

Editorial . . .

Don't Let "High Property Tax" Propaganda Beguile You

Of recent weeks representatives of larger taxpaying interests have been speaking from one end of the state to the other on how high Montana property taxes are in comparison with other western states.

There is no question that property taxes are high in Montana, inequitably high on some, primarily because efforts to put the uniform classification law into operation have been thwarted up to this time.

But, high property taxes are not the primary worry of the major corporate interests of Montana. These are only being used as bait, as a gimmick as it were, to draw the attention of every property owner, large and small, in the state.

What's behind this concentration on property taxes to the exclusion of most other forms of taxation is obviously when the sweeping recommendations by the Board of Equalization for reforming our tax laws are taken into consideration.

What the general tax-paying public does not realize is that the existing corporation license tax law is perforated with loopholes which make it possible for corporations, both Montana-chartered and foreign, to escape a substantial share of their rightful tax contribution to the state.

For example, in 1917, the first year the corporation license tax law was on the books, 528 corporations subject to the one per cent tax paid into the state treasury \$785,457. However, in 1954, with more than eight times as many corporations (4,478), each one per cent of the three per cent tax on net corporation income brought in only \$603,992. One per cent in 1954 brought in 22 per cent less revenue than did one per cent in 1917, notwithstanding more than eight times as many corporations doing business in the state, and business volume at an all time high.

The Board of Equalization is fully aware of the loopholes in this tax law and is urging the Legislature to plug them. Corporate groups know that should corrective legislation be passed, they will have to pay substantially more into the state treasury for the privilege of doing business in Montana. This applies particularly to the one thousand out-of-state chartered corporations, such as major oil companies, who, in the past have been notorious in evading corporate license tax. They do this by claiming they lose money on Montana operations. Because the Board of Equalization is without authority to force them to apportion their profits, they frequently get by with paying only the \$5.00 minimum license tax.

Therein lies all of the emphasis being placed on "how high property taxes are in Montana". Therein also lies the real reason for powerful groups assiduously spreading pro-General Sales tax propaganda. They would have you believe that the general sales tax is the only major untouched source of revenue available to meet the increasing money needs of state government and its various subdivisions.

NOTE: For more details on corporation license tax, see "Corporation License Tax Loopholes . . .".

Supreme Court Needs Help

The proposal by the Montana Judges Legislative Committee that the legislature set up five legal assistants to aid State Supreme Court Justices is most timely.

Reference is frequently made to how far behind the court is in making final determinations on appeals from lower court decisions. It is also pointed up that courts in other states do not begin to have the back-log of unsettled cases currently plaguing this state's high court. What isn't pointed out is that in most other states there is more legal personnel available to expedite the judicial research necessary to writing opinions.

For example, in Oklahoma, a state having a similar supreme court load to Montana, there are nine supreme court justices and ten assistants, in addition to a 3-judge intermediary appellate court which handles practically all criminal appeals. Montana makes no provision for assistants or for an intermediary court between District and Supreme Courts. Montana has only five judges who, between them, have available the services of only two legal secretaries.

Even without judges participating in political campaigns for re-election or election to some other post, the Montana court is way over-burdened with work.

The Judges' legislative committee proposal that such assistants, if authorized by the legislature, receive a "salary up to \$6,000 a year", is not realistic. By comparison, there's hardly a union printer or other skilled union craftsman in Montana who isn't making \$6,000 or more a year.

Such assistantships should not represent merely a post graduate course for fledgling attorneys fresh out of law school. The court already has too much work on its hands to have to search attorneys as a preliminary to their becoming useful research attorneys. Such assistants must be experienced barristers with more than the average amount of legal "know-how", and they must be offered salaries attractive enough for them to leave established legal practices.

By and large, however, the Judges' committee is proposing a proven method whereby the ever-increasing load of cases to come before the high court can be met without the delays which currently find cases three and four years old still awaiting high court action. What the committee proposes represents a good base for legislative deliberation when this matter comes before that law-making body in early 1957.

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NP Declares Extra Dividend, Seeks Even Higher Profits

Northern Pacific Railway, which along with other Class 1 rails of the nation and of the state are seeking 15 per cent inter-state and intra-state rate hikes, has declared an extra dividend of 10 cents a share payable January 25.

The extra dividend of 10 cents was voted by the board of directors of NP last week. In addition the directors approved paying of a regular quarterly dividend of 45 cents at the same time.

This 22 per cent bump in NP fourth quarter dividends will no doubt be greeted with joy by already hard-pressed Montana shippers—provided they own substantial blocks of NP common stock.

Editor's Notebook

AN EXCELLENT CHOICE

Selection of Mike Deevy, state editor of the GREAT FALLS TRIBUNE, by Cong.-Elect LeRoy Anderson to be his administrative assistant, will meet with the approval of people who know Mike and are acquainted with his many qualifications for such an important post. Mike is a "natural" to join with Cong. Lee Metcalf's administrative assistant "Britt" Englund and Sen. Jim Murray's Vic Reinemer, in welding a smooth-working liaison among Montana's all-Democratic delegation in Washington.

THEY CAN'T SPELL SILICOSIS

Apparently the Editor of the Anaconda Company's Helena INDEPENDENT RECORD can't spell the word "silicosis". Last week, as VOICE readers will recall, we published in full the legislative recommendations by Commissioner of Labor Oliver Sullivan. Of his several recommendations, the most important one by far was that . . . Silicosis and other occupational diseases be placed under Workmen's Compensation. But, when Sullivan's report finally saw the light of day in Thursday's "Independent" (after being released the previous Monday), lo and behold not one word of mention was made of this important recommendation. It all goes to show how much Helena people are missing in way of important (and controversial) news when they rely solely on the Capital City's daily press.

ATTENTION LABOR

It has been announced, following a meeting of municipal leaders, that legislation will be sought to materially increase the general powers of city and town governments. Such legislation might well bear close watching. There's always a possibility a little joker might be slipped in to such legislation which would open the flood gates to city "right-to-work" ordinances similar to the one recently put on the books in Palm Springs, California.

THEY DESERVE A HAND

Nell Wheeler, Olga Dawson and Peg Smovir of the Cascade County Democratic Club rate a big hand from this corner for the splendid way in which they organized the going-away dinner and frolic given in honor of Cong.-Elect LeRoy Anderson at Great Falls' Meadowlark Country Club last Friday evening. Not only was the affair well planned, but the girls also made sure there was good food aplenty available—something which isn't always the case at banquets.

AFTER YOU, MY DEAR GASTON!

The one-cent gasoline tax increase passed by the 1955 Legislature is due to expire the last day of March 1957. Many Montana motorists will not oppose continuation of the added tax, provided the Legislature first enacts truck-taxing legislation which will make the large highway destroyers pay their equitable share of highway financing costs. Accordingly, the course

WHAT DO YOU THINK?

By GRETCHEN G. BILLINGS

As I sit and look out the window at this beautiful mid-winter day, it seems we should be talking about spading the garden instead of stuffing a Christmas turkey. Even the prospects of January, February and March do not seem so grim, and we certainly can hope for some winter—at least some moisture, or it won't be a very Merry Christmas for Montana's farming communities in 1957.

Howsoever, whatever happens, today is so lovely it simply adds to the pre-Christmas lethargy that takes over here the week before the year's greatest holiday, and try as I might, even with the pressure put on me by the printer and the editor to get my column done I have no ambition to think.

Starting next week, everyone politically minded starts the mass movement to Helena. Time enuf then to start thinking.

Besides this is the family time of the year and who cares about newspapers—10-1 this VOICE won't be read till after Christmas, if then.

Harry and I just gave our 13 months old granddaughter back to her parents after four days of loving and mugging. It is a beautiful age for grandchildren, 13 months.

Except for a pretty wonderful friend the age old problem of a baby-sitter would have brought back much clearer the impossible times we had getting anyone to sit with three of them once in a while, even a little while. We lived in a small town and their reputations spread like wild fire.

And now, 20 years later and all that loving care, it seems they simply grew from little demons to big ones.

My father, when I was a teen-ager, used to infuriate me by calling my boy friends "lounge lizards". The revolting terms caused howls of anguish and snorts of disdain. As I watch my grown up male children home for the holidays I laugh at my youthful contempt of my Father's viewpoint.

That is why Christmas is such a wonderful time. In spite of, not because of all their fallings you love them one and all. You look forward to their tramping in and making a whole two weeks complete madness. In turn, in spite of all the faults the kids tell you

seems clear for the Democratic-controlled Legislature if it would live up to the pledge given in its 1956 platform to bring about an "equitable" highway financing program.

ANOTHER FRANK EDWARDS BOOK

Say, if you want to read a truly interesting book—one which will whet your imagination and your curiosity—then, may I suggest you obtain a copy of Frank Edwards' latest "STRANGEST OF ALL". This compilation of unusual news stories by the ex-radio commentator for the AFL, is one of the most enjoyable pieces of reading to come across my desk in a long while. You'll shake your head when you read the chapter on talking horses—yet—he documents it. Equally fantastic is the story on the unrecovered Treasure of Oak Island, or maybe on the young sailor who was swallowed by a whale—and lived to tell about it. A copy will cost you \$3.50, but the whole family will enjoy it. Copies may be obtained from: The Citadel Press, 222 Fourth Avenue, New York 3, New York.

you have, like being old foggies, etc., you couldn't keep them away from home at Christmas with a club . . . even if you wanted to.

Things have changed since the times of the "one horse open shay" when huge family gatherings tramped to "grandmother's house". Families are scattered clear around the world today, but in thought and spirit they are not far away, really. And how quickly our lives become geared to our situations. Here is one grandmother who wouldn't know what to do if the "one horse shay" full of all the relatives pulled up at the door on Christmas morning. Then again it would probably be just another one of those incidents of hectic happiness that makes Christmas a day like no other.

Wherever you are, whatever you do, we send you Christmas Greetings, and may love of your dear ones be so great it will spread all over everybody for all time!

Did you see the interesting item in last week's daily papers saying H-Bomb tests would be suspended at least through 1957? And possibly longer?

The story came through the New York Post, whose Washington correspondent said the information came from "the highest sources".

The item is interesting from many angles not the least of which are the reasons. "Public safety", as well as "the need for some dramatic step to ease international tensions", were quoted.

This ties in with a statement by one of the radio commentators who said Eisenhower had listened carefully to the Stevenson speeches during the campaign and intended to investigate some of the Stevenson charges.

It also ties in with what much of Washington was saying about not being able to get close enough to Eisenhower to let him find out about anything, and that he simply didn't know about a lot of things that were going on and vice-versa because of the cordon sanitaire his aides engulfed him with.

And then there is the man Stevenson who made H-Bomb tests a campaign issue, pronounced by many as "politically unwise", and by his campaign opposition as "a disservice to a free people", among the kindlier epitaphs. He was called a "dunderhead" and we were told he gave "solace" to Russia.

President Eisenhower himself made no contribution one way or the other on the issue during the campaign. His most quoted comment was "Nothing more to say on the matter".

That was during the campaign. Stevenson didn't become president, but if Republicans pick up his banner and halt H-Bomb tests till we have proof-positive of the effects, and gather unto themselves the virtue and glory embodied in Stevenson's statement, that it would be a dramatic step to ease international tensions, the world will have gained much from the convictions of a courageous man.

It would be good to be able to believe the man responsible would get some of the credit.

This is, indeed, but another bright star in the crown of democracy, where even the defeated can be victorious, and if nothing more came out of the 1956 campaign for President of the United States, the American people should remember it for a long time.

In order that voters in at least five Montana areas may receive down-to-earth, understandable information on activities of the 1957 Legislature, the editorial staff of the VOICE will, as in 1953, deliver a 15-minute broadcast over the XL (Helena, Butte, Bozeman, Missoula, Great Falls) Network each Sunday during the session.

This is going to cost us money.

If you would like to help with the cost of this program use the coupon below.

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