

**Special Rulings on Sales Tax Given Out**

Sale of building materials to contractors who are engaged in construction work on a lump sum contract is a sale at retail and, under the new two per cent retail sales tax, "Under contract" is the controlling factor, therefore, the contractor and the seller selling building materials to the contractor is making sale at retail, the gross receipts from which are taxable.

Beverage retailers, and other dealers who sell merchandise in containers, at retail, are not required to pay the two per cent sales tax on deposits made by patrons for the return of containers. J. M. Brande, assistant director Joseph J. Rice of the department of finance announced. The sellers' 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 transfers to the purchasers," said Mr. Brande.

Manufacturers of containers or packaging materials must pay the sales tax on all their products sold to retail merchants who, when delivering goods sold to their patrons, do not return containers. For containers, packaging or wrapping, "However, if a merchant does make a contract and distinct charge for packaging or wrapping materials sold by him, then the tax on such wrapping materials sold by him, must be paid by the retail merchant, and by the wholesaler of these materials," the ruling concludes.

Retailers who sell tangible sales property on the installment plan pay for two per cent sales tax on proceeds from such sales only as they are received, according to an interpretation of the law, and the tax can be charged the customer on the installment plan.

Financing charges are of a service nature, but must be itemized separately if dealers desire to avoid the possibility of paying taxes on their receipts from this source.

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

Correspondence schools must pay the sales tax on the gross receipts derived from the sale of lesson materials to students. Sales of lesson materials to students outside of Illinois are not taxable, however, as these are sales in interstate commerce.

**Next Wednesday Will Be Northwest Towns Day at Cook County Fair**

The first five days of the 33rd annual Cook County fair at North Avenue and River road, in the heart of the west suburban area, found the towns of Chicago's playing leading roles in the exposition. Most of the winners in the big premium list for best vegetables, fruits, handwork, etc., were from the suburbs or nearby domestic cities, and the same applied to the horse show ribbon takers. In addition, the suburban towns are all set for their own special days at the fair.

Northwest towns day, August 9, will also be a dandy, according to plans made by officials and citizens of Des Plaines, Park Ridge, Barrington, Palatine, Arlington, Herkate, Niles, etc. This Sunday, August 6, is South-west towns day, and the residents of Riverside, Lakeview, Argo, Cicero, Berwyn, Western Springs and such are coming to the fair in big numbers. Special entertainment is scheduled for the visitors. Already some of their numbers are active at the fair. Walter D. Saunders, president of Le Grange, is a judge of the horse show events, and Frank J. Krie of Western Springs is on the executive committee. The big Cook county fair, spread over 60 acres at this convenient west side point, runs every day and evening until Sunday night, August 13. The final day will feature auto races and the appearance of the WLS barn dance troupe.

**Opportunity Mistaken for Eagle**

The oprey, or fish hawk, is no where abundant. It is frequently seen along the shores of the Great Lakes, where it is an easy matter to swoop down and grab a fish which is the oprey's greatest joy in life. It is the largest of our hawks and frequently is mistaken for an eagle.

**400,000 Roses to Ounce of Oil**

Attraction of a marauding lion, a beast which carried its young in its pouch as do kangaroos, was found at Mooling, Australia. The lion, with fossilized bones, was discovered by miners in a limestone cave 20 feet underground. The marauding lion is believed to have lived in Australia about 20,000,000 years ago. It became extinct 20,000 years ago.

**Phlebotomic Tooth Found**

The tooth of a marauding lion, a beast which carried its young in its pouch as do kangaroos, was found at Mooling, Australia. The lion, with fossilized bones, was discovered by miners in a limestone cave 20 feet underground. The marauding lion is believed to have lived in Australia about 20,000,000 years ago. It became extinct 20,000 years ago.

**City of Bath**

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

**Wave of Good Health Is Sweeping Illinois**

In spite of some danger from typhoid fever and infantile paralysis, a wave of 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.

**Doze Brings Good Luck**

The Majan natives of Singapore, who are the common Malay, have an emblem of good fortune. An attractive bamboo cage hanging in front of almost every native hut, it is said.

Published in municipalities with lowest literacy rates in Illinois—1930 Census

**QUALITY GROCERIES**  
PHONE 224

**HELPFUL SERVICE**  
We Deliver 10 a. m. to 3 p. m.

**LANDWER'S**  
A HOME STORE RUN BY HOME FOLKS  
**Big General Store**  
W. N. LANDWER, Manager  
209 N. 215 Park Ave.—210 to 216 Station St.  
OPEN WEDNESDAY AND SATURDAY EVENINGS UNTIL 9 P. M.

**Special Values!**  
FOR FRIDAY AND SATURDAY  
**August 4th and 5th**

Cane Sugar (grandulated 10 lb. limit to a customer) 10 lb. each bag 50c  
Picnic Hams—Sutter's Circle (S) Hickory 11c  
Certo—"sure all" 25c  
Cheese—Yellow Longhorn, Round 21c  
Cream Cheese—Borden's 3 for 25c  
Minced Ham—Premium Meat Leaf or Veal 23c  
ROOT BEER EXTRACT, Hurd's or Malco, 3-oz. bottles, 2 for 19c  
JAR CAPS for Mason Jars, per dozen 23c  
PARAMAX, 1-lb. pkgs., 2 for 15c  
TODDY, 10-lb. tin 23c  
POST BRAND FLAKES, pkg. 8c

**Seasonable Items AT VERY LOW PRICES**

Apricots—IGA, Tree Ripened, large No. 2 1/2 can 21c  
Vinegar—IGA, Pure Color or White, full quart 10c  
Beets—Globe Brand, Fresh Vegetables, 16 cans, 2 pint jars, 23c  
Jar Rings—Best Quality, with ears, 9c  
Mustard, IGA, New Paddle Jar Golden Cream Style, 8 1/2 oz. jar, 10c  
Beverage Syrops, pint jugs, assorted flavors, (6 parts of water to one part of syrup), makes 6 delicious beverages, 2 jugs 29c  
IGA Mayonaise, new thin glass ice tea tumbler, 1-lb. package 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 Toilet Tissue, 3 large rolls 19c  
Olives, Club House, Mammoth Queens, 16-oz. bottle 25c  
Grapefruit Juice, No. 2 tins, 2 for 27c  
IGA Sliced Beef in glass, for the picnic basket, large jar 25c  
IGA Marshmallows, a treat for the kids, 1-lb. package 17c  
IGA Corn Flakes, regular size, 2 pkgs. 15c  
IGA Snap Chips, for all purposes, 2 pkgs. 25c  
Club House Ginger Ale or Root Beer, plus 2 (in the 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—Sizes 9 to 10 1/2, 25c  
White Anklets, 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 Printer Overalls, sizes 2 to 6, ea. 29c  
Boys' Seersucker Suits, sizes 2 to 8, ea. 65c

**Phillips 66**

Offers Motorists Greater VALUE Than Ever Before!

Extra Anti-Knock Value is added to every gallon at no increase in price.

A TRIAL TANKFUL WILL TALK FOR YOU

**J. H. Sheesley**  
Cor. East Main Street and Northwest Highway

**Classified Advertisements**

They Bring Results

Rate: 10c a Line Minimum, 50c

**FOR RENT**  
FOR RENT—I will assign a parking space on vacant lot east of Standard Motor Co. \$1 per week, or rent whole of space to one individual. E. F. Wiehman.

**FINE MODERN APARTMENT** for rent. Oil heat. Available now. Reasonable. Inquire of N. O. Pledge, Tel. Barr. 520 or 261-R.

**UPPER FLAT** for rent. Three blocks from town. Fine location. Tel. 44-R or call at 422 N. Cook street.

**SIX ROOM BUNGALOW** for rent at 254 Division Street, Garage, Tel. Barrington 248-R.

**FOR SALE**  
FOR SALE—Season ticket for lady and children's seats 20. Hillcrest Hotel course. Room 411, Waukegan National Bank Bldg., Waukegan, Ill.

**FOR SALE—\$1500** down boys large 1932 Buick, 4 door garage, 230 ft. on Northwest Hwy., Barrington, Chgo. \$3500 Gas, water, electric, hot water heat. Basement. 311 Northwest Hwy.

**FOR SALE—154** acre farm with 1000 sq. ft. garage, 2000 sq. ft. house, 8125 acre, 2 ac. mod. build. \$7000. 1 ac. 47m. house \$1600. 5/2m. house mod. \$2000. 6m. house for rent \$20 month. P. Trestit, 100 S. Cook St.

**FOR SALE**—Black and white bearded pards at the Russell street playgrounds Monday evening. Inquire please call Barrington 184-W.

**FOUND**  
COIN PURSE found on West Main street Thursday morning. The owner can be seen 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 advertising man's point of view. K. F. Zinn, 120 So. Walnut avenue, Arlington Heights.

**ROYAL BLUE STORES**  
BEST QUALITY ALWAYS

Save Every Day at Home—Owned Royal Blue Food Stores

**FRIDAY AND SATURDAY**

**BUTTER** COUNTRY ROLL 2 lbs. 45c  
**MILK** Royal Blue or Pet Large Can 6c  
**COFFEE** Big Value 3 lbs. 47c  
**JELL-O** America's All Flavors Favorite Dessert 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 . . . . . 1 lb 19c  
Pot Roast Cut From Corn Fed Beef . . . . . 1 lb 12c  
Delicious Sweet Meats Forman & Forrester 1 lb 19c  
Pork Loin Roast Young Pig Pork . . . . . 1 lb 13c  
Fresh Calves Liver . . . . . 1 lb 35c

1 lb. Combination Salad and 1/2 lb. of sliced corned Tongue . . . Special at 30c  
1/2 lb. Potato Salad--1/2 lb Boiled Ham 35c  
We invite you to try our delicious fresh fish

**All-Week Aug. 4 to Aug. 10 Inclusive**

**CHEESE THINS, Surprise** Toasted, the new super cracker, quality that will surprise, 2 reg. pkgs. 25c  
**CERTO**, makes jelly quickly and easily, bottle 25c  
**SOAP FLAKES**, Quick Arrow, 2 lb. pkg. 19c  
**TOMATO SOAP**, Campbell's economical, satisfying, 3 reg. cans 27c  
**COCOMALT**, makes a tasty, healthful drink, 1/2-lb. can 21c  
**CORN**, whole kernel bantam, with the corn on cob taste, 2 No. 2 cans 19c  
**CAMAY SOAP**, beauty aid, 3 reg. cakes 14c  
**ASPARAGUS**, Royal Blue, Home Style Green, a new low price, 2 10 1/2-oz. picnic cans 25c

**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 16c  
**ARGO STARCH**, corn 5 1/2 lb. gloss 6 1/2c  
**BAKING POWDER**, Calumet, 1-lb. can 24c  
**SALMON**, Royal Chinook, tender, flavy, large flat can 23c  
**GRAPE FRUIT**, whole segments, ready to serve, 2 No. 2 cans 25c  
**MIXED VEGETABLES**, Ar-Be fancy, 2 No. 2 cans 19c  
**LIFEBUOY SOAP**, healthful and refreshing, 3 reg. bars 17c  
**WHEATIES**, 2 reg. pkgs. 21c

**RAINBO BREAD**

**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**

**Villa**  
Stores Will Open on 63-Hour

Most Merchants Agree on Plan to Start August 21

A Few Lines of Business Must Await Rulings in Trade Codes

Change in opening and closing hours for Barrington stores was decided by the majority of merchants in a meeting held at the Hotel Barrington last night. The meeting was held at 8 o'clock and lasted until 11 o'clock. The meeting was held at the Hotel Barrington last night. The meeting was held at 8 o'clock and lasted until 11 o'clock.

**High School Graduate Receives Scholarship From Northwestern U.**

William Herman, 1933 graduate of Barrington high school, has the distinction of receiving two scholarships as a result of his work in the various scholastic fields. Given by Northwestern University, full-time scholarship award, last weekend and the one offered to him by the University of Chicago in June. The scholarship includes tuition for the entire year, beginning in September.

William is the son of Dr. and Mrs. R. A. Herman, 2035 Green avenue. He was president and valedictorian of the class of 1933, taking a minimum part in athletics. He is desirous of being a member of the football team. He will attend Northwestern University.

**Classified Ads Bring Results**