

text of raising revenues for a public purpose.

The principle involved is vital to the welfare of this great republic. If this power to tax may be invoked now for the purpose of giving the butter industry a monopoly, it may soon be invoked in behalf of some other industry to which a rival, by modern invention, has been brought into the field of competition.

The Taxing Power.

A high judicial authority has said, speaking of taxes:

"When it is apparent that the burden is imposed for the benefit of others, and where it should be so pronounced at first blush, it should be considered invalid."

In the case of the Loan Association of Cleveland against the City of Topeka, Kansas, found in 20th Wallace, pages 655 to 663, may be seen the rugged and irrefutable opinion of the late Justice Samuel Miller of the supreme court, in which 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 constitution or statute. But for most instances for which taxes are levied, as the support of government, the prosecution of war, the national defence, 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 is therefore the strongest, the most pervading of all the powers of government, reaching directly or indirectly to all classes of the people * * * 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 on the property of the citizen, and with the other to bestow it on favored individuals to aid private enterprises 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 forms."

These admonitions from the learned judge should be pondered this day at the very threshold of the wicked and oppressive misuse of the taxing power. If the Grout bill can become a law of the land, there is no reason why it should not be followed by hundreds of similar bills, each one seeking to build up some particular industry and to tear down another. The moment the American people permit the use of the taxing

power indiscriminately for other than public purposes, that moment they have determined upon the downfall of justice, equality and decent government on this continent. In all his historic career, under all forms of government, man has demonstrated that whenever the law-making power has come to be manipulated for special interests and for their pecuniary advantage, the deterioration, decay and final overthrow of that government has logically and speedily ensued. It certainly is not the business of a republican form of government to prescribe privileges and emoluments for one class of citizens by extortionately taxing other classes. The machinery of government should operate like the atmosphere which surrounds us, bearing equally its weight upon all but oppressively upon none.

Instances of Destructive Taxation.

Any rate of taxation upon butter substitutes that will discourage or destroy their manufacture cannot have been proposed with the intention of getting revenues for the government. Ten cents a pound upon an article which cannot sell ordinarily for more than fourteen to twenty cents a pound is equivalent to a suspension of its manufacture. The only motive to make and sell a commodity is gain, profit. Whenever taxation makes profits impossible the manufacture and sale of the taxed article ceases. But the lighter the tax the greater the profit, the speedier the growth of the industry and the larger the amounts received by the government which lays the tax. As the rate of tax diminishes consumption and revenues increase. The federal internal tax upon distilled spirits proved this. It began at two dollars on the gallon. It was too high for the purposes of revenue. At present rates the revenues increased. The federal tax of ten per cent. on all bank issues to circulate as money except the issues of national banks demonstrated—what John Marshall declared—that the power to tax is the power to destroy; for two years after that enactment no state or private bank issued a dollar of currency. The monopoly of credit money was thus awarded by the taxing power to national banks and the government which created them. And now the creameries, the dairymen and butter renovators of the United States crave the sole and exclusive privilege of the butter circulation. They would have oleomargarine factories taxed out of existence just as all banks, save national banks, were taxed out of existence. The incorporated creameries would by law become the national butteries of this country with a patent on the Jersey cream yellow and all other yellows approximating the healthy complexion of butter made from cows. It is demanded by the Grout bill that only butter makers

shall have the right to tint with orange shade any oleaginous substance used upon biscuit, bread or crackers. Impetuously congress is besought to confer the right to use a yellow in the manufacture of butter; and to deny that right to anybody and everybody who would make a substitute for butter, no matter how edible, wholesome and healthful. A trust in color—a combine on yellow vested in incorporated dairymen, is sought through congressional legislation.

Mr. Patterson's Report.

Recently, even on the 18th of November, 1901, R. M. Patterson, Assistant Food Commissioner for the state of Illinois, is reported (See Daily Chicago Chronicle of the 19th of November) to have said:

"A majority of the dairies and creameries which supply Chicago with milk and butter are as filthy as pigpens and absolutely unfit for the purposes for which they are used. They are in very bad sanitary condition, poorly ventilated and without proper drainage facilities. They are a menace to public health and should be either rebuilt and thoroughly cleansed or closed to prevent a further spread of disease."

And are these the nervously anxious patriotic institutions which pose as protectors of digestion and public health, while asking for the passage of the Grout bill?

And Mr. Patterson in the same statement, as to the sanitary cleanliness of representative creameries, declares:

"I inspected fourteen dairies and creameries and of this number I found but one which came anywhere near the standard provided by law. In nearly every instance I found the places absolutely filthy. I was utterly amazed at the conditions found."

"The owners of the places pleaded ignorance of the law and said the conditions were no worse than they had been for years. I did not want to be too hard, so I warned them to rebuild their plants immediately and keep their premises scrupulously clean in the future. If they fail to obey this warning we will prosecute them to the full extent of the law."

"The conditions in the worst of the creameries inspected are surprising. No attention seems to have been paid to these places in the past by either the local or state authorities, and as a result they have been running along without restraint or supervision. The vats are covered on the outside with a dirty grease, the result of many months' accumulations."

"The interiors of the buildings apparently have not been whitewashed for years. The woodwork is decayed and soaked with grease and dirt. There is no attempt made at ventilation and the