

# STATE LEANS ON GASOLINE LEVY, STUDY REVEALS

37 Per Cent of Indiana's Intake in '38 From That Source.

Indiana in 1938 was one of only 18 states in the nation which derived better than 35 per cent of all tax revenues from a single source, an analysis, prepared by the Tax Policy League and reported by Editorial Research Reports, revealed today.

Moreover, by raising \$7.47 of all taxes from gasoline in 1938 as compared with \$1.63 per cent from the same source in 1937, Indiana went contrary to the general trend toward a more balanced taxation, the report said.

Eighteen of the 26 states for which comparative figures were furnished, depended on gasoline, along with Indiana, as the greatest single revenue producer, and four others took a greater percentage of total taxes from that source in 1938 than in 1937.

These states were Mississippi, Montana, Nevada and North Carolina.

Seven states depended on gasoline for a greater percentage of total taxes in 1938 than Indiana.

In 1937, 25 states derived better than 35 per cent of all their tax revenue from a single source. In 1938, the list was reduced to 18, including Nevada which got better than 35 per cent from each of two sources—36.2 per cent from property taxation (36.5 per cent in 1937) and 35.1 per cent from gasoline taxes (34.6 per cent in 1937).

In 1937, 15 states got better than 40 per cent of all revenue from a single source. In 1938, the list was reduced to eight, Illinois and West Virginia continuing to get heavy revenue from sales taxation, and Arkansas, Florida, Georgia, Mississippi, Nebraska and Tennessee collecting better than 40 per cent of all revenue from gasoline taxation.

Even this showing, however, represented a vast improvement over 1937, when Florida, Georgia, Nebraska and Tennessee got better than 50 per cent from gasoline taxes, and South Dakota got more than half of all its revenue from special taxes on insurance companies.

Nebraska—Over Half

Nebraska was the only state in the Union which depended upon one tax for more than half its revenue in 1938, collecting 50.4 per cent from gasoline. In South Dakota, the Tax Policy League reports that the yield of insurance taxes dropped last year to 1.8 per cent (dollar volume: \$13,329,032 in 1937 against \$257,460 in 1938), while the proportionate yield of other taxes showed large increases: gasoline from 16.7 per cent to 32.3 per cent; alcoholic beverages, from 3.3 per cent to 9.9 per cent; gross receipts, from 1.9 per cent to 25.9 per cent; severance taxes, from 2.9 per cent to 6.7 per cent, and so on.

The table below shows changes recorded in 1938 as compared with 1937 in the dependence of states upon some single source of revenue. In a few instances where somewhat startling reductions are shown, the change seems to have been influenced partly by more accurate segregation of taxes than was possible with the often limited data available in 1937.

## Yield Declines

Thus, in Vermont, the yield of gasoline taxes is shown to have declined from 42.9 per cent of all tax revenue in 1937, to 28.3 per cent of the total in 1938. Actually, revenue from motor vehicle registration (plus other highway imposts) appears to have been included in the 1937 figure, and segregated in 1938. Similarly, the lower yield of New York State's income tax (from 47.2 per cent in 1937 to 38.5 per cent in 1938) is due in part to the fact that the state's total income rose from about \$420 million to \$443 million, but a more important factor is that the Tax Policy League divides New York's state system into 14 categories in 1938, against only nine in 1937.

| State and Tax           | Per cent of All State Revenue | Per cent of All State Revenue |
|-------------------------|-------------------------------|-------------------------------|
| Alabama, gas            | 37.15%                        | 32.24%                        |
| Arkansas, gas           | 33.15%                        | 32.74%                        |
| California, sales       | 40.48%                        | 35.45%                        |
| Colorado, gas           | 33.84%                        | 33.64%                        |
| Florida, gas            | 31.38%                        | 47.56%                        |
| Georgia, gas            | 39.11%                        | 37.57%                        |
| Idaho, liquor           | 43.87%                        | 34.44%                        |
| Illinois, sales         | 41.63%                        | 37.46%                        |
| Indiana, gas            | 41.63%                        | 37.46%                        |
| Kansas, gas             | 41.63%                        | 37.46%                        |
| Massachusetts, income   | 44.17%                        | 23.32%                        |
| Michigan, sales         | 41.63%                        | 37.46%                        |
| Mississippi, gas        | 58.84%                        | 41.27%                        |
| Montana, gas            | 56.00%                        | 35.08%                        |
| Nebraska, gas           | 50.40%                        | 35.08%                        |
| Nevada, prop.           | 44.17%                        | 37.46%                        |
| New York, income        | 38.50%                        | 47.20%                        |
| North Carolina, gas     | 37.15%                        | 32.24%                        |
| Oregon, gas             | 37.15%                        | 32.24%                        |
| South Carolina, gas     | 37.15%                        | 32.24%                        |
| South Dakota, ins. cos. | 52.64%                        | 1.79%                         |
| Tennessee, gas          | 37.15%                        | 32.24%                        |
| Texas, gas              | 37.15%                        | 32.24%                        |
| Vermont, gas            | 37.15%                        | 32.24%                        |
| Virginia, gas           | 37.15%                        | 32.24%                        |
| West Virginia, sales    | 37.15%                        | 32.24%                        |
| Wyoming, gas            | 37.15%                        | 32.24%                        |

Idaho did not report for 1937.

## WLW TO SEEK NEW HEARING ON POWER

CINCINNATI, O., Feb. 10 (U. P.).—Officials of the Crosley Corp. said today they would seek reversal of the order of the Federal Communications Commission for drastic reduction in the power of radio station WLW.

Duke M. Patrick, corporation attorney, said the company would petition the commissioner for a rehearing or would appeal to the Circuit Court of Appeals in Washington. The commission ordered WLW to reduce its power from 500,000 to 50,000 watts on March 1.

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TOP—A rough straw topnotch in your favorite bumper style with velvet trim and a yard long veil. In black, navy or wine.

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**5 New Styles In Long-Wearing "Fruit of Loom" SLIPS**

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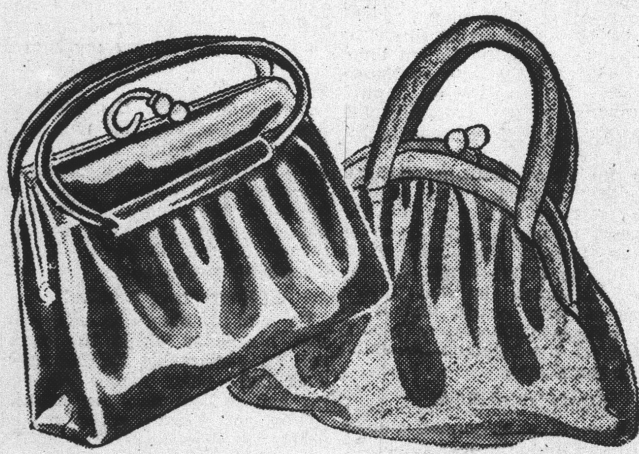
Famous quality fabrics, expert tailoring and workmanship, 5 smart styles... all this for an exciting low price! Rayon satin, rayon crepe and rayon satin stripe slips in tailored, lace trim. 4-gore styles. Tea rose color. Sizes 32 to 44.

**Batiste Gowns and Pajamas**

The sweetest styles you've ever seen in printed batiste gowns and pajamas. Contrasting color trims, frills and soft dressmaker details. Sizes 16 and 17.

**\$1.00 EACH**

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**On the Tip of Every Tongue!**

**Black Patent Bags**

**A Spring Tonic for Every Costume!**

**\$1.00 EACH**

Black patent bags are on the tip of every tongue... they're young and fresh as spring itself... they go with black, navy, or any other costume color you have! Right now, we have a front rank collection of black patents in pouches, underarm and tophandle styles, in small, medium or large sizes.

**Camel's Suede Fabric Bags**

AND simulated leathers in Spicewood, navy, black, beige, fuchsia, yellow, \$1.00 American Beauty and light blue colors.

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**Costume Jewelry**

To Wear With Any Accessory Color!

**\$1.00 EACH**



Fashion's newest styles in costume jewelry! In pastel colors, lettuce green, maize, sapphire, turquoise blue and Mexican colored stones. One, two and multicolor combinations.

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**You Know They're NEW by Their Exciting New COLORS!**

**The 3-Piece Wardrobe Suit**

**\$16.75**

The most versatile fashion we know of for spring! The topcoat can be used as a separate coat. The 2-piece suit is a dressmaker type. In gold, Boy Blue, dusty rose, navy or brown in the group. (Sketched, 3-piece suit in Shetland, dusty rose color, size 16.)

**Black or Navy Swagger Coats**

**\$16.75**

Be one of the first to wear the new things for spring... and now's the time to choose one of the newest of the swagger coats! This coat comes in the two best spring colors, navy or black, in a beautiful novelty wool. Smart with any accessory colors, and especially with Spicewood and Black Cherry... and it's lovely with prints. It's practical and it's budget priced. Sizes 14 to 20 in group. (Sketched, navy, size 18.)

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**Redingotes High Style Favorites in Betty Shaw Dresses**

**\$6.98 EACH**

The classic redingote shows promise of being more popular than ever before this year! And just as sure as day turns into night, you're going to wear one to bridge the gap from winter into spring. And we're ready with them! A brilliant collection of new styles... plain coats with matching dresses or plain redingote coats with bright print dresses. Sizes for women, misses and juniors in the group.

SKETCHED: Black redingote coat over a black dress trimmed with crisp white pique. Also in navy. Sizes 11 to 17 in the group. \$6.98

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**Assemble Your Own 4-Piece Sports Suit for Only \$12.92!**

**Plaid Jackets .... \$5.98**

Bold patterned plaid jackets in rust, brown, blue, orchid, tan and green colors predominating. Conventional, one-button style, with two pockets. Sizes 14 to 20 in group.

**All-Wool Skirts ... \$2.98**

New spring styles with pleated fronts in sizes 24 to 30. In browns, navy, grey, tan and green colors. Plain styles in sizes 24 to 32. Aqua, powder blue and dusky pink.

**Sweaters \$1.98**

All-wool sweaters in Cyclamen, pink, miniature blue, aqua, lime green, white, maize or peach. Sizes 32 to 40.

**Blouses \$1.98**

Plain tailored or bright prints in cottons, rayon crepes or rayon satins. All colors. Sizes 32 to 40.

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**CORLISS Black Patent Pretties**

**With the New Pleated Effects!**

**\$2.99**

You know they're new by the new pleated effects, the open toes and the bracket backs. Shiny black "CORLISS" patents that will go with any costume and accessory color scheme. Here are two smart styles from a whole collection of black patents in sizes 4 1/2 to 8, AA to C widths in group.

Black patent open toe shoes with the new pleated effects, the open toes and the bracket backs. Shiny black "CORLISS" patents that will go with any costume and accessory color scheme. Here are two smart styles from a whole collection of black patents in sizes 4 1/2 to 8, AA to C widths in group.

**Now Ready! The New Spring Colors in REAL SILK DeLuxe Chiffon Hose**

**69c (Substandards) PAIR**

**Versatile! Pagan! Brisk! Burnt Tan! Animation!**

The best stocking news you've heard so far this year! We've a splendid section of the new colors. Spring colors in "REAL SILK" Chiffon hose. Your favorite stockings, because it wears so well, looks beautifully sheer, and saves you money. In sizes 8 1/2 to 10 1/2.

Please, No Mail or Phone Orders!

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**Smart Young Styles in Girls' New Coats**

**Sports and Dress Styles at \$5.98-\$10.98**

Girls' new spring and Easter coats in chevrons, corded fabrics, tweeds and light-weight fancies. Princess styles, new basque wing styles in Roseberry, Dusty Rose, Navy, Aqua and Dawn Blue. Sizes 7 to 16 years in the group.

**Children's "SHIRLEY TEMPLE" Dresses**

**\$1.98 EACH**

**Sizes 3 to 14 Years!**

Always a favorite dress with girls and tots... and this spring, these new styles are smarter than ever. Spun rayons in prints, solid color shantung, powder puff muslins in dainty prints and pastel colors. Princess, straight line, and pleated styles.

**Girls' Hats .. \$1.00**

Straws and felts in off-the-face brims, toppers and bumper styles. These come in all the new spring colors.

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**Boys' and Girls' SCHOOL SHOES**

**\$1.99 Pair**

1. Made over lasts that fit growing feet.

2. A, B, C, D widths.

3. Sizes 8 1/2 to 11 1/2 in the group!

4. Black or Brown Smooth Leather Up-pers. Black Patents.

5. High Shoes or Oxfords.

6. Flexible Leather Insoles—Easily Re-sole!

7. Chrome Retained Water Resistant Soles. Lasted Heel Seat!

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