom, Committee.

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