

Broad Sales Tax Proposed by Banning

Resembles Mississippi's Sales Tax Law; Would Be Effective at Once.

Lincoln, Neb.—Two new tax plans—the income and the sales—were being groomed today for introduction in the Nebraska senate, as substitute for the state property tax.

With the income tax bill backed by Senator Frank McCarter (dem.) of Bayard and the sales tax by Senator W. B. Banning (dem.) of Union, a contest on the two schemes loomed as a major issue.

What he calls general "privilege tax" to be levied on the sale of goods and services and the earnings of individuals derived from business or professional occupations or working trades is proposed in a bill which Senator W. B. Banning (d) of Union said he will introduce today. It carries the emergency clause.

The measure is modeled in large part on the sales tax law of Mississippi. Rates of taxation are fixed varying from one-half of 1 per cent up to 2 1/2 per cent of the gross receipts of various enterprises, firms and persons. The following concerns, however, are exempt:

- Four Groups Exempt.**
1. Building and Loan associations, Mutual Insurance companies, state and national banks.
 2. Labor, agricultural and horticultural organizations not operated for profit; sales made by agricultural and live stock producers, individually or through co-operative organizations; sales of fertilizer, seeds, boxes and crates required for such production and marketing; fraternal benefit organizations; cemetery associations; chamber of commerce, civic leagues and other organizations devoted to community advancement; and corporations, societies and associations engaged exclusively in religious, charitable, scientific or educational activities.
 3. Proceeds of life insurance, endowment and annuity contracts.
 4. Money derived from the sale of school books where the sale price is fixed by state contract.

Would Pay Tax Monthly.
An exemption of \$1,200 a year is allowed in all cases, the tax being computed on receipts in excess of that sum.

The tax is to be computed and paid monthly to the state tax commissioner, who is given broad powers of investigation to ascertain the correctness of schedules filed with and payments made. Specific penalties are provided for failure to report or pay the tax, and for withholding information or reporting falsely. These include five hundred dollars fine or six months in jail, alternatively, or both may be imposed for the same offense.

Collections made under the act are to go into a "sales tax fund" in the hands of the state treasurer. After expenses of administering it are deducted, the balance must be distributed month by month to the various counties in proportion to their respective real estate assessments. The treasurer of each county, in turn, will divide the money so received among the county and the different townships, precincts, cities, villages, school districts and other taxing subdivisions, according to the real estate valuation of each.

To Reduce Property Tax.
All such revenue is to be applied as a reduction of property taxes in the several governmental subdivisions that receive it. County clerks and treasurers are required to lower the regular taxes correspondingly.

The rates of taxation are fixed as herewith on the kinds of business indicated:

- Fixes Rates for Taxes.**
- Production of oil, sand, gravel, limestone and other mineral products—2 per cent of gross receipts from sales.
 - Production of natural gas—2 1/2 per cent.
 - Production of timber—2 per cent.
 - Manufacture of brick, tile, sewer pipe, other clay products, and cement—1 per cent.
 - Manufacture of bottled soft drinks—1 per cent.
 - Manufacture of ice—1/4 of 1 per cent.
 - All other manufactured articles—1/4 of 1 per cent.
 - Sale of tangible property, real or personal—2 per cent.

\$1 Yearly License Fee.
Wholesalers, however, are required to pay only 1/4 of 1 per cent on goods sold by them to retailers. Another exception is made on automobiles, trucks and tractors, on

which the rates of 1 per cent is fixed. Utility services (publicly owned plants except) water, sewage and street railway, 2 per cent; electricity and gas, 1 per cent for industrial purposes and 2 per cent for domestic use; telegraph and telephone, 2 per cent; railroads, sleeping car and express companies, 2 per cent; oil and gas pipe lines, 2 per cent; motorbus and taxicab operators, 2 per cent (except for transporting school children under contract).

Contracting—1 per cent.
Other professional, business or trade activities—2 per cent.
Every person, firm, or association subject to the tax must take out a yearly license from the state tax commissioner, paying \$1 annual fee.

SAYS CHEMICALS NOT INJURIOUS

At the city council meeting Monday there was some discussion as to the use of chemicals in fire fighting and the fact of their abandonment by the fire department of Omaha because of damage that they did to property. In speaking of this matter, E. J. Weyrich, who was for several years chemical man for the local fire department, states that the chemicals used in the large tanks here was not injurious. When mixed and placed in the tanks for use Mr. Weyrich states that the fluid is like a combination of soda and salts which will not stain or eat any fabric or material and is perfectly harmless in that respect. This is the solution that the local department used, although some of the smaller fire extinguishers that may have been secured had an acid fluid. In the opinion of Mr. Weyrich the Omaha department probably decided to do away with the chemical apparatus for other reasons than that of the damage of the fluid.

ATTEND FUNERAL SERVICE

From Wednesday's Daily
A large number of the members of Mt. Zion commandery of the Knights Templar of this city, motored to Louisville this afternoon to attend the funeral of Miles Drake, member of the local commandery.

The Knights Templar formed the funeral escort to Riverview cemetery from the church.
Services were at the Methodist church and conducted by Rev. Robert Murphree, pastor of the church. The Masonic quartet composed of Frank Cloldt, Raymon C. Cook, H. G. McClusky and R. W. Knorr, gave three numbers at the church, "Lead Kindly Light," "God Be With You 'Till We Meet Again" and "Still, Still With Thee."
At the cemetery the service was in charge of Springfield lodge of the Masons, W. A. Robertson of this city, giving the service. At the grave the quartet sang "Jesus Savior Pilot Me," and "Rock of Ages."

W. B. A. MEETS

From Wednesday's Daily
The members of the W. B. A. held a pleasant meeting last evening at the home of Mrs. Theodore Ptak on North Fourth street. The ladies enjoyed a short business session and which was followed by the social hour with bridge as the diversion of the evening. In the playing the prizes were won by Mrs. John B. Livingston and Mrs. Sophia Mayfield. The next meeting will be at the home of Mrs. Thomas J. Walling on the second Tuesday in February.

Mrs. Ptak served delicious refreshments to complete the enjoyment of the members of the party.

ATTENTION EVERYONE

Grand Masque Ball Saturday, Jan. 21st, American Legion Bldg., given by Holy Rosary Parish. Cash prizes will be awarded. Music by a good Bohemian orchestra playing both old-time and modern popular selections. Further announcement in later issues of this paper. 1td-1tw

Those boys and girls can't do good work without proper equipment. Bates Book Store can supply every student need at the low price levels.

The only kind of insurance which gives real protection is the insurance which exactly fits your particular requirements.

S. S. DAVIS
Ground Floor Bates Bldg.
PLATTSMOUTH

BLACK & WHITE

Feature Specials for Friday and Saturday

SUGAR 47^c
10 Lb. Sack,

Hershey's Cocoa 17^c
1/2-lb. can, 9c. 1-lb. can - -

Cigarettes 25^c
All Brands. 2 pkgs. for - -

Peanut Butter 19^c
Rich and Smooth. 2-lb. Jar -
In Pint Mason Jars, 13c

Salad Dressing 25^c
RARE TREAT. Quart jar - -

IGA Toilet Paper 23^c
3-roll Package - - - - -
Gloria Toilet Paper, 4 rolls, 19c

Milk, all Brands 6^c
Tall Cans. Each - - - - -

Large 14 oz. Bottle 19^c

Happy Vale CATSUP 14 oz. Bot. 10^c

Crackers 23^c
2-lb. Pkg. - - - - -

OLEO, Red Rose 10^c
Per Pound - - - - -

IGA Baking Soda 7^c
1-lb. Package - - - - -

IGA Pink Salmon 19^c
1-lb. cans, 2 for - - - - -

Boss Brand Flour 78^c
48-lb. Sack - - - - -
IGA Flour, 98c Sack

Corn Meal 15^c
5-lb. Bag, 10c 10-lb. Bag -

Rebal Brooms 25^c
4-Tie, Parlor quality. Each -

1 LB. CAN 49^c

1 Pkg. of All Bran FREE!

Special Cereal Offer



One Pkg. PEP
1 Pkg. Rice Krispies
1 Pkg. Wheat Biscuit

1 Lg. Corn Flakes Free!
45c Value

All for **29^c**

Cocoanut 20^c
Fancy Extra Long Thread. Lb.

Corn Syrup 44^c
Hubinger's. 1-gallon Can -

Choice Quality Meats at LOWEST PRICES

Beef Roast 12^c
Corn Fed. Per lb. - - - - -

Round Steak 20^c
Per Pound - - - - -

Sirloin Steak 20^c
Per Pound - - - - -

Fresh Picnics 5^c
Per Pound - - - - -

Pork Chops 9^c
Center Cuts. Per lb. - - - - -

Pork Butt Roast 8^c
Per Pound - - - - -

Pork Liver 5^c
Per Pound - - - - -

Sugar Cured Hams 8^c
Half or Whole. Per lb. - - - - -

Sug. Cured Bacon 12 1/2^c
Per Pound - - - - -

Home Rend. Lard 25^c
4 Pounds for - - - - -

Rib Boiling Beef 6^c
Per Pound - - - - -

BUTTER 20^c
SOLIDS, Lb
Quartered, 21c

Gr. or Wax Beans 21^c
IGA. No. 2 can. 2 for - - - - -

Red Pit'd Cherries 25^c
No. 2 can. 2 for - - - - -

Magic Washer 7 1/2^c
Small Package - - - - -

IGA Oatmeal 21^c
Large Package, 12c, 2 for - - - - -

IGA Starch 7^c
Corn or Gloss. Per package - - - - -

Oxydol 19^c
Large Package - - - - -

Baking Chocolate 14^c
HERSHEY'S. 1/2-lb. Cake - - - - -

IGA Cake Flour 19^c
Per Package - - - - -

Marshmallows 9^c
IGA. 8-oz. pkg. - - - - -

1 lb. can Coffee 29^c
1 Lb. Steel Cut Lb. 19^c

Fresh FRUITS & Fresh VEGETABLES

Head Lettuce, each . . . 7 1/2^c
Solid Ice Bergs

Celery, stock . . . 10^c and 15^c
Bleached and Crisp

Potatoes, 15-lb. sack . . . 32^c
Idaho Russets for Baking.

Potatoes, 15-lb. peck . . . 15^c
Home Grown.

Oranges, per dozen . . . 15^c
Sweet Navels.

Apples, 4 lbs. for . . . 19^c
Roman Beauties.

Grape Fruit, 6 for . . . 25^c
Texas Seedless.

Cranberries, per lb. . . . 15^c
Fine, Red Ripe.

Dates, 2-lb. pkg. . . . 25^c
Fancy Packed Package.

PLATTSMOUTH'S LEADING CASH STORE

Soennichsen's January Clearance Sale

Never before have We Offered Shoes so Good at Prices so Low!



OUR ENTIRE STOCK of Straps, Pumps and Oxfords
Louis, Cuban and Military heels. Patent, Suede and Kid leathers. On sale at **\$1.98 pair**



Young Men's Oxfords
Latest Styles! Rubber or Leather Heels
\$1.98 and \$2.98



YOUNG WOMEN'S SPORT Oxfords
Black and Two-Tone. Rubber soles and heels. On sale at **\$1.69 pair**



Men's Work Shoe
Oil Tanned Upper
Leather Sole Rubber Heel
\$1.98 pair



OUTING BAL STYLE
Composition Soles
\$1.19 pair

CHILDREN'S Shoes and Oxfords
\$1 - \$1.98

Sketch of Life of Mrs. Morris L. Stander

Funeral Services Held on Saturday at the First Christian Church in This City.

Florence Ethel Decker was born May 3rd, 1906, on a farm near Ohlowa, Nebraska. She lived her early life there and spent her girlhood days in Plattsmouth. On December 5th, 1923, she was united in marriage to Maurice Lee Stander. To this union three children were born, two boys living, the first born preceding her in death.

Her married life was spent on a farm west of Plattsmouth. About the middle of November she began to lose her health. On December 2nd she was taken to the Nicholas Senn hospital at Omaha. After five weeks of patient suffering she passed peacefully away at 6:20 a. m. Thursday, January 5th. Age 26 years, 8 months and 2 days. Her husband, parents, and one sister were at her bedside when the Grim Reaper called her home.

May 19th, 1918, she was baptized at the Christian church, devoting her life to Christ. She was a kind and loving wife and mother, giving all of her time to her family. She leaves to mourn her death,

her husband, and two sons, Elmer Lee, age 6 and Donald Dean, 18 months; her parents, Mr. and Mrs. George Decker, and three sisters, Mrs. Myrl Ernst, Mrs. Leon Messman, and Mrs. Wesley Hironymus, all of Strang, Nebraska, as well as many other relatives and a host of friends, by whom she will be greatly missed.

The gates of heaven opened, A gentle voice said "come," And angels from the other side "Welcomed our Darling "home."

DIES AT MASONIC HOME

From Tuesday's Daily
This morning at an early hour, Frank M. Saunders, one of the residents at the Nebraska Masonic Home, passed away at the age of eighty-eight years. Mr. Saunders was one of the long time residents at the Home, coming here October 10, 1917, from Minden, Nebraska, and he had since made this city his home. He was a member of Minden lodge No. 127 of Minden, Nebraska. Mr. Saunders was largely engaged in clerical and office work during his lifetime at various points in the west.

The deceased was unmarried and has far as known no immediate relatives in this part of the west. The funeral will be held here on Thursday afternoon at the Sattler funeral home and the services will be conducted by Plattsmouth lodge No. 6, A. F. & A. M.

Journal Want-Ads cost only a few cents and get real results!

CONSIDERING CHANGES

The board of county commissioners which was in session Tuesday adjourned until Thursday when they will resume the consideration of several plans for curtailment of the cost of the operation of the county government. The commissioners have not fully decided on just what steps they will take or the extent to which they could carry the proposed curtailment without causing hardships in handling the county business. The salaries of the county officials are set by law and these the commissioners cannot change unless by act of the legislature, but in the other employes it is expected to make some reductions and possible elimination of some of the positions. The lowering of the cost of road maintaining and upkeep will be one of the big problems of the commissioners as it is desired to lower this as much as possible for the coming year.

ENJOY HIKE

The To He Ha Campfire Girls enjoyed a very nice hike to the Missouri river last Saturday, where they roasted wieners and marshmallows and played games and enjoyed the scenery. The party was supervised by Miss Helen Wurga. Those who enjoyed the good time were Beatrice Arn, Eleanor Minor, Twila Fay-Hendrix, Frances Cloldt, Wilma Swatek and Jean Knorr.

Journal Want-Ads get results!

CARD OF THANKS

We take this means of expressing the deepest appreciation of the kindness and care shown to our father, son and brother, as well as for the sympathy shown us by the friends. —The Children of William Schuldice, Albert Schuldice, Sr., and Family.

Get your school supplies at the Bates Book Store where quality is high and prices low.

After The Wreck Then—

You will Appreciate the Value of Our **INSURANCE**

Accidents are numerous and damages run high. Good insurance is the only safeguard from Financial Loss.

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