

Special Rulings on

Sales Tax Given Out

Sale of building materials to contractors who are engaged in construction work on a labor-skin contract is a sale at retail and taxable under the two per cent retailer's sales tax.

Under the new type of contract, the contractor is the consumer and the person selling building materials to the contractor is making a sale at retail, the sales receipts from

which are taxable.

Beverage retailers, and other dealers who sell merchandise in containers, are required to pay the sales tax on a sales tax on their products sold by patrons for the return of containers. J. M. Branda, assistant to director Joseph J. Rice of the department of finance, said, "Any seller's gross receipts are taxable only for the sale of the property and the value of the containers is not to be included, inasmuch as no title trans-

fers to the purchasers," said Mr. Branda.

Manufacturers of containers of packaging materials are required to retail merchants who, when delivering goods to the latter, pack containers, packaging or wrapping.

"However, if a merchant does not sell a container, but instead charges for the wrapping or wrapping materials sold by him, then the tax on such wrapping materials must be paid by the retail merchant and by the manufacturer of these materials," the ruling concludes.

Retailers who sell tangible property for which the installation or delivery must be made in order to be taxable, may pay the sales tax only as receipts from such sales only as they are received, according to an interpretation of the law, and the tax can be paid in advance of the installation or delivery.

Financing charges are of service and must be included separately if dealers desire to avoid the possibility of paying taxes on their receipts from this source.

Gas dealers selling at retail are not required to pay the tax on delivery and unloading services provided those services are itemized separately.

Correspondence schools must pay the sales tax on the gross receipts derived from the sale of lesson material, such as \$25.00 for correspondence students outside of Illinois, are not taxable, however, as these are sales in interstate commerce.

Music as Emotional Outlet

In the critical years of adolescence, when the emotional nature of the young person is in evidence, music is the most suitable outlet for the surplus of emotion—a safety valve, in fact; not alone the most popular hearing of music, but more than that, the young person of music in his creative skill will do more to hold to the track a youngster tingling with the higglegy-poggley emotion of that period than anything else.

400,000 Roses to Oscar of Oil

Attar of roses, one of the costly perfumes, owes its high price to the fact that 400,000 roses are required to produce one ounce of oil. So difficult is it to obtain it that it is adulterated with sandalwood, but the pure oil, of course, is most desired. It is produced principally in India, Persia, and other eastern countries. The attar is obtained from rose water, made from the crushed leaves.

Prey Mistaken for Eagle

The prey, or fish hawk, is nowhere abundant. It is frequently seen along the shores of the Great Lakes, where it is an easy matter to catch a fish. The prey is a fish, which is the prey's greatest joy in life. It is the largest of our hawks and is frequently mistaken for an eagle.

Prehistoric Tooth Found

The tooth of a marsupial lion, a hunting animal, the young in its pouch as do kangaroos, was found at Mobong, Australia. The tooth, with fossilized bones, was discovered by miners in a mine cave 20 feet from the ground. The marsupial lion is believed to have lived in Australia from about 200,000 years ago until it became extinct 20,000 years ago.

City of Bath

This ancient Roman spa in England was a fashionable resort of the "quality" in the Seventeenth and Eighteenth centuries. Half a million gallons of healing water flowing daily from the hot springs, rich in radium emanation, draws thousands of visitors and tourists.

Classified Advertisements

They Bring Results

Telephone 1

Rate:
10c a Line
Minimum, 50c

FOR RENT

FOR RENT—\$100 per month, parking space on vacant lot east of Barrington Motor Co. \$1 per week, or rent whole lot to one individual. E. F. Wielman.

FOR RENT—\$100 per month. Three blocks from "A" train, two miles from location, 44th or east of 42nd N. Cook street.

SIX ROOM BUNGALOW for rent at 554 Division street. Garage, Tel. Barrington 248-8.

FOR SALE

PICKLES AND CUCUMBERS for sale. 1/2 mile west of Barrington on Main street.

FOR SALE—Season ticket for lady and gentleman to Hillcrest Hotel, Room 411, Waukegan National Bank Bldg., Waukegan, Ill.

FOR SALE—\$1000 down buys large house, 2-car garage, 250 ft. on Northwest hwy., Barrington. Clear, dry, level ground, stone and water heat. Between 311 Northwest and

FOR SALE—125 ac. acre, 200 ft. with timber, 425 ac. 20 acres taxes \$125 acre; 2 ac. 20 acres, mod. build, \$7000; 1 ac. 4-rooms, house \$1600; 5-rooms, house mod. \$2000; 5-rooms, house for rent \$2000. F. Trestik, 100 S. Cook St., Barrington Heights.

Classified Ads Bring Results

LANDWER'S

A HOME STORE RUN BY HOME FOLKS
Big General Store

W. N. LANDWER, Manager
209 S. Park Ave.—210 to 216 State St.
OPEN WEDNESDAY AND SATURDAY
EVENINGS UNTIL 9 P. M.

Special Values!

FOR FRIDAY AND SATURDAY

August 4th and 5th

| | |
|-------------------------------------|-----|
| Cane Sugar | 50c |
| customer) 10 lbs. cloth bag | |
| Picnic Hams | 11c |
| Swift's Circle (S) Hockles | |
| 6 lbs. ave. per lb. | |
| Certo | 25c |
| "sure Jell" | |
| bottle | |
| Cheese | 21c |
| Yellow Longhorn, Round | |
| Shape, per lb. | |
| Cream Cheese | 25c |
| Borden's | |
| 3 for | |
| Minced Ham | 23c |
| Premium Meat Leaf or Veal | |
| Sausage, your choice, per lb. | |
| ROOT BEER EXTRACT, Hurd's or Malco, | |
| 3-oz. bottles; 2 for | 19c |
| JAR CAPS for Mason Jars, per dozen | 23c |
| PARAWAX, 4-lb. pkgs., 2 for | 15c |
| TODDY, 1/2-lb. tin | 23c |
| POST BRAND FLAKES, pkg. | 8c |

Seasonable Items
AT VERY LOW PRICES

| | |
|--|-----|
| Apricots | 21c |
| IGA, Tree Ripened, large No. 215 can | |
| IGA, Pure Cider or White, | |
| Vinegar | |
| Beets | 23c |
| IGA, sliced, Fresh Vegetables | |
| 1/2 class, 2 pint jars | |
| Jar Rings | 9c |
| 2 dozen | |
| Mustard, IGA, New Paddle Jar Golden Cream | |
| Style, 25z. jar | 10c |
| Beverage Syrups, pint jugs, assorted flavors, | |
| (6 parts water to one part of syrup), | |
| makes delicious beverage, 2 jugs | 29c |
| IGA Mayonnaise, new thin glass iced tea tumbler, | |
| 10-oz. glass | 19c |
| IGA Grape Juice, Concord, refreshing drink, | |
| quart bottle | 25c |
| Telmo Pickles, the Universal Appetizer, all | |
| varieties—sweet, mixed, dill, relish, chips, | |
| 12-oz. jar | 15c |
| IGA Crepe Tissue, 3 large rolls | 19c |
| Olives, Club House, Mammoth Queens, | |
| 16-oz. bottle | 25c |
| Grapefruit Juice, No. 2 tins, 2 for | 27c |
| No. 1/2 tins, 3 for | 27c |
| 16A Sliced Beef in glass, for the picnic basket, | |
| large jar | 23c |
| IGA Marshmallows, a treat for the kids, | |
| 1-lb. package | 17c |
| IGA Corn Flakes, regular size, 2 pkgs. | 25c |
| IGA Soap Chips, for all purposes, 2 pkgs. | 25c |
| Club House Ginger Ale or Root Beer, | |
| (plus 2¢ deposit), 3 bottles for | 25c |
| Tomato Juice, Sweetheart Brand, 16-oz. tins, | |
| 3 for | 25c |
| Bosco, "The Three Food Drink," 20-oz. jar | 33c |

RAINBO BREAD

Dry Goods & Variety Specials

| | | |
|--|----------|-----|
| Ladies Rayon Hose | per pair | 25c |
| White Ankle's, sizes 4 1/2 to 10, per pair | | 15c |
| Ladies Cotton Hose, sizes 9 to 10, per pair | | 10c |
| Ladies and Children's Stamped Aprons, ea. | | 10c |
| Stamped Towels, each | | 10c |
| Coats' 6 strand embroidery floss, 4 skeins | | 10c |
| Balls of 6 strand D.M.C., 3 balls | | 25c |
| Children's Print Overalls, sizes 2 to 6, ea. | | 29c |
| Boys' Seersucker Suits, sizes 2 to 8, ea. | | 65c |

Classified Ads Bring Results

Next Wednesday Will Be
Northwest Towns Day
at Cook County Fair

Soy Bean Oil Paint
to Be Used at Fair

The greatest amount of soy bean oil paint ever used in a single job in Illinois will be used on the buildings and property of the fair here in preparation of the eighty-first season of the exposition, August 19 to 26. The cost of the job, including soy bean oil paint and labor, will be \$10,000, or \$100,000 worth of paint.

When advertisements were placed for the show, Governor Henry Horner, who has been keenly interested in developing uses for soy bean oil, directed

that the use of soy bean oil paint be specified. This specific provision was made to insure that all state fair painting contracts that were awarded, where lead and oil is being used.

For the next eight weeks, of this state may confidently look for from epidemic of all kinds, freedom from outbreaks of this disease will probably be limited in character.

Diseases Bring Good Luck

The 100,000 natives of Illinois consider the common Malari a good health that will reduce sickness to the lowest level of the entire year is now breaking over Illinois according to reports from the state department of public health.

Wave of Good Health

Is Sweeping Illinois



FRIDAY AND SATURDAY

BUTTER COUNTRY 2 lbs. 45c
MILK Royal Blue or Pet Large Can 6c
COFFEE Big value 3 lbs. 47c
JELL-O America's All Flavors Desert 3 reg pkg 20c

Fresh Fruits and Vegetables

Large Limes per dozen 23c
Cucumbers 2 for 5c
Fresh Green Peas 3 lbs. 19c

LARGEST VARIETY OF FRUITS AND VEGETABLES IN TOWN

Meat Dept. Specials

Spring Leg of Lamb - - - - - 19c

Pot Roast Cut From Corn Fed Beef - - - - - 12c

Delicious Sweet Meats Forman & Forrester 19c

Pork Loin Roast Young Pig Pork - - - - - 13c

Fresh Calves Liver - - - - - 35c

1 lb. Combination Salad and 1/2 lb. of sliced corned Tongue - - - - - 30c

1/2 lb. Potato Salad - - - - - Boiled Ham 35c

We invite you to try our delicious fresh fish

All-Week Aug. 4 to Aug. 10 Inclusive

CHEESE THINS, Educator Toasted, the new surprise cracker, 2 reg. pkgs. 25c

CERTO, makes jelly quickly and easily, bottle

SOAP FLAKES, Quick Arrow, 2 lg. pkgs. 27c

TOMATO SOUP, Campbell's economic, satisfying, 3 reg. cans 19c

COCOMALT, makes a tasty, healthy, full drink, 1/2-lb. can 21c

CORN, whole kernel bantam, with the corn on cob taste, 2 No. 2 cans 19c

GRAPE FRUIT, whole segments, ready to serve, 2 No. 2 cans 25c

MIXED VEGETABLES, Ar-Be fancy, 2 No. 2 cans 19c

LIFEBOAT SOUP, healthful and refreshing, 3 reg. cans 17c

WHEATIES, 2 reg. pkgs. 21c

TOMATOES, Ar-Be Solid Pack, quality that will surprise, 2 No. 2 cans 19c

BEVERAGE SYRUPS, Royal Blue, mix with 6 parts of water for refreshing drink, pt. jug

ARGO STARCH, corn 51c, glass 61c

BAKING POWDER, Calumet, 1-lb. can 24c

SALMON, Royal Chinook, tender, flavorful, large flat can 23c

COOK, whole kernel bantam, with the corn on cob taste, 2 No. 2 cans 19c

CAMY SOAP, beauty aid, 3 reg. cans 14c

ASPARAGUS, Royal Blue, Home Style Green, a new low price, 2 10 1/2-oz. picnic cans 25c

LIFEBOAT SOUP, healthful and refreshing, 3 reg. cans 17c

WHEATIES, 2 reg. pkgs. 21c

LOST

LOST—Black and white headed peacock at the Russell street playgrounds Monday evening. Finder please call Barrington 180-W.

FOUND

COIN PURSE found on West Main street, 100 ft. from the corner of Main and North. The owner can have this by identifying it and paying for this ad.

MISCELLANEOUS

Attention Men

I have a sales proposition which will be a big money maker from the start. For particulars write K. F. Brown, 100 S. Walnut Avenue, Barrington Heights.

We Deliver Phone 615 Not a Chain Store

WE GUARANTEE EVERYTHING WE SELL

Stubbins & Emerick

WHOLE WHEAT SWEDISH RYE - RYE - WHITE POPPY SEED VIENNA PACKAGE SANDWICH BUNS

WE Deliver Phone 615 Not a Chain Store

WE GUARANTEE EVERYTHING WE SELL

Stubbins & Emerick

Published in municipality with lowest literacy rate in Illinois—1930 Census.

VOLUME 48, NUMBER 22

Villa

Stores Will O

on 63-Hour

Se

Most Merchants

Agree on Plan to

Start August 21

A Few Lines of Business Must

Await Rulings in

Trade Codes

A change in opening and closing hours for Barrington stores was decided by the majority of merchants in all lines except garage, filling stations, drug stores, bank, lumber yards, and industrial stores.

The schedule is as follows:

The Review next week will be

closed on Sunday.

Businessmen

in the various lines of business

represented in the types of stores

represented in the agreements

are represented in the following

order of their

importance:

1. Drug Stores

2. Garage

3. Banks

4. Lumber Yards

5. Industrial

6. Drug Stores

7. Garage

8. Drug Stores

9. Garage

10. Drug Stores

11. Garage

12. Drug Stores

13. Garage

14. Drug Stores

15. Garage

16. Drug Stores

17. Garage

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35. Garage

36. Drug Stores

37. Garage

38. Drug Stores

39. Garage

40. Drug Stores

41. Garage

42. Drug Stores

43. Garage