

fication and not being founded on the said incomes supporting a family or being used in any particular manner or by any class of persons. 2. That incomes less than \$5,000 pay a tax of one per cent and incomes from \$10,000 to \$15,000 pay a tax of 2½ per cent. 3. That said tax includes all natural persons and excludes all corporations. 4. That nearly all plaintiff's income for the year for which said tax was assessed was derived from dividends received from stock in corporations chartered under the laws of the state of South Carolina, and the said corporations had been required to pay the franchise tax in proportion to the amount of the capital stock as required by the laws of the state of South Carolina and, in addition, the said corporations had been taxed and required to pay taxes upon their property for the usual state, county and municipal purposes and the same amounts to an unreasonable discrimination against any tax upon the stockholders of corporations. 5. In that no tax is assessed against the increase in values of property during the year, or from property sold at greater than cost price or for an increase for market value in stock, bonds or other investments, this being an unreasonable and arbitrary classification of property for taxation. 6. In that no deduction is made for any interest or other like expenditures which reduce the net income and are not exempt in said act as expenses of carrying on business. 7. In that no deduction is made for taxes or other assessments paid the government, the said income tax act thereby being a tax on other taxes and subjecting some property to double and treble taxation. 8. In that no deduction is allowed for losses without regard to the nature or cause of same."

IN THE SAME case it was alleged that the income tax law violates sections two and three of article ten of the constitution and that it was repealed by section five of the supply act of 1905. Under the graduation adopted the tax is equal and uniform as to the classes upon which it operates and affects equally and alike all members of the same class and there is, therefore, no unlawful discrimination. The opinion continues: Next, it is alleged that the act violates section two, of article ten, of the constitution of the state, which declares: "The general assembly shall provide for an annual tax sufficient to defray the estimated expenses of the state for each year," in that it attempts to provide for taxation for more than one year, regardless of the estimated expenses of the state for years in which the same is to be collected. This is merely an assumption on the part of the appellant. By the terms of the statute the tax is levied annually, and is applied to the expense of the state in the year in which it is collected. We are bound to assume that in estimating the annual expenses of the state the legislature takes into consideration all the sources of the state, including the income tax, and fixes the general levy accordingly. It is also contended that the act violates section three, of article ten, of the constitution, which provides: "No tax shall be levied except in pursuance of a law which shall distinctly state the object of the same, to which object tax shall be applied." The title of the act (22 St. 529) is: "An act to raise revenue for the support of the state government by the levy and collection of a tax on incomes." That is certainly a distinct statement of the object to which the tax shall be applied. "The last point made is that the act was repealed by the supply act of 1905. Section five of that act requires the auditors and treasurers of the several counties to collect the taxes levied and in pursuance of its provisions and forbids their collecting any other tax whatsoever, except, amongst others, 'such special tax or collection as is authorized under any act of joint resolution of the general assembly.' It seems to us the exception clearly covers the income tax. But it is argued that this is not a special tax. We think it is. The word 'special' is defined in the Standard dictionary as 'having in a peculiar and distinguishing degree some characteristic or characteristics out of the ordinary.' It seems from the numerous objections urged by plaintiff against this tax that he at least considers it 'out of the ordinary,' and as 'having in a peculiar and distinguishing degree some characteristic' of a very objectionable nature. But there are no expressed words of repeal in the supply act and there is certainly no necessary implication of such an intention on the part of the legislature. On the contrary, the same provision will be found in each supply act since the passage of the income tax act, and notwithstanding that provision the income tax act was incorporated

in the code of 1902, and was amended in 1905 by repealing the eighth section of the original act. This clearly shows that the legislature did not intend by that provision in the general supply act to repeal the income tax act."

J. C. DEFOE of New York writes to the World to say: "Referring to your article in this morning's paper on Mr. Bryan, you are unfair and wrong, and it is just such articles as this that hurt the democratic party. Mr. Bryan said nothing about the volume of the currency making high prices, but quoted Taft's speech. Prices falling from the normal are a very different thing from rising prices above normal. Your article deceives no one, as it is plainly written to injure Mr. Bryan on his return home. You can split the party, as you have done in the past, but Mr. Bryan is too great a man to be injured personally. Your course makes him more and stronger friends, and it would be more manly and help the party if you would only tell the truth about a man who is doing more than any other to make the world better."

THE THIRTEENTH census work was commenced April 15 and an army of enumerators are now abroad in the land asking questions. Some facts concerning the federal census are given by the Chicago Inter-Ocean in this way: "The first census was taken in 1790, one year after the beginning of our constitutional government, George Washington, president. The first census showed a population of less than 4,000,000. The thirteenth will show about 90,000,000 inhabitants. In 1790 the area of the United States was 826,844 square miles. In 1910 it is 3,624,122 square miles. The first census was taken at a total cost of \$44,377. The thirteenth census will cost about \$16,000,000. The first census was taken by seventeen marshals and 650 deputy marshals. Now there are 330 supervisors and Chicago alone has 1,440 enumerators. In 1790 returns were published in one small octavo volume of 56 pages. This year ten large quarto volumes of 10,000 pages will be needed. In 1790 Illinois was merely the abiding place of a tribe of Indians. Now it is the third state of the union, with a population of 5,500,000. In 1790 the estimated population of the northwest territory—now five states—was 7,000. In 1900 it was more than 16,000,000. In 1790 the center of population was twenty-three miles east of Baltimore. In 1900 it had moved westward 519 miles to Columbus, Ohio. Population by censuses: 3,929,215; 5,308,483; 7,239,881; 9,633,822; 12,086,020; 17,069,453; 23,191,876; 31,443,321; 38,558,371; 50,155,783; 62,662,250; 76,303,387. Population of Chicago: 1840, 4,479; 1850, 28,269; 1860, 109,206; 1870, 298,977; 1880, 503,298; 1890, 1,099,850; 1900, 1,698,575; 1910, 2,610,681 (estimated). In 1790 there was one dwelling where Chicago now stands. Now the assessed valuation is \$450,000,000 and the actual value more than \$2,000,000,000."

A WASHINGTON, D. C., reader of the New York World does not have great faith in the current stories about "boy soldiers." He writes to the World to say: "The age for a commission during the civil war was not younger than twenty-one, the same as today. The age for enlistment was eighteen, except for drummers and buglers; they, with their guardians' consent, could be enlisted at a younger age. The civil war began about forty-nine years ago; add eighteen to forty-nine and we have sixty-seven years. There were no boys serving with the fighting troops during the war; all stories to the contrary are sentimental. Whenever a fight was at hand the doctors gathered all musicians as nurses for the wounded. The war ended with Lee's surrender April 9, 1865, but in order to cover Sheridan's corps, which was sent to southern Texas on account of the Maximilian trouble in Mexico, the time of ending the war was extended to August 20, 1866. During the winter of 1862-3 General Halleck, general-in-chief of all the armies of the United States, established what was called 'the second line of defense,' extending from Newbern, N. C., to Fort Monroe, Washington, Baltimore, Wheeling, Cincinnati, Louisville, Cairo and thence to Red River. This line had a field organization—namely, brigades, divisions and corps—and is said to have mustered more than a million men, thousands of whom were never in the field proper. By those in the field this line was dubbed in derision 'the school for brigadiers.' These men and many who were with Sheridan in Texas can not be

called 'civil war veterans,' because they entered the service three to four years after the war began and were five to fifteen years younger than those who were in the field and who fought the war to a close. 'The boys of '61' are sentimental veterans; the records are against them."

MANY OLD soldiers take issue with Washington City men who say there were no "boy soldiers." A "Missourian" writes to the World this letter: "'One of the True '61's' denies that any boys served with the fighting men during the civil war. A Mr. L. H. Condit, living in 1886 at Canton, Mo., was named about 1885 as one of the youngest drummer boys of that war, in the discussion that then raged. He has told me himself that he took part in the charge at Vicksburg in 1863 with his regiment, and that he lay all day on the crest of the ridge there after the repulse of Grant's army with a bullet hole through his body, for which he was then (1886) drawing a pension. He was about twelve years old when wounded, as stated. It was night before the men dared to attempt to gather up the wounded from that awful hilltop. How about 'The Drummer Boy of Shiloh?'"

A DRUMMER BOY of the Eighty-first New York, R. B. McCully by name, writes to the World this letter: "Permit me to set our comrade of the civil war who signs himself as 'One of the True '61's,' of Washington, right as to the service of drummers and fifers in time of battle. He says: 'There were no boys serving with the fighting troops during the war; all stories to the contrary are sentimental. Whenever a fight was at hand the doctors gathered all musicians as nurses for the wounded.' I do not know what they did in his regiment, but in the Eighty-first New York the musicians took stretchers and went right into the fight, and when a man was shot put him on the stretcher, took him to the field hospital, then returned for more. Many times we were in greater danger when obliged to leave the rifle-pits and expose ourselves in order to get the wounded to the rear. At the battle of Drewry's Bluff on the 16th day of May, 1864, one of our stretcher corps had his right hip shot away with a six-pound solid shot while returning after we had carried away several of the wounded. I was on that same day taken prisoner while caring for the wounded between the two firing lines, the left wing of our line of battle having changed front and fallen back on account of being flanked. I tried to get away, but the rebel cavalry beat me on the run, and a little later I was in Andersonville."

AN UNUSUALLY interesting dispatch was carried recently under a New York date by the Associated Press. The dispatch follows: "Literary circles and no less the general public read today with a moving interest the story of John Carter, the poet-convict now in the Minnesota penitentiary who, as he says, to 'kill time' and ease his unhappy thoughts has written verse that has brought to light his unfortunate predicament. Robert Underwood Johnson, editor of the Century Magazine, speaking of John Carter said: 'The young man has written several letters to me. I became interested in his case, not only on account of the merit of his verses, but also from the manly tone in which his communications were couched. I voluntarily wrote a letter to the state board of pardons of Minnesota, asking for a remission of Carter's sentence. He has learned a lesson, and his release will place in the world a better man.' In his cell Carter penned a poem under the title of 'Ballad of Misery.' The verses read:

Haggard faces and trembling knees,
Eyes that shine with a weakling's hate,
Lips that mutter their blasphemies,
Murderous hearts that darkly wait.

These were they who were men of late
Fit to hold a plow or a sword,
If a prayer this wall will penetrate,
Have pity on these, my comrades, Lord.

Poets sing of life at the lees
In tender verses and delicate
Of tears and manifold agonies—
Little they know of what they prate.

Out of this silence passionate
Sounds a deeper, a wilder chord.
If song be heard through the narrow grate,
Have pity on these, my comrades, Lord.