

## MONTESQUIEU ON TAXATION.

As Lock's "Civil Government," Montesquieu's "Spirit of Laws" and Rousseau's "Social Contract" were the three works that theoretically and practically lie at the foundation of this government, it is not without interest, and should have value, to read what one of them has to say on the important subject of taxation.

"The public revenues, says Montesquieu, are a portion that each subject gives of his property, in order to secure or enjoy the remainder." (In other words, as THE CONSERVATIVE has been hammering, in season and out, men establish and maintain governments for their individual preservation.)

"To fix these revenues in a proper manner, regard should be had both to the necessities of the government and to those of the subject. The real necessities of the people ought never to give way to the imaginary wants of the state."

"Imaginary wants are those which flow from the passions and weakness of the governors, from the vain conceit of some extraordinary project," (wars for humanity and conquest) "from inordinate desire for glory, and from a certain impotence of mind incapable of withstanding the impulse of fancy. Often have ministers imagined that the wants of their own mean and ignoble souls were those of the state."

"The public revenues should not be measured by the people's abilities to give, but by what they ought to give." Such were the principles of Washington, Adams, Jefferson and the early founders. Such are the principles of a democratic republic.

"The study of the laws form a very beautiful prospect. A venerable old oak raises its lofty head to the skies, the eye sees from afar its spreading leaves; upon drawing nearer it perceives the trunk but does not discern the root; the ground must be dug up to discover it."

"As useless laws debilitate such as are necessary so those that may be easily eluded weaken legislation."

"Every law ought to have its effect, and no one should be allowed to deviate from it by a particular exemption."

"Laws should be so worded as not to be contrary to the nature of things."

## BEVERIDGE REBUKED BY AN EXPANSIONIST.

The speech of Senator Beveridge of Indiana in support of his resolution favoring the permanent retention of the Philippines was distinctly disappointing to those who support expansion in order to extend American institutions rather than American trade. We do not believe that such a plan of government as he outlined represents the purposes or the desires of the administration, and still less did Senator Beveridge represent them when he demanded "the establish-

ment of import duties on a revenue basis, with such discrimination in favor of American imports as will prevent the cheaper goods of other nations from destroying American trade," and "the establishment of the English language throughout the islands, teaching it exclusively in the schools, and using it through interpreters exclusively in the courts." Senator Hoar's brief reply warmly complimented Senator Beveridge upon his eloquence and enthusiasm, but hit upon the fatal weakness of his address by pointing out that the words "right, justice, duty and freedom" were absent. It is only upon right, justice, duty and freedom that the expansion of America can proceed; extension of our sovereignty upon any other basis would be the abandonment, not the expansion, of the American idea.—The Outlook, supporter of the expansion policy.

## TALE OF A POSSUM.

The nox was lit by lux of luna,  
And 'twas a nox most opportuna  
To catch a possum or a coona;  
For nix was scattered o'er this mundus,  
A shallow nix et non profundus.  
On sic a nox with canis unus  
Two boys went out to hunt for coonus.  
The corpus of this bonus canis  
Was full as long as octo span is;  
But brevior legs had canis never,  
Quam had hic dog; bonus, clever,  
Some used to say in stultum jokum  
Quod a field was too small locum  
For sic a dog to make a turnus  
Circum self from stem to sternus.

Unis canis, duo puer  
Nunquam braver, nunquam truer  
Quam hoc trio unquam fuit,  
If there was, I never knew it.  
Hic bonus dog had one bad habit;  
Amabat much to chase a rabbit;  
Amabat plus to chase a rattus,  
Amabat bene chase a cattus.  
On this nixy moonlight night  
This old canis did just right.  
Nunquam treed a frightened rattus,  
Nunquam chased a starving cattus,  
But eucurrit, on, intentus,  
On the track and on the scentus  
Till he treed a possum strongum  
In a hollow trunkum longum.  
Loud he barked in horrid bellum;  
Seemed on terra venit hellum.  
Quickly ran the duo puer  
Mors of possum to secure.  
Quum venerint, one began  
To chop away like quisque man;  
Soon the axe went through the trunkum,  
Soon he hit it, per, cher chunkum,  
Combat thickens; on ye bravus!  
Canis, puer bite et stavus;  
As his powers non longus tarry,  
*Possum potest non pugnare.*  
On the nix his corpus lieth,  
Down to Hades spirit fieth.  
Joyful puers, canis bonus  
Think him dead as any stonus.  
Ain't his corpus like a jelly?  
Quid plus proof ought hunter velle?  
Now they seek their pater's domo,  
Feeling proud as any homo,  
Knowing, certe, they will blossom  
Into heroes when, with possum  
They arrive, narrabant story  
Plenus blood et plenior glory.  
Pompey, David, Sampson, Caesar,  
Cyrus, Blackhawk, Shalmanezar!  
Tell me where est now the gloria,  
Where the honors of Victoria?  
Quum at domo narrent story,  
Plenus sanguine, tragic, gory,

Pater praiseth, likewise mater,  
Wonders greatly younger frater.

Possum leave they on the mundus,  
Go themselves to sleep profundus;  
Somniunt possum slain in battle  
Strong as ursae, large as cattle.  
When nox gives way to lux of morning  
Albam terram much adorning,  
Up they jump to see the varmen  
Of the which quid est the carmen.  
*Possum hic est resurrectum*  
Leaving puers most dejectum.  
Possum linquit track behind him,  
Sed the puers never find him.  
Cruel possum! bestia vilest!  
How the puers tu beguilest!  
Puers think non plus of Caesar,  
Go to grammen, Shalmanezar!  
Take your laurel cum the honor  
Since ista possum is a goner.

And now I'll leave the language brindle.  
And will wind up on the spindle  
Made of English every bit;  
And I'll try to draw a moral  
That with possum tale wont quarrel.

## MORAL.

We, the people of this nation,  
After years of tribulation,  
Crushed and strangled by our power  
Mormonism, shameless flower  
And relie of barbaric times  
With slavery, and kindred crimes.  
And 'tis known the ugly creatre  
Seemed a possum in each feature.  
What the moral is you guess it,  
So it's useless to express it.

## MAN IS NOT MORE DISHONEST THAN HE WAS.

"Again, the modern era has undoubtedly given new openings for dishonesty in trade. The advance of knowledge has discovered new ways of making things appear other than they are, and has rendered possible many new forms of adulteration. The producer is now far removed from the ultimate consumer; and his wrong-doings are not visited with the prompt and sharp punishment which falls on the head of a person who, being bound to live and die in his native village, plays a dishonest trick on one of his neighbors. The opportunities for knavery are certainly more numerous than they were; but there is no reason for thinking that people avail themselves of a larger proportion of such opportunities than they used to do. On the contrary, modern methods of trade imply habits of trustfulness on the one side and a power of resisting temptation to dishonesty on the other, which do not exist among the backward people. Instances of simple truth and personal fidelity are met with under all social conditions; but those who have tried to establish a business of modern type in a backward country find that they can scarcely ever depend on the native population for filling posts of trust. It is even more difficult to dispense with imported assistance for work which calls for a strong moral character than for that which requires great skill and mental ability. Adulteration and fraud in trade were rampant in the middle ages to an extent that is very astonishing, when we consider the difficulties of wrong-doing without detection at that time."—See "Principles of Economics," Marshall, page 7.