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Proposed

Constitutional Amendments and Measures

DOCUMENT
COLLECTION
(With Arguments)

OREGON
COLLECTION
To Be Submitted to the Voters of Oregon

at the

General Election

Tuesday, November 7, 1922

Published by Authority

COMPILED BY
SAM A. KOZER
SECRETARY OF STATE

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LAW AUTHORIZING THIS PUBLICATION

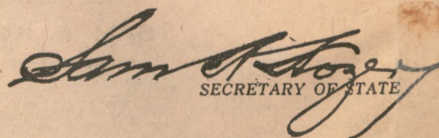
(Section 4103, Oregon Laws)

MEASURES AND ARGUMENTS TO BE PRINTED AND DISTRIBUTED

Not later than the ninetieth day before any regular general election, at which any proposed law, part of an act or amendment to the constitution is to be submitted to the people, the secretary of state shall cause to be printed in pamphlet form a true copy of the title and text of each measure to be submitted, with the number and form in which the ballot title thereof will be printed on the official ballot. The person, committee or duly organized officers of any organization filing any petition for the initiative, but no other person or organization, shall have the right to file with the secretary of state for printing and distribution any argument advocating such measure; said argument shall be filed not later than the one hundred and fifteenth day before the regular election at which the measure is to be voted upon. Any person, committee of organization may file with the secretary of state, for printing and distribution, any arguments they may desire, opposing any measure, not later than the one hundred and fifth day immediately preceding such election. Arguments advocating or opposing any measure referred to the people by the legislative assembly, or by referendum petition, at a regular general election, shall be governed by the same rules as to time, but may be filed with the secretary of state by any person, committee or organization. * * * The secretary of

state shall cause one copy of each of said arguments to be bound in the pamphlet copy of the measures to be submitted as herein provided, and all such measures and arguments to be submitted at one election shall be bound together in a single pamphlet. All the printing shall be done by the state, and the pages of said pamphlet shall be numbered consecutively from one to the end. The pages of said pamphlet shall be six by nine inches in size and the printed matter therein shall be set in six-point Roman-faced solid type on not to exceed seven-point body, in two columns of thirteen ems in width each to the page with six-point dividing rule and with appropriate heads and printed on a good quality of book paper twenty-five by thirty-eight inches weighing not more than fifty pounds to the ream. The title page of every measure bound in said pamphlet shall show its ballot title and ballot number. The title page of each argument shall show the measure or measures it favors or opposes and by what persons or organization it is issued. * * * Not later than the fifty-fifth day before the regular general election at which such measures are to be voted upon the secretary of state shall transmit by mail, with postage fully prepaid, to every voter in the state whose address he may have, one copy of such pamphlet.

NOTE.—For the convenience of the voters, a list of the official ballot titles and numbers of the Proposed Constitutional Amendments and Measures is printed on pages 46, 47 of this pamphlet. This list is intended for their use, if desired, in preparing marked lists in advance in order to aid them in the final marking of their ballots at the polls.


SECRETARY OF STATE

(On Official Ballot, Nos. 300 and 301)

AN AMENDMENT

To the constitution of the state of Oregon, to be submitted to the legal electors of the state of Oregon for their approval or rejection at the regular general election to be held November 7, 1922, to amend section 10 of article XI thereof; proposed by the special session of the thirty-first legislative assembly, under senate joint resolution No. 1, filed in the office of the secretary of state December 24, 1921.

The following is the form and number in which the proposed amendment will be printed on the official ballot:

Constitutional Amendment—Referred to the People by the Legislative Assembly

Submitted by the Legislature—**AMENDMENT PERMITTING LINN COUNTY**

TAX LEVY TO PAY OUTSTANDING WARRANTS—Purpose: To amend section 10 of article XI of the constitution of the state of Oregon so as to require the annual levy of a tax of two mills on the dollar on all taxable property of Linn county, Oregon, until all warrants of said county outstanding December 31, 1921, are paid with legal interest and permitting such levy to be made in excess of the limitations fixed by said section 10 of article XI.

300 Yes

Vote YES or NO

301 No

SENATE JOINT RESOLUTION NO. 1

*Be It Resolved by the Senate and House
of Representatives of the State of Oregon:*

That section 10 of article XI of the constitution of the state of Oregon be, and the same is hereby, amended to read as follows:

ARTICLE XI

Section 10. No county shall create any debt or liabilities which shall singly or in the aggregate, with previous debts or liabilities, exceed the sum of \$5,000, except to suppress insurrection or repel invasion or to build or maintain permanent roads within the county; and debts for permanent roads shall be incurred only on approval of a majority of those voting on the question, and shall not either singly or in the aggregate, with previous debts and liabilities incurred for that purpose, exceed 6 per cent of the assessed valuation of all property in the county; provided, however, that either Crook or Curry county, or both, may issue warrants drawn on its treasurer to evidence debts and liabilities imposed on it by law and which the county is powerless to prevent and may issue bonds in an amount not to exceed 2 per cent of the assessed valuation of all the property in the county to fund its warrants so issued whenever such bonds shall be authorized by a majority of the legal voters of the county voting on the question at any general election or a special election called and held for such purpose; provided, further, that the county court may order a special election for said purpose and shall cause printed notices thereof, signed by the county clerk, to be posted at least twenty days before the date of the election, in like manner as notices of a general election are now posted, which notices shall particularly specify the amount of bonds proposed to be issued, the length of time they shall run, which shall not exceed twenty years, and the maximum rate of interest they shall bear, which shall not exceed the legal rate, and said court shall have printed for use at such election the same number of ballots, both official and sample ballots, as would be

required by the election laws at a general election, said ballots to specify the amount of bonds to be issued, the length of time they shall run and the maximum rate of interest they shall bear, and said election shall be conducted by the regularly appointed election officials and in accordance with the general election laws except as herein otherwise provided; provided further, that said bonds when so authorized may be sold by the county court for the best price obtainable and, subject to the limitations hereinabove set forth, shall be in such form as the county court may prescribe; provided further, that the county court shall each year, after the issuance of such bonds, levy a special tax in such an amount as may be necessary to pay the interest on said bonds and to retire the principal thereof at maturity, such tax to be in addition to all other taxes provided by law.

Provided further, the county court of Linn county, Oregon, shall annually levy a tax equal to 2 mills on the dollar of taxable property of said county for the purpose of paying all warrants of said county outstanding December 31, 1921, with interest, at the legal rate from the dates thereof to the date of payment, which tax shall be levied and collected as other taxes, kept in a separate fund and applied only to the payment of said warrants and accrued interest thereon, same to be paid in numerical order until all said warrants and accrued interest shall have been paid. When all said warrants and accrued interest shall have been paid, the power hereby conferred shall cease. Said tax may be in addition to and in excess of the limitations fixed by section 11, article XI of the constitution of the state of Oregon.

Resolved, That said proposed amendment be submitted to the people for their approval or rejection at the next election held throughout the state of Oregon, be the same general or specially called in the year 1922.

Filed in the office of the secretary of state December 24, 1921.

(See note on page 5 of this pamphlet.)

(On Official Ballot, Nos. 302 and 303)

AN AMENDMENT

To the constitution of the state of Oregon, to be submitted to the legal electors of the state of Oregon for their approval or rejection at the regular general election to be held November 7, 1922, to amend section 10 of article XI thereof; proposed by the special session of the thirty-first legislative assembly, under senate joint resolution No. 5, filed in the office of the secretary of state December 24, 1921.

The following is the form and number in which the proposed amendment will be printed on the official ballot:

Constitutional Amendment—Referred to the People by the Legislative Assembly

Submitted by the Legislature—**AMENDMENT PERMITTING LINN AND BENTON COUNTIES TO PAY OUTSTANDING WARRANTS**—Purpose: To amend section 10 of article XI of the constitution of the state of Oregon, so as to require the annual levy of a tax of two mills on the dollar on all taxable property of Linn county, Oregon, until such time as all warrants of said county outstanding December 31, 1921, are paid with legal interest and to permit an issue of bonds by Benton county when authorized by a majority vote of the people of said county voting thereon, in the amount of said county's warrants outstanding December 31, 1921, for the payment of which no funds were then available.

302 Yes**Vote YES or NO****303 No****SENATE JOINT RESOLUTION NO. 5**

Introduced by senate resolution committee as a substitute for senate joint resolution No. 1 and house joint resolution No. 5.

Be It Resolved by the Senate and House of Representatives of the State of Oregon:

That section 10 of article XI of the constitution of the state of Oregon be, and the same is hereby, amended to read as follows:

ARTICLE XI

Section 10. No county shall create any debt or liabilities which shall singly or in the aggregate, with previous debts or liabilities, exceed the sum of \$5,000, except to suppress insurrection or repel invasion or to build or maintain permanent roads within the county; and debts for permanent roads shall be incurred only on approval of a majority of those voting on the question, and shall not either singly or in the aggregate, with previous debts and liabilities incurred for that purpose, exceed 6 per cent of the assessed valuation of all property in the county; provided, however, that either Crook or Curry county, or both, may issue warrants drawn on its treasurer to evidence debts and liabilities imposed on it by law and which the county is powerless to prevent and may

issue bonds in an amount not to exceed 2 per cent of the assessed valuation of all the property in the county to fund its warrants so issued whenever such bonds shall be authorized by a majority of the legal voters of the county voting on the question at any general election or a special election called and held for such purpose; provided, further, that the county court may order a special election for said purpose and shall cause printed notices thereof, signed by the county clerk, to be posted at least twenty days before the date of the election, in like manner as notices of a general election are now posted, which notices shall particularly specify the amount of bonds proposed to be issued, the length of time they shall run, which shall not exceed twenty years, and the maximum rate of interest they shall bear, which shall not exceed the legal rate, and said court shall have printed for use at such election the same number of ballots, both official and sample ballots, as would be required by the election laws at a general election, said ballots to specify the amount of bonds to be issued, the length of time they shall run and the maximum rate of interest they shall bear, and said election shall be conducted by the regularly appointed election officials and in accordance with the general election laws except as herein otherwise provided; provided further, that said bonds when so authorized may be sold by the county

court for the best price obtainable and, subject to the limitations hereinabove set forth, shall be in such form as the county court may prescribe; provided further, that the county court shall each year, after the issuance of such bonds, levy a special tax in such an amount as may be necessary to pay the interest on said bonds and to retire the principal thereof at maturity, such tax to be in addition to all other taxes provided by law; provided further, the county court of Linn county, Oregon, shall annually levy a tax equal to 2 mills on the dollar of taxable property of said county for the purpose of paying all warrants of said county outstanding December 31, 1921, with interest at the legal rate from the dates thereof to the date of payment, which tax shall be levied and collected as other taxes, kept in a separate fund and applied only to the payment of said warrants and accrued interest thereon, same to be paid in numerical order until all said warrants and accrued interest shall have been paid. When all said warrants and accrued interest shall have been paid, the power hereby conferred shall cease. Said tax may be in addition to and in excess of the limitations fixed by section 11, article xi, of the constitution of the state of Oregon; provided further, that Benton county, upon the majority vote of the people thereof, voting thereon, may issue bonds not to exceed an amount equal to the amount of the warrants of said county outstanding on December 31, 1921, for the payment of which no funds were then available and pay the

unpaid expenses of said county from the proceeds of such bonds.

Such election shall be called and held and such bonds shall be issued and sold in the same manner and according to the same procedure as provided in this section for holding of elections and the issuance and sale of bonds by Crook and Curry counties.

Resolved, That said proposed amendment be submitted to the people for their approval or rejection at the next election held throughout the state of Oregon, be the same general or specially called in the year 1922; and be it further

Resolved, That the secretary of state be, and he is hereby, authorized to set aside two pages in the official pamphlet in which arguments for and against measures are submitted to the people, for arguments in favor of the foregoing amendment; and be it further

Resolved, That the county courts of Benton county and Linn county, acting jointly, shall appoint a committee of four members, two members of which shall be from each of said counties, to prepare arguments in favor of the foregoing resolution, which arguments shall be transmitted to the secretary of state to be printed in the official pamphlet, as aforesaid.

Filed in the office of the secretary of state December 24, 1921.

For affirmative argument see pages 6, 7.

[NOTE.—While the subject matter of Senate Joint Resolution No. 1, Official Ballot Nos. 300 and 301 (page 3), is also included in Senate Joint Resolution No. 5, Official Ballot Nos. 302 and 303 (pages 4 and 5), the secretary of state is required by law to include both resolutions in this pamphlet for the reason that each was regularly passed by the legislative assembly and filed in the office of the secretary of state as an independent enactment, notwithstanding the fact that Senate Joint Resolution No. 5 was obviously intended to be a substitute for Senate Joint Resolution No. 1. An affirmative vote on Ballot Nos. 300 and 301 will be in favor of granting the relief provided for in Senate Joint Resolution No. 1, to Linn county only. An affirmative vote on Ballot Nos. 302 and 303 will be in favor of extending the desired relief to both Linn and Benton counties.—SAM A. KOZER, Secretary of State.]

(On Official Ballot, Nos. 302 and 303)

ARGUMENT (Affirmative)

Submitted by committees appointed by the county courts of Linn and Benton counties, in behalf of the Amendment Permitting Linn and Benton Counties to Pay Outstanding Warrants.

This is a measure designed to authorize Linn county to levy an annual 2 mill tax for a sufficient length of time to raise sufficient money to pay its warrants outstanding December 31, 1921. The present budget requires all the money that the county can legally raise by a tax levy under the limitations of the state constitution. When the era of good roads began Linn county had a depleted treasury and found it necessary to issue warrants to take advantage of the state's offer to pave sections of its highways and repair many much used roads. There was a general sentiment that the county should keep abreast of the times and provide passable roads for its citizens and visitors. When the time came to levy a tax to pay for these improvements it was found that a sufficient levy could not legally be made because of the aforesaid constitutional limitation. This left warrants outstanding which the county was morally bound to pay but with no legal way to pay them. It is now asked of the voters of the state that they grant the county the authority to make this additional 2 mill levy so that the honor of the county can be maintained. This authority will end when the above outstanding warrants are fully paid, and does not give the county any authority to exceed the constitutional limitation in the future. It is right and just that the holders of these warrants who have received them in payment for materials furnished and labor performed in good faith should have provision made for their payment. Linn county does not desire to have its warrants at large without provision for their payment, and this committee, appointed by the county court, asks that the voters of the state act favorably upon this amendment so that Linn county may maintain its credit on a par with the other counties of the state.

SAM'L M. GARLAND,
FRANK J. MILLER,

Members of Committee for Linn County.

The legislature, at the special session thereof in December, 1921, passed a joint resolution of both houses to amend the constitution of the state to authorize Benton county, upon the majority vote of the people voting thereon, to issue bonds not to exceed an amount equal to the amount of the warrants of said county outstanding on December 31, 1921, for the payment of which no funds were then available, and pay the unpaid expense of said county from the proceeds of such bonds.

Up to and including December 31, 1917, Benton county was practically on a cash basis, having warrants outstanding amounting to only \$1,422.92. During the year 1918 the affairs of the county were so managed that on December 31, 1919, the county was still on a cash basis, excepting warrants outstanding at the close of the year amounting to \$4,215.32. The affairs of the county up to that time had been managed under the discretion of the county court. The county court had established a budget and managed to keep nearly within the amount set apart in the budget. About that time, following suggestions of the people, it was thought proper to not rely upon the wisdom and conservative management of the county court, but it was thought necessary to appoint a citizens' committee to guard the actions of the county court in setting apart the amounts in the different funds to supply the needs of the county government. One of the leading ideas in appointing this committee was to assist the county court in cutting down the expenditures of the pending year. In this way the budget in some small particulars was cut down from the amounts the judgment of the county court had thought necessary. Many of these sums which were cut down at the suggestion of the citizens' committee were matters which were provided by law, compelling the county to pay for, the expense of which had to be incurred as directed by law, whether the county court or the citizens' committee desired it to be done or not.

After the budget was formed, and reduced by the citizens' committee composed of citizens of the county, thereafter people from different sections of the county came and insisted that the county court authorize expenditures for items which were not provided for in the budget.

During the year 1919 there began a continued and more insistent attitude of the people demanding better roads, more bridges and better road work. The road work had been placed under the supervision of the state road commission, which demanded better bridges, more expensive road work in many particulars, the cost of which, no doubt, could have been reduced had the county court been permitted to exercise their discretion, so that during the year 1919 the extra demand for roads, bridges and other incidentals, caused the county court to issue \$117,464.74 in warrants upon the general fund, which, added to the few warrants, which had been carried over from the two previous years, amounted to \$121,680.06. The budget, however, had been so reduced that the county

was only able to redeem \$55,089.92, leaving the expenditures above the budget a shortage with unpaid warrants outstanding of \$66,590.14.

During the year 1920 the county court gained \$2,897.07. During the year 1921, for the same reasons as caused the county to go behind in 1919, for added expense on roads, bridges, special elections, the county court was caused to issue \$10,743.37 more warrants during the year than the budget permitted them to redeem.

During the year 1921 the county court was able to gain \$28,192.33 in redeeming more warrants than were issued during the year, leaving an indebtedness of outstanding warrants on December 31, 1921, of \$70,221.12 against the general fund of the county

During the same time as stated above, commencing with December 31, 1917, the county road fund had outstanding warrants unpaid of \$6,815.13. At the close of the year, on December 31, 1919, there were unpaid road warrants amounting to \$4,973.71. Occasioned by a short budget, an urgent demand for better bridges, more road work and other items not provided for in the budget, the county court was demanded by citizens of the county to incur more expenses so that in the year 1920 there were \$30,411.32 more warrants issued against the road fund than there were redeemed and for like reason in 1921 there were \$33,259.76 more warrants issued against the road

fund than there were redeemed, leaving a balance of warrants outstanding against the road fund on December 31, 1921, of \$68,644.79, making a total of outstanding warrants of the county on December 31, 1921, against the general fund, \$71,221.12; against the road fund, \$68,644.79; total, \$139,865.91.

It will be observed by analyzing these figures that the deficit has been occasioned by an anxiety of the citizens' committee to reduce the budget and citizens generally to make better roads, more bridges and to incur expenses for activities demanded by the people generally, not provided for in the budget.

The taxpayers have had the benefit of these expenditures and they must be paid for. Outstanding warrants are costing the county interest at the rate of 6 per cent per annum, and if left to stand under a warrant indebtedness at an early date taxes must be levied to pay them.

It will be a great saving to the taxpayers to issue bonds instead, on long time, to take up the warrants, as the bonds will sell on about a 5 per cent basis, and give the taxpayers a much longer time to pay off the bonds by a yearly graduated small rate of taxation.

M. S. WOODCOCK,
J. F. YATES,

Members of Committee for Benton County.

(On Official Ballot, Nos. 304 and 305)

AN AMENDMENT

To the constitution of the state of Oregon, to be submitted to the legal electors of the state of Oregon for their approval or rejection at the regular general election to be held November 7, 1922, to amend section 1 of article IX thereof; proposed by initiative petition filed in the office of the secretary of state of the state of Oregon April 24, 1922.

The following is the form and number in which the proposed amendment will be printed on the official ballot:

Constitutional Amendment—Proposed by Initiative Petition

Initiated by The Oregon Single Tax League: Arthur Brock, President, 666 Harold Avenue, Portland, Oregon; Alfred D. Cridge, Vice-President, 954 East 22nd Street North, Portland, Oregon; Christina H. Mock, Secretary, 316 Stock Exchange Building, Portland, Oregon (residence address, Umatilla, Oregon); and J. R. Hermann, Manager, 316 Stock Exchange Building, Portland, Oregon—**SINGLE TAX AMENDMENT**—Purpose: To amend section 1 of article IX of the constitution of the state of Oregon to read as follows: From July 1, 1923, to and including July 1, 1927, all revenue for maintenance of state, county, municipal and district government shall be raised by a tax on land irrespective of improvements therein or thereon, and thereafter the full rental value of land, irrespective of improvements, shall be taken in lieu of all other taxes for the maintenance of government, and for such other purposes as the people may direct.

304 Yes
Vote YES or NO

305 No

**PROPOSED CONSTITUTIONAL
AMENDMENT**

Section 1 of article IX of the constitution of the state of Oregon shall be, and hereby is, amended to read as follows:

Section 1. From July 1, 1923, to and until July 1, 1927, all revenues necessary for the maintenance of state, county, municipal and district government shall be raised by a tax on the value of land, irrespective of improvements in or on it, and thereafter the full rental value of land, irrespective of improvements, shall be taken in lieu of all other taxes for the maintenance of government, and for such other purposes as the people may direct. All provisions of the constitution and laws of Oregon in conflict with this section are hereby abrogated and repealed in so far as they conflict herewith, and this section is self-executing.

For affirmative argument see pages 9, 10.

(On Official Ballot, Nos. 304 and 305)

ARGUMENT (Affirmative)

Submitted by the Oregon Single Tax League, in behalf of the Single Tax Amendment.

The Oregon Single Tax League reaffirms its argument presented two years ago.

The negative argument presented in the 1920 voters' pamphlet by the State Chamber of Commerce misled the voters by the following statement: "It is reasonable to expect that much land would be given up by its present owners were its rental value all taken each year by the government. It is unreasonable to expect that those who acquired it without purchase price would be better able to improve the land so as to pay its full rental value each year in taxes. Therein lies the weakness of the single tax theory, aside from its immorality in repudiating governmental guarantees as to private property in land by extracting all the value from private ownership."

The Oregon Single Tax League agrees that much land held by speculators would be given up to those who would put it to use. This is an incidence of taxation which is now taking place to some extent under our present system, but one of the chief reasons why abandoned land is now not improved is because the taxing power confiscates part of the improvements each year. In many instances not only is the economic rent taken but interest on improvements as well. Still the producer usually struggles on unless the burden becomes too heavy when he joins the ranks of those who beg or steal, filling the country with tramps.

This state was improved by men who got the land free when there was little cooperative industry to help them. How much greater would be their success if they now got the land free with all the cooperative improvements of modern civilization at their command with the taxes on their labor removed besides.

A large and increasing part of Portland and other cities is built upon land, rented, not from the state, but from the landlords who collect their rent, returning no service to the state. Many of these rent collectors live in other countries.

As to the moral issue, Justice Miller of the United States supreme court (1887) stated: "The reserved right of the people to the rental value of land must be construed as a condition to every deed."

Blackstone teaches as a fundamental of the common law that the holding of title to land—including mineral, forest and water—and the appropriation of the increase in value due to the community is not a right inherent in the individual, but

a privilege granted by the state or nation, and true economic democracy demands that no such privilege be granted to any citizen without proper payment of the nation. It must be remembered that title deeds are nothing more than perpetual leases from the state, subject to an annual charge (tax).

The amount of this rent can not be arbitrarily imposed, for supply and demand regulate it. The assessor must be governed by the same principle as he now is, namely, the demand for the location.

Our danger is not that the citizens will become tenants of the state, for that is what the state is organized for. Every freeholder is a tenant of the state now. That is what distinguishes our democracy from monarchy or feudalism. The purpose of the state is that all of its citizens may become freeholders, but the function of the state has been usurped by an irresponsible power that collects rent by the power of the state and renders no equivalent for such rent. This makes serfs of our citizens to this irresponsible landlord who toils not, neither does he spin. He may be an alien enemy to whom we ship the rent of the community and who in time of war may fire it back at us in poison gas or shells.

We maintain that the state is organized for a free citizenship. Oregon is capable of supporting forty millions of people, but her citizens are seemingly as crowded as if all the state were utilized. The only reason for this is because of our false economic policy which the single tax would remedy at once. This is not a mere theory. It has been sufficiently tried to prove it to be true.

The chamber of commerce stated: "Possessors of unimproved property would not dare place costly improvements on it, as it would be mere speculation as to whether they would be able to retain permanent possession."

There is nothing in this measure that in any way disturbs the present guarantee of title to land. It may be transferred or bequeathed, together with its improvements, just as it is done today. Should you now not pay your taxes you would lose your property. There is no other guarantee that government can give. This security would be the same under the single tax as it now is with this advantage; the economic situation would be so improved under the single tax that the holder of title to land that is used could pay the nominal tax on the location instead of being forced to give his prop-

erty to the state, as in many cases he is forced to do now.

They further state: "The measure is a delusion and a snare as it accomplishes no good for the homeless and landless whom it is intended to benefit." Strange that the privileged interests represented by the chamber of commerce suddenly should be so solicitous for our homeless and landless citizens. Why have we now the helpless and landless under a policy controlled by the chamber of commerce and its allied interests?

Indeed, it is intended to benefit the landless and homeless. But the greatest blessing will fall upon those who take advantage of the poor and helpless, for the single tax will free both master and serf as did the abolition of slavery.

The chamber of commerce asks: "Shall we deprive all the people of Oregon of the hope of some day becoming owners of homes?" The Oregon Single Tax League answers that the privileged interests back of this statement have now deprived the majority of our people of hope and land and home. Upon them rests the responsibility of the iniquity that is destroying our civilization.

Some of the advantages we may expect from the single tax are as follows:

1. It would dispense with a whole army of tax gatherers and other officials which present taxes require, and place in the treasury a much larger proportion of what is taken from the people, while by making government simpler and cheaper it would tend to make it purer. It would get rid of taxes which necessarily provoke fraud, perjury, bribery and corruption, which lead men into temptation, and which tax what the state can least afford to spare—honesty and conscience. Since land lies out of doors and can not be removed, and its value is the most readily ascertained of all values, the tax to which we would resort can be collected with the minimum of cost and the least strain on public morals.

2. It would enormously increase the production of wealth—

- (a) By the removal of the burdens that now weigh upon industry and thrift. If we tax houses, there will be fewer and poorer houses; if we tax machinery, there will be less machinery; if we tax trade, there will be less trade; if we tax capital, there will be less capital; if we tax savings, there will be less savings. All the taxes, therefore, that we would abolish are those that repress industry and lessen wealth. But if we tax land values, there will be no less land.

- (b) On the contrary, the taxation of land values has the effect of making land

more easily available by industry, since it makes it more difficult for owners of valuable land which they themselves do not care to use to hold idle for a larger future price.

- (c) The taxation of the processes and products of labor on the one hand and the insufficient taxation of land values on the other produce an unjust distribution of wealth which is building up in the hands of a few fortunes more monstrous than the world has ever before seen, while the masses of our people are steadily becoming relatively poorer.

This same unjust distribution of wealth develops on the one hand a class idle and wasteful because they are too rich, and on the other hand a class idle and wasteful because they are too poor.

- (d) The taxes we would abolish fall most heavily on the poorer agricultural districts and tend to drive population and wealth from them to the great cities. The tax we would increase would destroy that monopoly of land which is the great cause of that distribution of population which is crowding the people too closely together in some places and scattering them too far apart in other places.

Citizens of Oregon, act now! Privately owned land empires ate out the heart of Rome; the collapse of Russian civilization was caused by private land empires in the names of dukes and lords; all kings and despots founded their empires on a form of feudal landlordism. Democracy is the opposite of this.

Ninety per cent of land values of Oregon are in the hands of a number of individuals equal to 3 per cent of her population, and a large part of this is owned by syndicates and individuals living out of America. Still another large part is owned by Americans living in other states, some of whom obtained fake titles in early days. We are taxed to death to maintain the state and starved to death by the monopoly of our own land. It is time to stop it all and stop it forever. We must stop it if civilization is to live.

The single tax protects the industrial pioneer who blazed the wilderness to lay the foundation of a republican commonwealth, and whose bravery was imposed upon by land sharks who took advantage of ill-formed land laws. There is no other remedy for this but the single tax. All other attempts have proved a failure. It is the only constructive program for the liberty of the world.

OREGON SINGLE TAX LEAGUE,

By J. R. HERMANN, Manager,
316 Stock Exchange Building,
Portland, Oregon.

(On Official Ballot, Nos. 306 and 307)

AN AMENDMENT

To the constitution of the state of Oregon, to be submitted to the legal electors of the state of Oregon for their approval or rejection at the regular general election to be held November 7, 1922, to amend article XV thereof by adding thereto an additional section to be designated as section 9 of said article XV; proposed by initiative petition filed in the office of the secretary of state of the state of Oregon June 22, 1922.

The following is the form and number in which the proposed amendment will be printed on the official ballot:

Constitutional Amendment—Proposed by Initiative Petition

Initiated by G. G. Green, West Linn, Oregon—**SALMON FISHING AND PROPAGATION AMENDMENT**—Purpose: Making unlawful the use of seines, traps and fishing wheels for catching salmon in any waters of the state or over which it has concurrent jurisdiction; requiring fifty per cent of salmon spawn to be planted in the river from which it is taken not less than twenty miles from its mouth, except where a dam or falls is within such distance, then as near as practical to such dam or falls; and providing a penalty from \$100 to \$1,000, or imprisonment in the county jail from sixty days to one year, or both such fine and imprisonment.

306 Yes

Vote YES or NO

307 No

PROPOSED CONSTITUTIONAL
AMENDMENT

Be It Enacted by the People of the State of Oregon:

Article XV of the constitution of the state of Oregon shall be, and hereby is, amended by adding a new section to said article XV, said section to be designated as section 9 of article XV of the constitution of the state of Oregon. Said section 9 to read as follows:

Section 9. That, from and after the first day of January, A. D. 1923, it shall be unlawful for any person or persons, corporation or corporations to fish for salmon in the waters of the state of Oregon, or in the waters, over which the state of Oregon has concurrent jurisdiction, by means of seines, traps or fish wheels.

Fifty per cent of the salmon spawn shall be planted in the river from which

it is taken; said spawn to be planted not less than twenty miles from the mouth of said river, except where there is a dam or falls a less distance, when said spawn shall be planted as near as practical to said dam or falls.

Any person or corporation violating any of the provisions of this section, shall be punished by a fine of not less than one hundred dollars, nor more than one thousand dollars, or by imprisonment in a county jail not less than sixty days, nor more than one year, or by both such fine and imprisonment, upon conviction for each particular violation.

This section shall be self-executing. All acts and parts of acts in conflict with this section are hereby repealed in so far as they conflict herewith.

For negative argument see page 12.

(On Official Ballot, Nos. 306 and 307)

ARGUMENT (Negative)

Submitted by Carl D. Shoemaker, Master Fish Warden of Oregon, opposing the Salmon Fishing and Propagation Amendment.

This constitutional amendment has a dual purpose. 1. It would regulate, through the constitution, the operation of our fish hatcheries to the point of least efficiency. 2. It would do away with the operation of traps, wheels, and seines as a means of fishing in the Columbia river.

The salmon fishing industry is one of the three greatest within the state, only exceeded by agriculture and timber, and produces annually in the neighborhood of twelve million dollars, nearly all of which is new money coming into the state from outside markets, and 60 per cent of which is distributed directly to the ten thousand people of the state who take the raw fish from the waters. Thus annually, through the fishing industry there is added a large amount of new wealth to the state which becomes assessable property subject to taxation.

The people of the state have invested in the eighteen hatcheries, egg taking and feeding stations more than \$500,000, which will be rendered practically useless if this constitutional amendment should carry. The splendid facilities at the Bonneville central hatchery on the Columbia River Highway, the Santiam, McKenzie and Upper Willamette hatcheries would either be discarded or rendered helpless through the provisions of this amendment.

Hatchery operations and artificial propagation of food fishes must be conducted at those places on our streams where water facilities, temperature and general conditions approach as nearly as possible those conditions under which natural propagation takes place. No constitutional amendment or initiative act can determine for all time these conditions. Under the provisions of this act the spawn of food fishes would have to be deposited in the Willamette river below the falls at Oregon City. All of

the experimental work in artificial propagation conducted during the last thirty years, and which has now been brought to a high standard of efficiency, would be crippled and in many instances brought to naught through the attempt on the part of the sponsors of this amendment to dictate through the constitution how the hatchery operations should be conducted.

The second purpose seeks to give a monopoly to gill net fishing by eliminating all other classes of gear or appliance. The wheels, traps and seines in the aggregate take about twenty-five per cent of the total catch on the river.

Prior to the circulation of this amendment, but after its form had been approved and printed, an offer was made to me that for the consideration of \$1,000, to be paid by the salmon packers, the petition would be suppressed.

I have in my possession affidavits of responsible citizens interested in the fishing industry showing that after the initiative petition was filed, an offer was made by proponents of the petition for a consideration of \$10,000.00 to point out enough illegal signatures to invalidate the measure, and stated that it was placed on the ballot solely for the purpose to "hold up" the fishing industry.

This proposed amendment to our constitution, if approved by the people, will be destructive of the salmon fishing industry of the state of Oregon, in which millions of dollars are invested and which brings in annually much new wealth and is a prostitution of the initiative law for private gain.

Every citizen should vote NO on this measure.

CARL D. SHOEMAKER,
Master Fish Warden of Oregon.

(On Official Ballot, Nos. 308 and 309)

AN AMENDMENT

To the constitution of the state of Oregon, to be submitted to the legal electors of the state of Oregon for their approval or rejection at the regular general election to be held November 7, 1922, by the addition of article XI-c thereto; proposed by initiative petition filed in the office of the secretary of state of the state of Oregon June 29, 1922.

The following is the form and number in which the proposed amendment will be printed on the official ballot:

Constitutional Amendment—Proposed by Initiative Petition

Initiated by the Atlantic-Pacific Highway and Electrical Exposition: Franklin T. Griffith, 679 Elliott Avenue, Portland, Oregon; Geo. L. Baker, 945 East 28th Street, Portland, Oregon; Emery Olmstead, 635 Tillamook Street, Portland, Oregon; Wm. Hanley, Burns, Oregon; A. H. Lea, 550 Thompson Street, Portland, Oregon; J. F. Daly, 625 Halsey Street, Portland, Oregon; Guy W. Talbot, 252 King Street, Portland, Oregon; W. W. Harrah, 616 Tustin Street, Pendleton, Oregon; F. G. Deckebach, 940 "D" Street, Salem, Oregon, constituting the Managing Committee—**1925 EXPOSITION TAX AMENDMENT**—Purpose: To authorize the city of Portland to raise \$3,000,000 by levying and collecting a special tax of \$1,000,000 each year for three years beginning not later than 1924, and expend the same as authorized by the voters of said city at any general or special election, to pay the expense of holding an exposition in the year 1925 or as soon as possible thereafter to advertise the resources, products, commerce, industries and general advantages of the state of Oregon and city of Portland, and validating any preceding or concurrent city legislation carrying same into effect.

308 Yes**Vote YES or NO****309 No****PROPOSED CONSTITUTIONAL
AMENDMENT**

Be It Enacted by the People of the State of Oregon:

That article XI of the constitution of the state of Oregon shall be, and is hereby, amended by adding thereto the following sections 1 to 4, inclusive, which shall be designated as article XI-c:

ARTICLE XI-C

Section 1. Notwithstanding the limitations by this constitution provided, the city of Portland, in Multnomah county, state of Oregon, is hereby authorized to raise a fund by the levy and collection for three consecutive years only, beginning not later than the year 1924, of a special tax of one million dollars per year, and to expend said fund, as authorized by the legal voters of said city at any special or general election, in defraying the expense of holding

an exposition within said city in the year 1925, or as soon thereafter as the same may be arranged, and in defraying the expense of the representation of the said city thereat.

Section 2. The purpose of holding said exposition shall be to disseminate knowledge respecting the resources, products, commerce, industries and general advantages of the state of Oregon and of the city of Portland, and through the cooperation of the people of the United States and of foreign nations, to promote the progress of science and the useful arts and to accomplish the educational, social and economic advancement of mankind. Such purpose is hereby declared to be a public municipal and governmental purpose.

Section 3. The city of Portland, or any commission authorized by the legal voters of said city at any special or general election of said city for the purpose of representing the said city in the conduct of said exposition, is hereby authorized and

empowered, if unable to agree with the owner thereof for its purchase, to condemn, acquire and appropriate the use or fee title of any land or property necessary, in the discretion of the council of said city or of said commission, to the holding and conduct of said exposition, and to commence and prosecute in any court of general jurisdiction any suit, action or proceeding for the condemnation of such use or fee title. The procedure of such suit, action or proceeding for the condemnation of such use or fee title shall be as far as applicable the procedure provided in and by the laws of this state for the condemnation of property by public corporations for public use or for corporate purposes.

Section 4. This amendment shall be self-executing. Any legislation heretofore or concurrently passed by said city of Portland, and more particularly the amendment to the charter of said city, providing for the levy of said tax and the holding of said exposition, as proposed for adoption at any general or special election of said city held concurrently with the state election whereat this amendment is submitted, is hereby validated, confirmed and given every force and effect, as though such legislation had been passed subsequent to the taking effect of this amendment.

For affirmative argument see page 15.

(On Official Ballot, Nos. 308 and 309)

ARGUMENT (Affirmative)

Submitted by the Atlantic-Pacific Highways and Electrical Exposition, in behalf of the 1925 Exposition Tax Amendment.

The purpose of this act is to authorize the city of Portland to raise \$3,000,000 by levying a special tax in the city of Portland of \$1,000,000 each year for three years beginning not later than 1924 to pay the expense of holding an exposition in the year 1925 to advertise the resources, products, commerce, industries and general advantages of the state of Oregon and the city of Portland. The expenditure of the money raised is to be under the supervision of a commission representing the public.

The exposition tax is applicable to Portland only and in no way taxes any other city or county in the state. Consent of the voters of the state is necessary to enable Portland to tax itself for this purpose. The tax can be collected only as provided and can be used for no other purpose and the amount of said tax can not be increased. The exposition is contingent upon this tax.

The exposition is destined to—

Commemorate the return to world peace;

Recognize the building of the paved highways across the American continent;

Recount the development of transportation by land, sea and air;

Celebrate the one hundredth anniversary of the discovery of the electro-magnet;

Make known the possibilities of hydro-electric development;

Capitalize Oregon's scenic advantages;

Bring into full use the highways of the state;

Direct the tide of tourist travel westward;

Connect the Columbia River Highway, the Pacific Highway and other trunk highways with the main arteries leading to the Atlantic coast;

Bring millions of dollars in free publicity to the state;

Populate Oregon's millions of acres of idle land;

Advance Oregon's growth by increased population;

Reclaim the arid lands of Oregon by irrigation;

Bring millions of dollars of new wealth for investment;

Stimulate building program throughout state;

Develop permanent tourist trade;

Make America's 10,000 miles of trans-continental paved highways lead to Oregon;

Bring many national conventions to the northwest;

Open more foreign and domestic markets for the products of the farm and field;

Enlarge lumber manufacturing opportunities;

Develop the principles of cooperation;

Inculcate the spirit of patriotism and love of state;

Immortalize the history of the Oregon country;

Honor the name and fame of Oregon's pioneers;

Bring out the romance and adventure of the North American Indians;

Extol the virtues of Oregon's equable climate;

Perpetuate the glory of the ocean side as the playground of the West;

Show the world that Crater Lake, the Marble Caves and Mt. Hood are in Oregon;

Recognize the tourist as the pioneer of development;

The Oregon 1925 exposition has already received recognition by congress;

The president of the United States has authority to invite all foreign nations to participate;

Oregon in point of development is the forty-first state in the union;

Oregon has only 8 people to the square mile; California, 22; Washington, 20;

Oregon was first state to be established on the Pacific coast. By virtue of its natural resources it is entitled to a foremost place among the western states in wealth and population;

The 1925 exposition is an opportunity to put Oregon in the path of progress by national advertising.

These are a few of the reasons why the exposition should be held.

The passage of the amendment makes possible the holding of such an exposition.

Respectfully submitted,

ATLANTIC-PACIFIC HIGHWAYS AND
ELECTRICAL EXPOSITION,

By FRANKLIN T. GRIFFITH,
GEO. L. BAKER,
EMERY OLMSTEAD,
WM. HANLEY,
I. F. POWERS,
A. H. LEA,
J. F. DALY,
GUY W. TALBOT,
W. W. HARRAH,
F. G. DECKEBACH,

Managing Committee.

(On Official Ballot, Nos. 310 and 311)

AN AMENDMENT

To the constitution of the state of Oregon, to be submitted to the legal electors of the state of Oregon for their approval or rejection at the regular general election to be held November 7, 1922, by the addition of article XI-d thereto, proposed by initiative petition filed in the office of the secretary of state of the state of Oregon July 5, 1922.

The following is the form and number in which the proposed amendment will be printed on the official ballot:

Constitutional Amendment—Proposed by Initiative Petition

Initiated by State Taxpayers League of Oregon: W. J. Fullerton, Warren, Oregon; Wm. Hanley, Burns, Oregon; C. E. Ingalls, Corvallis, Oregon; E. C. Judd, Astoria, Oregon; H. L. Kuhl, Canyon City, Oregon; A. M. LaFollett, Salem, Oregon; E. W. McComas, Pendleton, Oregon; Clyde M. McKay, Bend, Oregon; George Miller, La Grande, Oregon; B. W. Sleeman, Portland, Oregon; H. C. Stearns, Yoncalla, Oregon; I. U. Temple, Pendleton, Oregon; Chas. H. Wieder, Albany, Oregon, Legislative Committee—**INCOME TAX AMENDMENT**—Purpose: To require that one-half of the tax levy for state expenses each year be levied on net incomes of natural persons and corporations beginning with 1924, the annual rate of income tax to be fixed by dividing the amount of tax required by the total net amount of all incomes subject to such tax; providing personal exemptions of from \$800 to \$1,000 for unmarried persons and from \$1,000 to \$1,500 for married persons and \$200 additional for each dependent, also life insurance, gifts, bequests, devises and inheritances, and charitable corporations and corporations exempted by United States income tax law.

310 Yes
Vote YES or NO

311 No

**PROPOSED CONSTITUTIONAL
AMENDMENT**

The constitution of the state of Oregon shall be, and hereby is, amended by adding thereto an article to be numbered and known as article XI-d, to read as follows:

ARTICLE XI-d

All money required to be raised in the year 1924 and each year thereafter by direct levy to meet the expenses of this state shall be raised in equal amounts from two sources, first from a direct tax on real and personal property, and second, from an income tax levied as hereinafter directed, provided that in computing the amount so to be raised all annual and continuing levies shall be included, and all inheritance taxes, license fees, license taxes, excise and revenue from like sources shall be excluded. The income tax hereby authorized shall be levied against all net income subject to the

taxing power of this state, except as hereinafter provided, accruing to natural persons and corporations residing in, owning property in or doing business in this state, provided that income accruing to stockholders from dividends paid by corporations subject to such tax shall be exempt. The rate of such income tax shall be determined in each year by dividing the sum required to be raised from the income tax hereby authorized by the total net income subject to such tax. It shall be the duty of the legislative assembly at its session occurring next after the general state election of 1922 to prescribe the manner of levying and collecting such income tax and to provide for reasonable personal exemptions of not less than eight hundred dollars or more than one thousand dollars for unmarried persons and not less than one thousand or more than fifteen hundred dollars for married persons and an additional exemption of two hundred dollars on account of each person dependent upon a taxpayer, for exemption of

the proceeds of life insurance, gifts, bequests, devises and inheritances and for exemption of the incomes of corporations organized for educational, religious or charitable purposes, and in aid of uniformity and to promote the public welfare the legislative assembly shall further provide for the exemption from the tax hereby required to be imposed, of all income of those corporations, associations and organizations exempted from the income tax of the United States of America by the provisions of sub-sections one to thirteen both inclusive of section two hundred and

thirty-one of the act of congress of the United States entitled "An act to reduce and equalize taxation, to provide revenue, and for other purposes," approved November 23, 1921. Nothing herein contained shall be held to permit the levying in the aggregate in any year by the income tax hereby authorized and by the existing system of taxation of any greater sum for state purposes than is now authorized by this constitution.

For affirmative argument see page 18.

(On Official Ballot, Nos. 310 and 311)

ARGUMENT (Affirmative)

Submitted by the State Taxpayers' League of Oregon, in behalf of the **Income Tax Amendment.**

The income tax amendment initiated by the State Taxpayers' League of Oregon is designed for the sole purpose of relieving the present onerous tax on real estate.

It would accomplish this and equalize the burden of taxation without increasing taxes a single cent. Our general property taxes have risen to such a point that many owners of property are obliged to dispose of their holdings. This measure will relieve the property owner and to just the extent that it furnishes such relief the tax will be levied against incomes and taken off real estate.

A man's income is an exact measure of his ability to pay. Many citizens who now have substantial incomes do not pay taxes. The property owner pays all.

With this measure in effect as supplemental to and not superseding the general property tax, every citizen will be taxed in accordance with his financial worth.

It is a legitimate, fair means of raising necessary taxes without unjustly penalizing any class of citizens, or having a tendency to drive from Oregon capital so much needed for the state's development.

It does not in any way increase public expenditure in any state department nor increase the tax levy as now existing. It is not designed for the purpose of raising more taxes, nor can it, but solely to relieve the general property tax. If this measure is passed it will bring onto the tax rolls millions in incomes that now escape taxation and thus materially lower the taxes of every present taxpayer in Oregon.

STATE TAXPAYERS' LEAGUE
OF OREGON,

C. E. INGALLS,
Chairman,

CLYDE M. McKAY,
Vice-Chairman,

EDW. C. JUDD,
Secretary,

W. J. FULLERTON,

WM. HANLEY,

A. M. LAFOLLETT,

E. W. McCOMAS,

B. W. SLEEMAN,

H C. STEARNS,

I. U. TEMPLE,

CHAS. H. WIEDER,

Legislative Committee.

(On Official Ballot, Nos. 312 and 313)

AN AMENDMENT

To the constitution of the state of Oregon, to be submitted to the legal electors of the state of Oregon for their approval or rejection at the regular general election to be held November 7, 1922, to amend article IX thereof by adding thereto an additional section to be designated as section 9 of said article IX; proposed by initiative, petition filed in the office of the secretary of state of the state of Oregon July 5, 1922.

The following is the form and number in which the proposed amendment will be printed on the official ballot:

Constitutional Amendment—Proposed by Initiative Petition

Initiated by J. F. Albright, Oregon City, Oregon—**INTEREST RATE AMENDMENT**—Purpose: To provide that the legal rate of interest in this state shall be six per cent per annum and no more on all moneys after the same shall become due; but on contract the rate of seven per cent per annum, and no more may be charged by express agreement of the parties, which rate shall be inclusive of all brokerage and commissions; and that no laws of this state relating to interest or usury are repealed or abrogated by this section, except in so far as the rate of interest is modified thereby.

312 Yes
Vote YES or NO

313 No

PROPOSED CONSTITUTIONAL
AMENDMENT

Be It Enacted by the People of the State of Oregon:

That article IX of the constitution of the state of Oregon shall be, and hereby is, amended by adding a section to said article IX, said section to be designated as section 9 of article IX. Said section to read as follows:

Section 9. The legal rate of interest in this state shall be 6 per cent per annum and no more on all moneys after the same shall become due, but on contract the rate, of 7 per cent per annum, and no more may be charged by express agreement of the parties, which rate shall be inclusive of all brokerage and commissions.

No laws of this state relating to interest or usury are repealed or abrogated by this section except in so far as the rate of interest is modified hereby.

For negative argument see page 20.

(On Official Ballot, Nos. 312 and 313)

ARGUMENT (Negative)

Submitted by Portland Press Club, Portland Association of Credit Men, Chamber of Commerce, Associated Retail Credit Men of Portland, Progressive Business Men's Club, Kiwanis Club, Oregon Technical Council, Portland Ad Club, and East Side Business Men's Club, of Portland, Oregon, opposing the **Interest Rate Amendment.**

This measure would inhibit loans on many classes of security.

Thousands of mortgages on homes would be foreclosed at maturity because of property owners' inability to procure new loans at the legal rate allowed.

The law of supply and demand controls the value of money the same as of other commodities, with this difference: that money is the most sensitive commodity with which the business world has to deal.

Imagine the effect of legislation which established a low maximum price on clothing, potatoes or automobiles. These articles would disappear from our markets and be sold in other states. The same effect in regard to money would follow the adoption of this amendment. It would drive money from the state.

The home owner and the farmer would particularly suffer. Instead of helping the class of people who need help most, it would simply make it impossible for them to borrow money.

It would especially militate against the cattle, sheep, wool and grain men. Loans on the class of security they have to offer are advanced by refinancing institutions which can not operate on less than a 2 per cent margin. These companies resell these loans on the open market at rates which fluctuate according to prevailing rates on other classes of loans. With a 7 per cent limit to the borrower, these cattle and sheep loan companies could only loan when the eastern rates were as low as 5 per cent, which is seldom the case. With this amendment in force, no funds would be available for financing the greater portion of our large crop movements, or for the cattle or sheep man.

The measure would not affect the banker, at whom it is aimed, because

bankers could and would purchase high class investments elsewhere than in Oregon, on which interest returns to them would be the same as now.

We certainly can not afford to stifle our basic industries by the adoption of the interest limitation amendment.

We are in great need at all times of capital from outside sources. We would be unable to procure millions of dollars of such capital if we adopt the **INTEREST LIMITATION AMENDMENT.**

PORTLAND PRESS CLUB,

By JAS. H. CASSELL, President.

PORTLAND ASSOCIATION OF CREDIT MEN,

By E. W. JOHNSON, President.

CHAMBER OF COMMERCE,

By O. M. MIELKE, President.

ASSOCIATED RETAIL CREDIT MEN OF PORTLAND,

By JOHN F. O'GARA, President.

PROGRESSIVE BUSINESS MEN'S CLUB,

By GEO. W. STAPLETON, President.

KIAWANIS CLUB,

By LESTER M. LELAND, President.

OREGON TECHNICAL COUNCIL,

By E. W. LAZELL, President.

PORTLAND AD CLUB,

By GEO. L. RAUCH, President.

EAST SIDE BUSINESS MEN'S CLUB,

By G. P. EISMAN, Vice-President.

(On Official Ballot, Nos. 314 and 315)

A MEASURE

To amend section 5259, Oregon Laws, relating to compulsory education, to be submitted to the legal electors of the state of Oregon for their approval or rejection at the regular general election to be held November 7, 1922; proposed by initiative petition filed in the office of the secretary of state of the state of Oregon July 6, 1922.

The following is the form and number in which the proposed measure will be printed on the official ballot:

Initiative Bill—Proposed by Initiative Petition

Initiated by Ira B. Sturges, Baker, Oregon; Dr. Robert C. Ellsworth, Pendleton, Oregon; Harold Baldwin, Prineville, Oregon; W. B. Daggett, Redmond, Oregon; Lewis H. Irving, Madras, Oregon; Collin E. Davis, The Dalles, Oregon; Leslie G. Johnson, Marshfield, Oregon; C. A. Swope, Grants Pass, Oregon; W. F. Harris, Roseburg, Oregon; John R. Penland, Albany, Oregon; J. K. Jeffery, Seaside, Oregon; F. C. Holibaugh, St. Helens, Oregon; O. O. Hodson, McMinnville, Oregon; E. L. Johnson, Hillsboro, Oregon—**COMPULSORY EDUCATION BILL**—Purpose: Requiring any parent, guardian or other person having control, charge or custody of a child over eight and under sixteen years of age, from and after September 1, 1926, to send such child to a public school during the entire school year, excepting: (a) children physically unable; (b) children who have completed the eighth grade; (c) children between the ages of eight and ten living more than one and one-half miles, and children over ten years of age living more than three miles from a public school, except when transportation is furnished; (d) children taught by parent or private teacher.

314 Yes

Vote YES or NO

315 No

A BILL FOR AN ACT TO PROPOSE BY
INITIATIVE PETITION TO AMEND
SECTION 5259, OREGON LAWS.—
COMPULSORY EDUCATION.

*Be It Enacted by the People of the State
of Oregon:*

Section 1. That section 5259, Oregon Laws be, and the same is hereby, amended so as to read as follows:

Sec. 5259. *Children Between the Ages of Eight and Sixteen Years.* Any parent, guardian or other person in the state of Oregon, having control or charge or custody of a child under the age of sixteen years and of the age of eight years or over at the commencement of a term of public school of the district in which said child resides, who shall fail or neglect or refuse to send such child to a public school for the period of time a public school shall be held during the current year in said district, shall be guilty of a misdemeanor and each day's failure to

send such child to a public school shall constitute a separate offense. Provided, that in the following cases, children shall not be required to attend public schools.

(a) *Children Physically Unable.* Any child who is abnormal, subnormal or physically unable to attend school.

(b) *Children Who Have Completed the Eighth Grade.* Any child who has completed the eighth grade, in accordance with the provisions of the state course of study.

(c) *Distance from School.* Children between the ages of eight and ten years inclusive, whose place of residence is more than one and one-half mile, and children over ten years of age whose place of residence is more than three miles, by the nearest traveled road, from a public school; provided, however, that if transportation to and from school is furnished by the school district, this exemption shall not apply.

(d) *Private Instruction.* Any child who is being taught for a like period of time

by the parent or private teacher such subjects as are usually taught in the first eight years in the public school, but before such child can be taught by a parent or a private teacher, such parent or private teacher must receive written permission from the county superintendent, and such permission shall not extend longer than the end of the current school year. Such child must report to the county school superintendent or some person designated by him at least once every three months and take an examination in the work covered. If, after such examination the county superintendent shall determine that such child is not being properly taught, then the county superintendent shall order the parent, guardian, or other person, to send such child to the public school the remainder of the school year.

If any parent, guardian or other person having control or charge or custody of any child between the age of eight and sixteen years, shall fail to comply with any provision of this section, he shall be guilty of a misdemeanor, and shall, on conviction thereof, be subject to a fine of not less than \$5, nor more than \$100, or to imprisonment in the county jail not less than two nor more than thirty days, or by both such fine and imprisonment in the discretion of the court.

This act shall take effect and be and remain in force from and after the first day of September, 1926.

For affirmative argument see page 23.
For negative arguments see pages 24-32.

(On Official Ballot, Nos. 314 and 315)

ARGUMENT (Affirmative)

Submitted by H. Baldwin, W. B. Daggett, Collin E. Davis, W. F. Harris, O. O. Hodson, F. C. Holibaugh, J. R. Jeffery, E. L. Johnson, Leslie G. Johnson, John R. Penland, Ira B. Sturges, in behalf of the **Compulsory Education Bill**.

Do you believe in our public schools?

Do you believe they should have our full, complete and loyal support?

What is the purpose of our public schools, and why should we tax ourselves for their support?

Because they are the creators of true citizens by common education, which teaches those ideals and standards upon which our government rests.

Our nation supports the public school for the sole purpose of self-preservation.

The assimilation and education of our foreign born citizens in the principles of our government, the hopes and inspiration of our people, are best secured by and through attendance of all children in our public schools.

We must now halt those coming to our country from forming groups, establishing schools, and thereby bringing up their children in an environment often antagonistic to the principles of our government.

Mix the children of the foreign born with the native born, and the rich with the poor. Mix those with prejudices in the public school melting pot for a few years while their minds are plastic, and finally bring out the finished product—a true American.

The permanency of this nation rests in the education of its youth in our public schools, where they will be correctly instructed in the history of our country and the aims of our government, and in those fundamental principles of freedom and democracy, reverence and righteousness, where all shall stand upon one common level.

When every parent in our land has a child in our public school, then and only then will there be united interest in the growth and higher efficiency of our public schools.

Our children must not under any pretext, be it based upon money, creed or social status, be divided into antagonistic groups, there to absorb the narrow views of life as they are taught. If they are so divided, we will find our citizenship composed and made up of cliques, cults and factions each striving, not for the good of the whole, but for the supremacy of themselves. A divided school can no more succeed than a divided nation.

The inspiration for this act is the following resolution:

"Resolved, That we recognize and proclaim our belief in the free and compulsory education of the children of our nation in public primary schools supported by public taxation, upon which all children shall attend and be instructed in the English language only without regard to race or creed as the only sure foundation for the perpetuation and preservation of our free institutions, guaranteed by the constitution of the United States, and we pledge the efforts of the membership of the order to promote by all lawful means the organization, extension and development to the highest degree of such schools, and to oppose the efforts of any and all who seek to limit, curtail, hinder or destroy the public school system of our land."

The above resolution was adopted by the Supreme Council, A. & A. S. Rite, for the Southern Jurisdiction of the United States, May, 1920.

Grand Lodge of Oregon, A. F. & A. M. June, 1920.

Imperial Council, A. A. O. Nobles Mystic Shrine, June, 1920

Respectfully submitted,

H. BALDWIN,
Prineville, Oregon.
W. B. DAGGETT,
Redmond, Oregon.
COLLIN E. DAVIS,
The Dalles, Oregon.
W. F. HARRIS,
Roseburg, Oregon.
O. O. HODSON,
McMinnville, Oregon.
F. C. HOLIBAUGH,
St. Helens, Oregon.
J. R. JEFFERY,
Seaside, Oregon.
E. L. JOHNSON,
Hillsboro, Oregon.
LESLIE G. JOHNSON,
Marshfield, Oregon.
JOHN R. PENLAND,
Albany, Oregon.
IRA B. STURGES,
Baker, Oregon.

(On Official Ballot, Nos. 314 and 315)

ARGUMENT (Negative)

Submitted by the Oregon and Washington District of the Evangelical Lutheran Synod of Missouri, Ohio and other states, opposing the **Compulsory Education Bill**.

This bill if enacted into law would be

A Terrific Blow to Personal Liberty

Who owns your child? The state? Do not you? Who feeds and clothes your child? The state? Not while you are living and able to care for your own. Why do you feed and clothe your child? Because it is *your child*. If you don't own your own child, what in the wide world do you own?

Now if you own your child and are in duty bound to feed and clothe it, you certainly have "some say" about your child's education and its teacher. The state has a right to compel you to educate your child, just as it has a right to compel you to feed and clothe your child. But the state has no more right to choose the teacher for your child and the school it shall attend than it has to tell you where to buy your child's clothing and what style of clothing it must wear. This bill, if enacted into law, will deal a *terrific blow to your constitutional rights, confiscate your parental authority, and undermine your personal liberty.*

It will also

Seriously Curtail Your Religious Liberty

Under the constitution of the United States and of the state of Oregon you enjoy religious liberty; that is, the liberty to worship God according to the dictates of your conscience and to rear your child according to your religion. If you see fit to send your child to a school in which the religion of your choice is taught, not one day in the week, but every day, and the whole training of the child is permeated by such religion, the state, under the constitution, *must not prohibit you from doing so*. This bill, if enacted into law, will prohibit you from doing so. *This bill is manifestly unconstitutional.*

President Harding Warns

"In my experience of a year in the White House there has come to me no other such unwelcome impression as the manifest *religious intolerance* which exists among many of our citizens. I hold it to be a menace to the very liberties we boast and cherish."

Ex-Vice-President Marshall Says

"I have an old-fashioned notion that in a government where freedom of religion is guaranteed to the citizen, as the father of a child, I have a right to train it along the lines of my own religious belief."

"I doubt that any officer, however gifted and high-minded he may be, can have a tenderer regard for my child than I myself possess, that he can more sincerely desire his health, happiness and success."

"Unless I develop into such a brute as to be unfit to take care of my child

and thus warrant society in removing him permanently from my custody, I should be let alone to look after his health, care for his wants, guide his education and instill into his mind such religious views as I think will enable him to stand against the temptations of a tempestuous world."

The state has a right to set a certain standard of education, to prescribe a certain course of studies, one that will qualify your child for intelligent citizenship. *But where the child shall get this education, in a free land such as ours, it is not for the state to say.* If parents see fit to send their children to schools where these just requirements of the state are met and the children get a religious training besides, the state must not interfere.

Would Send Taxes Still Higher

There are some 12,000 children in private and denominational schools in the state of Oregon. If these children were forced into the public schools some 300 to 400 additional teachers and a corresponding number of additional schools would have to be provided and financed. The already burdensome tax rate would thus soar still higher. And who would have to pay the bill? YOU.

Let Common Sense Decide

"We make our appeal to the common sense of every thinking American. And we ask that the professional agitator be made to turn to more worthy tasks. We ask that he be prevented from infringing upon the *natural and inalienable* right of parents to provide their children with a religious education that satisfies their ideals and their consciences. We ask every good citizen to declare again that the Constitution's Bill of Rights, which has stood the tests of generations, *should be left as it is.*"

"In spite of religious, social, economic and many other differences we have managed to live together in peace and harmony for many years. For this blessing we are indebted largely to our forefathers, who contented themselves with bringing together the people of many creeds and differences upon a broad but sound platform, built of natural and consequently inalienable rights. *Let this their basic principle of civil government be sacred to us. Let us keep faith with them. Let us repel such as would drive a splitting wedge between us by proposing an abridgement of parental rights, of religious liberty and of educational freedom.*"

THE OREGON AND WASHINGTON DISTRICT OF THE EVANGELICAL LUTHERAN SYNOD OF MISSOURI, OHIO AND OTHER STATES,

By J. A. RIMBACH,
Chairman of Committee.

(On Official Ballot, Nos. 314 and 315)

ARGUMENT (Negative)

Submitted by W. M. Ladd, J. C. Ainsworth, C. D. Bruun, F. L. Shull, Charles H. Carey, E. C. Sammons, E. C. Shevlin, Chas. J. Gray, Wm. D. Wheelwright, Richard W. Montague, C. F. Adams, W. B. Ayer, and James B. Kerr, of Portland, Oregon, opposing the **Compulsory Education Bill**.

1. Denial of Right.

This measure would deny to parents the right to choose the school, the teacher, the methods, by means of which their children are to be educated; a right fundamental in any country which pretends to be free.

2. Prussian System.

This measure imitates the method of public education which brought Prussia to her deserved destruction—giving the state dictatorial powers over the training of children and destroying independence of character and freedom of thought.

3. The Method of Bolshevik Russia.

In present day Russia the Bolshevik government treats the child as the ward of the state. This measure proposes to adopt this method and to substitute state control for the authority and guidance of the parents and is destructive of American independence.

4. Overcrowding Schools and Increased Taxes.

We, in Oregon, are justly proud of our school system but we have already felt the burden of taxes necessary for its support. If the number of children now attending the public schools is to be increased by adding those now taught in private schools it is inevitable that overcrowding must result, and it is also certain that taxes must be materially increased or that the present standards of instruction must be materially lowered.

5. Do We Favor Blue Laws?

If the state can require all children to receive only the instruction prescribed by public school directors what is to prevent the state from forcing upon all its citizens a particular religious creed, from requiring all its citizens to receive treatment from state physicians or from enforcing the puritan Sunday and a code of Blue Laws?

6. Conditions Do Not Demand This Measure.

Conditions in Oregon certainly do not call for any such drastic measure. The

population is 85.1 per cent native white, and only 13 per cent foreign born white and three-fourths of the latter are naturalized. There is no crowded foreign section in any Oregon town.

7. Title of Measure Is Deceptive.

This is misnamed a compulsory educational measure. Compulsory education is now required under existing law. Under the present law all children must be educated up to the standard of the common schools and the supervising officers of the public schools apply the test.

We, the undersigned, are strongly in favor of public schools and of compulsory education, but we believe that the proposed measure will injure rather than aid the cause of education and that it is destructive of true Americanism.

W. M. LADD,
Portland, Oregon.
J. C. AINSWORTH,
Portland, Oregon.
C. D. BRUUN,
Portland, Oregon.
F. L. SHULL,
Portland, Oregon.
CHARLES H. CAREY,
Portland, Oregon.
E. C. SAMMONS,
Portland, Oregon.
E. C. SHEVLIN,
Portland, Oregon.
CHAS. J. GRAY,
Portland, Oregon.
WM. D. WHEELWRIGHT,
Portland, Oregon.
RICHARD W. MONTAGUE,
Portland, Oregon.
C. F. ADAMS,
Portland, Oregon.
W. B. AYER,
Portland, Oregon.
JAMES B. KERR,
Portland, Oregon.

(On Official Ballot, Nos. 314 and 315)

ARGUMENT (Negative)

Submitted by Board of Trustees of St. Helen's Hall: Rt. Rev. Walter Taylor Sumner, D. D., Bishop of Oregon, President; Rev. John D. Rice, Vice-Chairman; A. M. Ellsworth, Secretary and Treasurer; and Rev. H. D. Chambers, W. J. Henderson, and Clarence D. Porter, opposing the **Compulsory Education Bill**.

We are opposed to proposed bill because the enactment of it will constitute an unwarranted and unjustified invasion of the civil and religious liberty of the citizens of this state. No invidious fact or condition affecting public interest has been called to our attention that would furnish in the slightest degree an excuse for the proposed legislation.

We ask all citizens to register their vote against this bill.

Respectfully submitted,

**BOARD OF TRUSTEES OF ST.
HELEN'S HALL,**

WALTER TAYLOR SUMNER,
Bishop of Oregon, President.

REV. JOHN D. RICE,
Vice-Chairman.

A. M. ELLSWORTH,
Secretary and treasurer.

REV. H. D. CHAMBERS,

W. J. HENDERSON,

CLARENCE D. PORTER.

(On Official Ballot, Nos. 314 and 315)

ARGUMENT (Negative)

Submitted by Ruth Catlin, Principal of Miss Catlin's School, Portland, Oregon; Addison C. Jewell, Principal of Preparatory School, Portland, Oregon; Joseph A. Hill, Principal of Hill Military Academy, Portland, Oregon, and Mrs. Calvin B. Cady, Principal of Music-Education School, Portland, Oregon, opposing the **Compulsory Education Bill**.

Do you believe in our public schools?

Every right-minded American answers, "Yes."

Do you believe they should have our full, complete and loyal support?

Again, every right-minded American answers, "Yes."

Is our full support of the public schools diminished by our support of the private schools? No, the two systems work perfectly side by side. The public schools necessarily and properly educate the vast majority, but by methods exacted by large numbers. The private schools educate comparatively few but with more attention to the individual. The ordinary branches of learning are acquired in both systems. The public schools can afford no more. The private schools by their independent position offer varied opportunities and individual development impossible or unsuitable in the public schools.

As citizens of Oregon and as principals of nonsectarian private schools we oppose the Compulsory Education Bill.

As citizens we object to the measure because it deprives parents of the right to choose the means of education for their children. We believe in the necessity and value of the public schools and in the right of the state to require the education of its children by competent teachers and according to certain scholastic standards. We are equally firm in our belief that parents have the right to choose the school in which their children shall be educated so long as the state's standards are fulfilled. The states of the Union so far have been content to compel children to attend some school either public or private where the state standards are maintained. If this measure becomes law it will be the first attempt in this country to compel every child to attend a particular kind of school.

As principals of the schools represented we object to the proposed law as it directly affects us in the following respects:

1. It will destroy the capital invested in our schools. The total capital invested in the lands, buildings, equipment and endowment funds of the four schools is more than \$250,000.00. The buildings and equipment are of little value except

for private schools and the use of the endowment funds is limited to private educational purposes. Two of the schools have pupils of high school grades who are not directly affected by this bill and it may be supposed that these schools can continue with such pupils, but the withdrawal of one-half of the children and one-half the income would kill the school. Moreover, we shall have no feeling of security in conducting the high school grades, for if this bill passes there appears to be no reason why a similar attempt will not be made to destroy the higher schools.

2. It will deprive us and our teachers of the right to earn a living in a lawful occupation.

The principals and teachers of the four schools are largely college graduates who have given the best part of their adult years to teaching. As private school teachers they have been trained through an experience different from the public schools. The smaller classes in the private schools allow greater freedom of action, a less rigid discipline, more initiative and a closer relation with individual pupils than can be permitted in the public schools with their larger classes.

3. This law will destroy schools which provide desirable methods and courses of study, which the public schools have not adopted and probably never can adopt.

Our four schools meet the public school requirements as to courses of study, competency of teachers, and attainments of pupils. And because they are private schools we do more in many respects than the public schools. Our chief advantage lies in the smaller classes. While the Portland public elementary schools have one teacher for about 40 pupils, our schools have one teacher for about 12 pupils. This means better teaching and more attention to each child's development. In the private schools far more consideration can be given to healthful conditions. Quiet, uncrowded, well ventilated rooms are provided. No one interested directly or indirectly in the public schools approves of the large classes and the overcrowding. They are endured only because of the enormous cost of curing the evil. The private schools consider the small classes essential to their success and

they provide the necessary teachers only at greatly increased expense.

Our schools furnish other special inducements which in the eyes of our patrons are advantages. In the judgment of some parents co-education is not best even for young children and they prefer to send their boys to a school exclusively for boys like the Hill Military Academy and their girls to Miss Catlin's. Shall such parents be deprived of the right to exercise their judgment? Is the state injured by having such schools?

Some parents wish the discipline and training of a military school for their boys. Is the Hill Military Academy to suffer because it offers this kind of instruction under an army officer detailed by the United States government?

Each private school equals the studies of the public schools and can give special advantages in additional subjects including the arts, languages, and manual training.

The schools we represent are in Portland and some children come to us from other parts of Oregon and from other states because of our climate, the Art Museum, the Public Library and the special advantages of a large city. The time will come, unless this bill passes, when similar schools in eastern Oregon or in the Rogue River valley will prosper on account of the benefits afforded by their different climate and surroundings.

Two of our schools furnish boarding facilities and thus give an opportunity for the care as well as instruction of children who have lost a home by the death of one or both parents. Can the state undertake to give such children the care which they now receive in the private schools?

Two of our schools, by succession to older schools, have a long and useful past in the educational history of the state. The Portland Academy was founded in 1880 under the principalship of Dr. Joseph R. Wilson and Dr. S. R. Johnson. Miss Jewell was the principal and Miss Quigg a teacher in the elementary department when the academy

closed in 1916 and they then started their Preparatory School. The influence of the academy in this community is manifest in the lives of its many graduates. The Bishop Schott Grammar School was founded in 1870 by the Protestant Episcopal Church. It closed as a church school in 1901 and Dr. J. W. Hill, who had been its principal, opened the Hill Military Academy, at the present location, and in 1908 Dr. Hill's son succeeded him as principal. Again we have a school with a long and useful career in education.

Miss Catlin started her school in 1912 and Mr. and Mrs. Cady the Music-Education School in 1913. Their graduates are still too young to have made the impression on the city which has come from the older schools, but each has done its work to the satisfaction of its patrons.

Finally, the bill should be defeated because:

It would deprive public school education of the benefits it receives from the experiments in methods, research work and high standards contributed by independent schools.

It is against the best American ideals of freedom in that it denies to men and women freedom of thought and action in the choice of environment and influences for their children.

It is Prussian in spirit and method and would be a piece of majority tyranny in legislation.

It represents an anti-American effort to standardize the individual and strikes a blow at democracy's long struggle to protect the individual in his right to direct his own life.

RUTH CATLIN,
Principal of Miss Catlin's School.

ADDISON C. JEWELL,
Principal of Preparatory School.

JOSEPH A. HILL,
Principal of Hill Military Academy.

MRS. CALVIN B. CADY,
Principal of Music-Education School.

(On Official Ballot, Nos. 314 and 315)

ARGUMENT (Negative)

Submitted by The Seventh Day Adventists of Oregon, H. G. Thurston, General Field Secretary, opposing the **Compulsory Education Bill**.

We believe in our public schools. We believe they should be supported by public taxation. We believe their highest aim is to assist in developing intelligent citizens. We believe in compulsory education. We are not at all certain, however, that a man educated in the public school is more intelligent than if he were educated in a private or sectarian school. Nor have we heard convincing argument that a person is necessarily more patriotic, if educated in a public school, than if he were educated in a school not supported by public taxation.

For its first 50 years, our country had no public schools; but the patriotism of that time can not be questioned. If anarchy is taught by any teacher of private or public school, this can and ought to be corrected by the government. Is it proven that anarchy is bred, and hatred for the "stars and stripes" is begotten by a daily study of the gospel of Jesus Christ? Those initiating the measure are well aware that not all who have attended public schools are desirable citizens. Anarchists and criminals have, many of them, attended public schools; therefore attendance of public schools is not the infallible road to good citizenship.

We favor state inspection of all schools. We favor an educational standard for private or sectarian schools, at least equal to the standard of the public schools.

Civil governments are ordained of God to protect men in their natural rights, and, as Thomas Jefferson declared June 7, 1816, "to take none of them from us." The greatest constitution ever framed by human hand declares, "congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof." U. S. Constitution, Art. 1, Amendments.

Some believe it is their inalienable and constitutional right to educate their children for missionary service. To many parents this has become a religious duty and it is an "exercise" of their religion, and a matter of conscience. Where the equal rights of others are respected, in America "the dictates of conscience" are held sacred. Christians believe the Master's great commission is of force today. He said, "Go ye into all the world and teach all nations"; and this work is to continue "even to the end of the world."

Seventh-day Adventists believe early training is highly essential for the greatest efficiency as missionaries. They have proven this by actual experience. In their efforts to assist in evangelizing the world, these people have established many schools. In addition to the fundamental branches taught in the public schools, they are instructed, not only in true Americanism, but also in their duty to the heathen of all lands. They now have about 40,000

students in actual training, a large number of whom are inspired by the missionary idea. More than 1,300 teachers are conducting elementary schools. In the great world evangelization effort, they paid last year more than \$8,462,000. Nor does this sum include the cost of their educational work. This was an additional sum. Oregon has become a liberal sharer in this effort. Will the noble, liberty-loving citizens of this commonwealth, by adopting this measure, help to brand this state as the first in the Union to cut short the efforts of Christian people to discharge the solemn duty which they feel they owe to men in other lands less favored than ours?

We understand the exemption noted in (d) of the measure does not include parochial or sectarian schools. They are abolished altogether. It gives almost unlimited powers to the superintendent of instruction in each county. The power granted him in this measure might be misused, and, through prejudice, become tyrannical.

Let all our children be taught in English. No sectarian school should seek or accept state aid. The public school can not and ought not to attempt to train students in religious lines. Such effort would prove a complete failure.

We are not ashamed of the product of our parochial schools when conducted by well-trained spiritual teachers. If all the children of the land could receive this same kind of spiritual food in connection with their secular education, we feel confident that our republic would have nothing to fear, and there would be very little need for policemen and jails in the future.

We have no disposition to question the sincerity of the promoters of this measure; but we see many reasons which convince us that it is un-American and unconstitutional, and will not accomplish the end sought. This measure virtually involves a union of church and state. The adoption of this measure would trample upon the constitutional rights of parents.

The government that turns its citizens into subjects and makes them mere cogs in a wheel, without any rights of their own, is a government that is transforming itself into a tyranny, and is paving the way for its downfall. No government that sets itself up above the inalienable rights of its citizens, and tramples these rights into the dust by the exercise of unjust and arbitrary power, can long endure. The measure is "paternalism" on the part of the state, and a thousand evils will surely follow if it is ever enacted. It should be defeated.

THE SEVENTH DAY ADVENTISTS OF OREGON,

By H. G. THURSTON, General Field Secretary.

(On Official Ballot, Nos. 314 and 315)**ARGUMENT (Negative)**

Submitted by W. H. Boddy, of Hood River, Oregon; William Moll Case, of Eugene, Oregon, and Boudinot Seeley, of Portland, Oregon, opposing the **Compulsory Education Bill**.

On July 12, 1922, a group of 25 Oregon ministers, members of the Presbyterian Church, adopted the following statement of belief:

"Whereas, much of the propaganda in favor of this bill has been conducted in the name of Protestantism, we the undersigned ministers, members of the Presbyterian Church, believe that the proposed legislation is inimical to the highest human welfare for the following reasons:

1. It proposes to abolish one system of religious education and offers no substitute for it in any plan of religious instruction in connection with the public school system.

2. It is based on the philosophy of autocracy that the child belongs primarily to the state; it is an unjustifiable invasion of family authority and threatens ultimately the guarantees of our American liberty.

3. The proposed legislation in its conception, promotion and execution violates what we conceive to be the spirit of fraternity and brotherly love taught by our Master.

At the same time we desire that it be understood that we favor the erection of standards by the state department of education for both students and teachers in all private schools."

Signers of the statement were:

William H. Boddy, pastor Community Church, Hood River, Oregon.

Boudinot Seeley, superintendent of church extension, Portland, Oregon.

Edward H. Pence, pastor Westminster Presbyterian Church, Portland, Oregon.

Ward W. McHenry, pastor Mt. Tabor Presbyterian Church, Portland, Oregon.

Arthur M. Rice, pastor, Klamath Falls, Oregon.

Allan McRae, pastor, Tillamook, Oregon.

W. Lee Gray, pastor, Rogue River, Oregon.

George T. Pratt, Wendling, Oregon.

J. E. Youel, pastor, Dallas, Oregon.

G. H. Wilbur, pastor, Milton, Oregon.

William Moll Case, pastor Central Church, Eugene, Oregon.

John J. Canoles, pastor, Lebanon, Oregon.

William Crosby Ross, pastor, La Grande, Oregon.

Bert S. Hughes, pastor, Union, Oregon.

A. J. Hanna, pastor Marshall Street Church, Portland, Oregon.

A. R. Spearow, pastor, Cottage Grove, Oregon.

James Akin Smith, pastor Hope Church, Portland, Oregon.

Bruce J. Griffin, University pastor, Eugene, Oregon.

Joseph Y. Stewart, pastor, Whiteson, Oregon.

V. E. Schanbel, pastor, Redmond, Oregon.

Norman K. Tully, associate pastor First Presbyterian Church, Portland, Oregon.

J. E. Snyder, pastor, Corvallis, Oregon.

William E. Baskerville, pastor, Langlois, Oregon.

J. C. Mergler, pastor Vernon Presbyterian Church, Portland, Oregon.

W. F. Shields, pastor, Wallowa, Oregon.

Submitted by,

W. H. BODDY,
Hood River, Oregon.

WILLIAM MOLL CASE,
Eugene, Oregon.

BOUDINOT SEELEY,
Portland, Oregon.

(On Official Ballot, Nos. 314 and 315)

ARGUMENT (Negative)

Submitted by the Catholic Civic Rights Association of Oregon, by J. P. Kavanaugh, Frank J. Loneragan, Dan J. Malarkey, Wm. A. Munly, Henry E. McGinn, Arthur C. Dayton, and P. J. Hanley, opposing the **Compulsory Education Bill**.

What our state and country need is not discord but harmony; not division but unity. The Puritans, the Huguenots, the Cavaliers, the Quakers, the Catholics, and others, came to this country to escape religious and political persecution. They craved civil and religious liberty. The final expression of the American spirit was the Declaration of Independence. That spirit sustained them through the hardships and privations of the Revolution. It was finally crystallized in the Constitution and Bill of Rights. Americans became a great national family. They dwelt together in peace. They fought and fell together in war to establish and sustain the government and its institutions of liberty.

Oregon has been free from racial and religious strife for a long time. It has had a long period of prosperity and social peace. Its population is largely native born. It ranks high in education. It has fewer illiterates than almost any state in the Union. It was the first state in volunteer service in the great war. This record was achieved under existing conditions and institutions. There is no occasion now for agitation that will estrange old friends and neighbors and that will divide our people into classes and factions. In the war no one was rejected on account of the school he attended or the religion he professed. No greater misfortune could befall us than movements calculated to create divisions.

A heavy burden is laid upon the parents of this generation by the present social conditions. Their children are in their keeping. It is their right and their duty to train and discipline their children so that they will become useful and loyal citizens. The right of the parent to select the mental and moral training of the child is fundamental and inalienable. It is the most primary right recognized by enlightened countries. That right cannot be invaded without violating the constitutional guarantees. This right has been recognized in this country from the beginning. For more than 140 years these private schools have been maintained and they exist in every state in the Union. They are thoroughly efficient in every department of instruction. They carry the same course of study as the public schools, and these courses are supervised by the superintendent of public instruction. Their students pass the state examinations when they complete the primary grades. Their uniform high standing in these

examinations attests the quality of their instruction. There has never been a law of this kind enacted in this country. It was proposed in Michigan at the last election and decisively defeated at the polls. It failed to secure sufficient signatures in Michigan this year to again place it on the ballot.

Many of the leading public men of the country, including Theodore Roosevelt, Woodrow Wilson, Henry Cabot Lodge, Oscar Underwood and others, received their instruction in private institutions. Mr. Philander Claxton, until recently U. S. Commissioner of Education, declared in a public address: "I believe in the public school system. It has been the salvation of our democracy, but the private schools and colleges have been the salvation of our public schools. These private institutions have their place in our educational system; they prevent it from becoming autocratic and arbitrary and encourage its growth along new lines." Thomas Jefferson was emphatic in his praise of private elementary schools of his day.

All of the private schools give instruction in civics and American history, and patriotic exercises, at least equal in amount to such courses in the public schools, and with text books approved by the department of public instruction. No foreign language is used as a medium of instruction; all use English. Few of the students attending private schools are children of foreign born parents. The vast majority of the children of foreign born parentage in Oregon attend the public schools.

Oregon requires immigration for its development. California has 22 persons to the square mile, Washington has 20, and Oregon has but 8 and a fraction to the square mile. Immigration is not attracted by freak legislation, and many at whom measures of this kind are aimed will prefer to live in other states where a more liberal spirit prevails.

Under the terms of this measure the county superintendent is charged with the tremendous task and responsibility of granting permits to individual parents to engage private instructors for their children. Out of the thousands of applications that will be made, the superintendent may, of his own volition, grant permission to some and refuse others. The imposition of this task will make that office odious and subject the superintendent to the charge of favoritism. This is a delegation of final

authority to an official that is out of harmony with the spirit of our institutions.

There is a compulsory educational law in force in Oregon now. Every normal child must attend school in the primary grades. The title of this bill is intended to mislead in that respect. The proposers of this measure have tried to create the impression that there is an attack upon the public schools. There is not the slightest antagonism to the public schools from any source.

The proposers are the aggressors, and have forced this issue upon the public. Persons who arouse racial or religious prejudices as a means of securing place or power will not be convinced by any showing, but the broad, liberal-minded American wants to know the facts. He

will realize that this measure will create a tremendous burden of taxation, and that it is an invasion of fundamental rights guaranteed in terms by the Constitution of Oregon.

CATHOLIC CIVIC RIGHTS ASSOCIATION OF OREGON,

By J. P. KAVANAUGH,
FRANK J. LONERGAN,
DAN J. MALARKEY,
WM. A. MUNLY,
HENRY E. MCGINN,
ARTHUR C. DAYTON,
P. J. HANLEY.

(On Official Ballot, Nos. 316 and 317)

A MEASURE

Defining incomes and providing for the assessment, levy, collection and payment of taxes thereon; prescribing the powers and duties of the state tax commission and of income tax assessors with reference to the taxation of incomes; providing for the disposition of taxes on incomes; and making an appropriation for the purpose of carrying out the provisions thereof; to be submitted to the legal electors of the state of Oregon for their approval or rejection at the regular general election to be held November 7, 1922; proposed by initiative petition filed in the office of the secretary of state of the state of Oregon July 6, 1922.

The following is the form and number in which the proposed measure will be printed on the official ballot:

Initiative Bill—Proposed by Initiative Petition

Initiated by the Oregon State Grange: C. F. Spence, Master, Route 3, Oregon City, Oregon; Bertha J. Beck, Secretary, Route 3, Albany, Oregon—**INCOME TAX BILL**—Purpose: Levying graduated, annual taxes on incomes of all residents of the state and all nonresidents receiving incomes from sources within its jurisdiction; corporations, joint stock companies and associations to pay on their net incomes not otherwise taxed hereunder; corporate bonds declared interests in corporations; natural persons to pay on net income of their business not otherwise taxed hereunder, or exempt, except pensions, inheritances, insurance to amount of \$10,000 not received during insured lifetime; making certain exemptions from personal incomes and exempting mutual savings, building and loan, religious, charitable, etc., associations; provides manner of enforcement; and appropriates \$50,000 for expenses.

316 Yes

Vote YES or NO

317 No

A BILL

For an act defining incomes and providing for the assessment, levy, collection and payment of taxes thereon; prescribing the powers and duties of the state tax commission and of income tax assessors with reference to the taxation of incomes; providing for the disposition of taxes on incomes; and making an appropriation for the purpose of carrying out the provisions thereof.

Be It Enacted by the People of the State of Oregon:

Section 1. There shall be assessed, levied, collected and paid a tax upon incomes received during the year ending December 31, 1922, and upon incomes received annually thereafter, by such persons and from such sources as hereinafter described; provided, that firms, corporations, copartnerships, joint stock companies and associations which customarily close their annual accounts on a date other than December 31st or which customarily estimate their incomes or profits on a basis other than of actual cash receipts and disburse-

ments, may, with the consent and approval of the tax commission, return for assessment and taxation the income of profits earned during the business year for which the accounts of such persons are customarily made up.

Section 2. *Definition of Terms; What Income Taxable.* (1) The term "person" as used in this act shall mean and include an individual, firm, copartnership, every corporation, joint stock company, or association, organized for profit and having a capital stock represented by shares, unless otherwise expressly stated.

(2) The term "income" as used in this act shall include.

(a) All rent of real estate;

(b) All interest derived from money loaned or invested in notes, mortgages, bonds or other evidences of debt of any kind whatever;

(c) All wages, salaries or fees received for services; provided, that compensation to public officers for public service shall not be computed as part of the taxable income in such cases where the taxation

thereof would be repugnant to the constitution of the state or nation;

(d) All dividends, stock dividends, profits or undivided profits derived from stock or from the purchase and sale of any property or other valuables acquired within three years or from any business whatever;

(e) All royalties derived from the possession or use of franchises or legalized privileges of any kind;

(f) All other income of any kind derived from any source whatever except such as is hereinafter exempted;

(3) The tax shall be assessed, levied and collected upon all incomes not hereinafter exempted, received by every person residing within the state; and by every nonresident of the state upon such income as is derived from sources within the state or within its jurisdiction. So much of the income of any person residing within the state as is derived from rentals, stocks, bonds, securities or evidences of indebtedness shall be assessed and taxed, whether such income is derived from sources within or without the state; provided, that any person engaged in business within and without the state shall, with respect to income other than that derived from rentals, stocks, bonds, securities or evidences of indebtedness, be taxed only upon that portion of such income as is derived from business transacted and properly located within the state.

Section 3. *Deductions from Gross Incomes of Corporations.* Every corporation, joint stock company or association shall be allowed to make from its gross income the following deductions:

(a) Payments made within the year for personal services of officers or employees actually employed in the production of such income, if reasonable in amount; provided, that there be reported the name, address and amount paid each such officer or employee to whom a compensation of one thousand dollars or more shall have been paid during the assessment year;

(b) Other ordinary and necessary expenses paid within the year out of income in the maintenance or operation of its business and property, including a reasonable allowance for depreciation of property from which the income is derived. All bonds issued by a corporation shall be deemed an interest in the property and business of such corporation; and so much of the interest payable on such bonds as is represented by the ratio between the property located and business transacted within the state to the total property and business of such corporation shall be subject to taxation under this act as income of such corporation. Such tax shall be assessed to the bondholders under the general designation: "_____" (inserting the name of the corporation), but shall be a lien upon the property and business of such corporation prior to all other liens, and unless paid by the bondholders shall be enforced against the corporation. When paid by the corporation the amount of such tax may be deducted from the next

interest payment on such bonds unless otherwise provided by contract.

(c) Losses actually sustained within the year and not compensated for by insurance or otherwise; provided, that no loss resulting from the operation of business or the ownership of property may be allowed as a deduction, unless the income which might be derived from such property would be subject to taxation under this act.

(d) Sums paid by such persons within the year for taxes imposed by any state of this union or subdivision thereof, or any territory or possession of the United States, upon sources from which the income taxed is derived, but not including special assessments for improvements or betterments.

(e) Dividends or income received within the year from stock or interest in any firm, copartnership, corporation, joint stock company or association, the income of which shall have been assessed under the provisions of this act; provided, that when only part of the income of the copartnership, corporation, joint stock company or association from which such dividend or income was received shall have been assessed under this act only a corresponding part of such dividend or income shall be deducted; provided further, that such firm, copartnership, corporation, joint stock company or association report at the time of assessment the name and address of each person owning stock or interest in the same and the amount of dividends or income paid such person during the assessment year.

Section 4. *Deductions from Incomes of persons other than corporations,* joint stock companies or associations in reporting incomes for the purpose of taxation shall be allowed as follows:

(a) The ordinary and necessary expenses actually paid within the year in carrying on the profession, occupation or business from which the income is derived, including a reasonable allowance for depreciation of the property from which the income is derived. But no deduction shall be made for any amount paid for personal services unless there be reported the name, the address and the amount paid each such employee to whom a compensation of one thousand dollars or more shall have been paid during the assessment year;

(b) Losses actually sustained within the year and not compensated for by insurance or otherwise; provided, that no loss resulting from the operation of business or the ownership of property may be allowed as a deduction unless the income which might be derived from such property would be subject to taxation under this act;

(c) Dividends or income received by any person from stock or interest in any firm, copartnership, corporation, joint stock company or association, the income of which shall have been assessed under the provisions of this act; provided, that said firm, copartnership, corporation, joint stock company or association report at the time of the assessment the name and

address of each such person owning stock or interest in the same and the amount of dividends or income paid such person during the assessment year; provided further, that when only part of the income of any firm, copartnership, corporation, joint stock company or association shall have been assessed under this act only a corresponding part of the dividends or income received therefrom shall be deducted:

(d) Interest paid during the income year on indebtedness incurred in connection with the trade or business; provided, that the debtor reports the amount so paid, the form of the indebtedness, together with the name and address of the creditor;

(e) Interest received from bonds and other securities exempt from taxation under the laws of the United States;

(f) Pensions received from the United States;

(g) Taxes paid by such person during the year, other than inheritance taxes, upon the property or business from which the income hereby taxed is derived;

(h) All inheritances, devises and bequests received during the year from which an inheritance tax shall have been paid to this state;

(i) Insurance to the total amount of ten thousand dollars, received by any person or persons legally dependent upon the decedent, in payment of death claim by any insurance company, fraternal benefit society, or other insurer. But endowment or other insurance paid to the insured in his lifetime shall be taxable upon the excess received over the amount paid for the insurance.

Section 5. *Exemptions.* (1) There shall be exempt from taxation under this act income as follows, to wit:

(a) To an individual an income up to and including fifteen hundred dollars;

(b) To husband and wife twenty-five hundred dollars;

(c) For each child under the age of eighteen years, four hundred dollars;

(d) For each additional person, who is actually supported by and entirely dependent upon the taxpayer for his support, four hundred dollars;

(e) In computing said exemption and the amount of taxes payable by persons residing together as members of a family, the income of the wife and the income of each child under eighteen years of age shall be added to that of the husband or father, or if he be not living, to that of the head of the family, but if not paid by him or her may be enforced against any person whose income is included in the assessment;

(2) Income of any mutual savings or loan and building association, or of any religious, scientific, educational, benevolent or other association of individuals not organized for pecuniary profit.

(3) *Profits of Cooperative Associations.* Amounts distributed to patrons in any year, in proportion to their patronage of the same year, by any corporation, joint stock company or association doing busi-

ness on a cooperative basis, shall be returned as income or receipts by said patrons but may be deducted by such company as cost, purchase price or refunds; provided, that no such deduction shall be made for amounts distributed to stockholders or owners of such company in proportion to their stock or ownership, nor for amounts retained by such company and subject to distribution in proportion to stock or ownership as distinguished from patronage.

(4) Income received by the United States, the state and all counties, cities, villages, school districts or other political units of the state.

Section 6. *Rates of Taxation.* The tax to be assessed, levied and collected upon the incomes of all persons, firms, copartnerships, corporations, joint stock companies or associations, except as otherwise provided by law, after making such deductions and exemptions as hereinbefore allowed, shall be computed at the following rates, to wit:

(a) On the first one thousand dollars of taxable income or any part thereof, at the rate of 1 per cent;

(b) On the second one thousand dollars or any part thereof, at the rate of 2 per cent;

(c) On the third one thousand dollars or any part thereof, at the rate of 3 per cent;

(d) On the fourth one thousand dollars or any part thereof, at the rate of 4 per cent;

(e) On the fifth one thousand dollars or any part thereof, at the rate of 5 per cent;

(f) On the sixth one thousand dollars or any part thereof, at the rate of 6 per cent;

(g) On the seventh one thousand dollars or any part thereof, at the rate of 7 per cent;

(h) On the eighth one thousand dollars or any part thereof, at the rate of 8 per cent;

(i) On the ninth one thousand dollars or any part thereof, at the rate of 9 per cent;

(j) On the tenth one thousand dollars or any part thereof, at the rate of 10 per cent;

(k) On all taxable income in excess of ten thousand dollars up to and including fifteen thousand dollars, at the rate of 11 per cent;

(l) On all taxable income in excess of fifteen thousand dollars up to and including twenty thousand dollars, at the rate of 12 per cent;

(m) On all taxable income in excess of twenty thousand dollars, up to and including thirty thousand dollars, at the rate of 13 per cent;

(n) On all taxable income in excess of thirty thousand dollars up to and including fifty thousand dollars, at the rate of 14 per cent;

(o) On all taxable income in excess of fifty thousand dollars, at the rate of 15 per cent.

Section 7. *Administration.* (1) The state shall be divided into assessment districts by the state tax commission, but in no instance shall a county be divided.

(2) Before the first day of January, 1923, there shall be selected and appointed by the state tax commission an income tax assessor for each assessment district in the state, who shall hold office for a term of four years unless removed sooner as hereinafter provided.

(3) The state tax commission may at its discretion transfer any income tax assessor from one district to another and may remove any income tax assessor or his deputy from office.

(4) Before entering upon his duties such income tax assessor shall subscribe to the constitutional oath and file the same in the office of the secretary of state; he shall also give bonds in such form, with such sureties and in such amounts as the state tax commission shall prescribe and approve, and all premiums upon such bonds shall be paid out of moneys appropriated for the purposes of this act. All income tax assessors shall be under the direction and control of the state tax commission and shall make such reports and perform such other duties as the commission shall direct.

(5) The state tax commission may authorize any income tax assessor to appoint such deputies and other assistants as may be required for the proper performance of his duties. Such deputies shall qualify in the same manner and possess the same powers as the assessor.

(6) The salaries of the income tax assessors and deputies and assistants shall be fixed by the state tax commission. The assessor shall be furnished all necessary printing, stationery, postage and office equipment, and be and his deputies shall be entitled to receive their actual necessary expenses incurred in the performance of their duties. The salaries of the assessor and his deputies and assistants, and all such expenditures shall be audited and paid out of the state treasury in the same manner as other similar salaries and state expenses are audited and paid.

(7) The county court of each county in which the income tax assessor has an office shall provide at the expense of the county a suitable room or rooms in the courthouse or other convenient building at the county seat for the use of such assessor. If any county shall fail or refuse to furnish suitable quarters for the use of the income tax assessor as herein provided the tax commission may procure such quarters at the expense of the county primarily responsible therefor.

Section 8. The state tax commission and the income tax assessors shall annually on the first day of January, or as soon thereafter as practicable, proceed to assess as herein provided every income received during the preceding calendar year liable to taxation under the provisions of this act. Liability to taxation for income which follows the residence of the recipient, in the case of persons moving out of or into

the state, shall be determined by the residence of such person on the thirty-first day of December of the income year.

Section 9. *Rules and Regulations.* (1) The state tax commission is hereby authorized to make such rules and regulations, and to require such facts and information to be reported as it may deem necessary to enforce the provisions of this act. Said commission is also hereby authorized to employ such clerks and other assistants as may be necessary to carry this act into effective operation.

(2) The state tax commission shall have power and it is hereby made the duty of said commission to demand and receive from any person, subject to the payment of income tax under provisions of this act, a full, true and correct copy of any income tax return made by such person to the United States or any of its territories or possessions, or to any state, or to any foreign country.

Section 10. *Returns. Corporations.* (1) Every corporation, copartnership, joint stock company or association whether subject to an income tax under the provisions of this act or not shall make an annual return of income as herein provided and shall furnish to the state tax commission a true and accurate statement at such time, and in such manner and form and setting forth such facts as the commission shall deem necessary to enforce the provisions of this act. Such statement shall be made upon the oath or affirmation of the president, vice-president or other principal officer and the treasurer of said corporation, copartnership, joint stock company or association, and shall be made on or before the fifteenth day of March of each year.

(2) *Individuals.* Every person subject to an income tax under provisions of this act shall make an annual return of his or her taxable income as herein provided. Such return shall be under oath or affirmation, and shall be filed with the income tax assessor for the district in which the taxpayer resides, and shall be made in such manner and form as the state tax commission shall from time to time prescribe and shall contain such further information as the commission may deem pertinent. The return shall be made on or before the fifteenth day of March in each year, and shall relate to the income received during the calendar year ending on the preceding thirty-first day of December. The state tax commission shall cause to be prepared blanks for the said returns, and shall cause them to be distributed by the income tax assessors; but no person shall be excused from making the return by the failure of any such assessor to send or give one of the blanks to him or her. All persons who are notified to make return of income by the tax commission or the assessor of incomes shall comply with the notice regardless of the amount of their income.

(3) *Fiduciary Returns.* Every guardian, trustee, executor, administrator, agent or receiver, and every other person or corpo-

ration acting in a fiduciary capacity, shall make and render to the income tax assessor of the district in which such representative resides a return of the amount of income received by him for such person, ward or beneficiary, together with all income received by the ward, beneficiary, deceased or incompetent person whom he represents or succeeds during the year covered by the return and shall be liable to assessment and taxation therefor, subject to the deductions and exemptions provided in this act; provided, that such deductions or exemptions have not been claimed by or for such person, ward or beneficiary in another capacity. The return so made shall be signed by the person rendering it, and by the president or secretary thereof, if a corporation. Every person subject to an income tax in his representative capacity shall have all the remedies and rights of reimbursement prescribed by law for any tax assessed against or paid by him in such capacity.

(4) *Discharge of Fiduciary.* An executor, administrator, guardian or trustee applying to a court having jurisdiction for a discharge from his trust and final settlement of his accounts, before his application shall be granted, shall file with the income tax assessor of his district a return of all income received in his representative capacity during the time between the last preceding January first and the date of his application for discharge. Upon receipt of such returns, the income tax assessor shall immediately determine the amount of income tax due or to become due from such executor, administrator, guardian or trustee and certify to the amount or amounts to the court in which the application for discharge is pending, and the court shall make such order or direction as is necessary to provide for the payment thereof at the time of entering final judgment.

Section 11. *Supplementary Returns.* If the state tax commission or any income tax assessor shall, from information derived from the return or otherwise, be of the opinion that any person whose income is taxable under the provisions of this act may have failed to file a return, or to include in a return filed, either intentionally or through error, all the sources of his or her taxable income, such person may be required to file a return or a supplementary return under oath or affirmation, in such form in each individual instance as the state tax commission or income tax assessor shall prescribe, of all sources from which the taxpayer received any income, whether or not taxable under the provisions of this act, in the year for which the return was made. If from a supplementary return or otherwise it is found that any source of taxable income has been omitted from the original return the state tax commission or any income tax assessor may require the amount of income from each source of taxable income has been omitted from the oath or affirmation of the person liable for the tax, and added to the original return. Such sup-

plementary return and the correction of the original return shall not relieve the person making the same from any of the penalties to which he or she may be liable under any provision of this act.

Section 12. *Additions and Corrections to Returns.* Whenever the state tax commission or any income tax assessor shall from information derived from the return or otherwise be of the opinion that in one or more of the three next previous years the returns made by any person, corporation, copartnership, joint stock company or association are incorrect, or are made with false or fraudulent intent, or when any corporation, copartnership, joint stock company or association has failed or refused to make a return as required by law the state tax commission may require from every such person, corporation, copartnership, joint stock company or association such further information with reference to its capital, income, losses, expenditures and business transactions as is deemed expedient. Upon the information so required the state tax commission may make such additions or corrections to the assessment as are deemed true and just, such corrections to be made in the next tax levy. Whenever the state tax commission shall so increase or make subject to tax any income, it shall give notice in writing to the person liable for the payment of the tax on said income of the amount of assessment. Such notice may be served by registered mail.

Section 13. *Fraudulent Returns.* (1) In case any return made by any corporation, copartnership, joint stock company or association is made with false or fraudulent intent or in case of a refusal or neglect to make a return as required by law, and an additional amount is discovered, the amount so discovered shall be subject to twice the original rate. The amount so added to the tax shall be collected at such time and in such manner as may be designated by the state tax commission.

(2) In case of neglect occasioned by the sickness or absence of an officer of any corporation, copartnership, joint stock company or association required to make said return, or for other sufficient reason, the state tax commission may allow such further time for making and delivering such return as it may deem necessary, not to exceed thirty days.

(3) *Penalty for Refusal or Failure to Make Return.* If any corporation, copartnership, joint stock company or association shall fail or refuse to make a return at the time hereinbefore specified in each year, or shall render a false or fraudulent return, such corporation, copartnership, joint stock company or association shall be liable to a penalty of not less than one hundred dollars and not to exceed five thousand dollars at the discretion of the court.

(4) *Penalties on Officers of Corporations.* Any officer of a corporation, copartnership, joint stock company or association, required by law to make, render, sign or verify any return, who makes any false or fraudulent

return or statement, shall, upon conviction, be fined not to exceed five hundred dollars or be imprisoned not to exceed one year, or both, at the discretion of the court, with the cost of prosecution.

(5) *Penalty for False Return by Individual.* In case of any return made by any person other than a corporation, copartnership, joint stock company or association is made with false or fraudulent intent, or in case of refusal or neglect to make a return as required by law, any additional amount is discovered, the amount so discovered shall be subject to twice the original rate.

(6) *Fine and Imprisonment.* Any person, other than a corporation, copartnership, joint stock company or association who fails or refuses to make a return at the time hereinbefore specified in each year or shall render a false or fraudulent return shall, upon conviction, be fined not to exceed five hundred dollars, or to be imprisoned not to exceed one year, or both, at the discretion of the court, together with the cost of prosecution.

(7) *Writ of Mandamus; When to Issue.* If any person, corporation, copartnership, joint stock company or association fails to file a return or a supplementary return under the provisions of this act on or before the first day of May of any year, any judge of the circuit court, upon petition of the state tax commission or of the income tax assessor for the district in which such person is required to file the return, or upon petition of any ten taxable residents of the state, shall issue a writ of mandamus, requiring such person to file the return. The order of notice upon the petition shall be returnable not later than ten days after the filing of the petition. The petition shall be heard and determined on the return day or on such day thereafter as the court shall fix, having regard to the speediest possible determination of the cause consistent with the rights of the parties. The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's office in any county, and, except as aforesaid, shall be returnable at the court shall order.

Section 14. *Determination and Assessment of Incomes.* (1) The assessment of corporations, copartnerships, joint stock companies and associations shall be made by the state tax commission, and the assessment of persons other than corporations, copartnerships, joint stock companies and associations shall be by the district assessor of incomes.

(2) The state tax commission shall, on or before the first day of July of each year, give notice to every person, corporation, copartnership, joint stock company and association taxable under the provisions of this act of the amount of tax payable and the date upon which the tax is due and payable, which date shall be the fifth day of October next following. The notice shall be a written or printed notice, and shall be mailed, postage prepaid, addressed to the person assessed at his or her place of residence or business,

or at the address given in the return, or otherwise delivered at such place of residence or business or at such address. All taxes assessed hereunder shall be paid, except as herein otherwise provided, at the office of the state tax commission and the notice shall state the place at which the tax shall be paid. Failure to receive the notice provided for in this section shall not affect the validity of the tax.

(3) *When Delinquent.* All income taxes not paid in full on or before the fifth day of October shall be delinquent, and shall then be subject to the same interest and penalty charges as are now or may hereafter be provided by law for delinquent taxes on real and personal property. As soon as practicable after the first day of November next following the date on which any income tax became delinquent the state tax commission shall certify to the tax collector in any county in which real or personal property owned by such person, corporation, copartnership, joint stock company or association is situated, a statement of the amount of such delinquent income tax assessed against the person named, with interest and penalty charges thereon.

(4) *Duties of County Tax Collectors.* Any county tax collector receiving such a statement or certificate of delinquent income tax shall forthwith enter the amount of the tax in the latest assessment and tax roll in his possession, as a charge against any real or personal property appearing on said roll in the name of the person owing such delinquent income tax. Such delinquent income tax shall then and thereafter be a charge against and a lien upon such real or personal property or both. The same proceedings against the property shall be had and be taken to enforce collection and payment of a delinquent tax so charged, together with interest and penalty charges, as are now or may hereafter be provided to enforce the payment or collection of delinquent taxes on real or personal property or both.

(5) *Paid by Tax Collector to Tax Commission.* Delinquent income taxes collected by the tax collector of any county, together with interest and penalties collected thereon, shall be paid by such tax collector to the state tax commission. Receipts for all income taxes paid either to the state tax commission or to county tax collectors shall be issued on forms prescribed by said commission.

(6) All income taxes collected, together with interest and penalties collected thereon by the tax collector of any county, shall be accounted for and turned over to the state tax commission as often as once in each two weeks. The state tax commission shall pay to the state treasurer, as often as once in each two weeks, all moneys received by it under the provisions of this act, and such moneys shall become a part of the general fund of the state.

Section 15. *Appeals.* (1) Any corporation, copartnership, joint stock company or association subject to assessment by the

state tax commission, feeling aggrieved by the decision of said commission regarding the assessment of its income, may appeal therefrom to the circuit court of the county in which the capital of the state is situated. The appeal shall be taken and perfected in the following manner, and not otherwise:

The corporation, copartnership, joint stock company or association desiring to appeal from the action of such commission shall file a notice with the state tax commission within five days, excluding Sunday, from the time the notice of the assessment by the commission was received.

Within ten days after the giving of such notice the appellant shall file with the clerk of the circuit court for the proper county a petition for reduction of the assessment together with notice of appeal and the record of the filing thereof; thereafter the said circuit court shall have jurisdiction over the matter, but not otherwise.

The appeal shall be heard and determined by the circuit court in a summary manner and shall be determined as a suit in equity, except as herein otherwise determined. Either the appellant or the state tax commission as appellee shall be entitled to the compulsory attendance of witnesses, and to the production of books and papers. If, upon the hearing, the court finds the amount at which the income was assessed by the said commission is its true and correct amount, and the assessment was made fairly and in good faith, it shall approve such assessment; but if it finds that the assessment was made at more or less than the true and correct amount, or if the same was not fairly or in good faith made, it shall set aside such assessment of the commission and determine the true and correct assessment. A certified copy of the order or judgment of the circuit court shall be sufficient warrant for the levying and collecting of the tax upon such assessment of income so determined. No proceedings for the levying or collection of the tax upon any assessment of income shall be stayed by reason of the taking or pendency of any appeal from the state tax commission; but in the event the assessment is lowered by the court on appeal, there shall be refunded to the appellant any excess of tax collected, and in the event the assessment is increased by the court on appeal the appellant shall be liable for the deficiency on the amount of such increased assessment, the provisions of law governing costs and disbursements on appeal shall be applicable thereto.

Payment of the tax while appeal is pending shall not operate as a waiver of the appeal or the right to a refunding of the tax, or any part thereof, found to be excessively assessed.

(2) *Appeals by Individuals.* Any person dissatisfied with the determination of the income tax assessor with respect to the assessment of his or her income may appeal, within ten days from the date of such determination, to the state tax com-

mission, to whom a copy of the record in the matter shall be certified, together with all evidence or a copy thereof relating to such assessment. The state tax commission shall review the assessment from the record thus submitted or from such other information it may obtain, and shall make any necessary correction and certify its conclusion to the income tax assessor, who shall duly notify the person liable for the tax and enter upon the assessment any change made by said commission.

Any person who shall have appealed to the state tax commission with respect to the assessment of his or her income, and who shall be aggrieved by the action of such commission in the matter, may appeal therefrom to the circuit court of the county in which the capital of the state is situated in the same manner and under the same procedure and jurisdiction of such circuit court, and subject to the same judgment thereof as provided in this section for appeal to said court by a corporation, copartnership, joint stock company or association.

Section 16. *Additional Returns.* (1) Every individual subject to a tax under this act and every corporation, copartnership, joint stock company and association doing business in this state shall file annually with the state tax commission a return in such form as the commission shall from time to time prescribe, giving the names and addresses of all employees residing in this state to whom the said individual, corporation, copartnership, joint stock company or association has paid wages, salary or other compensation in the sum of one thousand dollars or more during the next previous calendar year.

(2) Every corporation, copartnership, joint stock company or association which is represented by transferable shares, doing business in this state, shall, on or before the fifteenth day of March in the year 1923 and in each year thereafter, file with the state tax commission a list of the names and addresses of its shareholders who are residents of this state; provided, however, that the state tax commission, in its discretion, may accept a list of the shareholders on record on any other date satisfactory to said commission. Every such corporation, copartnership, joint stock company or association shall also report to the state tax commission, on or before the fifteenth day of March in each year the names and addresses of residents of this state to whom it has paid interest during the preceding calendar year upon its bonds, notes or other evidences of indebtedness, and to whom it has paid any annuity or annuities. Any such individual, corporation, copartnership, joint stock company or association shall, upon request of the state tax commission, state the respective amounts of dividends, interest and annuities so paid by it to any person during any calendar year.

The returns provided for in this section shall be made on or before the fifteenth day of March in each year; but the state tax commission may in its discretion, au-

thorize such returns to be made at other date and in connection with any other reports or returns that the said individuals, corporations, copartnerships, joint stock companies or associations may be required to file with it.

Any such individual, corporation, copartnership, joint stock company or association that fails to comply with the provisions of this section shall be punished by a fine of not less than twenty-five nor more than five hundred dollars for each offense.

Section 17. Access to Public Records. The income tax assessor shall have access to all public records, books, papers and offices throughout his district and may make a full and complete examination of them and investigate all other matters and subjects relative to the assessment and taxation of property in his district.

Section 18. Assessment Roll to Be Made. (1) The state tax commission shall, for each year income taxes are assessed, levied and collected under the provisions of this act, establish and maintain in its office an income tax assessment roll, which roll shall be a permanent record and shall be in such form as the commission may determine. Said roll shall contain the name, residence and postoffice address, arranged in alphabetical order, of each person against whom an income tax has been assessed and levied in any year, together with the amount of gross income, the deductions allowed, the income tax assessed and levied, the amount of income tax paid and the date of payment, the amount of any refund and such other facts as in the judgment of the commission may be necessary for a complete roll.

Said assessment roll shall be a public record.

(2) **Secrecy Required of Officials.** Except as heretofore provided in this section and as hereinafter provided, it shall be unlawful for the commission, any agent, clerk or other officer or employee to divulge or make known in any manner any particulars set forth or disclosed in any report or return required under this act; provided, that in any action or proceeding brought for the collection, remission, cancellation or refund of the whole or any part of a tax assessed under this act, or for enforcing the penalties prescribed for making false or fraudulent returns, any and all information contained in such returns may be furnished or made accessible to the officers or representatives of the state or district charged with the duty of prosecuting or defending the same and all such returns and statements and correspondence relating thereto may be produced in evidence in any action or proceeding, civil or criminal, directly pertaining to such returns or the assessment made thereon.

(3) **Penalty for Violating Secrecy of Returns.** Any officer, deputy, clerk or employee violating subdivision 2 of this section shall upon conviction thereof be punished by a fine of not less than one

hundred dollars nor more than five hundred dollars, or by imprisonment in the county jail for not less than one month nor more than six months, or both, at the discretion of the court.

Section 19. Annual Meeting of Income Tax Assessors. The state tax commission shall call a meeting of the income tax assessors at the state capital at a specified time each year, for a conference on the subject of taxation and the administration of the laws, and for the instruction of such officers in their duties. The actual and necessary expenses of each such officer in such attendance shall be audited and paid out of the state treasury in the same manner as other expenses of said assessors are audited and paid.

Section 20. Contract to Assume Tax Illegal. It shall be unlawful for any person, corporation, copartnership, joint stock company or association to agree or contract directly or indirectly to pay or assume or bear the burden of any tax payable by any taxpayer under the provisions of this act. Any such contract or agreement shall be null and void.

Section 21. Report of State Tax Commission. The state tax commission shall submit in its biennial report a statement of the amount of income tax collected for each income tax district and for each county in the state, the cost to the state for the administration of the law, and all such facts as shall be required to give a definite understanding of the financial operations of the law.

Section 22. Income Tax Part of General Fund of the State. All moneys received from income taxes shall become a part of the general fund of the state and shall be applied in the reduction of state taxes as levied under the present system. Nothing herein contained shall be held to permit, by the income tax collected under the provisions of this act together with taxes levied under the present system, in the aggregate in any year, the levy and collection of taxes for state purposes, of any greater sum than is authorized by the constitution of the state.

Section 23. Appropriation. The sum of fifty thousand dollars (\$50,000) or so much thereof as may be necessary to carry this act into effect, is hereby appropriated out of any money in the general fund of the state not otherwise appropriated.

Section 24. Judgment Not to Invalidate. If any clause, sentence, paragraph or part of this act shall, for any reason, be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph or part directly involved in the controversy in which such judgment shall be rendered.

For affirmative argument see page 41.
For negative arguments see pages 42-44.

(On Official Ballot, Nos. 316 and 317)

ARGUMENT (Affirmative)

Submitted by the Oregon State Grange, in behalf of the **Income Tax Bill.**

The graduated income tax bill proposes—

1. To tax net incomes so that sources of wealth which now escape taxation will contribute a just share towards the support of the state government.

2. To reduce the burden of general property tax in proportion to the amount raised by the income tax.

3. The **EQUALIZATION** of taxation and not **INCREASED** taxation.

The graduated income tax bill provides that all moneys received from income taxes shall become part of the general funds of the state and shall be applied in the reduction of state taxes as levied under the present system.

"The exemptions are sufficient in amount to enable the citizen to maintain a decent standard of living before contributing to the expense of the government."

Deductions are allowed for ordinary and necessary expenses in carrying on the profession, occupation or business.

An individual's income is exempt up to and including fifteen hundred dollars.

Husband and wife are exempt twenty-five hundred dollars.

For each child under eighteen years of age, four hundred dollars.

Under the rates of taxation provided in this bill a person having an income of one thousand dollars above exemption would pay \$10.

Five thousand above the exemption would pay \$150.

Ten thousand would pay \$550.

Fifty thousand would pay \$5,800.

The fact that those who have a large income pay a larger tax is readily justified by their greater ability to pay and the greater sacrifice involved in the payment of the tax by those who have small incomes. It is the fairest kind of a tax

because it taxes every man according to his ability to pay.

"The income tax is the only one that reaches all classes of excess profits. In years when the business or individual is prosperous the payment will be large; in years of depression the payment will be small."

Thomas E. Lyons, member of the Wisconsin tax commission, has said:

"As no tax is imposed until a net income is realized and the burden is then graduated in proportion to the amount of such income, the tax automatically adapts itself to the changing conditions of business. * * * In addition to these considerations the income tax taps sources of revenue which can not be reached by the property tax, such as salaries, commissions, professional fees, profits derived from the sale of capital assets, and many other forms of gain. * * * As the tax is neither levied nor collected until after the profit has been made, it can not be added to the price of the property sold, nor readily shifted to the consumer."

Hon. A. J. Maxwell, member of North Carolina tax commission, has well said:

"The genuine income tax—

"Doesn't speculate.

"It doesn't look to the future.

"It attaches itself to the achieved result.

"It plays no favorites.

"It commits no wrong.

"It leaves untouched the unfortunate.

"It is generous with wealth that for the time is unproductive, but it exacts its full toll where and when fortune favors, and permits the state to share, in equitable proportion, the prosperity of the people."

OREGON STATE GRANGE,

C. E. SPENCE, Master.

BERTHA J. BECK, Secretary.

(On Official Ballot, Nos. 316 and 317)

ARGUMENT (Negative)

Submitted by W. Lair Thompson, Portland, Oregon, opposing the **Income Tax Bill**.

The income tax bill proposed by the State Grange should not be passed upon the theory that it can be later amended—approval of this bill will *immediately* cause the injury which will inevitably result, *because it is applicable to the year 1922*. The danger is imminent and immediate; those favoring the principle of an income tax should nevertheless oppose this measure.

Here are a few of the many reasons why the voters should vote NO on this bill:

1. It Will Immediately Stop the Business Development of the State of Oregon.

The wealth of Oregon is notoriously insufficient to develop her great natural resources. We of Oregon are borrowers—not lenders. We look outside the state to induce capital to finance our development. Our great lumber mills and logging camps are operated with money borrowed in the east, often by floating bond issues. Right now we are asking railroads to open up eastern Oregon and the coast counties. Railroads are constructed only with money raised through bond issues. The proposed law levies a tax upon the interest of these bonds owned outside the state of Oregon at the rate paid by the issuing concern in the state, regardless of the amount thereof held by the nonresident investor. The law specifically prohibits assumption of payment of the tax by the issuer of the bonds. Such bonds can not be sold.

The tax rate provided will so burden business in Oregon that it can not compete with like business in neighboring states where like burdens are not imposed. Will a lumber mill locate in Oregon at a 15 per cent increased overhead cost, when just as good timber is in Washington?

If this law is approved unemployment will be the rule in Oregon.

2. The Burden of Taxation Will Be Increased by the Bill, Without Relief to Property Now Taxed.

No workable plan to relieve property now bearing the burden of taxation is proposed in the bill. It does not propose retrenchment in expenditures, will provide more money to spend, and will result in extra state expenditures at the expense of those now bearing the burden.

The bill authorizes the appointment of as many as 36 district income tax assessors, who may appoint an unlimited number of deputies; the state tax com-

mission may appoint an unlimited number of clerks and assistants, and there is no limit to the salaries that may be paid to assessors, deputies, clerks or assistants. The assistants may be high-salaried lawyers, experts or detectives.

Annual meetings of the horde of tax assessors are to be held at Salem at state expense, where a school of instruction is to be held. There is no limit upon the time these tax eaters may live at public expense.

A duplication of employees is provided for in that corporations, partnerships and associations, wherever situated, shall be assessed by the tax commission, while natural persons shall be assessed by the district assessor and his deputies. This means a double army of employees.

3. The Proposed Law Places the Heaviest Burden on Taxpayers Residing in the Outlying Counties, and Practically Denies Court Redress to Some.

All appeals from the decision of the tax commission must be to the Circuit Court for Marion County, and must be initiated within five days. Taxpayers and attorneys must go to Salem to protest against an unjust tax and many living in the distant counties will have no redress because of insufficient time.

4. Publicity of Private Incomes, Whether Business or Personal, and the Intimate Details of One's Business, is Un-American, and Unbearable to a Free People.

The proposed bill expressly makes the income tax assessment roll a public document, and has entirely insufficient safeguards around the intimate details of private business, which may be demanded without limit by the taxing army. Do you want your competitors, resident or non-resident, to have access to your private accounts? The "assistants" employed by tax commission or assessor may be detectives. Are the people of Oregon ready to authorize the employment of professional snoopers to pry into their private business?

5. The Proposed Bill Taxes the Provision You Have Made for Your Widow and Orphans, and Discourages Thrift.

If one could point out one part as most vicious in an altogether vicious measure it is to be found under this head.

The law, if approved, will tax the inheritance left to widows and orphans by all *except the rich*. The property left by a decedent in too small amount to

be subject to state inheritance tax will be taxed as an income to the widow and orphan, *even though it may have been earned, and a tax accrued thereon against the family head in the same year.*

It taxes life insurance, in excess of \$10,000, even though payable to more than one beneficiary, although this provision for our loved ones has been the especial object of legal protection in all countries.

It taxes the endowment policy of life insurance, designed to encourage thrift by providing protection against impoverished old age.

Finally, it undertakes to add the earnings and income of your child and your wife to the income of the family head, in order to create an aggregate sum that will take the higher rate and *makes each liable for the tax of the other.*

6. Payments Under the Soldier's Bonus Law Will Be Taxed.

Forgetful of the patriotic service of our soldiers and sailors, whom taxpayers of Oregon are rewarding at stupendous burden, the proposed bill does not exempt the soldier's bonus payments from the income tax.

7. The Proposed Law Penalizes Aid From Parent to Child.

One of the most appalling defects of the proposed bill is its taxation of gifts. If a father is taxable upon his income for the year and makes a financial gift to a son to aid him in securing an education or starting in business, or to a daughter for an education or a wedding present, *the son or daughter is again taxed on this gift*; also, as the income of son or daughter it may become a paper increment to the family income to take the higher rate. Even the federal income tax law passed under stress of war necessity permits deduction of gifts.

8. The Proposed Law Discourages Home-building and Discriminates Against Individuals and Partnerships.

While corporations may deduct all taxes imposed by any state or the United States, individuals and copartnerships may deduct only such taxes as are paid during the year "upon the property or business from which the income hereby taxed is derived." That is, the laboring or salaried man, who has no business of his own, but supports his family by working for another, can not deduct the taxes on his home in computing his income tax. Neither can he deduct other taxes paid by him. The federal war income tax permits such deduction.

A corporation may pay salaries to its president, secretary, etc., and deduct such amounts as an expense of the business. An individual or members of a partnership may not do this. The entire net income of the partners is lumped to take the higher rate as one income.

The individual may not deduct interest paid on personal indebtedness. The bill allows interest deductions by individuals only on "indebtedness incurred in connection with the trade or business." What about the home owner who is paying for a home on the installment plan, or paying off a home mortgage? It is doubtful whether a farmer could deduct interest paid on a farm mortgage—certainly not if the mortgage were incurred to educate his children, to pay for care and attention for a sick wife, or to defend against an unjust accusation of crime.

Finally—

The proposed law is framed to give additional incentive to men of wealth, so necessary to our state development, to take themselves and their needed wealth from Oregon immediately. It says: "Liability to taxation for income which follows the residence of the recipient, *in case of persons moving out of or into the state*, shall be determined by the residence of such person on the *thirty-first day of December of the income year.*" Our men of wealth have a proportion of their money invested in business, but usually the greater proportion is invested in securities that follow the person. Not only will this law drive them and their wealth out of the state, but by removing between the November election and the end of the year they will in large measure escape taxation for 1922.

The misguided sponsors of this ill-advised measure should be manly enough to acknowledge their mistake and withdraw the bill. If not, surely the people will save the state by voting NO. If the people desire an income tax law (and it is very doubtful whether any income tax law is suited to an undeveloped state that must develop through foreign capital) let them adopt a constitutional amendment requiring the passage of an income tax bill by the legislature, where every citizen can present his views, and a law can be framed through united counsel, that will not cripple state development.

W. LAIR THOMPSON,

926 Northwestern National Bank Building, Portland, Oregon.

(On Official Ballot, Nos. 316 and 317)

ARGUMENT (Negative)

Submitted by Portland Press Club, Portland Association of Credit Men, Chamber of Commerce, Associated Retail Credit Men of Portland, Progressive Business Men's Club, Kiwanis Club, Oregon Technical Council, Portland Ad Club, and East Side Business Men's Club, of Portland, Oregon, opposing the **Income Tax Bill.**

The measure is unsound, class legislation which would place the burden of taxes on business enterprises.

Pay rolls would be driven from the state if it were adopted.

It would deprive Oregon of new capital, new industry and new energy.

The normal growth of the state would be retarded, if not permanently stopped.

It would provide a means of raising a needlessly large amount of tax money when times are good and fail to raise a sufficient amount when times are bad.

It would create jobs for hundreds of state employes. Its enforcement cost would be tremendous.

It would make public record of private income and expenditures of every citizen.

It would drive capital into tax-free bonds.

It would establish, even more drastically, the very system which the federal government has found onerous and impractical.

It demands payment of taxes arbitrarily assessed without recourse until after the tax is paid.

A mild, sensible income tax would not be objectionable, but one which goes to the extreme of this measure defeats its own purpose by striking a blow at industry.

No other state in the Union has a tax as great as this would impose.

The development of our natural resources has been slower in Oregon than

in our sister states and it would be unwise to put such an unsurmountable obstacle as this measure in the path of our natural progress.

This measure is entirely too extreme to receive serious consideration as a part of our taxing system.

We recommend a careful reading of this drastic measure by every voter so that its deleterious effects on the welfare of our state may be comprehended.

PORTLAND PRESS CLUB,

By JAS. H. CASSELL, President.

**PORTLAND ASSOCIATION OF
CREDIT MEN,**

By E. W. JOHNSON, President.

CHAMBER OF COMMERCE,

By O. M. MIELKE, President.

**ASSOCIATED RETAIL CREDIT MEN
OF PORTLAND,**

By JOHN F. O'GARA, President.

**PROGRESSIVE BUSINESS MEN'S
CLUB,**

By GEO. W. STAPLETON, President.

KIAWANIS CLUB,

By LESTER M. LELAND, President.

OREGON TECHNICAL COUNCIL,

By E. W. LAZELL, President.

PORTLAND AD CLUB,

By GEO. L. RAUCH, President.

EAST SIDE BUSINESS MEN'S CLUB,

By G. P. EISMAN, Vice-President.

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This Is the Way the Proposed Constitutional Amendments and Measures Will Appear on the Official Ballot

NOTE.—The following list of ballot titles and numbers has been compiled for the convenience of the voters, so that if desired they may prepare in advance marked lists of all measures in order to expedite the marking of their ballots while at the polls.
—SECRETARY OF STATE.

Referred to the People by the Legislative Assembly

Submitted by the Legislature—**AMENDMENT PERMITTING LINN COUNTY TAX LEVY TO PAY OUTSTANDING WARRANTS**—Purpose: To amend section 10 of article XI of the constitution of the state of Oregon so as to require the annual levy of a tax of two mills on the dollar on all taxable property of Linn county, Oregon, until all warrants of said county outstanding December 31, 1921, are paid with legal interest and permitting such levy to be made in excess of the limitations fixed by said section 10 of article XI.

300 Yes

Vote YES or NO

301 No

Submitted by the Legislature—**AMENDMENT PERMITTING LINN AND BENTON COUNTIES TO PAY OUTSTANDING WARRANTS**—Purpose: To amend section 10 of article XI of the constitution of the state of Oregon, so as to require the annual levy of a tax of two mills on the dollar on all taxable property of Linn county, Oregon, until such time as all warrants of said county outstanding December 31, 1921, are paid with legal interest and to permit an issue of bonds by Benton county when authorized by a majority vote of the people of said county voting thereon, in the amount of said county's warrants outstanding December 31, 1921, for the payment of which no funds were then available.

302 Yes

Vote YES or NO

303 No

Proposed by Initiative Petition

Initiated by The Oregon Single Tax League: Arthur Brock, President, 666 Harold Avenue, Portland, Oregon; Alfred D. Cridge, Vice-President, 954 East 22nd Street North, Portland, Oregon; Christina H. Mock, Secretary, 316 Stock Exchange Building, Portland, Oregon (residence address, Umatilla, Oregon); and J. R. Hermann, Manager, 316 Stock Exchange Building, Portland, Oregon—**SINGLE TAX AMENDMENT**—Purpose: To amend section 1 of article IX of the constitution of the state of Oregon to read as follows: From July 1, 1923, to and including July 1, 1927, all revenue for maintenance of state, county, municipal and district government shall be raised by a tax on land irrespective of improvements therein or thereon, and thereafter the full rental value of land, irrespective of improvements, shall be taken in lieu of all other taxes for the maintenance of government, and for such other purposes as the people may direct.

304 Yes

Vote YES or NO

305 No

Initiated by G. G. Green, West Linn, Oregon—**SALMON FISHING AND PROPAGATION AMENDMENT**—Purpose: Making unlawful the use of seines, traps and fishing wheels for catching salmon in any waters of the state or over which it has concurrent jurisdiction; requiring fifty per cent of salmon spawn to be planted in the river from which it is taken not less than twenty miles from its mouth, except where a dam or falls is within such distance, then as near as practical to such dam or falls; and providing a penalty from \$100 to \$1,000, or imprisonment in the county jail from sixty days to one year, or both such fine and imprisonment.

306 Yes

Vote YES or NO

307 No

Initiated by the Atlantic-Pacific Highway and Electrical Exposition: Franklin T. Griffith, 679 Elliott Avenue, Portland, Oregon; Geo. L. Baker, 945 East 28th Street, Portland, Oregon; Emery Olmstead, 635 Tillamook Street, Portland, Oregon; Wm. Hanley, Burns, Oregon; A. H. Lea, 550 Thompson Street, Portland, Oregon; J. F. Daly, 625 Halsey Street, Portland, Oregon; Guy W. Talbot, 252 King Street, Portland, Oregon; W. W. Harrah, 616 Tustin Street, Pendleton, Oregon; F. G. Deckerbach, 940 "D" Street, Salem, Oregon, constituting the Managing Committee—**1925 EXPOSITION TAX AMENDMENT**—Purpose: To authorize the city of Portland to raise \$3,000,000 by levying and collecting a special tax of \$1,000,000 each year for three years beginning not later than 1924, and expend the same as authorized by the voters of said city at any general or special election, to pay the expense of holding an exposition in the year 1925 or as soon as possible thereafter to advertise the resources, products, commerce, industries and general advantages of the state of Oregon and city of Portland, and validating any preceding or concurrent city legislation carrying same into effect.

308 Yes

Vote YES or NO

309 No

Initiated by State Taxpayers League of Oregon: W. J. Fullerton, Warren, Oregon; Wm. Hanley, Burns, Oregon; C. E. Ingalls, Corvallis, Oregon; E. C. Judd, Astoria, Oregon; H. L. Kuhl, Canyon City, Oregon; A. M. Lafollett, Salem, Oregon; E. W. McComas, Pendleton, Oregon; Clyde M. McKay, Bend, Oregon; George Miller, La Grande, Oregon; B. W. Sleeman, Portland, Oregon; H. C. Stearns, Yoncalla, Oregon; I. U. Temple, Pendleton, Oregon; Chas. H. Wieder, Albany, Oregon, Legislative Committee—**INCOME TAX AMENDMENT**—Purpose: To require that one-half of the tax levy for state expenses each year be levied on net incomes of natural persons and corporations beginning with 1924, the annual rate of income tax to be fixed by dividing the amount of tax required by the total net amount of all incomes subject to such tax; providing personal exemptions of from \$800 to \$1,000 for unmarried persons and from \$1,000 to \$1,500 for married persons and \$200 additional for each dependent, also life insurance, gifts, bequests, devises and inheritances, and charitable corporations and corporations exempted by United States income tax law.

310 Yes

Vote YES or NO

311 No

Initiated by J. F. Albright, Oregon City, Oregon—**INTEREST RATE AMENDMENT**—Purpose: To provide that the legal rate of interest in this state shall be six per cent per annum and no more on all moneys after the same shall become due, but on contract the rate of seven per cent per annum, and no more may be charged by express agreement of the parties, which rate shall be inclusive of all brokerage and commissions; and that no laws of this state relating to interest or usury are repealed or abrogated by this section, except in so far as the rate of interest is modified thereby.

312 Yes

Vote YES or NO

313 No

Initiated by Ira B. Sturges, Baker, Oregon; Dr. Robert C. Ellsworth, Pendleton, Oregon; Harold Baldwin, Prineville, Oregon; W. B. Daggett, Redmond, Oregon; Lewis H. Irving, Madras, Oregon; Collin E. Davis, The Dalles, Oregon; Leslie G. Johnson, Marshfield, Oregon; C. A. Swope, Grants Pass, Oregon; W. F. Harris, Roseburg, Oregon; John R. Penland, Albany, Oregon; J. R. Jeffery, Seaside, Oregon; F. C. Hollbaugh, St. Helens, Oregon; O. O. Hodson, McMinnville, Oregon; A. L. Johnson, Hillsboro, Oregon—**COMPULSORY EDUCATION BILL**—Purpose: Requiring any parent, guardian or other person having control, charge or custody of a child over eight and under sixteen years of age, from and after September 1, 1926, to send such child to a public school during the entire school year, excepting: (a) children physically unable; (b) children who have completed the eighth grade; (c) children between the ages of eight and ten living more than one and one-half miles, and children over ten years of age living more than three miles from a public school, except when transportation is furnished; (d) children taught by parent or private teacher.

314 Yes

Vote YES or NO

315 No

Initiated by the Oregon State Grange: C. E. Spence, Master, Route 3, Oregon City, Oregon; Bertha J. Beck, Secretary, Route 3, Albany, Oregon—**INCOME TAX BILL**—Purpose: Levying graduated, annual taxes on incomes of all residents of the state and all nonresidents receiving incomes from sources within its jurisdiction; corporations, joint stock companies and associations to pay on their net incomes not otherwise taxed hereunder; corporate bonds declared interests in corporations; natural persons to pay on net income of their business not otherwise taxed hereunder, or exempt, except pensions, inheritances, insurance to amount of \$10,000 not received during insured lifetime; making certain exemptions from personal incomes and exempting mutual savings, building and loan, religious, charitable, etc., associations; provides manner of enforcement; and appropriates \$50,000 for expenses.

316 Yes

Vote YES or NO

317 No

This book

WILL BE DUE

in the Library on the last date given below. A fine will be charged in accordance with the rules of the local library. Renewal may be had upon request, if the book is not reserved.

11 May '45		
10 Apr '47		
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18 May '51		
19 Feb '54		