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(CONTINUED FROM PAGE THREE)

sum total of changes represents the public good. This means that the subject cannot with wisdom be dealt with in the year preceding a presidential election, because, as a matter of fact, experience has conclusively shown that at such a time it is impossible to get men to treat it from the standpoint of the public good. In my judgment, the wise time to deal with the matter is immediately after such election.

Income Tax and Inheritance Tax. come tax was declared unconstitution- readily punished. al by the supreme court, while in addition it is a difficult tax to administer ation. The government has the abso- attendant damage to stockholders. lute right to decide as to the terms taxation is increased in proportion to tinue. the remoteness of blood of the man receiving the bequest. These principles are recognized already in the leading civilized nations of the world. In Great

Britain all the estates worth \$5,000 or Abuses of This Judicial Institution less are practically exempt from death duties, while the increase is such that when an estate exceeds \$5,000,000 in value and passes to a distant kinsman injunctions in labor disputes continue should be permitted to work, should ter into unions. The relations of the where the work must be purely menor stranger in blood the government to occur, and the resentment in the all be strengthened wherever in actual receives all told an amount equivalent minds of those who feel that their to nearly a fifth of the whole estate. rights are being invaded and their lib-In France so much of an inheritance as exceeds \$10,000,000 pays over a fifth to the state if it passes to a distant relative. The German law is especially interesting to us because it makes the inheritance tax an imperial measure, while allotting to the individual states of the empire a portion of the proceeds and permitting them to impose taxes in addition to those imposed by the imperial government. Small inheritances are exempt, but the tax is so sharply progressive that when the inheritance is still not very large, provided it is not an agricultural or a forest land, it is taxed at the rate of 25 per cent if it goes to dis-

There is no reason why in the Unit-

tant relatives.

ed States the national government should not impose inheritance taxes in addition to those imposed by the states, and when we last had an inheritance tax about one-half of the states levied such taxes concurrently with the national government, making a combined maximum rate in some cases as high as 25 per cent. The French law has one feature which is to be heartily commended. The progressive principle is so applied that each higher rate is imposed only on the excess above the amount subject to the next lower rate, so that each increase of rate will apply only to a certain amount above a certain maximum. The tax should if possible be made to bear more heavily upon those residing without the country than within it. A heavy progressive tax upon a very and wrongs of capital, and the nalarge fortune is in no way such a tax upon thrift or industry as a like tax would be on a small fortune. No advantage comes either to the country as a whole or to the individuals inheriting to Kansas, Oklahoma, the Gulf | the money by permitting the transmission in their entirety of the enormous fortunes which would be affected by such a tax, and as an incident to its function of revenue raising such a tax would help to preserve a measurable equality of opportunity for the people of the generations growing to manhood. We have not the slightest sympathy with that socialistic idea which would try to put laziness, thriftlessness and inefficiency on a par with industry, thrift and efficiency, which would strive to break up not merely private property, but, what is far more important, the home, the chief prop upon which our whole civilization stands. Such a theory, if ever adopted, would mean the ruin of the entire country-a ruin which would bear heaviest upon the weakest, upon those least able to shift for themselves. But proposals for legislation such as this herein advocated are directly opposed to this class of socialistic theories. Our aim is to recognize what Lincoln pointed out-the fact that there are some respects in which men are obviously not equal, but also to insist that there should be an equality of self respect and of mutual respect, an equality of rights before the law and at least an

> when compared to his fellows. A few years ago there was loud complaint that the law could not be invoked against wealthy offenders. There is no such complaint now. The course

approximate equality in the conditions

under which each man obtains the

chance to show the stuff that is in him

past few years has been such as to has been as prompt to proceed against the wealthiest malefactor whose crime was one of greed and cunning as to proceed against the agitator who incites to brutal violence. Everything that can be done under the existing law and with the existing state of pub-When our tax laws are revised the lic opinion, which so profoundly influquestion of an income tax and an in- ences both the courts and juries, has which the national government has eral public. Appeals were made to me not those who commit the crimes heritance tax should receive the care- been done, but the laws themselves ful attention of our legislators. In my need strengthening in more than one judgment, both of these taxes should important point. They should be made be part of our system of federal taxa- more definite, so that no honest man tion. I speak diffidently about the in- can be led unwittingly to break them come tax because one scheme for an in- and so that the real wrongdoer can be

Moreover, there must be the public opinion back of the laws or the laws in its practical working, and great themselves will be of no avail. At care would have to be exercised to see | present, while the average juryman unthat it was not evaded by the very doubtedly wishes to see trusts broken men whom it was most desirable to up and is quite ready to fine the corhave taxed, for if so evaded it would poration itself, he is very reluctant to of course be worse than no tax at all, find the facts proven beyond a reasonas the least desirable of all taxes is able doubt when it comes to sending to the tax which bears heavily upon the jail a member of the business comhonest as compared with the dishonest munity for indulging in practices man. Nevertheless a graduated in which are profoundly unhealthy, but come tax of the proper type would be which unfortunately the business coma desirable feature of federal taxation, munity has grown to recognize as and it is to be hoped that one may be well nigh normal. Both the present devised which the supreme court will condition of the law and the present declare constitutional. The inheritance temper of juries render it a task of extax, however, is both a far better treme difficulty to get at the real method of taxation and far more im- wrongdoer in any such case, especially portant for the purpose of having the by imprisonment, yet it is from every fortunes of the country bear in pro- standpoint far preferable to punish the portion to their increase in size a cor- prime offender by imprisonment rather | serves the public. When he starts in responding increase and burden of tax- than to fine the corporation, with the

The two great evils in the execution upon which a man shall receive a be- of our criminal laws today are sentiquest or devise from another, and this mentality and technicality. For the point in the devolution of property is latter the remedy must come from the especially appropriate for the imposi- hands of the legislatures, the courts tion of a tax. Laws imposing such and the lawyers. The other must detaxes have repeatedly been placed pend for its cure upon the gradual upon the national statute books and as growth of a sound public opinion repeatedly declared constitutional by which shall insist that regard for the the courts, and these laws contained law and the demands of reason shall the progressive principle-that is, after control all other influences and emoa certain amount is reached the be- tions in the jury box. Both of these quest or gift, in life or death, is in- evils must be removed or public discreasingly burdened and the rate of content with the criminal law will con-

INJUNCTIONS.

Should Be Stopped.

erty of action and of speech unwarrantly restrained continues likewise to grow. Much of the attack on the use of the process of injunction is wholly without warrant, but I am constrained to express the belief that for some of it there is warrant. This question is becoming more and more one of prime importance, and unless the courts will themselves deal with it in effective manner it is certain ultimately to demand some form of legislative action. It would be most unfortunate for our social welfare if we should permit many honest and law abiding citizens to feel that they had just cause for regarding our courts with hostility. I earnestly commend to the attention of the congress this matter, so that some way may be devised which will limit the abuse of injunctions and protect those rights which from time to time it unwarrantably invades. Moreover, discontent is often expressed with the use of the process of injunction by the courts, not only in labor disputes, but where state laws are concerned. I refrain from discussion of this question, as I am informed that it will soon receive the consideration of the supreme

court. The federal courts must of course decide ultimately what are the respective spheres of state and nation in connection with any law, state or national, and they must decide definitely and finally in matters affecting individual citizens, not only as to the rights and wrongs of labor, but as to the rights tional government must always see that the decision of the court is put into effect. The process of injunction is an essential adjunct of the court's doing its work well, and as preventive measures are always better than remedial the wise use of this process is from every standpoint commendable. But where it is recklessly or unnecessarily used the abuse should be censured, above all by the very men who are properly anxious to prevent any effort to shear the courts of this necessary power. The court's decision must conduct of individual judges in needlessly anticipating such final decision or in the tyrannical use of what is nominally a temporary injunction to

Accidents.

begin by providing for a federal inspection of interstate railroads somewhat along the lines of federal inspection of steamboats, although not going railroads and report in detail the ten years and was double the number own immediate control. causes thereof. Such an officer should In the preceding five years. These figpresent steamboat inspection law.

The national government should be congress favorably consider the mat- ment in arriving at a right conclusion. fancy. The national government

compensation for accidents to all taking action. workmen within the scope of the federally an inadequate remedy for the altogether disproportionate annoyance to the employer. The law should be matic instead of being a matter for ress in this direction. lawsuits. Workmen should receive certain and definite compensation for all accidents in industry irrespective of negligence. The employer is the agent of the public, and on his own responsibility and for his own profit he motion agencies which create risks for others he should take all the ordinary and extraordinary risks involved, and the risk he thus at the moment assumes will ultimately be assumed, as it ought to be, by the general public. Only in this way can the shock of the accident be diffused, instead of falling upon the man or woman least able to bear it, as is now the case. The community at large should share the burdens as well as the benefits of industry. By the proposed how employers would gain a desirable certainty of obligation and get rid of litigation to determine it, while the workman and his family would be relieved from a crushing load. With such a policy would come increased care, and accidents would be reduced in number. The national laws providing for employers' liability on railroads engaged in interstate commerce and for safety appliances, as well as for diminishing the Instances of abuse in the granting of hours any employee of a railroad practice they have shown weakness. They should be kept on the statute books in thoroughgoing form. The constitutionality of the employ-

ers' liability act passed by the preceding congress has been carried before the courts. In two jurisdictions the law has been declared unconstitutional, and in three jurisdictions its constitutionality has been affirmed. The question has been carried to the supre. . court, the case has been heard by that tribunal, and a decision is expected at an early date. In the event that the court should affirm the constitutionality of the act I urge further legislation along the lines advocated in my message to the preceding congress. The practice of putting the entire burden of loss to life or limb upon the victim or the victim's family is a form of social injustice in which the United States stands in unenviable prominence. In both our federal and our state legislation we have, with few exceptions, scarcely gone further than the repeal of the fellow servant principle of the old law of liability, and in some of our states even this slight modification of a completely outgrown principle has not yet been secured. The legislation of the rest of the industrial world stands out in striking contrast to our backwardness in this respect. Since 1895 practically every country of Europe, together with Great Britain, New Zealand, Australia, British Columbia and the Cape of Good Hope, has enacted legislation embodying in one form or another the complete recognition of the principle which places upon the employer the entire trade risk in the various lines of industry. I urge upon the congress the enactment of a law which will at the same time bring federal legislation up to the standard already established by all the European countries and which will serve as a stimulus to the various states to perfect their legislation in

Eight Hour Law.

The congress should consider the extension of the eight hour law. The constitutionality of the present law has The principle of the eight hour day should as rapidly and as far as pracpresent law should be amended to em-

of the department of justice during the a model employer. It should demand ter of creating the machinery for com- Vice in its cruder and more archaic the highest quality of service from pulsory investigation of such industrial forms shocks everybody, but there is make it evident that no man stands each of its employees, and it should controversies as are of sufficient mag- very urgent need that public opinion above the law; that no corporation is care for all of them properly in re- nitude and of sufficient concern to the should be just as severe in condemnaso wealthy that it cannot be held to turn. Congress should adopt legisla- people of the country as a whole to tion of the vice which hides itself beaccount. The department of justice tion providing limited but definite warrant the federal government in hind class or professional loyalty or

eral power, including employees of investigation was forcibly illustrated lie and the representatives of the pubnavy yards and arsenals. In other during the past summer. A strike of lie, the high officials, whether on the words, a model employers' liability act, telegraph operators seriously interfered bench or in executive or legislative pofar reaching and thoroughgoing, should with telegraphic communication, caussitions, need to remember that often be enacted which should apply to all ing great damage to business interests the most dangerous criminals, so far as positions, public and private, over and serious inconvenience to the gen- the life of the nation is concerned, are jurisdiction. The number of accidents from many parts of the country, from known to and condemned by the poputo wageworkers, including those that city councils, from boards of trade, far conscience for centuries, but those are preventable and those that are from chambers of complete and from who commit crimes only rendered posnot, has become appalling in the me- labor organizations, urging that steps sible by the complex conditions of our chanical, manufacturing and transpor- be taken to terminate the strike. Ev- modern industrial life. It makes not a tation operations of the day. It works erything that could with any propriety particle of difference whether these grim hardship to the ordinary wage- be done by a representative of the gov- crimes are committed by a capitalist or worker and his family to have the ef- ernment was done without avail, and by a laborer, by a leading banker or fect of such an accident fall solely up- for weeks the public stood by and suf- manufacturer or railroad man or by a on him, and, on the other hand, there fered without recourse of any kind. leading representative of a labor union, are whole classes of attorneys who ex- Had the machinery existed and had Swindling in stocks, corrupting legisist only by inciting men who may or there been authority for compalsory latures, making fortunes by the inflamay not have been wronged to under- investigation of the dispute the public tion of securities, by wrecking railroads, take suits for negligence. As a matter would have been placed in possession by destroying competitors through reof fact, a suit for negligence is gen- of the merits of the controversy, and bates-these forms of wrongdoing in person injured, while it often causes brought about a prompt adjustment. than any other form of embezzlement or

demonstrated. The creation of a board more dangerous to the community, but progressive programm. e.

Capital and Labor.

It is certain that for some time to

come there will be a constant increase absolutely and perhaps relatively of those among our citizens who dwell in ture was founded there was much cities or towns of some size and who sneering as to its usefulness. No detheir own way. If the states will cornation must stand ready to aid them.

CHILD AND WOMAN LABOR.

No Industrial Question of More Importance Than This.

No question growing out of our rapid ployment of women and children. The with extreme directness upon the character of the home and upon family life, and the conditions surrounding the employment of children bear a vital relation to our future citizenship. Our remuneration and the power of their legislation in those areas under the control of the congress is very much existing legislation is unquestionably to the employment of women and chil-

my previous recommendation that the purpose and spirit-is on essential ele- sults, but they are as yet in their in-

which denies that it is vice if it can es-The need for some provision for such cape conviction in the courts. The pubpublic opinion would probably have the capitalist are far more infamous Each successive step creating ma- forgery, yet it is a matter of extreme chinery for the adjustment of labor difficulty to secure the punishment of made such that the payment for acci- difficulties must be taken with caution, the men most guilty of them, most redents by the employer would be auto- but we should endeavor to make prog- sponsible for them. The business man who condones such conduct stands on The provisions of the act of 1898 a level with the labor man who decreating the chairman of the interstate liberately supports a corrupt demacommerce commission and the commis- gogue and agitator, whether head of a sioner of labor a board of mediation in union or head of some municipality, controversies between interstate rail- because he is said to have "stood by roads and their employees has for the union." The members of the busifirst time been subjected to serious ness community, the educators or tests within the past year, and the wis- clergymen who condone and encourage dom of the experiment has been fully the first kind of wrongdoing are no for compulsory investigation in cases are morally even worse, than the labor where mediation fails and arbitration mea who are gallty of the second type is rejected is the next logical step in a of wrengdoing, because less is to be pardoned these who have no such excuse as is furnished either by ignorance or by dire need.

Farmers and Wageworkers. When the department of agricul-

work for wages. This means that partment of the government, however, there will be an ever increasing need has more emphatically vindicated its to consider the problems inseparable usefulness, and none save the postfrom a great industrial civilization. office department comes so continually Where an immense and complex busi- and intimately into touch with the peoness, especially in those branches re- ple. The two citizens whose welfare lating to manufacture and transporta- is in the aggregate most vital to the tion, is transacted by a large number welfare of the nation and therefore of capitalists who employ a very to the welfare of all other citizens are much larger number of wage earners the wageworker who does manual lathe former tend more and more to bor and the tiller of the soil, the farmcombine into corporations and the lat- er. There are of course kinds of labor capitalist and wageworker to one an- tal, and there are other kinds of labor other and of each to the general public where under existing conditions very are not always easy to adjust, and to little demand indeed is made upon the put them and keep them on a satisfact mind, though I am glad to say that tory ! asis is one of the most important the proportion of men engaged in this and one of the most delicate tasks be- kind of work is diminishing. But in fore our whole civilization. Much of any community with the solid, healthy the work for the accomplishment of qualities which make up a really great this end must be done by the individ- nation the bulk of the people should do uals concerned themselves, whether work which calls for the exercise of singly or in combination, and the one both body and mind. Progress cannot fundamental fact that must never be permanently exist in the abandonment lost track of is that the character of of physical labor, but in the developthe average man, whether he be a man ment of physical labor, so that it shall of means or a man who works with represent more and more the work of his hands, is the most important fac- the trained mind in the trained body tor in solving the problem aright. But Our school system is gravely defective it is almost equally important to re- in so far as it puts a premium upon member that without good laws it is mere literary training and tends, therealso impossible to reach the proper so- fore, to train the boy away from the lution. It is idle to hold that without farm and the workshop. Nothing is good laws evils such as child labor, as more needed than the best type of inthe overworking of women, as the fail- dustrial school, the school for mechanure to protect employees from loss of ical industries in the city, the school life or limb can be effectively reached for practically teaching agriculture in any more than the evils of rebates and the country. The calling of the skilled stock watering can be reached without tiller of the soil, the calling of the good laws. To fail to stop these prace skilled mechanic, should alike be recogtices by legislation means to force hon- nized as professions just as emphaticest men into them, because otherwise ally as the calling of lawyer, doctor, the dishonest who surely will take ad- merchant or clerk. The schools should vantage of them will have everything recognize this fact, and it should equally be recognized in popular opinrect these evils, well and good, but the jon. The young man who has the farsightedness and courage to recognize it and to get over the idea that it makes a difference whether what he earns is called salary or wages and who refuses to enter the crowded field of the so called professions and takes to constructive industries instead is reasonably sure of an ample reward in earnings, in health, in opportunity to and complex industrial development is marry early and to establish a home more important than that of the em- with a fair amount of freedom from worry. It should be one of our prime presence of women in industry reacts objects to put both the farmer and the mechanic on a higher plane of efficiency and reward, so as to increase their effectiveness in the economic world and therefore the dignity, the

No growth of cities, no growth of behind the legislation of our more pro- wealth, can make up for any loss in gressive states. A thorough and com- either the number or the character of recently been called into question, and prehensive measure should be adopted the farming population. We of the be final. The protest is only against the the supreme court has decided that the at this session of the congress relating United States should realize this above almost all other peoples. We began within the powers of the congress. dren in the District of Columbia and our existence as a nation of farmers, the territories. The investigation into and in every great crisis of the past a the condition of women and children peculiar dependence has had to be accomplish what is in fact a permanent | ticable be extended to the entire work | wage earners recently authorized and | placed upon the farming population. carried on by the government, and the directed by the congress is now being and this dependence has hithertocarried on in the various states, and been justified. But it cannot be justi-The loss of life and limb from rail- brace contracts on those public works I recommend that the appropriation fied in the future if agriculture is perroad accidents in this country has be- which the present wording of the act made last year for beginning this work mitted to sink in the scale as comcome appalling. It is a subject of has been construed to exclude. The be renewed in order that we may have pared with other employments. We which the national government should general introduction of the eight hour the thorough and comprehensive invesse cannot afford to lose that pre-eminenttake supervision. It might be well to day should be the goal toward which tigation which the subject demands, ly typical American, the farmer who we should steadily tend, and the gov- The national government has as an ul- owns his own medium sized farm. To ernment should set the example in this timate resort for control of child labor have his place taken by either a class the use of the interstate commerce of small peasant proprietors or by a Strikes and lockouts, with their at- clause to prevent the products of child class of great landlords with tenant so far. Perhaps at first all that it tendant loss and suffering, continue to labor from entering into interstate com- farmed estates would be a veritable would be necessary to have would be increase. For the five years ending merce, but before using this it ought calamity. The growth of our cities is some officer whose duty would be to Dec. 31, 1905, the number of strikes certainly to enact model laws on the a good thing, but only in so far as it investigate all accidents on interstate was greater than those in any previous subject for the territories under its does not mean a growth at the expense of the country farmer. We must There is one fundamental proposition | welcome the rise of physical sciences make it his business to get into close ures indicate the increasing need of which can be laid down as regards all in their application to agricultural touch with railroad operating men, so providing some machinery to deal with these matters-namely, while honesty practices, and we must do all we can as to become thoroughly familiar with this class of disturbances in the inter- by itself will not solve the problem, yet to render country conditions more easy every side of the question, the idea est alike of the employer, the em- he insistence upon honesty-not mere- and pleasant. There are forces which being to work along the lines of the ployee and the general public. I renew iy technical honesty, but honesty in now tend to bring about both these re-

positions in the social world.