Does Taxing Home Furnishings Cost More Than It Is Worth?

By CHARLES E. CHAPEL
Member of the Assembly

My Assembly Bill No. 390, introduced Jan. 19, is an act to add Section 222 to the Revenue and Taxation Code, and reads as follows: "All household furniture is exempt from personal property taxation. This exemption shall be in addition to any other exemption now provided by law."

Bills similar to this were introduced in previous sessions and I opposed them but after a long period of investigation I have reaeched the conclusion that it costs most counties in California more money to assess household furniture and collect the tax than the revenue amounts to when it is received.

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ASSESSORS HAVE admitted to me that when they see a television antenna, they then put this down as a major item for assessment. Also, if the homeowner does not come to the door when the deputy assessor rings the bell, he may look through the windows. If he sees any piano, especially a grand piano, he regards that as a major item for assessment. Also, any kind or an organ attracts the attention of a deputy assessor. This is a peculiar mental attitude but it apparently prevails and points up the validity of my argument that the assessment of household furniture is whimsical at the best.

Obviously, the people sent out by the assessor receive salaries and expense accounts and they must have secretaries, stenographers, typists, file clerks, and bookkepers. The whole staff represents a heavy expenditure and as I have said previously, I believe it costs more to collect these taxes than they are worth. If you agree or disagree with me, please write to me at Assembly Chambers, State Capitol, Sacramento 14, Calif.

MY ASSEMBLY Bill No. 413, also introduced Jan. 19, amends and adds various sections to the Vehicle Code. It provides for the licensing and regulation of the transportation upon public highways of radio-active materials not exempted from the packaging, marking, and labeling requirements of the U. S. Interstate Commerce Commission in the same manner as the transportation of explosives upon public highways is now licensed and regulated.

My bill would require that persons transporting any radioactive material included within the definition upon the public highways secure a permit to do so from the Department of the California Highway Patrol and follow routes designated by the State Fire Marshal. The routes could be the same as the routes for the transportation of explosives.

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IT WOULD prohibit any person to accept any such radioactive materials for shipment unless accompanied by a bill of lading from the shipper showing the kind of radioactive matetrials and bearing a statement that they have been packaged, labeled, and marked in accordance with the regulations of the Interstate Commerce Commission. Other persons would be prohibited from transporting such radioctive materials upon any public highway unless they are so packaged, labeled, and marked.

The remaining provisions of Division 11d, generally, would be made applicable by the bill to the transportation of radioactive materials upon the public highways.

MY ASSEMBLY Bill No. 122, introduced Jan. 8, repeals Section 3081.93 of the Civil Code. This means that it eliminates the termination date (ninety-first day after the 1959 Reguar Session) on the effectiveness of my anti-loan shark law.

The Bible says we shall have poor people always. This may be true, but it is the duty of the Legislature to try to protect the poor from the greedy scoundrels who fleece them.

VIRGIL

By Lew Kleis

RIVETS

by George Sixta

RED RYDER

By Fred Harman

SUPERMAN