

WHAT IS "PLACE" IN EYES OF LAW?

REVENUE EXPERT SHOWS

Calls Attention to Legal Interpretations of This Phase of Income Tax Measure Pro and Con

The question "when is a place not a place?" has developed such hot arguments of late among amateur advisors on tax matters that the collector's office was appealed to for a decision, the collector being required by law to collect tax on admission charges of over ten cents to any "place."

In order to lull the belligerents and at the same time assure the collection of taxes, Mrs. Mabel G. Reinecke, collector for the northern district of Illinois calls attention to the following legal interpretations of the term as cited in Regulations 43 of the Revenue Act of 1921:

What Law Terms Place "Admission to a 'place' implies admission, anchored or moored for each performance."

These Are Not Places "None of the following is a 'place' within the meaning of the act: A railway car (unless rendered stationary by side tracking or removal from the track.)

A street car (unless rendered stationary by side tracking or removal from the track.) A steamboat (unless anchored or moored.)

A railroad train or a boat following the course of a boat race. Admission to a definite location on or beneath the surface of the earth. Each of the following is 'place' in the meaning of the act:

An outdoor amusement park, and such attractions as a scenic railway, a merry-go-round, a roller coaster, a ferris wheel, a dance hall, a whip, etc.

An observation tower on top of a high building.

A grandstand built for the purpose of viewing a parade passing in the street or a baseball game in an adjoining baseball park.

A cave. A space inclosed in which are seats from which to view bathing along a beach.

A floating theater operating along "Where an admission charge is made to a dancing pavilion and an additional charge is made, in the case of each dance, for admission to the dancing floor within this pavilion, admission to the dancing floor as well as admission to the pavilion is admission to a 'place.'"

Tennis Tournery Contest "A tennis tournament is a contest and not a 'place', therefore the amount paid by a player to enter the tournament is not admission to a place, but the grandstand at the tournament is a 'place.'"

"Amounts paid for rides in an airplane making exhibition flights are not taxable. Amounts paid for admission to a building or other inclosure to view an airplane are taxable."

"Admissions to amusements called 'Shoot the Chutes' and 'The Old Mill' are taxable."

"A charge for admission to small boats operated and propelled by means of a current of water confined to a narrow channel which determines the course and direction of the boats, is taxable as admission to a place. However, an amount paid for a ride on a boat in an open lake or stream where the boat may be steered in any direction or take any course desired is not taxable."

Mrs. Reinecke hopes that these definitions may help, but the safest course when in doubt is "ask the office."

NAVAL EXPENSE CUT AFFECTS STATION

Great Lakes Activities May Be Curtailed Somewhat By Budget Slash

The 20 per cent cut in the naval estimates for the maintenance of the "treaty navy" for the next fiscal year means a reduction of approximately \$50,000 for the Great Lakes naval training station with no allowances for repairs, according to the estimate of the local station authorities.

The cut for Great Lakes station is included in the \$70,000,000 sliced off the department by the bureau of the budget. The result is that the navy department has begun a revision of its original figures, which were the same as a year ago.

The reduction in the appropriation is more vital to the successful operation of the Great Lakes station than was first supposed, as it was believed when the announcement of the reduction was made, that it would affect principally the construction of new ships, expansion of the aircraft activities, and the submarine service.

The cut however will not only affect the present activities of the local station but likely will mean that the training activities will have to be reduced.

There's no place like home, sang the old timers, but that only applies about dinner time now.

About the only way to observe Safety Week with reasonable security nowadays is to stay in the house.

Some folks will probably think that the president is opposed to reform because he favors earnest work.

WHEN IS A DOG NOT A DOG? LAW PUZZLE

QUESTION IS PERPLEXING

Attorney General Declares An Unweaned Pup Should Not Be Taxed As Canine; How About It?

When is a dog not a dog? A dog is not a dog when, in the opinion of the attorney general of Illinois, he is still a pup.

Further defining the quadruped in question, the attorney general holds, as a legal proposition, that "an unweaned puppy that is only a few weeks old should not be listed as a dog."

Fond dog mothers, nursing numerous families of lusty puppies all over this broad state may now heave a sigh of relief. For Attorney General Brundage has opined that the law taxing dogs does not apply to pups.

Perplexing Questions That is simple enough, but the question of when a pup becomes a dog is not so simple. The matter is further complicated by the provision of the law which directs county assessors to list dogs at the time they make their assessments, and such assessments are to be made as of April 1.

Does it follow, then, that dogs in possession of a taxpayer April 1 are to be listed or those dogs in possession at the time the assessor calls to make up his list?

In the opinion rendered by Attorney General Brundage at the request of T. T. McKnight, state's attorney of Green county, Corralton, "the assessor must list dogs at the time of making his assessment."

"Where a person has in possession a dog when the assessor calls, it is the duty of the assessor to collect the license fee at that time," the opinion reads.

Assessor's Duty "However," the opinion continues, "the statutes presume that the assessor shall exercise reasonable discretion in the matter of listing dogs. I am of the opinion that the statute does not contemplate that an unweaned puppy only a few weeks old shall be listed as a dog."

The question of when the pup matures into the dog is still in suspension so far as the law of Illinois is concerned.

ILLINOIS MAY BE THE PIVOTAL STATE

Takes Critical Position in Big Battle for Presidential Nomination

Illinois is likely to become the pivotal state of the union in the big battle for the republican presidential nomination, according to national leaders who have been making preliminary surveys and sounding out the sentiment here.

It is one of the nineteen states that have a presidential preference primary law, and it will be one of the first that will name delegates to the national convention. The primaries will be held next April 8.

Some of the leaders would not be surprised if the Illinois battle in April might indicate the final action of the national convention, and are already raising the slogan, "As goes Illinois so goes the nation."

WOMEN AS JURORS ARE UNRECOGNIZED

State Law Does Not Provide for Their Serving, According to Atty. General

Women as jurors are still unrecognized by the laws of Illinois. Martin H. McGrath, a justice of the peace at Oak Park, wanted to place women on one of his juries. He sought the advice of Attorney General Brundage. The attorney general replied there was no statute in Illinois for summoning women to serve as jurors.

"In the absence of any statutory provision governing the service of women jurors, this department is without authority to make any ruling touching the matter," the attorney general said.

FAMOUS VIOLINS ARE ALL LOCATED

Few Opportunities Any More for Bargains in Rare Instruments, It Is Said

The day of bargains in famous old Cremona violins is believed to have passed forever, says a dispatch from Rome, Italy.

The dual facts that the whereabouts of virtually every instrument built by the famous makers is known now and that their value is almost universally recognized contribute to keeping their selling prices at dizzy heights.

Late Emerson Hough Called Apostle of the Southwest.

By Boris Bolt Lived life he described among pioneers, desperadoes and gunmen of Early West.

The late Emerson Hough might well be called "The Apostle of the Southwest," for to him, more than to any other man, is due the fact that we have authentic pictures of its development. Too often have the early West and Southwest been playgrounds for the fancy of authors without real knowledge of their people or conditions.



The late Emerson Hough, who wrote only of the adventures he knew by actual experience.

But Hough lived amid the conditions he describes. At the age of twenty-three he was practicing law in the bustling, little cow town of White Oaks, New Mexico. He knew the pioneers, the desperadoes and bad men of the early Southwest. In his new book, "North of 36," he has given us a magnificent and startling picture of the first cattle drive from Texas north to Abilene, Kansas.

Rudabaugh, an outlaw of vision and state treasurer, who has been stealing lands in Texas, foreseeing their great value when the first cattle are driven "North of 36," fears that his plans will be anti-

ADDITION TO COURT HOUSE PROGRESSING

Brickwork Now To Second Story And Other Parts of the Building Up

Another floor has been added to the addition to the court house, bringing the brickwork up into the second floor. Work is progressing rapidly and the shaft has been cleared for the elevator. The circuit court room, which is being entirely faced about, is taking shape and will be completed in another few weeks.

Many men are loafing, but anyway their wives are working hard enough at home to make up.

PAVING FINISHED NORTH LAKE BLUFF

Work of paving Sheridan road between North Chicago and Lake Bluff has been completed, it was announced by Charles E. Russell, county superintendent of highways, and this section of the road will be opened for traffic in about three weeks.

Possibly you could get the girls interested in the troubles of the farmers, by telling them that it is the dairymen who produce the ice cream. Claimed that New England has more than its share of the big offices, but so long as it does not get the baseball championships there will be no great protest.

One difficulty with the concert of nations is that too many of them are harping on the same string.

Special Sale for Friday and Saturday, September 7th and 8th, 1923

RAPP BROTHERS

Phones Highland Park 1677-1678 24 North First Street, Highland Park, Illinois

NOTICE—Ask to have our regular circular mailed to you. Leave name and address at office. We deliver your order free.

Table listing various meats and products with prices: NATIVE RIB ROAST, FRESH DRESSED BROILERS, FRESH DRESSED STEWING CHICKENS, FRESH CALVES SWEETBREADS, BEST POT ROAST, LEG GEN. SPRING LAMB, FANCY ROASTING CHICKENS, PORK CHOPS, etc.

Vertical advertisements on the left margin including 'OTHERS', 'Pherson', 'Laundry', 'Dyers', 'Oak Terrace', 'bs., \$1.00', 'per pound', 'Highland Park 87.', 'a Year Burner', 'omobile bought in', 'four hundred dol', 'essories doubtless', '\$500.00 deprecia-', 'lasts on the aver-', '\$500.00 or more', 'of electricity and', 't cost each year of', 'the oil for opera-', 'thington burner is', 'and uses no elec-', 'Mr. Worthington', 'l for the same re-', 'g your house with', '\$200.00 per year', 'inary motor driv-', 'ntative for Waukegan', 'gan', 'H. C. LUSK', 'Tel. 1176-R', '& CO.', 'contractors', 'Telephone 201'

Large advertisements on the right margin including 'E. NELSON, Tailor and Cleaner', 'Building Material COAL AND SOLVAY COKE Highland Park Fuel Company', 'Victory Service FILLING STATION', and 'RAPP BROTHERS' (partially overlapping the table).