

BOOST FOR THE VICTORY LOAN

We who stayed at home while war was on knew that we had our bit to do to win, and every time a call was made on us we cheerfully and gladly all kicked in. That spirit broke the hard heart of the Hun. He couldn't beat a nation such as ours, and thus an end to war has come about. The longed for, prayed for, fought for peaceful hours.

Another call has come to you and I. A call that means as much to you or more. As any call made while the strife was on, A call that means the cleanup of the war. We've got to pay the boys who fought for us. We've got to pay the bills the war has brought. Let's do it gladly, freely for the ones who gave their lives and who so bravely fought. Liberty Bonds? We take them at face value.

Mikehasit
304 Central Ave.
Great Falls

TRADES BACK LOAN.

Tacoma, April 22.—The miscellaneous trades section of the central labor council, at its meeting last night, unanimously endorsed the Victory loan and pledged its members to purchase bonds and work for the sale.

TAXES ADDED TO MANY ARTICLES ON MAY 1

From Ice Cream Cones to the Clothing One Wears and Soap Used in Washing, All Carry Some of the Burden.

"Shall we take a walk thru the park, Katie?" "No, Johnnie, I think it's our duty to help Uncle Sam pay off that big war debt. Let's go down to the ice cream parlor." After May 1 all the Kates in the United States are going to have the opportunity to lead their masculine admirers in the path of patriotism when the straight and narrow and suggests such mild diversion as a walk or maybe a ride. If he's a good, patriotic citizen he'll about face and march double quick time to the nearest ice cream parlor but if he's a slacker when Katie says: "Let's have an ice cream sundae." He'll say, "All right. This is Wednesday. Remind me of it again will you." According to the laws of the land be-

ginning on May 1, 1919, there shall be levied, assessed, collected, and paid a tax of 1 cent for every 10 cents or fraction thereof the amount paid to any person conducting a soda fountain, ice cream parlor, or any other similar place of business, for drinks commonly known as soft drinks, compounds or mixed at such places of business, or for ice cream, ice cream sodas, sundaes, or other similar articles of food or drink, when any of the above are sold on or after such date for consumption in or in proximity to such place of business. Such tax shall be paid by the purchaser to the vendor at the time of sale and shall be collected, returned, and paid to the United States monthly by making returns of the same sworn to and duplicate. This means that the person selling any such articles of food or drink must add the tax to the price of the article and keep proper record of each separate sale as the tax is on each sale. For example, three sundaes, at 15 cents would be taxable at 2 cents each making the check read "3 sundaes 45 cents, war tax 6 cents, total 51 cents." Also five ice cream cones costing 25 cents would be taxable at 1 cent each making the total tax five cents and the total check 30 cents. Person running such places and selling such articles have been notified they should print on their menus and display signs plainly stating the price of their products and the amount of the tax to be added. It is not permissible under any of the war tax laws to quote prices "including war tax." Neither is it correct to state or calculate the tax at 10 per cent as this is only true when the price is even multiples of 10. In the case of an article whose price is multiples of 5 the rate of taxation is 12 per cent. Persons selling these articles may adjust their prices as they see fit but they may not misrepresent the price as being due to war tax they are violating the law. If they raise their price they may say they have raised their price to 18 cents and that the war tax is 2 cents, making a total of 20 cents. Some firms have made extensive preparations to handle these sales. One has even gone to the extent of computing the tax on the whipped cream dressing on his pie as being separate from the price of the pie. In any event daily records of sales must be kept showing the amount of taxes collected each day at the different rates. A summary of these must be returned monthly and the records kept for two years available for checking by a revenue officer. One local merchant has stated that he is going to lower the price of his ice cream cones to four cents and his notices will read, "Ice cream cones, 4 cents, war tax, 1c."

A similar tax effective May 1 of 1 cent for each 25 cents or fraction thereof is imposed on all perfumes, essences, extracts, toilet waters, cosmetics, a petroleum jellies, hair oils, hair dressings, hair restoratives, hair dyes, tooth and mouth washes, dentrifices, tooth pastes, aromatic cachous, toilet powders, or any similar substances, article, or preparation by whatever name applied or distinguished when used for toilet purposes. All pills, powders, tinctures, patent medicines and many other preparations are also taxed. These taxes must be paid by the buyer to the seller at the time of sale and he in return shall return same to the United States. These taxes are a departure from the ones that have been in effect up to this time and are known as "sales taxes," "consumption taxes," and others, as they are a retailers' tax as distinguished from a manufacturers' tax. A sales tax on all jewelry, watches, and clocks was effective on April 1, and all persons selling these articles to the consumer must collect the 5 per cent tax on them. The manufacturers' tax on jewelry was repealed by the present law. Effective May 1, 1919, there shall be collected and paid a tax of 30 per cent of the amount paid for any article mentioned below in excess of the price stated, when by a dealer for consumption or use. This tax must be added to the price of the article and collected by the retailer or wholesaler if he sells to the consumer. The purchaser must pay the tax to the vendor at the time of the sale, and paid to the United States by the vendor.

(1) Carpets and rugs, including fiber, except imported and American rug made principally of wool, on the amount of \$5.00 per square yard.
(2) Picture frames on the amount in excess of \$10.00 each.
(3) Trunks, on amount in excess of \$50.00.
(4) Valises, traveling bags, suit cases, hat boxes, used by travelers and fitted toilet cases, on amount in excess of \$25.00.
(5) Purses, pocketbooks, shopping and hand bags, on amount in excess of \$7.50.
(6) Portable lighting fixtures, including lamps of all kinds and lamp shades on amount in excess of \$25.00.
(7) Umbrellas, parasols and sunshades, on amount in excess of \$4.00 each.
(8) Fans, on amount in excess of \$1.00 each.
(9) House or smoking jackets or coats, and bath or lounging robes, on amount in excess of \$7.50 each.
(10) Men's waistcoats, sold separately from suits, on amount in excess of \$5.00 each.
(11) Women's and misses' hats and bonnets, and hoods on the amount in excess of \$15.00 each.
(12) Men's and boys' hats, on the amount in excess of \$5.00 each.
(13) Men's and boys' caps on the amount in excess of \$2.00 each.
(14) Men's, women's, misses' and boys' boots, shoes, pumps, and slippers, not including shoes or appliances made to order for any person having a crippled or deformed foot or ankle, on the amount in excess of \$10.00 per pair.
(15) Men's and boys' neckties and neckwear on the amount in excess of \$2.00 each.
(16) Men's and boys' silk stocking or hose, on the amount in excess of \$1.50 per pair.
(17) Women's and misses silk stockings or hose, on the amount in excess of \$2.00 per pair.
(18) Men's shirts, on the amount in excess of \$3.00 each.
(19) Men's, women's, misses and boys' pajamas, night gowns and under-

A Daughter's Birthright

Entitles her to a father's first consideration for her welfare after he has passed over. He cannot be sure of safely protecting her except in one way. A CONTINUOUS MONTHLY INCOME POLICY on his life with his daughter as beneficiary will pay her a stipulated monthly income as long as she lives and solves the problem of perfect protection.

A Pacific Mutual Policy Provides Perfect Protection.

"IT PAYS FIVE WAYS."

Father, too, may protect himself while he lives from the financial STRAINS CAUSED BY SICKNESS, ACCIDENT, PERMANENT TOTAL DISABILITY and OLD AGE.

Come in and talk it over with E. J. Sennette, the general agent of the Pacific Mutual Life Insurance Company, 806 First National Bank Building.

Inquiries by mail will have our prompt attention.

Tuxedo
The Perfect Tobacco for Pipe and Cigarette

in the new "Tea Foil" Package

is the most popular innovation of many years in smoking tobacco packages. Smokers are delighted with its many advantages. Handier—fits the pocket. No digging the tobacco out with the fingers. Keeps the pure fragrance of Tuxedo to the last pipeful. Not quite as much tobacco as in the tin, but—



The best hat with from one to two dollars' worth of added richness

LANPHER
Super-Quality or Kettle Finish **HATS**

\$6.00 \$6.50 \$7.00

The End of The Rainbow

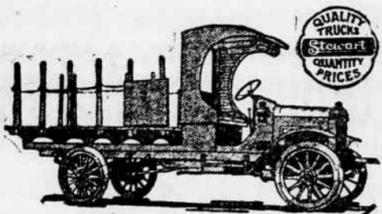
In Tailoring, Hats and Furnishings, Ends at The Fad.

All your hopes and desires for your Spring outfit can be realized here.

The quality of our tailoring will please you in every detail.

Our showing of Hats, Caps and Furnishings will convince you this is truly the end of the rainbow.

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"In five years no Stewart has worn out"

Stewart Trucks are built to stay in service and out of the repair shop. Thousands are in use throughout the world.

They cost less to buy—\$200 to \$300 below the average.

Improved Stewart construction delivers more than 90% of their power to the rear wheels. Five sizes to choose from—1/4 to 3 1/2-Ton.

T. C. Power Motor Car Co.
419 First Ave. N. Great Falls, Mont.



ZINC PLANT BOYS BEAT ENGINEERS

Zinc plant bowlers defeated the engineers at the smelter by 199 pins in the 18th game of the elimination contest being carried on at the Black Eagle club in the Monday night game. The Zinc plant team and the Smelter Hill five will bowl on the alyss this evening. The score of Monday:

Zinc Plant.	
Barr	171 190 180-541
Bratten	162 178 122-462
Marty	162 140 132-444
Carley	167 189 195-491
Butler	186 153 144-483
Total	2421
Engineers.	
Livers	134 199 169-500
Tryon	135 166 115-416
Thill	127 144 129-400
Cassun	131 149 145-425
Wallace	189 165 127-451
To tal	920

NAZIMOVA AT THE ALCAZAR TODAY

Manager Johnson of the Alcazar announces an extraordinary production in the presentation of Nazimova in "Revelation." A new picture and one that has attracted big business in the large cities. The first performance will start at 1 o'clock and those intending going had better start early.—Adv.

Nazimova in "Revelation" at the Alcazar today.

"Y" GROUPS WILL COMPETE TONIGHT

Annual Examinations for Special and Younger Boys to Be This Evening.

Annual bible study examinations will be given at the Y. M. C. A. this evening at 7:30 for the 50 or 60 members of the special and younger groups. The results of this examination will count in an important way in the winning of the two trophy cups to be given as individual honors to the boy having the highest standing in each class.

Standing will be based on attendance and record at both gymnasium classes and bible study for the entire year but the results of the examination will count most toward team standing. Every boy who is not present will not only count himself of all possibility of winning individual honors but will lessen his team's chances for winning.

The two winners will also receive a monogrammed pennant, and pennants will be awarded to the winning teams.

See Nazimova at the Alcazar.



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