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All communications should be afferessed to the BARRINGTON BEFIEW, 110 W. Main Street, Barrington, Illinois. Carde of thanks, respitations of condolence, obtuary, peter, memoriats, and all notices of entertainments or society and cherch sales and parties given for petuniary bonotic will be charged for:

TELEPHONE, BARRINGTON NO. 1

NEVER PAID DIRECT SALES TAX

Last week the village trustees passed a resolution directing the treasurer not to pay the so-called "sales tax" item charged on personal property sold to the municipality. The stind taken by the board was that according to statute, tax receipts can not be used to pay taxes.

Although The Review respects the present board and believes that affairs of the village are managed efficiently.

Although The Review respects the present board and believes that affairs of the village are managed efficiently, we are not quite able to follow the line of reasoning which prompted this action on the 2 per cent tax.

Nominally this is not a sales tax but is rather an occupational tax. The law governing this tax states that retail vendors of personal property may consider the tax a part of the village are in business and increase the prices of their merchandise accordingly. If the law had not so stated, it is to be assumed that retailers would have added the amount of the tax into their costs of doing business anyway, as all myrchants are in business to make money and not to lose it.

Because the occupational tax is not a direct sales tax, the village as a consumer has never paid it directly. Of course consumers are paying indirectly all taxes on business. The real estate tax, the personal property tax, charged against biasiness property are paid in directly by the consumers. So this will be a supplementation of the property are paid indirectly by the consumers. So the village buys 12 tons of coal for \$102, it owes \$100. It is no more justified in deducting the \$2 which the retailer must pass on as occupational charge than it, would be to deduct an additional \$1 as the estimated abnount of what the retailer will pass on as tax on his rial estate and personal property.

What's Going on in Washington

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what's Going on in Washington

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THE STORY

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