

## RANDALL RIDDLE.

The Pennsylvania Protectionist's Tariff Bill Scored by Col. Morrison.

A Measure Which Defrauds People and Government to Enrich Monopolists.

Bounties Averaging Forty-Seven Per Cent. Now Donated to "Infant Industries."

Proposed Extortion of Ten Million Dollars from the Consumers of Tin Plate.

The following is Colonel Morrison's report to the House on the Randall tariff bill:

The bill proposes to remove all internal taxes on tobacco, snuff, and cigars, amounting on the basis of last year's receipts to \$28,000,000; on spirits for use in the arts, variously estimated at from \$7,000,000 to \$15,000,000, and believed to be at least \$10,000,000, making in the aggregate of internal revenue taxes to be removed \$39,400,000. In the appendix of estimates, submitted with the bill as part of it, the reduction of revenue from customs on tariff taxes to be effected by it is estimated at \$8,570,576, making the aggregate of proposed reduction \$48,000,000. The bill to so reduce excessive revenues, and the statement that there were no excessive revenues to be reduced, were submitted to the House by the same member in the same half month. If the statement that the revenues will not exceed appropriations and the estimates with the bill, including loss of receipts for bounties and from spirits for use in the arts, may be credited, the enactment of the bill into a law will leave the Government \$48,000,000 short of the sum necessary to the administration of the government and requirements of the public debt authorized by law, including debt incurred by payment of pensions already allowed, the validity of which we may not question and the payment of which is enjoined upon us in the oath we have taken to support the Constitution. Your committee, unwilling to credit a purpose so lacking in patriotism, so forgetful of the public faith, must believe these and other provisions of the bill to be the result of fiscal dispositions hindering a just comprehension and intelligent treatment of the subject. In view of its evident purpose, and the fact that it has a purpose affecting the revenue of the Government, the bill might well be left to that neglect which, no doubt, it was expected to receive. But in the hope that even so unwise a measure may open the way for the majority of the House to redeem its pledges by the removal and reduction of unnecessary, and therefore unjust, taxes, your committee report the bill back with the recommendation that it do not pass. The bill changes the duty or rate of tax on articles yielding less than one-cent (\$17,000,000) out of the \$161,000,000 received from customs in 1885. It increases those which yielded \$11,600,000 and decreases or removes those which yield \$5,000,000 on the basis of imports for 1885. It does not reduce the revenue from customs \$8,570,576, not at all, but does increase \$5,500,000.

Besides the articles added to the free-list, the duty or import tax is reduced on castor-beans, castor-oil, starch, iron and steel rails, beams, girders, lead, and other articles, yielding \$3,300,000 of revenue, and the revenue is estimated on the bill to fall off in proportion to the reduced rate of taxation recommended. The tax on all clothing, whether of silk, linen, cotton, or woolen, and other woolen goods, of tin plates, cotton-ties, and other articles yielding, as already stated, \$11,600,000, is increased, and the revenue is estimated to fall off in still greater proportion than on articles upon which the weight of tax is reduced. Apparently the bill was presented in the belief that it necessarily existed for reduction, not of taxes, but of revenues, and that the desired end could be both through higher and lower taxes. The estimates, with the bill, made under this arbitrary assumption, and are entitled to no respect whatever. So much of the bill as relates to the administration of the customs laws, known as Mr. Hewitt's bill, has received the approval of this committee, and is part of the bill heretofore reported. Except "bristles," the articles placed on the free-list are so placed with others in the bill already reported to the House. Animals for breeding purposes, free in all our tariffs in which they have been specially named, are added to the taxable list. The few and unimportant proposed reductions in the dutiable list, aggregating less than \$1,000,000, may well be made whenever the condition of the treasury will justify it. They are for the most part proposed as a concession made by the chairman of your committee and not reported. The committee believe the reductions reported more urgent and their amount as large as the demands upon the Government in view of its receipts would justify. Under the Morrill protective tariff, and before any war taxes were added to it, the highest tax on manufactures of wool was 12 cents a pound and 25 per cent. on the value. The average tax on all woolen clothing and other woolen goods was not more than \$30 on the \$100 worth. As the tariff now is, all the lower-priced woolen goods of foreign make, and such as are used among the common people, are so highly taxed as to be excluded from our markets, because "a high protective tariff leads to monopoly and class legislation." The average rate of tax on such high-priced woolen goods as are imported is 45 cents a pound and 40 per cent. on the value—much more than double the Morrill tariff rate. This bill increases pound rates to 50 cents which are now 10, 12, 18, and 24 cents, and again largely increases the tax on woolen cloths and goods as to further prevent importation from abroad and to add to the cost of woolen clothing at home, while estimating a reduction of \$1,294,250 in the income to the Treasury as the result of a higher tax on the people. Cotton is only produced in a few Southern States, and is the one field, mill, or shop product with which protectionists do not make a pretense of sharing the benefit of taxes imposed for their profit. Two-thirds of the cotton grown here must still find a market abroad. Cotton ties, which are a considerable item of expense, and indispensable to the sale of cotton abroad, when taken in exchange for cotton, or otherwise may be imported for \$35 on the \$100 worth. This said \$35 is to be increased to \$60,30—by the bill, which by the estimate results in a loss of four-fifths of the revenue as a consequence of doubling the taxes. The receipts at the present rates are \$182,744, and if doubled, with double taxes, would be \$322,371. The estimate of the bill is \$62,000. Tin plate, an article essential in every house, and especially so among those who work in shops, mills, and in mines, and are large consumers of canned food, is now taxed 1 cent per pound, and yields \$5,055,590 to the Treasury. This is to be increased 125 per cent., or 2½ cents per pound, amounting to \$11,375,079; but the increased tax is estimated to reduce the revenue to \$1,000,000, or one-fifth of the tax before the increase, while the other four-fifths and all the increase, or \$10,375,079, is to be taxed to the pockets of the platemakers. These statements of the estimated and intended effect of the bill are believed to make plain the methods by which taxation on the basis of imports and revenue receipts in 1885 would yield \$14,000,000 of revenues and be made to divert that sum from public purposes to private gain. The introduction of this bill would be considered the first avowed attempt in our legislative history to empty the treasury by the use of the taxing power—the first confessed effort for "protection for protection's sake"—but for the following declaration from the same source as the bill:

I do not believe there is in the Constitution of the United States an authority to levy import duties for protection for protection's sake. In other words, I can find nothing which gives authority to the Congress of the United States to raise taxes on import duties for protection for protection's sake—but for the following declaration from the same source as the bill:

If this measure may be supposed to have any purpose relating to a system of finance, it points to direct taxation, for when internal-revenue taxes are taken off and custom-house taxes are laid on so high that the people get the burden, the monopolists the benefit, and the treasury nothing, new measures of supply will be inevitable. The new measures of supply will be to overshadow any such system or to do more than to

indicate a mind unlearned in methods and unmindful of results. In reporting the bill to reduce tariff taxes and to provide for the better collection thereof, this committee, in April last, estimated the receipts for the year ending July 30, 1886, at \$33,000,000, and the annual surplus as exceeding \$30,000,000, after meeting money obligations of the Government. This favorable estimate has been exceeded by the actual facts. The receipts for the fiscal year ending July 30, 1886, were \$36,144,290, or \$12,144,290 more than the previous year. The expenditures for the previous year, leaving the annual surplus \$47,973,529. The receipts for the current year, allowing for \$30,000,000 for the current year, allowing for \$15,000,000 for the increased pensions to widows, and additions to the rate or number of pensions. Attempts to remove the tobacco and other internal taxes are usually justified by asserting them to be war taxes, and in apparent forgetfulness of the fact that, so far as relates to its money obligations, the war is not half over, and will not be over until we have paid \$4,000,000 yet to be collected in taxes from the people. At best, taxes are a most grievous burden upon the industry, thrift, and comfort of the people. They should be so laid as to cause the least hindrance to these industries and comforts, the least interference with freely-chosen pursuits, and, as far as possible, on articles the use of which are not payment of tax thereon would be least voluntary. When in 1866, internal war taxes were highest, spirits, tobacco, and malt liquor paid less than 20 per cent. on \$20 of every \$100 collected. The spirit tax was then \$2 per gallon, or more than double the present rate. Tobacco, in different forms, paid different rates, and the average was 35 cents per pound, or more than four times the present rate. It is, therefore, apparent that more than 90 per cent. of internal war taxes have been repealed, and less than 10 remain, with half the war debt yet to be paid. In 1866 more than two hundred articles were on the internal-revenue taxable list. Of these, spirits, malt liquors, and tobacco in its various forms are all that remain. The tax on all manufactures, carriages, watches, diamonds, firearms, lotteries, brokers, express, insurance companies, telegraphs, telephones, banks, bankers, and income with more than half the liquor and tobacco tax, have been removed. The burden of all taxation now rests on the liquor and tobacco tax so reduced, and on the clothing, food, and shelter of the people, and other articles indispensable to industrial pursuits, without which no taxes could be paid. While internal-revenue war taxes have been reduced to eighteen per cent., war tariff taxes continue to burden the people and hinder their progress. Sugar, which under the Morrill tariff at the commencement of the war paid three-fourths of a cent per pound, now pays nearly two cents. Rice paid one cent per pound, and now pays two and one-fourth. Woolen goods have already been shown to pay double as much now as then, and while tariff taxes have been removed from a comparatively few articles in which protection is sound in profit, they have not failed to contain their average forty-seven per cent.—to their own great advantage and the greater disadvantage of the mass of their fellow-men who pay it. The liquor and tobacco industries are fairly prosperous. Our people use nearly 11,500,000 more gallons of spirits, 10,500,000 barrels or double as much beer, 83,000,000 pounds or three-quarters as much more of tobacco, 1,600,000,000 more or double as many cigars, and fifteen times as many cigarettes as they used to ten years ago, and the friends of these "industries" may well be satisfied with the progress they are making. A tax on these is largely a tax on indulgence and excess, and its payment largely voluntary. Taxes not paid on these must be paid on necessities of life. This tax should not be removed. The official or census statistics show that before 1860 in the two hundred years of their territorial existence, the total of our people accumulated and had, including their lands, property valued at \$14,000,000,000.

In the twenty years since the war they have paid in national, State, and local taxes, the greater part of it national taxes, a sum greater than all their savings in the previous 250 years. With the enormity of this draft upon the earnings of the people the wealth was counted in the census of 1880 at \$22,000,000,000 in lands, and in movable property as much more. How much of this wealth has been diverted or transferred by unequal and excessive taxation by a high protective tariff which leans to monopoly? from those who labor to those who employ labor is largely a matter of conjecture. This we do know—that of the 40,000,000 people who do something, some work or engage in gainful pursuits, less than \$6,000,000 of these earn on the average, not much more than \$300 a year, which is necessarily consumed in means of subsistence, while substantially the savings go to the other one-tenth. And now we are overtaken by and are in the midst of industrial paralysis. A million of workmen are idle for want of work to do, and capital in still greater proportion than unemployed labor lies dead or unproductive. Our hills and mountains are full of mineral wealth. Millions of acres of productive lands wait for the plow. Homes for homeless millions are to be had for the taking. Favored with plentiful harvests, blest with health, the only plague which afflicts us is idleness. What we need is profitable employment. There is an apparent puny effort in the bill, through an increase of taxation, to the same good end. The cause of tariff reform which they may be made at home. If the cause of tariff reform was so successful as to prevent the importation of all manufactures we would have direct taxation and three-quarters of a million men yet unemployed. Their profitable employment amounts to nearly the difference between what is popularly known as good and hard times. The removal of the tobacco tax will furnish no new employment. Neither its smoke nor its juices will turn a wheel, shaft, or spindle. Wood, wool, hemp, salt, cheap food for toiling men lie at the foundation of great and successful industries. To free these from taxes will chip the production without lowering the price of labor, and our idle men may thus be enabled to make something which may be sold profitably abroad, and with which we are overstocked at home. Now we are overtaken by and are in the midst of industrial paralysis. A million of workmen are idle for want of work to do, and capital in still greater proportion than unemployed labor lies dead or unproductive. Our hills and mountains are full of mineral wealth. Millions of acres of productive lands wait for the plow. Homes for homeless millions are to be had for the taking. Favored with plentiful harvests, blest with health, the only plague which afflicts us is idleness. What we need is profitable employment. 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