

THE OMAHA DAILY BEE.

E. ROSEWATER, Editor.

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Business Letters: Letters about the Pullman strike and other labor issues.

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Business Letters: Letters discussing the Pullman strike and other labor issues.

Advertisements: A thirteenth list of advertisements.

Business Letters: Letters discussing the Pullman strike and other labor issues.

SENIATOR MILLS' CANONS OF TAXATION.

Many economists and financiers have tried their hands at improving upon the so-called canons of taxation promulgated by Adam Smith in his great work, "The Wealth of Nations," first published in 1776, but not one of them has yet succeeded in enunciating a set of principles that have seriously been noted for recognition with those of the father of political economy.

The resolution introduced into the senate on Monday by Senator Mills is a queer combination of truism and fiction, of logic and fallacy, that may perhaps serve as the text of a speech by the ambitious Texas senator, but which at this late day in the tariff conference cannot possibly have any tangible result.

We believe that no one will deny that taxes are burdens, especially to those who really pay them, and who are unable to shift their share upon some one less fortunate. The purpose of taxation, too, is commonly acknowledged to be the support of the government, the chief point of contention being how far the functions of government extend.

The republican party has always maintained that those functions included the fostering of new industries and the protection of American laborers against the disastrous competition of poorer paid foreigners, and that the power of taxation can be rightfully used, with judicious discrimination, to perform that function.

Senator Mills would most probably deny that this power can be constitutionally employed in this way. We infer this much, not only from his well known attitude on the tariff, but also from his second great canon, that "when taxes are imposed on imported goods the rate should be so low as not to materially restrict importation."

Three canons suffice Mr. Mills for his wisdom upon the principles of taxation, although the redoubtable Adam Smith was unable to get along with less than four. For fallacious reasoning and inconsistency, however, Mr. Mills' third canon excels all others, not only of his own formation, but also those of Adam Smith and all of Adam's successors and imitators.

It affirms that "in selecting articles to be taxed only those ready for consumption should be chosen, and those intended for manufacture or manufacturing should be exempted." The obvious design of such a declaration is to make an opening for President Cleveland's "great democratic principle of free raw materials," but the opening is so large that it admits the entire protective system. It is unnecessary to dwell on the difficulty, or rather impossibility, of distinguishing between commodities that are ready for consumption and those that are intended to be worked up into some other form before being consumed.

The destination of the imported article depends altogether upon the intention of the importer, and it lies within his power to change his mind whenever it may be convenient or profitable to do so. The only excuse for exempting importations not ready for immediate consumption is that such exemption will encourage manufacturers by giving them cheaper raw materials. Free raw materials means increased duties on other commodities. Thus to encourage manufacturers Senator Mills is willing to employ the power of taxation and to employ it in a way that must tend to restrict importation.

Although the constitution of Nebraska expressly provides for the taxation of franchises independent of the property, real or personal, owned by franchised corporations this provision remains a dead letter. There has been apparently a concerted effort on the part of the owners of franchises to have them excluded from the assessment rolls. In the early history of the state franchises possessed comparatively small value, but as the state has grown and population has increased the value of franchises is becoming more marked.

As a result of the tariff conference committee's success in reconciling house and senate, another job awaits it in settling the differences between one James J. Corbett and one Peter Jackson. To a great many of their constituents the adjustment of the latter's differences is of as great, if not greater, importance than a trifling tariff agreement.

THE OMAHA DAILY BEE, WEDNESDAY, AUGUST 8, 1894.

Further specifications were adopted touching the style and dimensions of cars and mode of operation. It was particularly specified that cars were not to be overcrowded and that the maximum number which any car should hold should be determined by the city engineer and council.

The fact that the message which is being carried by the relay-bicycle riders from Washington to Denver, is signed by Mr. Thurber, private secretary to the president, gives some color to the story that was circulated before the race began that President Cleveland refused point blank to communicate with Governor Waite in this or any other manner.

All roads lead to the city clerkship to the mind of the average applicant for the position. Judging from the character of the men who are mentioning themselves for the place, the prevailing impression seems to be that any occupation whatever fits men to discharge the duties of city clerk.

Can't Hide the Spots. New York World. Senators Smith and Bruce have been at the sugar bowl, and, whitewash or no whitewash, they all know that everybody knows it.

Reciprocity's Vindication. New York Sun. It is funny to hear that the great hope of the administration is to find something to bury Cleveland's theory of free coal and iron lies in the possibility of a new tariff.

Give Wheat a Show. Our distinguished national missionary, Colonel Charles J. Murphy, who has been coaching the Europeans on our Indian corn, should begin say a good word for wheat cakes and white bread.

Aftermath of the Coney Folly. The absolute height of impertinent insolence is reached in Coney's petition to compel the repeal of the law which forbids the carrying of the gang of idlers he brought to Washington under false pretenses.

Fighting Billy Achieves Fame. Chicago Post. "Fighting Billy" is an American all through, and he does not care who knows it. But he challenges admiration for his prowess as well as his courage.

PEOPLE AND THINGS. Senator Camden's name is not surprising. The name of his daughter is not surprising. The ex-queen of Hawaii has not made a blooming success of her last sympathetic strike on Cleveland.

When the proposition to reduce the school year at thirty-eight weeks was adopted by the Board of Education the alleged reason was that it became so warm during the last two weeks in June that satisfactory work could be done neither by the pupils nor the teachers.

POLITICAL PATRONAGE.

Stuart Ledger: Jack MacColl's chances for the republican nomination for governor are growing brighter as the days go by. Mattamoras News: John A. Davies for the state senate would be a winner.

Lincoln News: There are those who claim to know who say that Jack MacColl will have Douglas county and Hevewie Dodge. He would have a good share of Lancaster delegation if the said delegate really represented the rank and file of the party.

Edgar Post: It is said that the continued demand for new men and new ideas of things is growing with terrible force. This year, by wise nominations, the republican party can settle for a decade of years its complete supremacy in the senate.

Pawnee Press: Candidate Majors had sent a letter to the Saturday morning candidate Howe put in an appearance. The latter said he came to produce rain for the farmers of Pawnee county, and sure enough that very afternoon it poured down in this locality as if purposely manufactured.

Grand Island Times: That campaign canard about Rosewater having collected \$500 during the campaign of 1892 and devoted it to his own use has been exploded. The name of Rosewater's hat, Contributions were solicited in Omaha by Chairman Cady and Mr. Rosewater and the money was collected promptly.

Lincoln Call: It will not do for republicans to deceive themselves with the idea that success in the coming campaign is assured. There was a time, several times ago, when the promise of an abundant crop and prosperity seemed to predominate a more rational political feeling.

Chicago Tribune: The true way to help men is to give them employment rather than charity. Senator Allen's proposal would pauperize those who were aided by it. His vote for protection would be a substantial benefit to every workman.

New York Sun: Senator Allen has dived down to the bottom of his thought well and brought up a bill to issue \$50,000,000 of treasury notes, to be divided among the states according to population and used for the relief of the worthy poor.

Philadelphia Record: Senator Allen's bill to appropriate \$50,000,000 for the relief of the worthy poor might as well be frankly termed "An act to keep open an everlasting drain upon the treasury for the poor." It always have with us, and if it should be possible to convert the government into an alms-house the shadings of the almshouse would never cross the land.

The Senatorial Sellers. New York Tribune. Senator Allen's scheme to cure the hard times by issuing \$50,000,000 of treasury notes for distribution among the several states in proportion to population is a manifestly unworkable and ill-fated idea.

KEEP IT BEFORE REPUBLICANS.

Shall the Party Commit Itself to a Tattooed Standard Bearer? The candidacy of Thomas J. Majors confronts the republican party of Nebraska as a menace to its success in the impending campaign.

THE TELL-TALE CERTIFICATE. The following bill, certified to by T. J. Majors as president of the senate, was placed in the hands of the auditor and a warrant for \$75 was issued to W. M. Taylor as balance due for alleged services in the senate for the last fifteen days of the month:

The State of Nebraska, W. M. Taylor, Auditor. For Services as Senator from 6 days of June to 15 days of August, 1894, at \$300 per day, \$1800.00. Mileage, 37.4 miles at 10 cents per mile, \$37.40. Total, \$1837.40. Deduct amount drawn, \$1612.00. Balance due, \$225.40.

It could not withstand. Every candidate and every party leader on the stump would be compelled to champion the candidacy of a man who is tattooed with a record of indelible infamy. They would be confronted at every crossroad with the story of the forged census returns that scandalized the state at the national capital and placed a stigma upon the man whom the people of this commonwealth had honored with a place in the halls of congress as their representative.

SCANDALIZED THE STATE. During the session of 1891 the state was scandalized by the abduction of Senator Taylor, a popular man, who had been elected on the anti-monopoly platform, which pledged him to support a maximum rate law.

THE SENATE OIL ROOM. The climax of infamy on the part of the lieutenant governor was the conversion of his private office adjoining the senate chamber into a legislative oil room, in which liquor was dispensed freely to members of the senate who were addicted to drink, and to lobbyists, male and female, who resorted to the room for debauching the law makers.

THE TELL-TALE TAYLOR ORDER. The above is a fac simile of the certificate signed by Lieutenant Governor Majors and approved by the auditor, as now on file in the office of the auditor of state.

Every fellow who belonged to the gang carried a Yale lock key in his pocket so as to have access at all times, night or day, when the senate was in session or at recess, to the demijohns and decanters filled with choice brands of liquor, with which the lieutenant governor's room was generously supplied.

THE MAJORS' TUMBLE. Detroit Free Press: Elijah Halford did not know what long chances he was taking when he accepted an appointment to the army from President Harrison. The former secretary was recently thrown from a buggy in a runaway accident.

DOG DAY FROTH. New York Press: Harriet—Didn't she sue him for breach of promise? Jessica—Yes, but he got off on a plea of emotional instability.

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