

repealed are each and all of those which have invaded,

Repeal. checked up, limited, restricted the

widest and most generous recognition of the rights of the individual to life, liberty and his own legitimate earnings. But in modern times under the pretense of protecting these rights the most insidious assaults have been made upon them.

All governments are born paupers. No government has come into existence with a patrimony.

Poverty. The history of the world demon-

strates that monarchies, democracies, oligarchies, republics, and in fact every form of government as yet devised by human ingenuity, have been established and maintained, not out of an inheritance, but by the taxation of either subjects or citizens. A legitimate tax is payment by the citizens to the government for a service, and the true service is protection to his natural rights. The power to levy taxes was originally vested in governments for the sole purpose of raising public revenues, and those revenues were intended primarily for the protection of the life, liberty and property of the people. Offices were created and men appointed or elected thereunto, because the functions of government could only through them be properly exercised. No one, in the beginning of good governments, so far as records show, ever conceived the idea of creating offices for the emoluments and honors which might accrue from them to the benefit of favored individuals. In the earlier and purer days of this Republic the youth in the schools, in fact every man, woman and child, was instructed by high examples and by common consent, from the beginning of an education in the district schools up to and through the hustings, the church and the lecture room, that it was the duty of each American to do all in his or her power for the elevation and advancement of citizenship, for the commonweal. The sole trend of ambitious and intelligent effort among the best of the founders of this republic, was to do for the people, for the government, everything elevating and honorable. The epitaph on the modest tomb of Thomas Jefferson at Monticello is pertinently illustrative of the fact that the far-seeing founders and leaders of the thought of the eighteenth century on the West side of the Atlantic Ocean, were animated by the loftiest ambition to accomplish great deeds for the age in which they lived and for the benefit and exaltation of the generations following. This epitaph, written by Mr. Jefferson himself, does not boast of his having been elevated to the position of secretary of state or to the presidency. It tells not what the people had recognized in or accomplished for him, nor

does it even mention his election to high places. It simply says:

"Here was buried Thomas Jefferson, Author of the Declaration of American Independence, Of the Statute of Virginia for Religious freedom, And Father of the University of Virginia."

Mr. Jefferson thus asserted that those three acts of his life he wished recorded "as testimonials that he had lived and as evidence that he wished by them alone most to be remembered."

The power to tax has been too often perverted both by the national and state governments of this republic. The mathematical absurdity that a part is greater than the whole has been made a fundamental dogma, a declared principle in the economics of a national political party, and the relatively few, the comparatively small part of our citizenship who have been engaged in the iron, tin, woolen, and some other industries have secured laws for their own benefit, by which artificial prices have been placed on things which a few make, and which all use. Perfectly protective tariffs put a shut-out tax upon would-be competing articles from abroad, for the sole purpose of making possible an artificially profitable price on like commodities manufactured at home. Ever since the Morrill tariff the people have been burdened with various tariff schedules most of which ought to be repealed because they enrich the few engaged in certain lines of manufacture, at the expense of the many. To my mind it has long been perfectly clear that the constitutional provision which limits the power of taxation on the part of the federal government to the raising of money for the payment of the public debt, for the common defence, and to promote the general welfare, intended to prohibit all taxation except for the public revenues. Then it logically follows, that any and all taxes laid for any other purpose than getting money into the public treasury, are unconstitutional and ought to be utterly abolished. A tariff purely for protection brings little or no revenue, and a tariff purely for revenue brings little or no protection.

At the October term of the Supreme Court of the United States in 1874, the Court consisting then of Chief Justice Morrison R. Waite, Nathan Clifford, Samuel F. Miller, Stephen J. Field, Joseph P. Bradley, Noah H. Swain, David Davis, William Strong and Ward Hunt, Judge Samuel F. Miller rendered the opinion of the court in the case of the Citizens Saving & Loan Association of Cleveland versus the city of Topeka, Kansas. See 20 Wallace Supreme Court Reports.

The able and learned Judge evidently held views very similar to those now becoming popular among the thinking citizens of this republic. In that very

clear, just and righteous decision, he says:

"Of all the powers conferred upon government, that of taxation is most liable to abuse. Given a purpose or object for which taxation may be lawfully used, and the extent of its exercise is in its very nature unlimited. It is true that express limitation on the amount of tax to be levied or the things to be taxed, may be imposed by constitutions or statutes, but in most instances for which taxes are levied, as the support of government, the prosecution of war, the national defense, any limitation, is unsafe. The entire resources of the people should in some instances be at the disposal of the government.

"The power to tax, therefore, is the strongest, the most pervading of all the powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall in the case of McCullough versus the state of Maryland, that the power to tax is the power to destroy.

"A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent., imposed by the United States on the circulation of all other banks than the national banks, drove out of existence every state bank of circulation within a year or two after its passage. This power can as readily be employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.

"To lay with one hand the power of the government upon the property of a citizen, and with the other to bestow it upon favorite individuals to aid private enterprise and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative form. We have established, we think, beyond cavil, that there can be no lawful tax which is not laid for a public purpose."

Merchants trade with each other so long as trade is mutually profitable; for all legitimate exchanges are advantageous to both parties thereunto. Whenever one of your customers finds that trade with you is unprofitable, or whenever you find that trade with one of your customers does not pay, exchanges between you immediately cease.

If we have a great and growing trade between the United States and foreign nations and we institute a protective tariff for the purpose allegedly of preventing unfair competition we impede only that trade which is mutually profitable.

The bad trade, unprofitable exchanges between the American people and any and all foreigners, stops of its own volition. Nobody pursues a business which proves unremunera-