

## A WESTERN NIGHT SONG.

As to sleep, little sweetheart, deary,  
In thy little trundle bed,  
There is naught of things that's eerie  
In the land of Drowsyhead.  
Clear the wind sign o'er the prairie,  
Round thy cot the moonbeams creep,  
Come, oh, come to the land of slumber,  
Through the blissful realms of sleep.  
Oh, sweet and fair is the beautiful land,  
Where the babes in frolic gather  
To dance and play on the silvery sand,  
Or wander o'er the heather.  
But sweeter far, when the misty dew  
Is touched by the sun's great splendor,  
To sail back home to mother true,  
And be clasped in her arms so tender.

And you shall sail o'er the sea of dreams  
To the wonderful land where the sandman  
dwells.

Guarded the while by the old moon's beams,  
Charmed by the tinkling of starry bells;  
There in the field where the flowers bloom,  
With merry elf you'll romp and play,  
Till the sun in the east shall pierce the gloom  
And all to their homes will bid adieu.

—John N. Hillard, in *Yankee Blade*.



## CHAPTER VII.—CONTINUED.

The princess of Brindisi was a woman who rarely kept silent, even from sulking, longer than ten minutes at a time. Before the journey had been half accomplished she broke in upon a civil commonplace which her son was addressing to Bianca. So filled with bitterness were her words that Bianca's mild waxen eyelids lowered themselves as if in gentle sorrow.

The king heard and bit his lips. "I might have had a larger guard of soldiers to greet you," he said, "if your coming had not been so precipitate and unexpected."

"Precipitate! Unexpected!" echoed the princess, with the tips of her lips. "And a king speaks that way to his mother! One might fancy, Clarimond, that some member of the petite noblesse—no, of even the common, vulgar herd itself lately raised to power—had presented this piteous excuse!"

"I did not mean it for an excuse," came Clarimond's cold answer, and he threw himself back against the cushions of the carriage, disheartened, disgusted.

From this ambuscade of shadow he could watch his mother, on whom the lamplight fell with somewhat cruelly telling ardor. She had not markedly altered during the long interval which had preceded their last meeting. Her figure was still of that fine if somewhat too masculine molding which had won her, years ago, many a compliment at the court of her imperial cousin. Her face was just as firmly chiseled as of old, with its aquiline arc of nostril and its overfull eyeballs too closely set together, implying both narrowness of judgment and a voluble art of defending it. Her hands, now cased in somber traveling gloves, just as her form was robed in a dark traveling gown of perfect fit, retained their happy grace of gesture, not too reposed, not too emphatic. "I kiss the most beautiful hand in Europe," a famous conqueror had once said to her, and the courtesy had echoed from court to court. But on her chill lips dwelt the old insolent curve, though a few subtle little wrinkles had crept in dainty mockery about their corners. Her hair, once abundant and dark-shining, was visibly thinned and silvered at the temples. Otherwise she continued to be the princess of Brindisi, distinguished in every movement of her frame, an incarnate quintessence of the aristocratic idea, redolent of pride, intolerance and the most vicious aims which caste has created in spite of Christianity, and preserved in spite of all human progress.

Her reception at the palace displeased her more than the previous welcome had done. She had really been delayed in her journey to the frontier by an accident on one of the trains, but this fact seemed to her no possible reason why royalty should not have immediate and sumptuous means at its command for treating her with the same homage by night as by day. "A king," she said to her son, when at last they were alone together in a suite of chambers which even she, prepared to cavil and to damn with faint praise, could not but frankly admire for their simple yet noble splendor, "a king, my dear Clarimond, should never be caught without his magnificence."

"If I were in any sense a great king," began Clarimond, with a laugh.

But the princess stopped him, frowning. "You're a very notable and rich one," she said, "almost as rich as the emperor himself."

"Well, granted."

"Almost as rich," she went on with a bitter laugh, "as an American."

"Oh, they're not all so rich, by any means. And you hate them as much as ever."

"They are barbarians," announced the princess, leaning back in her chair and beginning to fan herself.

"How we differ, you and I!"

"Oh, naturally, since you've made one of them your bosom friend, my son, and let him tear to pieces the loveliest and most time-honored spot in Saltravia."

Clarimond gave a weary smile. "Wait until you see the changes Eric Thaxter has wrought before you so coldly condemn them."

"I don't need to see them."

"Oh, my mother, my mother!"

"Were not those homes of our great nobles filled with the most revered associations, legends and traditions?"

"They were frightfully ugly, and cursed by a most villainous drainage. If you could see the improvement in our health reports since their demolition! As for their age, the hideous is ever young, since taste almost ignores its very existence, while the beautiful, being an immortal element, has existed for all time. I think you have already seen something of the palace. Surely you would not say that you prefer to it that majestic shanty in which my poor predecessor died. Eric's work has delighted more than one of the most famous architects in Paris. He is a genius, and I was lucky enough to discover him. He is an American, and for that reason you detect him."

"Deluge me with words, if you will," said the princess, and she smiled her fiercest smile. "The palace is handsome, but it smells of fresh paint, so to speak, and I am sure that when I see its white marble grandeur I shall only repeat the verdict already conveyed to me in Italy by the most competent judges, that it does not betray a sign of genius, but is just what hundreds of clever Americans could have accomplished if given the same tremendous *carte blanche* which you gave—er—to that person."

"But I thought you considered all Americans barbarians?" the king replied, lifting his brows a little and beginning slowly to pace the spacious waxed floor of the grand apartment, with head somewhat drooped and hands clasped behind him.

"How you take one up! You should remember that I am your mother, not your courtier."

"I have no courtiers. I've dispensed with all that humbug."

"Oh, indeed! And you will soon be giving your portfolio of state, no doubt, to this American nobody."

"The American nobody, as you call him, would not accept it. He is an artist, and politics, like all ugly things, are repellent to artists."

The princess heaved a resonant and irritated sigh. "Worse and worse," she muttered. "God has called you to be king over this land where your ancestors have ruled for nearly a thousand years," she went on, in strained, passionate falsetto. "Yet you seem to me on the verge of flinging your responsibilities to the winds—of casting your holy and anointed crown in the mud of the common highways!"

At this point Clarimond ceased from his impatient walk and paused directly in front of his mother. Flashes left his eyes that bespoke irony and yet earnestness as well. He had become quite pale and his demeanor, always full of dignity, was never staller than now.

"We might as well understand one another," he began, "if such a result can ever be attained between two spirits as wholly opposite as yours and mine. Were it possible for me to abdicate to-morrow and make Saltravia a

Bianca d'Este. That she is lovely in face and form it will be foolish even to remind you; no one can look on her without conceding this much. But her nature is no less winsome than her person. I have dreamed of making her your wife; I—I will not say that I have come here with this positive purpose, but it has held over me an undoubted sway. Such a marriage as that would work in you the most helpful and steadying changes. Oh, don't fancy that I mean for you to take Bianca as if she were a dose of medicine! She has had men of the highest rank at her feet, and refused them; she is captivating, as you will soon see, apart from her name, her birth, yes, even from her beauty. I mean that she is accomplished in a hundred pretty, appealing ways, which adorn her native strength of character like the enameling on silver. Still, in spirit this dear girl is already devoted to the church, and perhaps if you were to lay your crown before her she would sweetly yet firmly refuse it. But ah, my Clarimond, if she should bend that golden head of hers for you to set it there, how invaluable would prove her wifehood! Her queenhood, too, I should say, and you would never in her both qualities. By degrees her influence would tranquilize in your fevered mind all these wild and fruitless longings which are the fatal pride of intellect alone. You would slowly realize that kings are the sacred vicars of God's will, and that the only safe watchword of the great, common, witless mass is 'obedience.' You would slowly realize again, my dear son—"

But here Clarimond ventured an interruption. He had borne much from his mother in the past; he was prepared to bear much from her in the future, since already it had grown clear to him that she had arrived with the intent of a permanent sojourn. But just now, notwithstanding that late effort at self-control which had resulted so successfully, the king once more felt his nerves in danger of tumult. He had never behaved to his mother with the faintest lack of respectful gallantry; he was indeed incapable of any act toward her except one of gentleness and toleration,



"MOTHER!" HE CRIED, ADVANCING TOWARD HER AS SHE ROSE.

republic, like Switzerland, instead of the petty, subservient monarchy that it is, I would give up my throne with the most cheerful renunciation."

"Clarimond!"

"But I know too well," he resumed, with loudening voice and a curl of the lip far more sad than sullen, "that any such act as this would only rouse the wrath of the emperor and plunge my poor country in untold distress. Hence I must remain the miserable parody of a king that I am—I, pierced with disgust for the paltry pretensions of all sovereigns, loving the broad popular impulse of self-government with a love drawn from intuition, reflection and the wisdom of the world's highest thinkers. My fate is both a piteous and a terrible one!" He grew still paler, now, and for a moment covered his face with both hands, while a tremor stirred his frame, like a sudden breeze that grasps a sturdy tree. "On every side of me I discern," he pursued, "the richest chances of raising not merely this race over which I rule but of setting to all mankind an example of liberty, fraternity, fellowship! And yet my limbs are bound with bonds, golden, if you please, but bonds that I cannot break. If I were only less of a king I might be more of a man. If I were only more of a king I might be less of a slave!"

"A slave! Clarimond! You do not merely shock—you horrify me!"

"Mother!" he cried, advancing toward her as she rose, "there are times when I horrify myself! If I were the emperor this hour I would make Europe ring with my self-abnegations, my revolts against abhorrent creeds, my mercy and pity for those vast throngs of the crushed and despised people whom centuries of injustice have cursed! I am one of them, heart and soul. They tell me that history repeats itself. No; it contradicts itself, and such a king as I—the incarnate satire on all despots, outrages, feudalisms of the past—is one of history's harshest contradictions!"

His excitement had flared up like live flame, but in an instant more it died and he was again his calm self. The princess, however, returned to her chair with ashen face and a staggering step. Words like these were literal blows of insult to her; they wrought in her the same sensation as the hooting of a mob at her window would have done, or a volley of stones flung into her carriage.

"The fault has been mine, mine!" she exclaimed, brokenly, as soon as any voice at all would come to her. "I—I left you among your father's people, and they have always flown in the face of order, with their horrid heresies and paganism. For you to feel as you tell me, Clarimond, is in my sight a fearful blasphemy," and here the princess wrung her beautiful white hands. "But still, my son, if you think like this, you need not, for such reason, act like this. And at once—yes, at once, Clarimond—I wish to speak to you of your possible marriage. You have already seen

no matter how exacting or imperious might have been her own attitude. Nevertheless, he had in readiness at his mental command a certain quiet yet cogent force of repulsion which his great position made it not seldom requisite for him to employ, and which he did not hesitate to employ now.

"My dear mother," he said, bending over her hand and touching it lightly with his lips, "you surely must be fatigued with your journey; and if you will permit, I will send to your women. Perhaps I have been too reckless in my recent confidences, and if so pray remember that I have uttered them in no role of personal resentment. As for the young lady whom you have brought to Saltravia with the expectation of making her my wife, it would be idle in me to place the attractions of either my throne or my personality against those of her mother church. Surely she will there find profounder consolation than any that my more limited resources could bestow."

This, even from son to mother, was a sort of royal dismissal. But the princess, who might be got rid of for a night, could not be waived aside more durably. As one of her detested Americans might have said, she had come to stay. The king now felt himself in straits with regard to the due reception and entertainment of Alonzo. On the following day he and Eric presented themselves at the palace, and an hour or two of the most pleasant intercourse ensued. Alonzo, after visiting with the king those great galleries on whose walls blank spaces were left for the pictures that he would probably bring to them, felt immensely drawn toward his new master. In a few more days he started on the first of his missions, one that took him among certain old monasteries in the north of Italy. Meanwhile the king bored himself with etiquette and precedent under the keen scrutiny of his mother. The princess would not lift an eyelid unless court custom sanctioned it. She managed, during that summer and the next autumn, to gather about herself a little coterie of supporters, and for a time a new political party was talked of. But her son's entire indifference may have gone far to prevent such imprudent measures.

"My mother has tortured us for eight weeks," Clarimond at length said to Eric. "I wonder how much longer she will insist upon making it a crime for a man to be seen smoking a cigarette within twenty yards of her, even *en plein air*."

"What is the punishment for such a crime?" asked Eric, who had thus far been simply repelled by the princess, never presuming to cross the threshold of any chamber in which she chose to ensnare her august presence.

"Decapitation, I believe," said the king, tragically. "My dear Eric," he went on, "is not everything quite spoiled?"

"We had thought of a sham revol-

tion, Lons and I," began Eric. And then he described, in terse and swift phrase, an imaginary fete, where the court would play parts of masquerading martyrs and suppliants and the palace would be stormed by suppositious insurgents.

"Delightful," said Clarimond. "What a lark! To speak your American slang! We would give sanguinary orders to the *maitre d'hotel*. Plenty of blood, and heads on pikes thrust in at the windows. Everybody would be mock terrified until supper-time, and then it would all end in amicable beakers. Did your beloved Alonzo suggest that? No, I need not ask, Eric. It is too distinctly you."

"It is he, not I," replied Eric, fibbing shamelessly. "When you know him better you will accredit him with the originality of the idea."

"I know him well enough," said the king, "to credit him with much inventiveness. But my mother—"

"Ah, yes, your majesty, I—"

"Tut, tut, Eric. If you 'majesty' me I will exile you from Saltravia."

"Pardon, monsieur; it was a slip."

"Don't let the slip occur again. But the princess would never consent to such a fete. It would satirize too severely her well-known prejudices."

"Lons, as you call him, will soon be back with some treasures?"

Alonzo returned within the week, and greatly pleased his new employer by one or two shrewd selections in the way of purchase. But when October had waned, and the princess had given every sign that she did not choose to seek her dear Italy, Clarimond declared himself piteously handicapped. Bianca d'Este was forever thrust at him, and the young lady's "accomplishments" were made as drearily ordinary to him as the details of his toast and coffee at breakfast time. He could discover in Bianca nothing that interested him. The winter began, and the court had become, under the princess' haughty surveillance, one sadder monotony. Winter in Saltravia was never severe; snow fell and blasts blew, but seldom with harsh results. Alonzo, thoroughly fitted to his new position, acquitted himself with skill and tact. He made several new journeys, and each bore its fine artistic fruit. The king became almost as devotedly his friend as he was the friend of Eric. When a fresh spring had lashed his green beauty on the Saltravian hills, Eric declared to his fellow-lodger:

"I am positively jealous of you, my dear Lons. Jealousy, you know, is the touchstone of friendship. You leave me no resource with the king except that of slander. I must whisper insidious things about you in the ear of Clarimond."

"As if you could, Eric!" said Alonzo.

[TO BE CONTINUED.]

## Tippoo's Last Dinner.

Mr. H. G. Keene has found in the diary of his late father an interesting description of the storming of Seringapatam, at which he was present, on the fourth of May, 1799. Capt. Keene, who was a nephew of Gen. Harris, then commander in chief, seems to have gathered from prisoners full details of the last moments of our once redoubtable enemy Tippoo Sahib. In his entries, which have been forwarded for publication to the Calcutta Review, he says: "Tippoo sat at his dinner till one of his servants told him that the English were coming, and they presently appeared; this was the head of the left-hand column. He sent off a servant to the palace to bring up the troops, seized his rifle and shot one of the first three who came on in front. Another was killed by a shot from the bastion behind. The third still advancing, Tippoo cried out: 'These are devils, two are killed, and the third comes on!' He fled only to find himself hemmed in between the two columns. He fought bravely. When he fell wounded, an officer was about to say who he was. Tippoo frowned and put his fingers to his lips; he then made a blow at a sergeant and cut into the barrel of his firelock; the sergeant killed him with his bayonet and the body was soon covered by the slain." It has been said that the success of the assault was necessary to the existence of the besieging army under Gen. Baird, and Capt. Keene's diary confirms this.—*London Daily News*.

## How Garfield Was Scared.

Secretary Foster has been telling some queer secrets about President Garfield, with whom he was on terms of the closest intimacy. As illustrating his fear of the newspapers a summer night incident at Willard's hotel in Washington is recalled, when a party of Mr. Garfield's intimate friends got together in one of the upper rooms facing Newspaper row and began playing a game of cards with a ten-cent ante. It was hot, and the whole party had their coats and vests off and their sleeves rolled up to the elbows. The windows were wide open, and by the gaslight anybody could look in on the game from across the street. Suddenly a messenger boy came to the door with a message, which read thus: "Immense excitement on Newspaper row. A big crowd is watching your little game. Pools are being sold on the result, and the boys are sending dispatches out over the country concerning it." The message was read aloud, and it scared Mr. Garfield half out of his boots. Of course it was a bogus message, but it was hard to make Mr. Garfield believe it was not genuine, and it spoiled all his fun that summer night.—*Chicago Times*.

## The Popularity of Jet.

Great quantities of jet are used upon the very fashionable black gowns. Jet, by the by, is counted as universally becoming, a something which it is not, for many faces require that its hard glitter be softened either by lace, ribbon or velvet, and so in using it one must discover first whether it is absolutely suited to one's style or not. Of course, it is always handsome, but much magnificence is oftener out of place than too great simplicity.

## A Leap-Year Interruption.

He (philosophically)—Ah, well, you know, man proposes—

She—Not this year.—*Truth*.

## THE GRADUATED INCOME TAX.

It Would Exempt Reasonable Wages to Labor But Tax Income Derived From Real Estate and Profit.

Something like two weeks ago the *Globe-Democrat* published a Washington special reading as follows:

Representative Scott Wike, of the Quiver (Ill.) district has arrived. He is more than ever in favor of an income tax. "In 1920," said Mr. Wike, "this government raised 772,920,000 of revenue from an income tax, and more than one-half that amount came from incomes of over \$5,000. My idea of an income tax would practically exempt the masses, as I would not tax incomes below \$5,000. The great objection to an income tax is that it is inequitable. But to me it seems not more so than the ordinary state tax. I like the income tax system of England, which has been in vogue for fifty-one years, and successfully, too. In England the manner of levying this tax on corporations is to first collect it from the net earnings of the company before any dividends are declared, and let the company in turn apportion it among the stockholders. Under an income tax, such as I would levy, there would be no multi-millionaires in this country. Under a graduated income tax I would raise the levy so high on large incomes that it would practically be impossible for a man to acquire more than \$1,000,000 worth of wealth at the outside."

From the Dallas, (Tex.) News we clip the following editorial, which possesses special significance when it is remembered that Gov.-elect Hogg and the popular candidate Nugent, both of whom stood upon a platform containing a demand for a graduated income tax, received a combined vote of more than 285,000. The News says:

If the majority, led by unscrupulous demagogues or by honest but fanatical crusaders against an alleged plutocracy, have a right to say how much money a thrifty and enterprising citizen shall be allowed to acquire, it is equally right for the majority to say how much a citizen shall be allowed to accumulate. Congressman Wike, of Illinois, and other statesmen of his stamp contend, then where shall the limit to accumulated savings be drawn? Mr. Wike draws the possible limit, as regards accumulation, at \$1,000,000; but he sets the practical limit, as regards income, at \$5,000. This agrees with the confiscatory suggestions of Judge Reagan and others of his school in Texas. Their idea to day is to begin a system of regulating and retrenching incomes and capitals with an unequal scale of taxation applied to incomes of over \$5,000 and upward. How long will this limit last? A majority of the people consume pretty much all they make, year after year. It is doubtless safe to say that on the average with the man who earns \$50 per month and with the man who earns five times as much, the balances at the end of the year are about the same. Neither of them has any visible or accessible income to be taxed. This class whose spendings run a neck and neck race with their gettings, however great or small, added to a class who are put to it to earn bread and meat, will make up, perhaps, nine-tenths of the population. Under inflammatory appeals to their unsatisfied desires—appeals cunningly adapted to infect them with an epidemic of envy—such a class of people are apt to become envious and impatient to the verge of a revolutionary eagerness to pull down all above them in fortune and to revel, at least for a time, in a chaos of ruined estates. In such a mood, with the model modern demagogue to lead them, how long would they be inclined to stop at a limit of \$1,000,000? How long would they feel willing to exempt incomes of \$5,000? In fact, how many of them agree fully to-day with Messrs. Wike and Reagan upon the temporary limit which these and other politicians have taken it upon themselves to suggest? There is no telling how many people there are in the country to-day who consider \$100,000 a high limit for any man, who, earning less than \$1,000 a year themselves, are quite ready to set the starting point of taxation down just far enough to exempt their own incomes. Indeed, the system might very naturally be extended to work an equal yearly division all around, as a majority might find such a general partition apparently profitable for them. This would be something like Mr. Bellamy's ideal communism but for one radical difference. Bellamy's plan is not to destroy the substance of private capital but to conserve it by massing and administering those capitals under a system of all-embracing national industrialism. The Reagan and Wike plan, carried to exhaustion, would dissolve both capital and civilization into a universal condition of poverty and squalor.

Assuming that the world has revolved upon its axis for six thousand years since the creation of Adam, and supposing that Adam had lived until now and had received every day since his creation, Sundays included, the sum of five dollars, every cent of which he had managed to save, he would have accumulated, if unaided by the factors rent, interest and profit, less than eleven million dollars all told. This being the case, in view of the fact that \$1,000 individuals within the past thirty years have accumulated the enormous sum of thirty-six billions of dollars, the term "allegorical plutocracy" is, to say the least, extremely far-fetched.

The News either has not the faintest comprehension of the subject or else it displays considerable ingenuity in the direction of befogging the issue. The advocates of a graduated income tax occupy something like the following position. They claim, first, that as all wealth is the product of labor, if any other factor besides labor absorbs wealth, such factor must necessarily rob labor. Second—They claim that there is a point at which incomes cease to be the legitimate reward of honest labor and become the results of the factors which conspire to rob labor. Third—All standard works upon social and political economy teach that the factors which reap without sowing and absorb without laboring to produce, are economic rent (with all the term implies); all interest above an equitable proportion of the net product of capital and labor, and all profit above fair wages for labor performed and services rendered. Fourth—The advocates of a graduated tax upon net incomes hold that until speculation in land is abolished and land is held by occupancy only; until the people assume, as a public function, the banking business of the nation, and money can be obtained at the cost of such banking system; until one kind of labor becomes as honorable as another and the profits of merchandising afford no better wages than muscle and energy exercised in manual labor—until then all individuals should be entitled, above a good living, to a certain net income for a sinking fund for old age and all untoward contingencies, while those who amass wealth by virtue of the factors rent, interest and profit, should be forced to defray all governmental expenses. Fifth—They hold that an individual should be debarred from piling up in a short lifetime more than Adam could have earned in six thousand years, and to this end demand that the tax upon net incomes shall be graded.

The eternal verities of equity and justice teach that one man's work is worth as much as another's and that brawn and brain should equally share the products of the exploits which brain conceives and brawn puts into execution. Above all they demand that the platforms of the future shall not ignore

the declaration: "Let him that will not work, not eat."

In the new and near approaching system of taxation, the taxing prerogative will be utilized:

First, to force the sale of all lands not actually occupied by their owners to those who will so occupy and utilize them.

Second, to restrict and retard the accumulation of vast fortunes by individuals, families and corporations.

Third, to free productive, industrial and distributive laborers from all taxation except an equal per capita proportion in return for governmental protection of their personal, civil and religious rights.

Fourth, to force the annual net accumulation of wealth or residual increment to pay the greater portion of governmental expenses.

The first step would be to entirely abolish the tariff and internal revenue tax, relegating the levying and collection of taxes to the several states, to whom the prerogative rightfully belongs. The general government should be supported by a proportionate tribute contributed by each state for that purpose.

Each state should levy a per capita or poll tax upon each and every individual citizen, of the same uniform amount per capita, to the end that each individual citizen may pay an exactly equal tax for the protection afforded to the person by the state government. The humblest and poorest citizen should receive the same protection and pay as much therefor as the richest and most arrogant.

Now as to the land tax: A tax equal to the full rental valuation, or economic rent should be levied upon land occupied for business purposes by others than those who owned it.

There should be levied a graduated cumulative tax upon all unused and unoccupied lands. No other land should be taxed.

The graduated-cumulative tax is called "graduated" because, commencing at a basis rate upon a basis valuation, it increases in rate per cent as the property to be taxed increases in value.

It is called "cumulative," because, where an individual or corporation owns more than one piece of land in any taxing district the rate of tax pertaining to the combined valuation of all the tracts is levied upon each separate tract. Taking the quantity of land that might be considered the proper amount for a home, the basis rate of tax should be levied upon the valuation of such quantity of land as indicated. The effect upon holders of large quantities of land for speculative purposes can easily be surmised. The rental value tax, as indicated, levied upon lands occupied for business purposes by tenants would either cause properties to become vacant, force their owners to sell, or else operate in the same manner as would the single tax. Such a tax could not be shifted, but must come out of the land owners, otherwise the tenant could not compete in business with those who occupy their own untaxed land. All other land being freed from taxation, rent would at once be reduced by just the amount of the present land taxes.

No other tax should be levied upon any kind of property, real or personal, except a graded tax upon all net incomes of \$1,000 and over, and a graded tax upon estates, inheritances and bequests. Net incomes of individuals, corporations or firms represent the "residual increment" after all demands for consumption or subsistence are supplied. In other words, it is what is left after rent, interest and profit have taken their portion, and food, clothing, shelter and fuel, as well as all other necessary contingent expenses have been met. As a rule, the property or wealth upon which such an income tax would be levied would be "unearned increment," being the product of either rent, interest or profit, or else the residue above consumption and \$1,000 besides, of unreasonable and disproportionate salaries (wages). There should be very little difference in the wages paid to different laborers. Such difference—that is, all honest and fair difference—would be covered by the better style of living, in the ascending grade, and the \$1,000 net income exempted from taxation.

I am aware that single taxers and others will contend that an income tax cannot be collected; that it will be fraudulently evaded or sworn off, or charged up to expenses, or be recouped in higher rents and prices, or lower wages, etc. To this I answer that if use and occupancy were made a prerequisite to land ownership, there would no longer be any rent, high or low, while the competition of those business exploiters who did not receive any taxable income would prevent the income tax from being recouped in higher prices or lower wages. So far as evasion is concerned, the efforts in the direction of such evasion would be a matter of indifference to all those whose net incomes did not exceed one thousand dollars. An interesting struggle might be waged in the ranks of plutocracy, but labor would not be in it. Labor, being assured of its total product, free from rent and taxation, could look on serenely, while the plutocrats watched and fought each other.

But in case, or rather for fear, that some might yet accumulate too large a portion of the net production of the labor of the nation, every estate should be administered upon by a public administrator, or where there is a will, probated and executed by a public executor, and a heavy, graded tax levied upon all wealth left by deceased persons, above a certain set and determined amount.

Brethren in the reform movement! Read the foregoing article carefully and then compare with the following planks of the St. Louis platform:

We demand a graduated income tax. The land, including all the natural resources of wealth, is the heritage of the people and should not be monopolized for speculative purposes, and alien ownership of land should be prohibited. All lands now held by railroads and other corporations in excess of their actual needs, and all lands now owned by aliens, should be reclaimed by the government and held for actual settlers only.

Has anyone a better plan to offer? GEORGE C. WARD.