

Light" a reproduction of the "Fire Dragon," a mural that was used in the original production of "Chu-Chin-Chow" which ran at the Haymarket theatre in London for four years.

The Deerfield Volunteer Fire Department will act as hosts on Monday evening, Feb. 27, to the Lake County Firemen's association. They will meet in the Masonic Temple.

Mr. and Mrs. Elmer C. Anderson of Fair Oaks avenue have had as their guests this week their daughter, Mrs. Philip Davis (Virginia Anderson) and her friend, Miss Julia Horenberger, of Denver, Col. Both plan to return west sometime this week.

Dr. Lois D. Greene of Highland Park spoke to the children of the upper grades in the Deerfield Grammar school on January 31, at the regular assembly period.

A delegation of the American Legion went to North Chicago on Monday evening to play cards with the hospitalized veterans.

Mrs. Clarence Rollman was hostess to members of her Waukegan Bridge club yesterday afternoon at her home on Osterman avenue.

Mrs. Frank Jacobs entertained her pinochle club on Tuesday afternoon at her home on Waukegan road.

The Woman's Missionary society of the Prairie View church is being entertained by Mrs. Leslie Christensen of Chestnut street.

Mrs. Edward Reagan was hostess to members of the Eastern Star Guild on Tuesday evening. Mrs. Walter Page was the assisting hostess.

Mrs. Walter Hoffman entertained her 500 club yesterday afternoon.

William Richard Gastfield, son of the Alfred Gastfields, entertained ten little guests on Sunday in honor of his fourth birthday anniversary.

Barbara Kapschull, small daughter of the C. C. Kapschulls, is ill with pneumonia.

Miss Vivian Hagrie, who teaches in Maywood, was ill the fore part of the week and unable to attend school.

Mrs. Edwin Palmer will be hostess to members of her bridge club on Wednesday.

The Saturday Evening Neighborhood club met last week at the William Johnston home on Fair Oaks avenue.

Official visitors of the Chicago Presbytery will meet next Tuesday evening in the Deerfield Presbyterian church with the session and trustees.

The Presbyterian Young People will meet for a conference of the North Shore Young People's Fellowship at the Wheeling Presbyterian church in Wheeling on Sunday evening at 7:30 p.m.

Sunday guests at the William Johnston home were Andrew J. Graham and James Graham of Waukegan.

Toonerville Joke
Man (entering grocery store): "I want two tuna fish."
Grocer: "You'd better stick to pianos."

Announce Cast for Stagers Production "Candle-light" Feb. 17

Preparation for "Candle-Light", the Stagers' production scheduled for presentation on February 17, in the Deerfield Grammar school auditorium, are now moving rapidly towards completion. Rehearsals have now reached the stage where rough edges are being polished off in order to give the finished production which past performances by the organization have given the local audiences reason to expect.

Most people react to winter weather in one of three ways. Either they get disgusted with the whole affair, or they go around taking deep breaths and feeling very exhilarated, or they simply maintain a fine indifference to it. Anyone of these three types of people is sure to find in "Candle-Light" just the kind of show he needs.

If one feels very depressed, the delightful comedy will cure that. If one is already sitting on top of the world, then the proper mood for complete enjoyment is already established. If one is indifferent, that is best of all, for then one can approach it with an open mind and enjoy to the utmost the lightning success of hilarious incidents that make up this play.

Plenty is bound to happen when a Prince, coming home early from a little Viennese night life, finds his valet dressed in his master's clothes and entertaining a charming young lady, pretending to her to be the Prince. When the Prince dons the valet's livery, then indeed are things complicated to such an extent that only a master comedian like Wodehouse could work out the hilariously satisfying ending.

The following competent cast, under the direction of Kenneth Hunter, will present the play:

Prince Rudolf Haseldort-Schlobitten	Jack Covington
Josef, his valet	Ashley Gould
Maria	Mary Jane Galloway
Baron Von Riechenheim	Allen Tennis
Baroness Von Riechenheim	Lois Clark
Luise	Helen Gies
A. Waizer	Phillip Tennis
Koepke, a chauffeur	Bob Landau



Many drivers are very careless about dimming lights. There is absolutely no reason why any driver should use bright lights while driving at night in any city or village. Dim lights are enough for town driving and their use will help not only the pedestrian but the driver.

On the highways after dark visibility will be improved if drivers will depress their headlight beams when they meet another car.

It's the courteous thing to do, and it's the safe thing to do!

Read The Want-Ads

This Week in Washington

by RALPH E. CHURCH

Washington, D.C., Jan. 21—Once again the President has directed the attention of Congress to the question of intergovernmental tax exemptions. On April 25th of last year he urged the enactment of legislation to remove these immunities. Last Thursday he renewed his recommendation, pointing out that this action should be taken before March 15th.

Insofar as I am able to measure congressional sentiment by private conversations with various Members, there appears to be no real opposition to the proposal. Some doubts have been expressed as to whether the problem can really be solved by statute rather than a constitutional amendment, inasmuch as the exemptions arose out of constitutional limitations imposed by the Supreme Court on the taxing powers. But the prevailing sentiment is definitely with the President and no doubt the suggested statute will be enacted without difficulty.

The amount of revenue lost by the Federal Government and the States by virtue of tax exempt securities and income is not as great as commonly supposed. It is significant that the President did not base his recommendation on the lost revenue factor. Rather he emphasized the principle of justice and equity in requiring that all contribute of their "income from whatever source derived" to the respective Federal, State and municipal governments to which all owe allegiance and from which all receive services.

To employ the President's own words, "those who earn their livelihood from Government should bear the same tax burden as those who earn their livelihood in private employment." There is no valid reason why my salary as a Member of Congress should not be taxable under a state income tax law to the same extent that others in private employment must pay such a tax.

Nor is there any valid reason why a member of the State Legislature should not be required to pay a Federal income tax on his salary from the State. We both owe allegiance to both governments and each of us receives certain services from the two governments.

Back in 1924 in the very interesting case of Cook vs. Tait the Supreme Court itself emphasized this very principle that when one owes allegiance to a government and receives certain services from that government, actual or potential, he should be required to bear the cost. Cook was a permanent resident of Mexico and domiciled there. All his income was derived from property located in Mexico. Nonetheless, the Supreme Court held that Cook should be required to pay income tax so long as he remained an American citizen. While he did not receive any direct services from the United States Government, as an American citizen he was always able to call upon this country for assistance and for that right he was required to pay the cost equally with other citizens.

If that was our reasoning with respect to an American citizen residing in a foreign country, is not a much stronger case presented for requiring State and Federal employees to pay for services received from the respective governments? What,

then, is the theory under which these government employee exemptions have been allowed?

These tax immunities were declared on the theory that to permit one government in our dual-government system to tax the salaries of the employees of the other government would permit one to interfere with the functions of the other. To be sure, one government must not be permitted to interfere with the other. But complete tax immunity of respective employees is not essential for that purpose. It is only necessary for the Supreme Court to invalidate any tax which attempts to deal specially with the other government's employees in fixing on them a higher rate.

No doubt if the President's proposed statute eliminating exemptions is enacted and upheld the Supreme Court will turn to the "unreasonable classification" rule to provide the States protection from Federal government interference, and vice versa, in the use of the taxing power. Thus the same objective would be reached on sounder and more equitable principles.

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