

ALARMING

She sat on the beach at Brightbourne, watching the sea swell to and fro. Something of its grandeur shed its light upon her soul.

"Oh, George!" she exclaimed to the young man by her side, "isn't it splendid? I feel as if I could open my mouth and take it all in."

Close by her was a small boy. He turned to her, a startled look on his face.

"I say," he remarked, "you won't do it, really, will you? I only came down here yesterday."—London Tit-Bits.

Incomprehensibilities

"You have studied politics all your life," said the frank acquaintance.

"I have," answered Senator Sorghum.

"Do you fully understand the subject?"

"No. I sometimes wish I had taken up the Einstein theory instead. You can admit at the start that you don't understand that, and don't have to go on bluffing."

Looking to the Future?

"I guess I'll make a lawyer of Josh," said Farmer Corntossel.

"But your wife wants him to be a physician."

"Yes. He's got to be a professional man and we'd want to show our confidence in him. And I think it would be a heap safer to take Josh's law than his medicine."

Nineteen to the Dozen

Blinks—So your wife entertained her club yesterday afternoon, eh?

Jinks—That was the supposition, but when I sneaked in the back door the women were all talking at once, so I imagine each was entertaining herself.—Cincinnati Enquirer.

FINE "SUPPORT"



Comedian—Did you have good support on your tour?

Soubrette—We met one kind-hearted old landlady who supported us for two weeks.

Convenient

Myra came in with her little white shoes completely plastered with mud.

"Well, Myra," exclaimed her exasperated mother, "Why in the world did you step in that puddle?" The little voice answered reasonably.

"'Cause the puddle was there to step in!"



JUSTICE

A good old Quaker was milking a cow whose lively disposition had often taxed his patience severely. The pail was nearly full of foaming milk, when, in some manner, the cow managed to overturn it. The old man in righteous indignation snatched up a nearby club to strike the exasperating animal when he remembered the precepts of his religion.

He dropped the stick, and in a voice trembling with anger said: "I may not beat thee, neither may I kick thee, but—I will twist thy durn tail."—Prairie Farmer.

Just Like a Woman

"John," said the missus, who had dragged him along on her quest for a new hat, "hold this one. It's the first I've tried on and I'm going to take it."

"Well, then, for the love of Mike, pay for it and let's go!" he growled.

"Not on your life," she retorted, "I'm going to try on all the others before I'll admit this one suits me."—Sam Hill, Cincinnati Enquirer.

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TAX PROBLEM OF THE MARYLAND FARMER

(BY MILES H. FAIRBANK, SECRETARY-TREASURER MARYLAND FARM BUREAU FEDERATION)

PART VI

Much will be heard in Annapolis during the coming weeks of a sales tax. The Governer has pointed out in his message that if the relief the counties are asking for on schools is to be had, some means of raising the necessary revenue must be provided. Also, the State has promised to help Baltimore City to the amount of approximately eight million dollars during the next two years and this must come from some source.

The proposals for a sales tax take several forms. It is well to analyze them carefully.

First consider that there is considerable difference between the desirability of a Federal sales tax as compared to a state sales tax. The former is not a replacement tax, as all the proposed sales taxes on the part of the Federal government are to be added to taxes already being paid. There is much talk of a general Federal sales tax and among some students, the thought prevails, all sales taxes should be levied by the Federal government and the revenue allotted to the several states. A state sales tax, however is, or at least should be, a tax to relieve real estate or to take the place of some other levy. If a sales tax is imposed, some other tax should be reduced. Only on that ground can it be justified. In his message to the Legislature, Governor Ritchie was very emphatic that he would not support any sales tax just for the purpose of giving the state more money to spend.

The Governor, following the recommendations of the Tax Survey Commission, has advanced the idea of a sales tax on certain so called luxury commodities, especially tobacco, soft drinks, etc. The reaction is, of course, being felt already from these interests. The tobacco farmers of Southern Maryland, already burdened with the problem of constant decreasing prices for their product, are naturally "up in arms" over a further tax on tobacco. Aside from the merits of such a tax, it does seem unwise, on general principles, to tax an industry so vital to a large part of Maryland and so heavily taxed already. Both the Federal government and 13 of the states levy a tax on tobacco in some form. Tobacco taxes have been one of the principal sources of Federal revenue since 1862 and were imposed as early as 1794.

We are all familiar with the gasoline tax which is but a sales tax. Every state in the Union levies a gas tax, ranging from two cents in Missouri, Rhode Island, and Connecticut to seven sents in Florida and Tennessee, to which must be added the one cent Federal tax.

Agitation against the proposed tax on soft drinks has been heard and it is to be expected that any special sales tax will bring forth plausable argument from the groups most interested.

It must not be overlooked that Maryland is close to large cities that would not be affected by a tax levied here, and the possibilities of "bootlegging" in such luxuries as have been mentioned are perhaps greater than in many other states not so located.

Anothr variation of the sales tax is that of a general sales tax. Several proposals have been of a tax of about 1 per cent. on all commodities sold in Maryland, with food stuff exempt. Such a tax, based on the present retail turnover on this state, would yield nearly four million dollars annually, even with foods exempt. This revenue, divided fifty-fifty between the counties and Baltimore City would permit the reduction of the county school rate to approximately 40 cents and, at the same time, provide a portion of the much needed revenue for Baltimore. There has also been proposed a graduated general sales tax of different rates, the highest to be placed, of course, on the so-called luxuries. The objection to a general sales tax in Maryland is that it does not relieve the farmer who must continue to buy as much as a speciality tax on those things purchased by the more wealthy. This is not a theory of "soak the rich," but rather a reiteration of the fact that those who have the most should contribute the largest to the support of government.

There has been some thought along the limits of a sales tax similar to that now in operation in Mississippi. Here the tax takes the form "of a tax on certain businesses and professions." While this tax, when passed on to the consumer, is in reality a sales tax, it has some semblance of an income tax, since it is imposed on lawyers, doctors, real estate operators as well as merchants and manufacturers.

Such a tax has gained favor in many states, and in Mississippi it has been stated to be the most successful tax yet imposed, from the standpoint of raising revenue. In that state the tax is an average of two per cent and has been generally satisfactory to everybody.

No thinking tax student claims the sales tax in any form to be the most equitable method of taxation. It does not distribute the burden as equitably as an income tax; but, in an emergency such as we are facing, it has the ability to raise revenue and it would seem that the Maryland situation does not call for a sales tax high enough to be oppressive. A very low tax, with proper exemptions for food and perhaps other commodities the farmer buys, will raise sufficient revenue to lift a big burden from real estate and right now that is what is wanted.

The big problem, it seems to me, is, in addition to reducing governmental expenses to the bone, to redistribute the tax burden so as to relieve property owners. Unfortunately, at the same time, additional money for relief purposes in Baltimore must be raised by the state. Economizing is therefore not enough. Money from some source must be raised.

To reduce the county school rate to 40 cents calls for additional state aid. We cannot get around that point. What method is the best?

As stated above, from the standpoint of equitable burden, a state income tax should supplement our property tax. While we are getting an income tax, however, it would seem that some form of sales tax is necessary and it behooves us to see to it that the tax finally adopted does not defeat what we have all been striving for namely, to relieve the farmer.

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By Osborne



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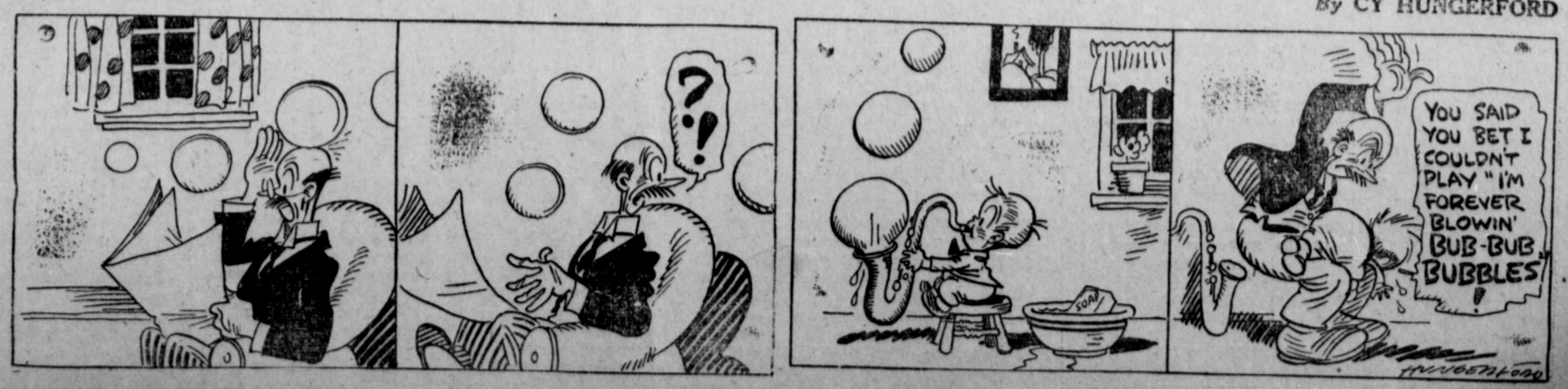
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