

## SALES TAX IS HEAVY BURDEN ON CANADIANS

Levy, in Effect Since 1920, Denounced by Labor and Manufacturers.

By Scripps-Howard Newspaper Alliance  
OTTAWA, Canada, March 11.—Since 1920, Canada has obtained one-eighth to one-quarter of its tax revenue from a general sales tax. This tax has been a good revenue producer and has been kept in effect for that reason only.

Its injustices and defects are recognized by all political parties in the Dominion, and it is highly unpopular. But for the emergency need of revenue which has developed since hard times descended on the country, the Canadian sales tax would have been abolished last year.

The tax first was imposed in 1915, to raise funds for war purposes. It still is classed as an excise war tax in the statutes of Canada and in government reports.

While other war-time nuisance levies, such as taxes on receipts, telegrams, money orders, insurance policies, railway tickets and sleeping-car berths, went into the discard, the sales tax stayed because it yielded a handsome revenue at small cost and inconvenience to the government.

### Abolition Long Demanded

Its abolition long has been favored, in theory at least, by both liberals and conservatives and of course by progressives who, like the American party of the same name, regard income taxation as the most equitable way of raising national revenue.

Among Canadian organizations on record for wiping out the sales tax are the Canadian Manufacturers' Association, which generally takes a conservative attitude on taxes; the Trades and Labor congress, many boards of trade and chambers of commerce, and all major farmers' associations.

Farmers and industrial workers oppose the tax as burdensome to citizens of average or small income. Organized business is against the tax on the ground that it discourages trade, discriminates unfairly between classes of goods, imposes an expensive job of accounting on business staffs, and often is evaded.

### Tax Once Lowered

The Liberal government, in power from 1921 to 1930 in Canada, first increased and then lowered the sales tax. It was a 2 per cent levy in 1920 raised to a peak of 6 per cent in 1923 to meet the heavy public expenditures of the post-war period.

After 1923, the tax was cut down steadily, one notch at a time, until in 1930 it was brought to the nominal figure of 1 per cent.

Through this period the Conservative opposition continually attacked the government for not abolishing the tax outright. Business welcomed the reductions, but repeatedly asked that they be speeded up. When the tax was cut to 1 per cent in 1930, the Liberals in effect promised to eliminate it the following year.

The Dominion election of 1931 placed the Conservatives in power and the shrinkage of the government's income due to the depression obliged them to find immediately a source of extra revenue.

The sales tax was raised from 1 to 4 per cent on Prime Minister Bennett's motion, not because he liked the sales tax, but because he quoted his budget address, "in a period of great depression, departure from known practices

## Learns to O. K. Food



Okay! Catsup! That's what the "winkum and blinkum" in the above photo means as Miss Helen Bonnell, 50 North Hawthorne lane, reports after her microscopic examination of foodstuffs in the new course offered by the botany department of Butler university.

## FLEEING WOMAN SLAIN BY POSSE

Companion Is Shot in Duel in Dark Canyon.

By United Press

SAN JOSE, Cal., March 11.—For half an hour, an unidentified man and woman crouched side by side in the darkness of Silver creek canyon, their rifles and revolvers spitting bullets at a posse which surrounded them.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and found the woman dead and her

companion probably fatally wounded with a bullet in his head.

The posse of ranchmen and deputy sheriffs had been formed to track the couple after Deputy Sheriff Edward Lowell of San Jose was shot and seriously wounded when questioning them as suspects in the shooting of a San Francisco patrolman.

When the guns finally were silent, early today, officers approached and