

Whether Common or Not.

Hello, Pop!

His photograph! Our joy and pride;
The picture of our boy who died.
I seem to hear midst tears that drop
Upon his face the loving call
Come ringing down the darkened hall
To give me greeting:
"Hello, Pop!"

It seems but yesterday he died;
But yesterday we stood beside
His bed and watched his eyelids drop
To sleep, to wake in endless day—
But yesterday I heard him say
With dying accents:
"Good-bye, Pop!"

Last night I dreamed he stood again
With face pressed to the window-pane
And watched to see my street car
stop:
That when he heard me at the door
He quickly ran across the floor
And met me, shouting:
"Hello, Pop!"

Sometimes, when daylight fades to
gloom,
And ghostly shadows fill the room,
I feel again the swelling joy.
For, from the shadows round about
I hear once more his joyful shout,
In boyish tones:
"I'm papa's boy!"

When, after death's cold, chilly hands
Have loosed the last of earthly bands
And caused life's weary load to
drop;
I'll feel it is supremest joy
To meet at heaven's gate my boy,
And hear his welcome:
"Hello, Pop!"
—Reprinted from "Limnings."

His Business.

"What is your official position?"
queried the foreign visitor as he
opened his trunks for inspection.
"My position?" queried the customs
official. "O, I'm doing sentry duty at
the headquarters of the captains of in-
dustry."

Folled.

"Tain't no use tryin' t' make a raise
t'night, Bill," remarked Jimmy de
Porch Climber, looking up from a
soiled copy of a morning paper that
he had picked out of the gutter.
"Why not?" queried his pal, stop-
ping in his work of polishing his kit
of tools.
"Cause dere was a unparalleled
bargain sale at Shovem & Pullem's
t'day, an' dere won't be nuttin' left in
de houses wort' goin' fur."

No Toady.

He had traveled all through Russia,
France and England, Denmark, Rus-
sia; he had floated down the channel
of the Rhine. He had fought brigands
in Turkey, dipped in Nile's broad wa-
ters murky, and explored full many
deep Siberian mine.

He had lived among the Danish,
Portugese, Swiss, Swedes and Spanish;
and had traveled wilds of China all
alone. But through all he was a Yan-
kee with some notions folks called
cranky, and had never worn kuce
breeches at a throne.

Mixed.

Just as the young minister arose to
announce the opening hymn the young
lady—t-h-e young lady—sailed down
the aisle.

"Brethren, we will sing this morn-
ing the beautiful song beginning, 'Hest
for the roiling hand'—I mean 'Hest
for the roiling tand,' Brethren, we will

stand and sing that beautiful hymn
beginning, 'Hest for the hoiling rand'
—that is, 'Holl for the testing'—please
stand and sing number 462."

And wiping the perspiration from
his brow the young minister looked
studiously away from the pew where
the young lady—t-h-e young lady—
sat.

Explained.

"But why do you object to electing
senators by direct vote of the people,"
queried the unsophisticated citizen.

"Because," replied Senator Graball,
"it is easier to buy a majority of a
caucus than—I mean that the selection
of so important an official as a United
States senator should not be left to the
turmoil and strife of a great state
campaign."

Sprung on Spring.

When the crocus is a croaking,
And the garbage piles are smoking,
And the busy housewife poking
Everything;

When the geese are northward going,
And the dust and dirt is blowing,
That's the way we have of knowing
That it's spring.

When the streets are awful slushy,
And the poets write rhymes gushy,
And young lovers all grow mushy,
Never fear;

Soon the birds will all be singing,
Street pianos will be ringing,
And the mud will soon be clinging—
Spring is near.

Brain Leaks.

A rose for the living is better than
a bouquet for the dead.

Prayers are usually thin after being
strained through a mortgaged church
roof.

The soft touch of a baby's fingers
makes a man feel just a little nearer
heaven.

Attending the church with the tal-
lest spire does not insure close stand-
ing to the throne.

Time spent in bemoaning the fail-
ure of yesterday will not insure the
success of tomorrow.

If politics is a dirty business it is be-
cause so many men think they are too
good to engage in it.

The man who carefully looks after
the comfort of his family is sure to
take good care of his horse.

A great many men who express a
willingness to die for the old flag al-
ways let their wives carry in the coal.

Atheists and infidels waste time
talking to a mother who gazes with
tear-wet eyes at a baby's empty shce.

Some young men are so smart that
they discover God is a myth long be-
fore they discover what they were
created for.

When you hear a girl saying she is
going to be an old maid you may ex-
pect to see her name hyphenated with
another in the local paper before the
season ends.

Some men who would not pay a pen-
ny for salvation and accepted it only
because they were told that it was free,
will sooner or later discover that it is
only a life lease they hold.

The man who laughs loudest at the
sight of a fellow creature trying to
lift himself over a fence by his boot-
straps is usually the fellow who votes
the high tariff ticket in the belief that
he can tax himself rich.

—Will M. Maupin.

Comments on The Commoner.

The Commoner is a little past one
year old, and still lives. Evidently
some people have another guess com-
ing.—Lincoln (Neb.) Democrat.

The Commoner, W. J. Bryan's paper,
has reached a circulation of over 100,-
000, and is rapidly growing larger.
The people want it, and it does them
good.—Rochester (Minn.) Democrat.

The best thing in print is The Com-
moner. We would like to see every
reader of the Chronicle a subscriber
to The Commoner. One-half of them
ought to be; one-fourth of them prob-
ably will be.—Carrollton (O.) Chron-
icle.

Bryan's Commoner has closed its
first volume, and begins its second
with a large circulation, and a larger
influence for good, perhaps, than any
other journal in the country. May it
steadily increase in power and pros-
perity.—San Francisco Star.

The Commoner has entered its sec-
ond volume, and editorial work is so
pleasant and profitable to Colonel
Bryan that he is disposed to look
lightly on the loss of a little matter
like the presidency. He has not yet
had much experience with delinquent
subscribers.—Dawson (Neb.) News-
Boy.

There is not a thoughtful citizen in
the United States, be he democrat or
republican, who will not be interested
by The Commoner. He may not agree
with all that Mr. Bryan says, but he
will be affronted by no offensive epi-
thets and his mind will undoubtedly
be made the depository of a vast
amount of authentic information and
impressed with the soundest of sane
logic and wholesome morals.—Union
(W. Va.) Watchman.

THE INCOME TAX.

Speech Delivered by W. J. Bryan in the
House of Representatives, Jan. 30, 1894.

Mr. Bryan said:

Mr. Chairman: What is this bill
which has brought forth the vehement
attack to which we have just listened?
It is a bill reported by the committee
on ways and means, as the comple-
ment of the tariff bill. It, together
with the tariff measure already con-
sidered, provides the necessary re-
venue for the support of the govern-
ment. The point of attack is the in-
come tax, individual and corporation
(which is expected to raise about \$30,-
000,000) and to that I will devote the
few minutes which are allowed for
closing the debate.

The gentleman from New York in-
sists that sufficient revenue will be
raised from tariff schedules, together
with the present internal-revenue tax-
es, and that it is therefore unneces-
sary to seek new objects for taxa-
tion. In this opinion he is not sup-
ported by the other members of the
committee, and we have been con-
strained to follow our own judgment
rather than his. The internal revenue
bill which is now pending as an
amendment to the tariff bill imposes a
tax of 2 per cent upon the net in-
comes of corporations, and in the case
of corporations no exemption is al-
lowed.

I need not give all the reasons which
led the committee to recommend this
tax, but will suggest two of the most
important. The stockholder in a cor-
poration limits his liability. When
the statute creating the corporation is
fully complied with the individual
stockholder is secure, except to the
extent fixed by the statute, whereas
the entire property of the individual

is ordinarily liable for his debts. An-
other reason is that corporations en-
joy certain privileges and franchises.
Some are given the right of eminent
domain, while others, such as street
car companies, are given the right to
use the streets of the city—a franchise
which increases in value with each
passing year. Corporations occupy
the time and attention of our federal
courts and enjoy the protection of the
federal government, and as they do not
ordinarily pay taxes the committee felt
justified in proposing a light tax upon
them.

Some gentlemen have accused the
committee of showing hostility to cor-
porations. But, Mr. Chairman, we are
not hostile to corporations; we simply
believe that these creatures of the
law, these fictitious persons, have no
higher or dearer rights than the per-
sons of flesh and blood whom God
created and placed upon His footstool.
The bill also imposes a tax of 2 per
cent upon individual incomes in ex-
cess of \$4,000. We have proposed the
maximum of exemption and the mini-
mum of rate. The principle is not
new in this country. For nearly ten
years, during and after the war, an
income tax was levied, varying from
2½ to 10 per cent, while the exemp-
tion ranged from \$600 to \$2,000. In
England the rate for 1892 was a little
more than 2 per cent, the amount ex-
empt, \$750, with an additional deduc-
tion of \$600 on incomes of less than
\$2,000. The tax has been in force there
in various forms for more than fifty
years.

In Prussia the income tax has been
in operation for about twenty years;
incomes under 900 marks are exempt,
and the tax ranges from less than 1
per cent to about 4 per cent, according
to the size of the income.

Austria has tried the income tax for
thirty years, the exemption being
about \$113, and the rate ranging from
8 per cent up to 20 per cent.

A large sum is collected from an
income tax in Italy; only incomes
under \$77.20 are exempt, and the rate
runs up as high as 13 per cent on some
incomes.

In the Netherlands the income tax
has been in operation since 1823. At
present, incomes under \$260 are ex-
empt, and the rate ranges from 2 per
cent to 3.15 per cent, the latter rate
being paid upon incomes in excess of
\$3,280.

In Zurich, Switzerland, the income
tax has been in operation for more
than half a century. Incomes under
\$100 are exempt, and the rate ranges
from about 1 per cent to almost 8 per
cent, according to the size of the in-
come.

It will thus be seen that the income
tax is no new device, and it will also
be noticed that the committee has
proposed a tax lighter in rate and
more liberal in exemption than that
imposed in any of the countries
named.

If I were consulting my own prefer-
ence I would rather have a graduated
tax, and I believe that such a tax could
be defended not only upon principle,
but upon grounds of public policy as
well; but I gladly accept this bill as
offering a more equitable plan for
making up the deficit in our revenues
than any other which has been pro-
posed. The details of the bill will be
discussed tomorrow under the five-
minute rule, and any necessary
changes can be made.

The committee presents the bill af-
ter careful consideration, but will
cheerfully accept any changes which
the wisdom of the house may suggest.
The bill not only exempts from taxa-
tion, but from annoyance as well, ev-
ery person whose income is below
\$3,500. This is an important feature
of the bill. In order to guard against
fraud the bill provides that every per-
son having an income of more than
\$3,500 shall make a return under oath,
but no tax is collected unless the net
income exceeds \$4,000. The bill also
provides severe penalties to restrain
the tax collector from disclosing any