

The rates of state and local taxation are to be removed after January 1, 1914.

By a separate amendment, to be voted on at the same election, the state board of equalization is abolished. A state tax commission of greater power is to take its place.

The quite universally condemned system of taxation now prevailing in Missouri affords possibly the strongest argument for the proposed radical change.

Except among enthusiasts it is recognized that no system of taxation is perfect. The general principle which commends the pending amendment (not only in contrast with the bad present system but affirmatively for itself) is this: -It exempts industry and the fruits of industry from taxation.

It has been pointed out that at a time when Kansas City is not collecting enough revenue to meet its necessary expenses, values far more than sufficient to meet the deficits are each year added to lands and franchises by the mere growth of the city.

Against this argument it is urged that there are other "unearned increments" than social land values and that it would not be fair to put all the burden of state and local government on those who invest their savings in land.

As far as the practical working out of the plan can be foreseen it would seem that the adoption of the amendment would attract investors and homeseekers to Missouri and to Missouri cities. The experience of Vancouver, British Columbia, is the most notable in indicating a stimulus to industry and to general growth and prosperity in exempting "movable property" from taxation and taxing only "immovable property."

As affecting the state at large, of course, much would depend upon whether one looked only to the immediate tax bill or to the general effect upon his income of stimulating industry, increasing population and building up surrounding markets. There seem to be no satisfactory general statistics showing whether the exemption of taxes on personal property and on improvements of land and the abolition of poll taxes would offset the higher assessment of farm land values for taxation. It is certain, however, that the speculative land values—those depending on the energy of others than the owners—attach chiefly to city land.

A necessarily brief statement can not reach all phases of the subject. This attempt has been to state the chief facts and to indicate the general drift of argument around the principles involved.

### Practical Tariff Talks

An interesting question is presented by the practical certainty that the next congress, no matter which party controls, will have as its principal task the construction of another tariff bill. That question is, will the republicans give any more heed to the findings and reports of the tariff board they created than they did to the testimony of witnesses at committee hearings or the facts presented to them by such eminent authorities as Senators Dolliver, La Follette and Cummins? One of the recent publications that persons interested in tariff details may secure from their congressman is that which contains the findings of the tariff board on the cotton schedule. In a number of particulars noted in a hurried reading of some parts this board reports as facts what Senators Dolliver and La Follette told the senate was true. The senate, following the leadership of Senator Aldrich, who permitted the cotton interests to formulate this schedule as it now stands in the law, paid no heed to the senators. Will they look upon the conclusions of this body of men Mr. Taft has proclaimed to be experts with any more respect?

Those pages of the congressional Record devoted to the speeches of Dolliver and La Follette are easily accessible, and the comparison of what they said with the facts ascertained by this board is an interesting task. For instance, Mr. Dolliver protested vigorously against a paragraph that put an extra duty of 1 cent per square yard on cotton cloth that is mercerized. Mr. Dolliver said that this duty was outrageously high and proved it. But the senate and house voted that extra duty, and President Taft approved it. Here is what the tariff board reports: The duty of 1 per cent per square yard

# START THE 1912 FIGHT NOW

## BY GETTING GOOD DEMOCRATIC LITERATURE INTO THE HANDS OF THE VOTERS

One of the most important tasks confronting the democratic party in the coming campaign is the work of placing its position squarely before the people by a thorough CAMPAIGN OF EDUCATION.

The time to start this work is NOW—not after the country is deluged with tons of misleading campaign literature. NOW is the time when the voters are in a receptive mood and have the time to weigh questions carefully. NOW is the time when the most effective work can be done.

Victory in 1912 is a POSSIBILITY—not a CERTAINTY. Success will depend on whether the democratic party is alive to its opportunities in this campaign. Much will depend on placing good literature into the hands of the voters, old and young alike. The American people can be trusted to settle questions right, but they want the facts, figures, arguments and reasons from authoritative sources.

How can this be done to the best advantage? Through the medium of reliable democratic newspapers. It is an admitted fact that good newspapers have a greater influence with all classes of voters than any kind of campaign literature that can be circulated. A newspaper

—paid for by the reader—has a far more definite value and influence than any publication sent out for free distribution. Every campaign manager recognizes this fact. Hence the importance of assisting in the work of getting good democratic papers into the hands of the voters.

Many democratic papers will make special campaign rates—rates so low that it will be an easy matter to get these papers into the hands of a large number of new and doubtful voters. Democratic workers could do nothing better to strengthen their party than help circulate democratic newspapers in their own precincts. To aid in this work The Commoner also makes a special campaign rate of 35c on new subscriptions—from now 'till the close of the campaign—OR THREE NEW SUBSCRIPTIONS for \$1.00.

Are you willing to do your part in this work? Will you do your part to help place in the hands of new and doubtful voters a medium that will keep them posted on the democratic position clear through the campaign? If you are, get up a club of THREE NEW SUBSCRIPTIONS FOR \$1.00, and send in at once. It is the surest way to win votes in your precinct and add to the strength of the party. Every democrat can form at least one CLUB OF THREE in his precinct. It will be only a matter of a few minutes work to secure ONE club—many will send in a number. Ask your neighbors and friends to join a CLUB OF THREE; invite the new or doubtful voters to join a club. Use the coupon below:

**THREE FOR \$1.00 CLUB**

THE COMMONER, Lincoln, Neb:

Gentlemen—Enclosed find \$1.00 for which please send The Commoner to the following new subscribers under your special campaign offer—THREE FOR \$1.00.

Name .....P. O. ....

Name .....P. O. ....

Name .....P. O. ....

because of mercerization is from 9 to 12.5 times the total labor cost of mercerizing (duties, according to the republican platform, represent only the difference in labor cost here and abroad) and from 1.4 to 2 times the total cost of mercerizing. It might be explained that cotton cloths are often put through a caustic soda bath for the purpose of giving a luster that adds to its beauty as wearing apparel for women who can't afford silks.

Confirmation of the truth of other statements of these senators is furnished by this tariff report. Here are some of them, which show the careless disregard for the consumer that characterized this entire schedule: Every step in the process of cotton cloth making carries an extra duty. Finishing is one of these processes. The board reports that the duty is from a little over one and a half to six and four-fifths times the total labor cost of finishing, and from a little over one-half to over three times the total cost of finishing bleached goods. The extreme ranges in the ratio of duty are partly due to the fact, it is explained, that the duties are not strictly adjusted either according to cost or value, showing how unscientific a task it was that Senator Aldrich's schedule-makers performed. There are, for instance, three cloths of the same cost differing but very slightly in the labor cost of finishing, yet one carries a duty four times and the other six times as much as the remaining piece.

Printing cotton cloths is another step in the process of manufacture. This is done by imprinting designs on the cloth by means of presses. The extra duties added vary from two and a half to over five and a quarter times the

labor cost of printing and from a third to 1.6 the total cost of the printing. The variance is due to the fact that the difference in the amount of duty bears little relation to the cost of the cloth or the labor cost of printing. The same condition exists with respect to dyeing. Colored cotton cloths are those woven of dyed yarns, while dyed cloth is cloth that has been colored after the piece has been woven. The duties on dyed cloth range from 2 1-3 to 7 1-5 times the total labor cost, and from one-half to one and two-thirds of the total cost of dyeing. Quite often in these different processes it is the cheaper cloth that bears the higher rate of duty, a characteristic of the present tariff law. These instances will suffice to show the reckless disregard of the republican protective principle in the making of this schedule.

If the republican party is again entrusted with the duty of revising the tariff will it pay any more heed to the facts adduced by the tariff board than it did the last time it tackled the task when the same facts were presented by responsible members of the party seeking to make good the party's platform pledge?

C. Q. D.

#### TRANSGRESSION

I meant to do my work today—  
But a brown bird sang in the apple tree,  
A butterfly flitted across the field,  
And all the leaves were calling me.  
  
And the wind went sighing over the land,  
Tossing the grasses to and fro,  
And a rainbow held out its shining hand—  
So what could I do but laugh and go?  
—Richard Le Gallienne in Harper's Magazine.