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## Nixon May Still Owe State Tax, Flourney Says

Sacramento

President Nixon may still owe some state income taxes from sale of part of his seaside villa at San Clemente, state Controller Houston Flourney said yesterday.

Flourney, a Republican candidate for governor, is a member of the state Fran-

chise ax Board, which administers the state income tax.

He said the board wants to know "whether or not he (Nixon) appropriately failed to declare a capital gain" for state income tax purposes on sale of 23 acres of land at the San Clemente estate.

*Associated Press*