

TAX REFORM

Will the Coming Legislature do Anything Toward Remedying Present Tax Evils?

Among all the republican papers of the state only one, the Omaha Bee, made any serious effort to discuss the question of taxation during the past campaign. The others occasionally sneered at the matter and called attention to notorious instances of tax-dodging, largely for the purpose of making light of the populist demand for a railroad assessment of at least forty millions, under present valuations of other property. The republican platform made nothing but a general declaration in favor of a more strict enforcement of the revenue laws, and Mr. Rosewater, insisting that the question is not a party one, took pains to show that railroad assessed valuations should be above the fifty-million mark, and at the same time supported republican candidates undoubtedly opposed to such a radical raise. It remains to be seen whether he will have influence enough to convince them that he is right. Apparently he believes that he cannot, and is now devoting his energies to coaxing the railroads to "consent" to a substantial increase in their assessment, that they may ward off future trouble if the people should decide to lay a heavy hand on freight rates. It must be humiliating for him to assume this attitude.

Populist and democratic papers, led by The Independent, the Central Farmer and the Omaha World-Herald, stood staunchly by the party demands for a substantial increase in railroad assessments, well knowing that tax-dodging is practiced in every line of business, but that the greatest sinners of all are the railroads. In fact, the history of tax-dodging in Nebraska shows conclusively that the initiative has always been taken by the state board on behalf of the railroads.

Will the coming legislature, brutally republican in both branches, make any substantial improvements in our revenue laws? The answer is not hard to find: Most of the republican members were elected by railroad help—they will do nothing which would tend to lessen the profits of eastern and European stockholders of Nebraska railroads. It would be folly to expect them to do anything. With all the power of the Bee Mr. Rosewater cannot coerce, cajole or coax these republican members to do anything. He has a deeper insight into the future of his party than most of these members—but all his powers of persuasion and intimidation will come to nought. The legislature will make no substantial change in our revenue law. And the republican state board of equalization will continue to assess railroad property so that the other taxpayers will pay half a million to a million dollars a year which the railroads ought to pay.

Viewed from a non-partisan standpoint the only rational step toward a better revenue system which this legislature could take, would be to provide for calling a constitutional convention, and as a temporary expedient

to increase the state general fund limit to 7 or 10 mills, instead of 5 as at present. And then if the republican state board would take the Bee's advice and raise the railroad assessment to at least forty or fifty millions, the question of taxation could be side-tracked until the constitutional convention had done its duty. Any attempt to give the state board power to equalize by raising or lowering valuations will eventually result in a worse state of affairs than prevails at present.

The fact is, whatever defects are apparent in our revenue system—and they are patent—are inherent in the system itself and not in the law. Our revenue law was carefully drawn by a man well qualified. It is similar to the old Ohio law and has worked in a similar manner. Its defects are seen in every state where prevails the system of taxing all property, moveable and immovable, tangible and intangible, real and personal, at a uniform rate upon value. Theoretically, the idea is democratic and good. In practice it is a failure, for many reasons which need not be pointed out at this time, but which will be discussed in future articles of the subject.

A rough outline of The Independent's position on the taxation problem follows. The first requisite is a constitutional provision which will permit a different system of levying taxes, leaving lands and other property to pay local taxes only, and taking railroad, telegraph, telephone, express and similar taxes for maintenance of state government. A progressive tax on gross revenues, instead of value, would tend to settle the freight rate question. Then the matter of equalization between different counties would be at an end. The gross inequalities between school districts would be rectified. By a reasonable increase in railroad valuations today, Nebraska could take the total railroad tax in lieu of any taxes from the counties and maintain state government the same as now, without disadvantage to any but a very few counties where there is a large railroad mileage.

Of course, this cannot come for a number of years, but the best time to discuss questions of future policy is before the campaign comes on. For the present a limit of 7 or 10 mills for state general fund (thereby giving opportunity for some equalization by varying the rate) and a railroad assessment of forty millions will do the work as well as could be expected. And The Independent feels sure the republicans will fail to do this much.

Hurrah for Dundas

John H. Dundas of the Auburn Granger was fusion candidate for float representative in the Fifth district, but being a newspaper man the people of Nemaha voted against him to the tune of 337 adverse majority—which doesn't speak very highly for the good judgment of Nemaha county people. Dundas has never been what might be termed a partisan. His course in the state senate of 1897 showed him to be a man with firm convictions of his own, and a student of government. He

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cannot be heard in the legislative halls this coming year, but he proposes to do something that may be productive of much more good: He will give a resume of disgraceful legislation enacted in the past—but let him tell his own story:

Beginning next week and continuing through the remaining issues of the year, the Granger will publish a resume of the texts and the operation of a lot of partisan laws upon our statute books, which have been enacted in the interest of parties, and their amendment or repeal has not been effected because of partisan efforts which have blocked the way to honest legislation in the interest of the whole people; and all this in face of the constitutional provision prohibiting class legislation.

No other paper, to our knowledge, and certainly no party paper, has ever devoted any space to exposing these shameful measures, hence a resume of the same will be a startling revelation to many who have read only party papers which have spent their time keeping the fires of party hatred at white heat.

These measures, and the party hatred that has made it possible for them to be enacted, and impossible for them to be repealed, have certainly been the crowning abomination in the affairs of our beloved state, hence the Granger has made war against them, notwithstanding the poodle politicians and party newspaper men have cried "mugwump," or some other term in hopes to give offense. This resume will be published in ten point type, double column, so that every voter can read it without glasses. We want every reader of the Granger to read carefully and reflect. And we want several hundred voters who have never read the Granger to have a chance to read in condensed form some lines from laws which are a disgrace to the state, because the innocent taxpayers are footing enormous bills only to keep up the party war while rascals control legislation in their own interest. We want every reader of the Granger who is anxious for better measures and more economy, to send in one, two or ten subscribers at ten cents each and the Granger will go to their address until January 1, 1903. How many of our readers will respond?

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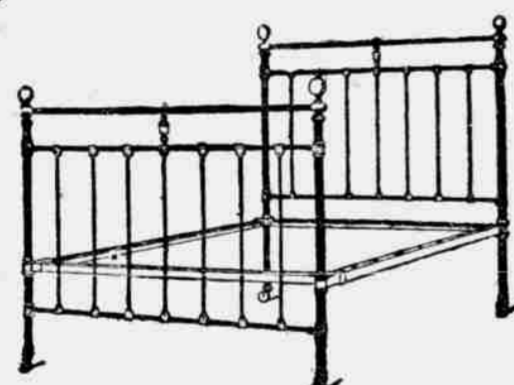
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