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The Revenue Law and Distilled Spirits. It is conceded on all hands that distilled
spirits should be largely taxed by the
General Government. It is evident that General Government. it is evident that
under the present system the taxes
thate are imposed are to a great ex-
tent ovaded. The Government must raize
sufficient amount of money to defray its extent oraded. Nnt of money to defray its ex-
sufficient amount of interost on the national
penses, indolding int
debt, and the redemption of the same as it debt, and tie redemption of the samee as it
falls due. Bvery dollar that distilled spirits
ought to pas, but of whith. the Government ought to pay, but of which. The Government
is defrauded, has to be raised from something
else. There are many onerous taxes that
might be entirely remitted, were the taxes might be entirely remitted, were the taxes
upon distinled spirits honestly paid. Where
is the fault? Primarill with the manufac-
turers of distilled is the fault? Primarily with the manauna-
turers of distilled spirits, who, as a class, do
not hesitate to defraud the Government, and
to commit the grossest perjury in doing go. subject with this fact before its eyes.
But, seondly, the fault lies with the officers But, seoondly, the fanlt Lies with the officers
of the oovernment who are themselves cor-
rupted, bribed, bought ap by the distillers,
and beceme partners in the commission of and become partners in the commission of
frands upon the very Government in whose
employ they are, and which they have sworn
faithaully to serve. We are not disposed to employ they are, and which are not disposed
fasthantly to serve. We
indulge in any wholesale denunciation of the revenue officers of the United States. There
are some men among them who are as hhonest
and high-minded as it is possible for men to be-whose integrity gleams jewel-like amid
the baser materials with which they are sur-
rounded. There are others-and the commu-
nity generally understand who they are-who are as base and mercenary and purchasable-
as lost to all honor and true eself-respect-as
the veriest thieves of the street.
Thirdy. The fault lies to a great extent Thirdy. The fault lies to a great exten
with the Revenue law itself, whioh affords
such opportunities for fraud. It is too cumbrous, too complex, and opens too many doors
Cor the successful perpetration of dishonesi
acts and practices. A distiller may defrand acts and practices. A distiller mayy denfana
the Government daily of half the taxes $h$ the Government daily of half the taxes h
ought to pay, and may deff deteotion unles
the officer watching him is a praotioal distille himself, which, in nineteen cases out of
twenty, he is not likely to be. The with drawal of spirits for rectification and for ex-
port are each the gateways for immense
frauds. fails in properly doing anything. Now, one simple principle should lie at the
bottom of the Revenue law in regard to the
distillation of distillation of spirits; and that is, to determine of material used. The problem is a simple
one, and is oappable of an exat solution
During the process of making distilled spirits rom grain, the material used is exposed for technioally called "beer." During this time it cannot be concealed from the view of the
Inspector. It is there exposed in the vats
Bvery gallon of this beer will yield a cer tain percentage of distilled spirits, varying
somewhat with the skill used in manufac ure. All that the Government has to do therefore, is to fix upon some fair average as
the percentage of distilled spirits to the gal
lon of beer, and then to assess its tax accord ingly upon the actual contents of the fermen
ing vats from time to time. The contents a vat in gallons, for every inch of its depth the problem are, therefore, before the eye to visit a distillery, see how many gallons of
beer are in the vats, and from that actual inspection determine the number of gallons of
distlled spirits upon Of course, there is still a chance for fraud. sessor a smaller amount of "beer" from time
to time than there really is in the vats. But it is a great gain to have reduced the liability
to frauds connected with the manufacture to one siagle point, for that can now be tho
roughly watched and guarded. It is a great
advantage to have eliminated the manufacurer from the
he whole wel
the point itself is easily giance will suffice to show if a fraudulent
return has been made. For instance, if the present system of Assistant Assessors and of
Revenue Inspeotors should be continued, one could be made to operate as a check upon the other. Moreover, the aotial capacity of
the vats in each distillery being known, shor returns would at once attract the attention
the Assessor or Collector, and would lead to the Assessor or Collootor, and would lead to counter-cheoks might be devised, whereby
would be almost impossible for the Governtilled spirits manufactured.
A modification of the Revenue law, in accoord
anoe with the foregoing suggestions, migh take something of the following outline:-
First. All grain distilleries to have their fer Finst. All grain distilleries to have their fer-
menting vats numbered in regular order, and menting vats numbered in reguar ordor, anth
thalir full capacity in gallons per inch of depth given, and diagrams of the same to be expose
in the office or counting-room, and alos d
ponited with the Assessor and Colleotor of th ponitod $w$,
district.

## Second. Assistant Asseasiors to vinit distli- leries daily and report to the Ansessors the number of gallons of beer in the vats reapeo-


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 he feverish activities it encourages are often
too much for the trul, whose fues etracture to
often Silids to overwork or undue excitement.
This evil is alarmingly on the tucrease, both This evil is alarmingly on the tncrease, both
here and on the other sidie of the Atalantic. Last
year the London Medical Times and Gazette
reported that the number of the insane in Eng.
land had increased twenty one per cent. in Give
 baps a Frenchman would retort as Robert Hull
did, when some fool asked him wath brought bim
to an insane asplum:- "What will never bring
you here, sir-too much bratus." The Pall Mall
Gazette takes up this
 one to every four hundred and ten. In the
whole of Great Britain there is the greatest
amount of insantity in Engand and the least in
Iteland, probably because in the former there
is the greatest mental activity ind the is the greatest mental activity and the most hig
hiving. In this conntry it is a conceeded fac
that insanity has increased considerably in th
last ten years. Nowhere in the world in more fitense than here, where the work of
generation is done in a year.
 ot his wife, Josephine Leppens, $A$ short time
puseed, when he went down the Ohio river, and
was not heard of for yearas after, the supposition
followin that he had been drowned, from the
fact thet fact that' hise coat and the papers belonging to
htm were found upon the boat, and a few days
anter a dead boy was picked up in the river made his disappearance. Some years alter
friend of the wife recelved a letter from a mai
who signed his name as H . A. Deicher, mquiring
how the wife of the late Joseph Leppens wan getting along, snd whether she had recelved the
insurance money due her upon the death of he
hubband. The letter was phown Mrs. Leppens

 Some time after Leppens came to Washington,
the intelligence of which was conveeged to his
wiffe, who came on here to pursuit of him Hire, who came on here in pursuit of him, ant
tund him. The case ame up before Justioe
Waiter on Thursdas atternoon, upon a warrant
.

 Joseph Leppens, allas H. A. Delcher, has fo
some time been a clerk in one of the ofllices o
the Patent Ofitee bullding," the Patent olfice bullding,"
 ettablish an instutulion to aford a tree normal
eduation to the sooss of all Temuesseena who perlahed in the Union cause. They have re
cently purchased a school property for the par-
pone at Athenf, mildway between Knoxvlle





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