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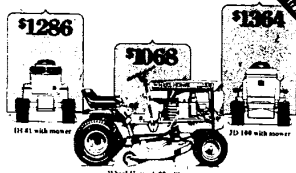
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An independent shopping survey taken in January, 1977, among dealers in over 25 major U.S. cities specifically showed, the average of the actual quoted prices for the John Deere 100 was \$1364; the International Harvester Model 81 was \$1286; and Wheel Horse A-90 was \$1068.

In some instances, I.H. and J.D.'s average actual quoted prices were comparable or lower than Wheel Horse. Prices do not include local taxes. Some prices were higher, some lower. Check your local Wheel Horse Sales Inc. dealer for his prices.

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Tom's Hardware  
965 Orchard Lake Ave.Coalition forms  
to battle business tax

By JACKIE KLEIN

Citizens to Save Small Business, a state-wide coalition, was formed yesterday to work for a positive small business climate in Michigan and to fight the Small Business Tax (SBT).

Establishment of the coalition, to include consumers, small businesspersons and other volunteers, was announced jointly Wednesday by Doug Ross, co-director of the Southfield-based Michigan Citizens' Lobby; Charles Shipley, executive director of Service Station Dealers Assn. of Michigan; and Alan Glasser, a Detroit area accountant.

"The first goal of this new citizens' group will be to mobilize workers throughout the state to insure a substantial revision of the Single Business Tax this year, retroactive to Jan. 1, 1977," Ross said at a press conference at a Shell Service Station on Eight Mile and Southfield Rd.

"To demonstrate the urgency and serious nature of this campaign to state public officials, we intend to collect 10,000 petition signatures to present to the governor and legislative leaders in the next few months."

WEDNESDAY'S news conference, Shipley said, was held at the Shell station to demonstrate "a typical small business damaged by the SBT. He described the coalition as an unusual political action group which includes consumers and small businesspersons joining to "try to save small business, consumer conveniences and the competition they provide."

More than 18 months ago, according to Glasser, auto companies, banks and utilities combined to push the SBT, through the Michigan Legisla-

ture. The measure, Glasser said, shifted much of the business tax burden from large corporations to small businesses.

"More is at stake here than simple tax justice," Ross said. "In many instances, the SBT is threatening the very survival of small Michigan businesses. Service station owners, retailers, construction business owners, accountants and others are suddenly confronted with tax bills that have jumped as much as 50, 100 or even 200 per cent in the past year."

"This occurred even in cases where small businesses made no profit or even operated at a loss. The cost to consumers of the death of many small businesses is enormous. The existence of large numbers of service businesses assures us of competition needed to keep prices under control and provide convenient neighborhood shopping."

BUSINESS TAXES, Ross contended, should be based on ability to pay. The SBT, he said, has very little relationship to profits. This often results in small businesses operating at a loss, ending the year with a bigger tax liability than a larger business, he said.

"Public officials have been aware of inequities in the SBT for more than a year," Ross maintained. "A task force formed by Gov. William Milliken in April, 1976 to study the problem recently issued a final report that failed to provide any strong direction for corrective legislative action. We can't afford to wait any longer for politicians to act," Ross said.

Armed forces week  
is saluted at Tel-12

Tel-Twelve Mail in Southfield is saluting American Armed Forces Week through Saturday.

"The purpose of our fifth annual salute is threefold," said Tel-Twelve manager Ron Sesvold. "The event will honor those serving in various branches of the armed forces. Hopefully, it will also aid in recruiting and in familiarizing the public with the many facets of American armed forces."

Participating in the week-long celebration, which began Sunday, are 36 units including civilian organizations. Southfield Mayor Donald Fracassi, in opening ceremonies, presented proclamations to representatives of participating groups.

Representatives included Major Gen. Harold F. Hardin Jr., U.S. Army Tank Automotive Materiel Readiness Command; Cmdr. Robert E. Baker, U.S. Naval Reserves; Southfield Staff Sgt. Bob Barnes, U.S. Marine Corps;

Col. Robert Dotson, commander of 927th Tactical Air Lift Group, U.S. Air Force; and Cmdr. Robert J. Perliiss, Jewish War Veterans of United States.

OTHERS WERE Cmdr. Thomas Farley, Veterans of Foreign Wars; Capt. Peter M. Bradley, University of Michigan-Army Officer Education; Col. Arthur Becker, Southfield Civil Defense; and Stan Bosich.

Daily demonstrations in the martial arts will be conducted by Sgt. Orell Thomas and students from 170th Support Battalion, 70th Division Army Reserve, Livonia. Demonstration hours are 6-7 p.m. and 8-9 p.m. Thursday, Friday and Saturday, May 18, 20 and 21.

"A wide variety of equipment and vehicles are on display," Sesvold said. "Admission is free and displays can be seen daily from 10 a.m. to 9 p.m."

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