

THE TAX ON INCOMES.

MANY REASONS ADVANCED IN ITS FAVOR.

Famous Men Express Themselves on This Important Subject—Filmy Objections to Free Ore—Weak-kneed Democrats—Protection Forces Immigration.

Millionaires Don't Like It.

The following are extracts from Uriel S. Hall's article in the March Forum:

The wealthy classes of the Eastern States, who are now opposing us in the enactment of this bill, are embarrassing the best friends of a peaceful government. The principle that the wealth of this country should help to bear the burden of national taxation is too well settled by logic, by authority, and by experience, to justify extended argument now. Too often already have members of this Congress been warned that, whenever the richer class should be asked to share the burdens of government, they, prompted by avarice, would denounce the suggestion. It is their position, not mine, that needs defense. In a recent speech in the House of Representatives, I said:

"Were I called upon to frame a law that would keep down demagogery, that would take the last grain of justice from the conglomerate mass of Populist heresies, it would be an income-tax law." I sincerely feel that every word I said was true. Under our tariff system its burdens are put upon consumption (the necessities of life that the poor must have or perish), and a poor man with a wife and five children is forced to pay out of his small income a larger sum than the support of the government than the average man of great wealth and small family. All the greatest authorities on taxation say that the subjects of a nation should be taxed to support that nation according to their ability, not according to the section in which they live; recognizing that we should all be common bearers and common supporters of a common country, ignoring sectionalism.

Senator John Sherman, in a speech delivered in the United States Senate March 15, 1882, uses the following language: "The public mind is not yet prepared to apply the key of a genuine revenue reform. A few years of further experience will convince the whole body of our people that a system of national taxes which rests the whole burden of taxes on consumption, and not one cent on property and income, is intrinsically unjust. While the expenses of the National Government are largely paid by the protection of property, it is but right to call property to contribute to its payment. It will not do to say that each person consumes in proportion to his means. That is not true. Every one must see that the consumption of the rich does not bear the same relation to the consumption of the poor, as the income of the rich does to the wages of the poor. As wealth accumulates, this injustice in the fundamental basis of our system will be felt and forced upon the attention of Congress."

Thorold Rogers says: "Taxation in proportion to benefits received is sufficiently near the truth for the practical operations of government." Rousseau and the elder Mirabeau, J. B. Say and Garnier have approved of this system; while Sismondi, in laying down his canons of taxation, declares that "every tax should fall on revenue, not on capital," and that "taxation should not touch that which is necessary for the existence of the contributor." John Stuart Mill declares that "equality of taxation, as a maxim of politics, means equality of sacrifice."

If this income-tax bill is defeated, one will be passed in the near future that will be far wider reaching and involving far greater danger of injustice toward wealth.

Week-Kneed Democrats.

The Reform Club of New York had a big tariff-reform meeting in Little Falls, N. Y., on Feb. 22. There was great opposition to the meeting. At 7:30 p. m. the opera-house had not been lighted, but few people had arrived, and the prospects for a successful meeting were not flattering. It was then that the leading Democrats who had given but half-hearted support to the arrangement began to decline. The honor of acting as Chairman to introduce Mr. W. H. Estel, the speaker. Disgusted at the cowardice of the Democratic politicians, the Reform Club representative at last asked Mr. P. W. Castler, a manufacturer and farmer, but not a politician, if he would present. He gladly consented to do so. Here is a part of what he said:

We all understand the object of this meeting. Not even the most radical of our Republican friends claim that Democratic laws have caused any of the hard times we are passing. They only claim that it is the fault of that man who should the Wilson bill become a law that has caused the stagnation in trade and the closing up of our mills. In regard to that would it be the consequence of the enactment of the Wilson bill? Opinions differ, and we have with us two gentlemen who will explain most fully the Democratic position of this question, and show you by facts and figures that there can be no question but that the passage of proper tariff legislation will not only restore our former prosperity, but enhance it. He will also show that the present depression is due, not to Democratic measures or the fear of Democratic measures, but to the condition of the country we left in the actuarial Republic—law and Republican administration. I know that there are many within these walls to-night who are sorry that they voted for Cleveland and change in the national policy. But I want to tell them that when the Republican party continued their extravagant rule and financial policy we would be suffering ten times as badly to-day as we are now. The condition of these week-kneed Democrats is the same as that of many Republicans after the election of Lincoln. They voted for Lincoln, and for the abolition of slavery; but when they began to realize what a radical change it would make in the secession of the South and the utter prostration of the business interests of the country, they weakened and many of the leaders in the Rep party, notably the leader of that party in this State, advocated abandoning the principles upon which Lincoln was elected and the slaves not only to remain in the South, but to extend right round the States to California. I believe in the future when we look back to the time when we voted for tariff reform we will do so with as much satisfaction as those who voted for the abolition of slavery and fought and died for that cause.

Flimsy Objections to Free Ore.

There is no excuse whatever for the opposition to the free-listing of iron ore. The free admission of iron ore—exclusively for the relief of manufacturers on the northeastern seaboard who cannot bring ore from the shores of Lake Superior or the mines of Alabama—would injuriously affect no domestic producer of ore, but would stimulate the entire iron and steel industry. It is announced that Senator Morgan of Alabama "made a vigorous contest" in the caucus for a duty on iron ore. And yet we could quote here pages of effective arguments made in the Senate heretofore by this same Senator Morgan in favor of putting iron ore on the free list. He was right then, and he is wrong now. The free admission of ore would

not depress the iron-ore industry in Alabama, where the cost of making iron is now lower than in any other part of the world, nor would it harm the iron-ore industry on the shores of Lake Superior, from which region ore of the first quality is now sold for \$2.75 per ton, delivered at Cleveland, Ohio. Even this hitherto untried price will be reduced in the coming season unless certain powerful capitalists shall succeed in controlling the output and price of ore from the marvelous deposits in the Meade district in the interest of the deep mines elsewhere. The obstructionists who oppose the free-listing of ore really have not a leg to stand on. Either they are obstructionists with a sinister or malicious purpose, or they are shamefully ignorant of the actual condition of the iron-ore industry.—New York Times.

Protection Forces Immigration.

Protection does not raise the standard of wages; the most that can be claimed for it is that it enables the manufacturer to pay the existing standard, and that if his protection was withdrawn his labor would engage in other pursuits in which they would receive better wages. It is an admitted fact that, with very few exceptions, the labor in the unprotected receives higher wages than in the protected avocations. I appeal to the wage-slaves of the country to witness the fact that the association of surplus labor in this country is constantly increasing and that the competition for work is growing more severe each year. The clamor for a strict enforcement of the laws of immigration as well as the laws for the enactment of more stringent ones attest the truth of this fact.

Nothing, in my judgment, has done so much to overstock our labor market as the enactment of prohibitory duties which exclude the people of other countries from obtaining our food products, and should we continue the same, nothing on earth can check the fact that is flowing in upon us. Our free lands all having been taken up, this immigration will drift into our cities to augment the ranks of the unemployed and increase the competition for work as well as the number to be supported by charity.

I received a few days ago a letter from a constituent in one of the protected industries protesting against the passage of this bill. It was gentlymanly in tone, and I think contained an honest expression of the writer's opinions. He said, in substance, "I came to this country from England. I received only about the wages there as I do here. About six years ago, in the factory in which I worked, twelve of our number were selected to meet the masters and request an increase of 10 per cent. in wages. They told us they could not give it because the American tariff was in their way, but if we could get that removed they would increase our wages 20 per cent. So I came to this country."

In this letter is an argument that is unanswerable. "The American tariff prohibits the products of my labor from coming to this country, so I came," says this operative. And so others will come. Would not the workingmen in this country be in a better condition with a moderate tariff and an increase of 10 or 20 per cent. in wages in England than they would be with a protective tariff and all the foreign labor in that country here by their side? It illustrates another point—that by excessive protection the wages in foreign countries, which consumes the surplus products of our farms, have been forced down, thereby reducing the demand for our agricultural supply.

I asserted that protection had broken down our markets; have I not demonstrated the fact? It has done more; it has forced into this country an unnatural and in some degree an undesirable immigration, until the peace and good order of society in our great cities is imperiled. It has destroyed trade, deranged our finances, and paralyzed our business.—From Congressmen Bynum's speech in Congress.

For One Year.

The Republican papers took occasion on the 4th of March to indulge in dolorous reviews of the condition of the country consequent, as they allege, on one year of Democratic rule. The reason given to their logic, but they fail to explain why it has been world-wide in its sweep, Democracy is a pretty big institution, but it hardly follows that it is the cause of all the woes of black flowers, as there has been for so long a knot of purple violets and the oddness of black violets does convey a suggestion of distinction but not of beauty. When they are more

STYLE IN HEADGEAR.

AN ENTERTAINING CHAPTER ON SPRING HATS.

But Few Absolutely New Notions, Although There Are a Bewildering Lot of Dainty Designs—Black Flowers Being Used. Straw Not in Use.

Hats in Her Head.

MARCH is the month when every woman that calls herself a woman has hats on the brain. After all, a woman has a right to let her hair go to her head, and no matter what sort of a head it is she can find a dozen suitable hats, each one of them just the most becoming she can find. The variety in hats is so bewildering that one has to take refuge in a sort of classification of charms. Of absolutely new notions there are but few. The tiny lamp-mat affair, diamond or crescent shape, that fits close to the head, shaping to it almost as a skull cap, is one. These little things are hardly larger than the palm of one's hand and are mere bits of delicate silk or lace stuff. They tie under the chin by a bigger, and they are trimmed with much simplicity, frequently by a winged bow at the back, and in many cases the winged bow is about all there is to the hat. The characteristic of this sort is that it is worn well back over the round of the head.

Another novelty is larger and is shown in the first picture in this column. It is made of coarse horse-hair braid, with a rolling brim and has a two-inch crown, banded by a folded bias piece of ivory yellow satin antique which is drawn through a steel buckle in front. At the left side are placed two ivory satin loops, and the top of the brim is wholly covered with finely pleated tulle lace, which is also arranged in an aligrette at the left side. A new notion of the spring trimming is a hardly a pretty one. It is the use of black flowers. Bunches of black violets, black carnations, black poppies and black snowballs all claim attention. There is some effort at establishing a distinction between knots of black flowers, as there has been for so long a knot of purple violets and the oddness of black violets does convey a suggestion of distinction but not of beauty. When they are more

generally used it may be different. That is a standing rule of all boldly new styles.

A sort of hat which will claim a good deal of attention later in the season is the Chinese-looking disc of straw. These threaten to be of enormous size, and to be trimmed only by a great spreading bow of moire sash ribbon in the very center on the top. The long ends of the bow pass through slits in the straw made close to the center on either side, serve for strings, and tie under the chin in another big bow. There is something oddly plump about these hats. The invariable color for their ribbons is the new pink apricot, a yellowish pink that is becoming. The hat is to be worn on the top of the head, and the strings must come from near the top of the hat as possible. Of things which are equally new, but a bit less pronounced, the second picture presents an agreeable example. It is in black straw and of poke shape. The edge of the brim is trimmed with narrow white lace, and it is garnished in back with two large black ostrich tips, one of which falls over the hair. At the side is a spreading bow of white silk ribbon and the other side is decorated with a small bunch of pine rosebuds. The brim is of disc an inch in diameter

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THE EVER BLOOMING SAILOR.

with a hole in the center through which is run an arrangement in strong beads, or a band of satin or velvet ribbon which drops in strings at the back or at the ears. It is a reassuring diversion of interest to turn to the little bonnets of which there are a great many shown. They are more fascinating than ever before.

A favorite model is a wedge shaped affair, with the top in a large serving for the top of the bonnet and the sides sloping for front and back.

This much of the bonnet is frequently velvet in a bright shade, vivid red and emerald being usual. A full box-pleat of guipure lace in front, forming a projecting apology for a brim; at the back is set a winged bow of ribbon or of wired lace, and not infrequently the entire bonnet is covered with sequins or studded with crystals. The same model is carried out in a bijou-like miniature of very dressy velvet.

The others also noticed it, and one of them said:—

"Huh! Jerry's got the best of this deal!"

Jerry heard the remark, but he grimed good-naturedly, and when the others had gone away with their share, he unslung his box, sat down on it, and looked slyly around him.

I followed the direction of his eyes, and presently saw a little girl, who looked to be about eight years of age, with such a variety of caps to choose from, it is a wonder that men dare approach her thin form, and a most distressed look in her pinched face.

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In the position of the big bow on the next hat shown, there is something reminiscent of past seasons, but the remaining features of shape and adornment are much less familiar. It is composed of fancy tan straw edged with straw lace of the same color, and is trimmed with very wide tan ribbon and small bunches of forget-me-nots.

In the back is a huge upright bow of the ribbon with a large cluster of the flowers, and the front has three small loops and bunches of the flowers entwined among the tan straw. Altogether it is a pretty and tasteful spring design.

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