

Heves that the democratic party has the largest hope and best prospects and, therefore, it urges activity among the democrats who desire to make the party a positive force for the remedying of existing abuses.

PROVING BRYAN'S CHARGES

In his speech at Lincoln, Neb., August 12, 1908, accepting the democratic nomination for the presidency, Mr. Bryan charged that the republican party "is impotent to accomplish the reforms which are imperatively needed. Further, I can not concur in the statement that the republican platform unequivocally declares for the reforms that are necessary; on the contrary, I affirm that it openly and notoriously disappoints the hopes and expectations of reformers, whether those reformers be republicans or democrats."

For many weeks now Senator Aldrich has been zealously proving the truth of Mr. Bryan's charges. Nothing has been required of Mr. Bryan but to bide his time while Mr. Aldrich and the republican majority produced the evidence.

On the whole the tariff bill passed by the house was a better measure than was to have been expected in the circumstances. It was a genuine attempt at downward revision. It recognized that the consumer's demand for relief was justified.

From the very beginning Senator Aldrich showed that his purpose was to undo the work of the house. He denied impudently that the republican party was under any obligation, expressed or implied, to reduce the Dingley schedules. He openly repudiated the pledges of downward revision given by Mr. Taft and other republican candidates during the 1908 campaign. His policy has been to restore the Dingley rates lowered by the house, and he has systematically undertaken to raise many of them. The Aldrich tariff out-Dingleys Dingley. Yet its author asserts that it fulfills the promises made by the republican party at Chicago.

As for the income tax, Senator Aldrich has always opposed it. He admits on the floor of the senate that he only accepted the corporation tax as a means of beating the income tax. It was Mr. Taft's suggestion, but Senator Aldrich promises the repeal of the corporation tax within two years. That means the repeal of the publicity clause which Mr. Taft in his special message said is the most important part of the bill. Having tricked Mr. Taft on the revision of the tariff, Senator Aldrich proposes to trick him with the corporation tax.

Senator Aldrich is in full control in the senate. His leadership is recognized at the White House. In the revision of the tariff he has falsified Mr. Taft's pledges, and in such reforms as the corporation tax and its publicity provisions he purposes nullifying Mr. Taft's efforts. The republican party's impotence to accomplish reform, as Mr. Bryan foresaw, comes from Senator Aldrich's hostility to such reforms and from the party's support of him as its foremost representative.—New York World.

WEALTH A BURDEN

Mrs. Howard Gould's testimony that a woman ought to have \$40,000 a year for dress is being generally discussed by American women. After calculating the amount of time occupied at the dressmakers and in dressing and undressing the average woman is apt to ask whether any rational enjoyment can be derived from such a life. Wealth becomes a burden when it entails such a waste of time and energy, not to speak of the expenditure of money. The simple life is more attractive.

WHAT WERE THEY?

The president says the republican party will be defeated unless it lives up to its promises—but he does not say what the promises were. The standpatters are construing his statement as a rebuke to the progressive republicans, who refuse to follow Aldrich.

JUST SUPPOSE!

The banks which are opposing the guaranty law insist that it is unfair to make them go security for each other—wouldn't it be a joke if the court sustained the objection and then applied it to security required by the bank? Suppose banks could not require security.

Income Tax and the States

The Chicago Record-Herald, a republican paper, prints this editorial:

Unanimously the senate has voted to submit to the state legislatures the income tax amendment to the constitution of the United States which the president recommended in his tax message. There is no doubt that the house will be equally solid in support of the proposition. No one now ventures to say openly in congress that the federal government ought not to be clothed with the power to levy income taxes in the only way in which they can be levied in practice—without apportionment among the states or regard to population—and it is a foregone conclusion that the amendment will be the paramount issue before the people and their state representatives next winter.

It is no profound secret to any reasonably watchful American that many of those who publicly favor the income tax within a certain radius of the White House mean to work against it at home. The correspondents tell us that the opponents of the amendment are confident that they can muster twelve state legislatures on their side and defeat the proposition. Some newspapers have even published lists of the legislatures that are expected to vote in the negative—after due manipulation and preparation.

It now becomes the duty of the honest friends of the amendment to start in each state an earnest campaign in its behalf. Whether they believe in early legislation substituting a fair, reasonably progressive income tax for the corporation tax stop-gap; whether they believe, with Senator Root, that the corporation tax is "wise and patriotic" in itself and that an income tax should be reserved for national emergencies, or whether they believe that the corporation tax is so grossly unjust and discriminatory, so reactionary in its effect on the diffusion of industrial stocks and the peopleization of corporations, that it is not even "a lesser evil"—the constitutional amendment should at once enlist their active and vigorous support.

It will be strenuously fought in a number of states by fair means and foul; there will be tremendous efforts put forth to capture and control legislatures in opposition to it. If it should be defeated the objectionable corporation tax would threaten to become a fixture, especially if expenditures should go on increasing and the tariff should fail to yield sufficient revenue. To constitutional doubts and misgivings alone we owe the corporation tax; to remove these doubts, to restore to the government the power to lay just and equal income taxes, is the most effectual means of shortening the life of the former.

In the east the campaign is already on. The progressive middle west should lose no time in entering the fight and throwing its enormous weight on the side of equity and right in taxation.

WILL THE STATES DEFEAT IT?

"Sumner," Washington correspondent for the Chicago Record-Herald, sends to his paper this interesting review of the situation:

Washington, July 6.—What states will ratify the proposed amendment to the constitution, granting congress power to levy and collect an income tax? What states will probably reject the amendment? In what states will the influences antagonistic to income taxation concentrate effort to defeat the amendment if the issue assume a pivotal form?

These are decidedly live questions today, for the whole question of income taxation is about to pass from congress in Washington directly to the legislatures of forty-six states and less directly—the degree depends on the public agitation of the subject and the attaching of the issue to candidates aspiring to legislative position—to the voters in all the states. Here is a proposition surrounded with vastly more uncertainty than any which ever before in the history of the country has been submitted in the form of an amendment to the constitution. Here for the first time a great influence with unlimited command of wealth, has a direct, one might say a selfish, interest in the settlement of a question which if disapproved will not be likely to rise again for generations.

Senators and other students of politics and economics at the national capital have been giving attention to the field of campaign that soon will be opened and it must be confessed

that the most enthusiastic advocates of an income tax are not intoxicated by hope. Getting down to cold figures they can not at this time see a safe majority for the adoption of the amendment that only awaits formal action by the house of representatives to come before the state legislatures. To secure ratification the amendment must carry thirty-five states. Twelve states rejecting it will kill it. By not acting either affirmatively or negatively a few states may prevent the necessary three-fourths majority.

The states which at this time are regarded as reasonably sure to adopt the proposed amendment are:

Arkansas	Minnesota	Oregon
Colorado	Mississippi	S. Carolina
Georgia	Missouri	S. Dakota
Idaho	Montana	Tennessee
Indiana	Nebraska	Texas
Iowa	Nevada	Virginia
Kansas	N. Carolina	Washington
Kentucky	N. Dakota	Wisconsin
Michigan	Oklahoma	Wyoming

In this list are twenty-seven states, or eight less than the number required to adopt the amendment.

In the doubtful column are placed the following states:

Alabama	Utah	Ohio
Florida	Louisiana	New York
Illinois	W. Virginia	Maryland
California		

In this doubtful group are ten states, and in the third group of states—those which are regarded by reason of dominating influences to be reasonably sure to reject the amendment—are the following nine states:

Maine	Massachusetts	Rhode Island
N. Hampshire	Delaware	Pennsylvania
Vermont	Connecticut	New Jersey

The latter group, it will be noticed, embraces all of New England. The casual observer will be inclined to believe some of these states to be at least doubtful, but it is the purpose here merely to give the view of persons who are very much interested in the matter and who have already studied and analyzed the situation and they place New England among the hostiles.

Why should Illinois be classed in the doubtful column? That is a question likely to arise at once in the minds of Record-Herald readers. Illinois, to be sure, is a progressive state, and if the question of an income tax were submitted to a popular vote there is little doubt it would carry by a large majority. But it must be remembered that as matters now stand the proposed amendment is to be submitted not to the people, not to conventions chosen by the people to deal with this particular question, but to state legislatures. As to Illinois, those at the national capital are judging matters by present conditions. They have seen a bi-partisan legislature elect a United States senator recently; they have seen the same bi-partisan legislature, by reason of the influences that shape its action at various times, ignore the demands of public sentiment in many ways.

Aside from the popular sentiment in states like Illinois, the influence of corporations must be reckoned with. And given the influences in such a city as Chicago which for years have exercised a certain control over state lawmakers; given a United States senator who has shown his control of a bi-partisan majority in the general assembly and who may be supposed ready to show it again or attempt to do so in a matter like that about to become an issue, and you have the elements that cause Illinois to be classed as doubtful in respect to the income tax amendment.

The suddenness with which the income tax amendment passed from a state of incubation to that of a full-fledged bird caused many points to be overlooked. They are being noted rapidly now, however, and as they show themselves more and more it is likely that public interest will be aroused, and that the effort to kill income taxation possibilities for practically all time will be rendered more difficult than now appears.

There is some talk of changing matters when the resolution providing for the submission of the constitutional amendment comes up for adoption in the House. And the effort to substitute the convention plan of ratification for the legislative plan may be made in the lower