

### Mrs. Parker Up in Rank

Torrance resident, Mrs. Phyllis P. Parker, has joined the ranks of women bank officers with the Bank of America following her promotion to assistant cashier at the bank's Alamitos branch.

Born in Littleton, Colo., she was graduated from West Denver High School and furthered her professional education with courses offered by the American Institute of Banking.

In her new post, Mrs. Parker will be in charge of the Operations department at the branch. She previously was

## License Fees Really Are Taxes, Assembly man Says

By CHARLES E. CHAPEL, Assemblyman, 46th District  
The State of California, in addition to all the usual state taxes with which you are familiar, collects money from Californians in the form of fees, charges for an infinite number of licenses, and three other types of taxes which are nominally fees, but differ from the traditional concept of a fee. These "pseudo fees" fall into three

broad classifications, but regardless of what they are called, they are taxes.

Examples of three broad classifications of pseudo fees are: (1) fees which resemble taxes, such as the parimutuel betting licensing fee; (2) fees charged by educational institutions, which are a disguised form of tuition, given a false name to preserve the myth that we have a "free public education"; and (3) fees which are actually fines, such as the addition to court fines levied for educating law-enforcement officers to a very limited extent. Another example of the third class of pseudo-fees is the penalty paid by a person found guilty of selling alcoholic beverages illegally in order to avoid being prosecuted, convicted, and sent to jail.

THE LAST example is especially interesting. Do you realize that if you get caught stealing an automobile, a motorcycle, or a good watch, you can be put in jail for your crime, but if you are an authorized dealer in beer, wine, or hard liquor, and sell your alcoholic merchandise to a child, to a drunkard, or to anyone before or after the hours you are legally permitted to operate, you can avoid a court trial if the Alcoholic Beverage Control Board permits you to pay a "fee." That is the law in California. I did not vote for that law, but it is on the California Statute Books.

In addition to the above fees, licenses, and three categories of pseudo-fees, there is what is called "delegated licensing activity of the State." One example is the delegation of authority by the State to the counties to license boarding homes for children. The counties of California, acting through the boards of county supervisors, determine which boarding homes for children shall be licensed and which shall not be granted a license. Having done this, the counties bill the state for their work, and the state proceeds to pay the

counties. Of course, those people who are graciously permitted to operate boarding homes for children must pay a license fee, but I have not heard of anyone who lost money running a boarding house for children.

INCIDENTALLY, I recommend that you ask your favorite county supervisor for the names and addresses of boarding houses for children in order that you may visit those boarding houses.

In case you think that this discussion of licenses, fees, and pseudo-fees, all of which are taxes, is startling, you can find the facts stated here, and more, too, in a publication titled: "Fees and Licenses, A Major Tax Study, Part 2," published by the Assembly, California Legislature. Three thousand copies were printed by the Califor-

nia State Printing Division, North Seventh and Richards Boulevard, Sacramento. Please write to that address and ask for a free copy. In your request, state that there is any charge, to send a bill and you will pay it.

This is a remarkable publication. Among other interesting items is the flat statement that the charges made for licenses and fees have no

known relationship to the cost of supervising any profession or business or other activity. The State of California simply guesses how much people will pay without screaming too loudly at election time and that is the fee, license charge, or pseudo-fee you pay.

EXAMINE the front cover and the inside title page of the pamphlet and you will find that it says that this publication was issued at the direction of the Assembly Interim Committee on Revenue and Taxation. It even lists me as a member of that Committee, which I have been for 14 years, but I never heard of this publication or its contents until I received a copy through the mail from the state printer.

This does not mean that I approve of what the State has

been doing or plans on doing in collecting money. When you read this publication, write to me at P.O. Box 327, Redondo Beach, and tell me what specific changes you want made in the State Laws pertaining to fees, license charges, and pseudo-fees. Finally, you helped pay for the pamphlet, and so did I, because we are all tax payers.

### Proposition 14 Treasurer Told

Harold L. Angle, pioneer Glendale banker and civic leader, has been named state treasurer of the Committee for Yes on Proposition 14, according to Howard L. Byram, chairman of the committee. Proposition 14, if adopted by the voters, would repeal the Rumford Housing Act.

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