branch of congress; but we all know how absolute the control of the ruling group is in the house and that with the speaker's organization and power things generally go through in the form the leaders desire. A question has been raised as to the constitutional right of the senate to originate the resolution adopted yesterday. The point is made that the matter bears on the raising of revenue, and so falls within the constitutional provision that all bills for raising revenue shall originate in the house of representatives. The point is not taken seriously by the able constitutional lawyers, as the resolution is clearly not a bill providing for revenue, but the discussion of the subject opens up the whole matter to analysis in all its phases.

Something should be said about the doubtful states in parts of the country remote from New England. California is more than doubtful in the minds of several observers, because its legislature is generally understood to be dominated by E. H. Harriman and his legal adviser, the latter also being the political boss of the state. It is taken for granted that the Harriman influence will be exerted strongly against the proposed amendment wherever it exists at all. Another far western state that is classed as very doubtful is Utah. Senator Smoot has come to be the right-hand man to Senator Aldrich; he is a power in the Mormon church, and the Mormon church is a power in Utah politics.

Alabama and Florida are reckoned as states where there will be a hard fight, owing to the New York capitalist influence which is becoming stronger and stronger there through its interest in investments. The same condition applies to Louisiana, where, aside from possible outside influences, the influence of Senator McEnery and his followers would naturally be exerted. Senator McEnery is assumed to be a possible opponent of the amendment because he has so consistently followed the big republican leader, who directs the greatest deliberative body in the world.

New York is regarded as doubtful for reasons that are obvious. It is the state of greatest individual fortunes—a state where wealth and its particular interests invariably must be reckoned with in matters of legislation. Although Senator Root has said he would vote for and support the adoption of the proposed amendment in his state, he has made it just as plain that he does not regard it wise to exercise the power which congress may have conferred on it. He thinks the federal government should have ample power to raise revenue in any emergency, but he sees no emergency for this form of taxation. There will not, therefore, be the enthusiasm to Mr. Root's support of the amendment that there would if he felt differently about the tax itself and there is question as to whether the general antagonistic influence will not outweigh such support when it comes to the test.

It is expected the fight against the adoption of the amendment will be concentrated in the eastern states because of the changes which make a powerful sentiment there naturally opposed to income taxation. The most active advocates of the proposed amendment think Senator Root struck a chord that will be responsive outside his own state when he declared at the time the corporation tax amendment to the tariff bill was under discussion that an income tax would be unjust because it would be conspicuously a tax upon the east for the benefit of the west; in other words, he declared in substance that the agitation for an income tax is an attempt on the part of the west to make the east pay the running expenses of the government.

Speaking generally, it is believed this argument by Senator Root has not enhanced the chances for the constitutional amendment anywhere in the east, where there will be pressed at the critical time also the further powerful and correlative argument that there is no need for this power to levy an income tax, because there is no war and no probability of war, but that if the amendment to the constitution succeeds of adoption a law to tax incomes will almost inevitably follow at once. A second consideration that is believed to have a powerful effect in the east is a belief which will be cultivated that the specifically granted power to legislate for an income tax will be the opening wedge to the destruction of the protective tariff system in the United States. This argument or belief will appeal to states like Pennsylvania and those in the New England group—in fact, all states which are thoroughly committed to ultra-protection.

Here you have the reasons which show the probability of concentrating the fight against the adoption of the amendment in the east.

The third feature of opposition of a general character that commands attention is the fact that there always will be a strong and influential force in politics against an income tax on any ground.

Getting around to the other side of the fight it is pointed out that while the antagonists of an income tax have unlimited wealth at their command there is nobody to furnish funds and make a battle for the tax with the enemy's effective weapons. It will be a people's cause, but without, in all probability, organization or unity of action in many states where the vote will be of vital importance.

### THE INCOME TAX AMENDMENT

So great is the inherent conservatism of American democracy that it has been forty years since an amendment to the federal constitution was submitted to the states for ratification.

Yesterday the United States senate, in carrying out the recommendation in Mr. Taft's special message of June 16, adopted by a unanimous vote the resolution providing for an amendment that will specifically empower congress to levy and collect an income tax as part of the revenue system of the national government. The resolution will now go to the house, where there is little doubt that the necessary two-thirds vote can be obtained to pass it.

When this is done the secretary of state will formally transmit the amendment to the legislatures of the several states, three-fourths of which must ratify it in order to make it operative. The senate rejected Senator Bailey's amendment to submit the amendment to state conventions instead of legislatures. As there are forty-six states in the union, the consent of thirty-five legislatures will be necessary before the amendment can become a part of the fundamental law of the land.

Having consistently advocated a federal tax on large incomes for the last twenty-six years, the World is gratified at any step that may be taken to bring this just measure of taxation nearer to a practical realization. At the same time the senate resolution sheds a curious light upon the political disorganization of both parties.

So far as the income tax was an issue in the presidential campaign, it was the democrats who advocated the uncertain processes of a constitutional amendment and the republicans who maintained that a valid law could be enacted in spite of the decision of the United States supreme court.

The democratic national platform declared that—

"We favor an income tax as part of our revenue system, and we urge the submission of a constitutional amendment specifically authorizing congress to levy and collect tax upon individual and corporate incomes, to the end that wealth may bear its proportionate share of the burdens of the federal government."

Mr. Taft criticised this plank and insisted that "in my judgment an amendment to the constitution for an income tax is not necessary." When there was grave danger, however, that the senate might adopt Mr. Taft's views, the republican leaders, with Mr. Taft at their head, made the democratic constitutional amendment their own policy so far as a tax on individual incomes was concerned. Then they accepted Mr. Taft's theory of the constitutionality of a tax on corporate incomes, provided it was called an excise tax.

We doubt if the history of American politics shows a more bewildering compromise than that carried through the senate, with Mr. Taft's assistance, by Mr. Aldrich, who is uncompromisingly opposed to any kind of an income tax and accepted the corporation tax only as a choice of evils. Certainly there is no more extraordinary example of what Fernando Wood used to call "pandering to the moral sentiment of the community."—New York World.

### GOVERNOR JOHNSON AND THE TONNAGE TAX

Duluth, Minn., June 28, 1909.—Editor The Commoner: A few words as to tonnage tax bill in Minnesota and the attitude of Minnesota democrats toward it. You say: "The Commoner will not enter upon a consideration of the merits of the bill, but will be pleased to give space to Minnesota democrats who desire to discuss it." The form of the bill is unimportant but the principle of taxation embodied in it is. The question is one of method of taxation and the manner of distribution of the revenue derived from taxation. The tonnage tax principle is a radical departure from the principle of the taxation of realty according to value. It is a specific tax, arbitrarily, one might almost say tyrannically, levied. I think it is a democratic as well as a republican principle that all property subject to taxation should be taxed absolutely equally. This can only be done when all property subject to taxation is taxed according to its value. If property is over-valued for taxation its owner can go into court and show that fact. If it is under-valued the state can in court show that fact. Relief can be had. But if wheat, potatoes, coal and iron ore are to be taxed by the ton and the rate per ton is to be fixed arbitrarily by the legislature, then there can be no relief on the part of the property owner and equality of taxation will be an "iridescent dream." Our state legislature will be miniature senates with Aldriches in the saddle. The potato members will want a low rate on potatoes but will not care so much how high the rate is to be on wheat and iron and coal. The wheat members, the iron members and the coal members will feel in the same way except that they will want a low rate on their particular article. Thus will our legislatures become schools of graft, inequality and special privilege such as never heretofore dreamed of. Such a method of taxation may be just and democratic, but I have never so considered it and I do not think you have. I must not take much space and so can only touch on one or two things. I am opposed to the tonnage tax because, as I look at it, it is undemocratic, arbitrary and tyrannical. Also because that system of taxation almost necessarily leads to corruption, graft, special privilege and sectional strife and ill feeling.

But then there is the question of the distribution of the tax collected. Perhaps the best way to open up this phase of the question is to state a part of that precious plank, quoted in The Commoner, which was sneaked into the last democratic state platform. In commending the adoption of a certain amendment to the state constitution at the election (an amendment, by the way, that was beaten by the people at the polls) it pathetically says: "That this amendment will open the way for the passage of a tonnage tax on iron ore." Now that statement is not true. Since November 3, 1896, a tonnage tax upon iron ore has been authorized by the state constitution. (Par. 17 of Art. 10.) But that authorization was not satisfactory to some because it also provides, "but the proceeds of such taxes upon mining property shall be distributed between the state and the various political sub-divisions thereof wherein the same is situated, in the same proportion as the proceeds of taxes upon real property are distributed." The milk in the cocoanut of the proposed amendment to the constitution voted down in 1908, and also the one voted down in 1906 but fraudulently declared carried and afterwards sustained as adopted by the supreme court upon a technicality when every man, woman and child in the state knows it was voted down, is the doing away with this provision of the constitution which required a tonnage tax to be distributed between the state, the county, the town, the school district, etc., where the mine is situated, "in the same proportion as the proceeds of taxes upon real property are distributed." That clause which required this tax to be equally distributed between state, county, school district, etc., the same as taxes collected from other property, was the offending member of our constitution which must be cut off. The desire is to have all of this tonnage tax go to the state. None to county or school districts. Is there any reason that can be suggested why taxes collected from property situated in St. Louis, or Itaska, or Aitkin, or Crow Wing or Becker county should be distributed differently from taxes collected from property situated in Rock, or Pipestone, or Ramsey county? Here is where discrimination and sectionalism creeps in. It does not seem democratic to me that this discrimination should exist. Does it to you? Now as to the question of the plank of the platform. I am generally in accord with you upon that question. If I were a democrat in office I should feel bound by the Denver platform. It was considered and adopted amid scenes of greatest publicity. It is impossible that anything could have been put into it without consideration. But that this plank in the democratic state platform was sneaked into it is so apparent and manifest that no one can doubt. There were forty or fifty delegates in the convention that adopted that platform from St. Louis county who would