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# SPIRIT OF THE PRESS

## EDITORIAL OFISIONS OF THE LEADING JOURNALS UPON CURRENT TOPICS-COMPILED EVERY DAY FOR THE SVENING TRLEGRAPH.

## War in Europe.

From the N. Y. Herald.

The latest news from Europe proves that the situation of affairs in Italy hourly becomes more serious. The insurgents under Garibaldi are probably now in Rome. The Italian Government is still inactive, no further measures having been taken to check the progress of the revolutionists. Meanwhile, the French Emperor has put his threat into execution. and the French fleet so long in readiness at Toulon has sailed, with the expeditionary force on board, for Civita Vecchia. It is manifest that Victor Emanuel and his advisers are at their wits' end. They know not what to do. With the September Convention on the one hand, and the national will on the other. they stand like the philosopher's ass between the two bundles of straw. Their position, we imit, is difficult, but great statesmen are ual to great emergencies, and the "inacdiy" in this case can scarcely be said to be asterly."

n a few hours, however, French troops will in collision with the Garibaldians, and it w. be difficult for the Italian Government mover to hesitate. The Garibaldians alone not a match for the troops of imperial ince. But will the Garibaldians be left ne? Rather will not the Garibaldians muly until they cover the peninsula, and until ounds are heard in any part of Italy but tribaldi" and "Rome ?" Even now, so th roughly at one are the Italian people in egard to this Roman question, that in an iti-Garibaldi movement the troops cannot be trusted. It requires but the presence of French soldiers on Italian soil to fan the spirit already wild, into uncontrollable fury, and to precipitate upon the invader the entire strength of the peninsula. In such a case Victor Emanuel and his Cabinet must advance with the popular torrent or perish beneath it.

It is a belief which is entertained by many that Italy will not, under any provocation, allow herself to come into collision with France We do not share this belief. Italy, we admit, is not in present circumstances a match for France. We do not say this because 26,000,000 are not a match for 37,000,000, but because the Italian kingdom is too young, too poor, too imperfectly consolidated, even though its population were larger, to meet on equal terms with one of the best organized and most power-ful military monarchies in the world. But the blood of the nation is up; it feels itself hindered from obtaining its own, and insulted before the world; and nations in such circumstances are but little in the habit of calculating possibilities. Nor, in the event of war breaking out between the two powers, would the cause of Italy be altogether desperate. Italy is not now what she long has been. Since the breaking up of the Roman empire almost to the present time she has been so weak as to be at the mercy of every pswerful neighbor; but this weakness was the result of disunion. Disunion is now no more. The peninsula is no longer cut up into number-less petty principalities or dominated by neighboring monarchies. For the first time during many centuries Italy is a unit and the Italians have a national existence. It is to complete and perfect this unity, to round off into a perfect whole this national life, that they demand Rome. It is to hinder this unity, to stunt this national life, that France now invades the Roman territory. In a contest with France, Italians, whatever might be their drawbacks, would have the incalculable advantage of fighting on their own soil for the integrity of their territory, for the unity of their national life, for the realization of everything, in fact, which is most righteous and most noble in human aspiration. Not a soldier but would feel encouraged by the thought that he was backed up by the sympathy of his entire people, and that wherever in any part of the world liberal sentiment had found a home, prayers were breathed for his success. The French might feel that they were grappling not with the weak arms which their fathers despised in the wars of the revolution, but with somewhat of the sinewy strength of the ancient Romans. The Italians might not be able to drive Frenchmen from their soil, but they might be able, as long at least as was necessary, to hold them at bay. The success of the Italian cause, in truth, is largely dependent on the influences which may be brought to bear upon it from without. The civilized world is watching the movement, and watching it most intently. Public opinion is already excited, and if war break out will be excited more and more. It is not for a moment to be doubted that sympathy will go with Italy and against France. The effects will be manifold. Prussia may or may not join actively with her former ally against France, but Prussia will not fail to prosecute her de South Germany, and signs, meanwhile, upon ere France is aware of it the German nation may be a unit on her northern border, and the triumph of Prussia complete. Austria can do nothing, even if she were willing, and she is but little likely to make the attempt. Russia, however, will not lose this opportunity. She has long been waiting for it. It will have come at last, and we may rest assured she will turn it to her own advantage. Turkey will be compelled to cede Crete to Greece, and it is even doubtful whether such a sacrifice will satisfy Russian demands. The Christian provinces of Turkey are ripe for revolt. If Rusia but applies the match the explosion will take place, and Turkey in Europe will be shattered to pieces. England, meanwhile, will look on anxiously no doubt, but with calmness and dignity, sympathizing heartily with progress and liberalism wherever they manifest themselves, but refusing to unsheathe the sword except in defense of her interests in the Mediterranean and the East. Egypt must not be touched, and will not. Worse than all this, France herself may yield to the influence of universal public opinion and Napoleon, when too late, may find that by the war he has very unnecessarily com-menced, he has sapped the foundation of his throne and rained the hopes of his dynasty. Rome, too, in the long run, will become the capital of Italy, whether he will or whether he will not.

the world is used to at such times, that it is not to be wondered at if we were all thrown a little off our guard. Miss Johnson showed as tart a temper, and spoke as uncivilly as "Lady Bentrice" herself, and to those who supposed she meant what she said, there seemed little enough likelihood of her ever marrying "Benedick." She swore she hated traitors, and would sooner shoot a Copperhead than kiss one: that Democrats were not to be trusted, and that in her eye they were little better than Rebels; with a good many more hot and testy words of the same sort; so that she seemed to be possessed with a sort of fary, and the Democratic party, turning his quid disconsolately in his mouth, and squirting tobacco-juice abstractedly over the beauty's floor, left her with a heavy heart, and cursed the day that ever he tried to marry a shrew. Turning at the door for a last look at the fair termagant, what was his delight to see her tip him an unmistakable wink from under her fan, whereupon he gave a great gulp and swallowed his grief, took a fresh quid, and swore a round oath or two to himself, by way of thanksgiving, and spitting right and left, like a very liama, as is the way of happy Democrats, he left the house to await further developments.

There were not wanting sharp-eyed people who even saw the wink which the Presidential shrew gave the Democrats at their first meeting, but nobody could be so blind as not to see the progress of the courtship. No day passed without billet-doux, which were secretly let down from the windows by strings to where our Democratic friend was always in wait, messages were sent him by telegraph, and it was not long before the lady began to turn out of her employ all her old servants, even those who had brought her up and taken care of her from childhood, and put her new lover's friends and relatives in their places. She gave them the keys of all the cupboards, told them to help themselves to whatever they wanted, and to send the bill in to her uncle, and in every way she could manifested her desire to be on with the new love no matter what became of the old.

Everybody saw what was going on, and laughed in his sleeve at it, though the opinion was general that the match was a bad one for both parties. But what surprised every one was that each of the engaged ones seemed ashamed of the business, and replied to all questions with positive denials. The gentleman (by which, as we are speaking allegorically, we may explain, we mean the Democrats) denied the insinuation with derivie eers, and even went the extreme length of uttering slurs upon the lady's character, which, indeed, was no better than it should be; but the lady cursed and swore like Queen Elizabeth, and vowed vengeance on any friend of hers who should even so much as hint that a person of her dignity and her position would ever stoop to such a connection. However, it was not long after this when the two went off on a long journey together at her uncle's expense, and as the lady took her staff of servants with her, and plenty of liquor and rigars, to say nothing of sandwiches, it may easily be imagined that the courtship didn't flag, and in truth the evidences of mutual affection were so strong that very many persons in the country they went through insisted on believing the gentleman and lady man and wife, and congratulated, or commiserated, them accordingly. But for all that they evi-dently loved one another to distraction, it seemed they could not bear to have it thought so, and they have gone on denying it with a shameless persistency from that day to this.

The last ludicrous evidence of their blind perversity is only a few days old. Benedick, who for several years past has been out of business in consequence of being found out in some of his nefarious doings, received a letter quite unexpectedly, telling him that an old gentleman in Pennsylvania, whom he had supposed dead and buried, had still a little preath in his body, and had had, as paralytics and bed-ridden people are wont, a little rallying of the vital forces just before dissolution. In this brief interval he had expressed a wish to send a message to his old friend Benedick, and to show that he still remembered him, enclosed him a few scraps of mutilated currency, which he hoped he might be able to get a little comfort out of. It is quite inciedible the state of excitement our friend was thrown into by this little godsend. Seizing an old banjo from its dusty corner, and arming a few of his frienda with whatever bagpipe or fife they could lay hands on, he smartened himself up, put on a clean dickey, washed his face, took several drinks, and was about to set out for the White House, the name of Beatrice's country seat, and give her a serenade, when it suddenly occurred to him that such a proceeding would let the cat of his engagement out of the bag of secrecy. If, said he, I sing under her balcony, what will people think; will they not be certain that I love her, and sure that I am to marry her ? And am I prepared to sacrifice my possible future fortunes by avowing such a low connection ? My friends think hard of me as it is; but if I were to marry Miss Johnson There is another old gentleman in New York, and still another in Massachusetts. I think they are both dead, but, who knows? And if they should be alive and hear that I had ever so much as thought of introducing this demirep into their houses as my wife, what would become of my hopes ? Farewell, forever, to the succession ! So saying, the dirty little man put up his banjo in the corner with a rueful face, and taking out of his pocket a portrait of his inamorata which he had clipped from the Police Gazette, he looked at it long with wistful eyes, then gave a squirt expressive of having made up his mind to conceal his love a little longer, and turned into bed.

have more clearly revealed the division of races that unhappily exists. The almost total apathy evinced by the whites in the previous elections left the negroes undisputed masters of the situation. Little bad blood was generated, simply because there was no struggle to provoke it. Strict passive resistance neither roused to anger the pride of the whites, nor stimulated to intemperance and insult the strength of the blacks. On the other hand, the intensity and comparative closeness of the contest in Virginia brought out the passions of both parties, and converted the question of Convention into a question of supremacy. It became less a question of reorganizing under the law than of testing the respective degrees of power, and settling the political status of the races. And since the upshot has been inimical to the dominating desires of the whites, and more than satisfactory in regard to the pretensions of the blacks, we may expect to have Virginia and its fate made the pretext for exciting appeals and bitter denunciation, as against the Congressional plan of reconstruction. The probability is that the excitement and the bitterness will be based on a partial view of the facts.

The proper time for estimating the future of the States after reconstruction will not come until the Conventions shall have entered upon their work. The spirit and purposes of the negro element will best be judged when the majority of delegates have shown their temper and indicated the ideas on which local government is to be reorganized. It is idle to speculate much on these subjects in advance. For though it is reported that in Virginia, as well as in Alabama and Louisiana, negroes have as a rule elected radical delegates, it may not be amiss to wait for evidence before assuming that even negro radicalism means confiscation, wholesale proscription, or anarchy in any form.

That the blacks of Virginia have in this election shown a lamentable alienation from the whites, and in many localities have displayed a disposition ill calculated to inspire hopes of harmony and peace, are circumstances which seem tolerably well established. Making allowance for partisan exaggeration and the hate born of the slave system, it is lear that incendiaries of the Hunnicutt stamp have been actively at work, and that a large amount of mischief has been effected through their agency. They have labored to promote irritation, to excite jealousy and antagonism, and to inculcate demands to which Senator Wade, with all his 'jumps forward," has not attained. So far as these men have exerted influence, it has been in a direction at variance with the order and welfare of society.

And yet even for this unhappy state of things, the Southern whites must be held to some extent responsible. Their attitude has too generally been the reverse of conciliatory. As a body they have never recognized the privileges with which Congress has invested the freedmen, nor striven to promote the harmony they profess to desire. Civil equality they conceded reluctantly, and not seldom in bad faith, and political equality they obstinately deny. Resisting reconstruction because it confers the suffrage upon negroes, they have themselves erected the barriers which now block up the path of peace, and cultivited the prejudices which threaten to culminate in a conflict of races. They have done nothing to inspire confidence in their friendlin-ss-nothing to justify reliance upon their cooperation in the organization and conduct of government on a foundation of equality. Their bearing, in Virginia especially, has been that of a superior race, entitled by the grace of color to rule in the Republic; their tone and tactics those of men intent upon employing the opportunities afforded by the law to defeat one of its most obvious ends.

Take the Virginia election as an illustration. The blacks voted one way, the whites another. Is that evidence that the blacks alone are pursning a course which points to the antagonism races ? The great majority of whites voted primarily against a convention-that gainst reconstruction based upon political quality; and, secondly, in favor of candidates hostile to the newly acquired rights of the negroes. Is it surprising that the latter voted solidly against their own degradation and disfranchisement, and in support of candidates radically opposed to the old pro-slavery spirit ? And is it fair, when deprecating the tendencies of the time, to forget the unwise, illiberal. and unjust proceedings of the whites, and to remember only the folly and insolence of the blacks? The case is not improved by occurrences that have transpired since the election. The Virginia press, incensed at the result, counsel the adoption of proscriptive measures by white land-owners and employers against black laborers. A system of coercion is recommended with "the view of driving as many blacks as possible out of the State, and of punishing with starvation those that remain." It is proposed that white labor be encouraged by bounties to migrate to the State, with the two-fold object of supplanting the blacks as laborers, and of strengthening the voting power of the whites up to the point of supremacy. Despatches have announced the inauguration of this cruel and suicidal policy, and our Richmond correspondence furnishes additional particulars on the subject, According to present appearances, a sort of industrial war is to be waged against the blacks, because they dared to exercise the franchise they possess without reference to the will of their employers. If this madness be persisted in, will it be difficult to fix the relative responsibility of white and black for the hostility that may exist between them? The truth is that the Southern whites cannot too soon recognize the inevitable results of the order of things growing out of the Rebellion. They profess to acknowledge the freedom of the blacks as an irreversible fact, and they will struggle in vain to escape its political consequences. We are not surprised at their aversion to the universal enfranchisement of millions who but yesterday were slaves; but they will gain nothing by shutting their eyes to its enactment or neglecting the responsibilities it entails upon them. If they would restore peace to their States, they will seek to profit by the opportunities afforded by the law, instead of engaging in a hopeless contest to annul it. And if they would neutralize the talk of the Hunnicutts, and arrest the separation of races, they will endeavor to conciliate the more intelligent and industrious of the blacks, and to win their confidence and cooperation, instead of hopelessly attempting to drive and degrade them.

when un fait accompli precisely as they had accepted the emancipation of the negroes. Once passed, it would have been recognized as an act of simple justice, and acquiesced in as the law of the land. It is only in the process of achievement that just acts are difficult, when accomplished, their very enemies applaud them. Nor is slowness of popular endorsement even in the agitation of reforms always evidence of intrinsic unpopularity. There are thousands of people who are timid and apprehensive of the effects of anything, however just and simple, that may be stigmatized as an innovation. These are willing enough to let others bear the responsibility they shrink from, and hence they loiter on the way or lean to the conservative side in the midst of agitation. Congress ought to pass a universal suffrage

law as an act of justice to the people of the country, and in vindication of the principles of the Declaration of Independence. It has the right under the guarantee clause to declare that no Government is republican in form which makes color a disqualification for the elective franchice, and vacating so much of the State laws as establishes such discriminations. By the 2d section of article 1 of the Constitution of the United States, it is provided that the Representatives in Congress shall be elected by the people, "and the electors in each State shall have the qualifications requisite for electors of the most numerous branch of the State Legislature;" and by section 4 of the same article, "the times, places, and manner of holding elections for Senators and Representatives shall be prescribed in each State by the Legislature thereof, but the Congress may at any time, by law, make or alter such regulations, except as to the places of choosing Senators."

This power was violently assailed by the enemies of the Constitution in the Virginia Convention, and was as earnestly contended for by its friends. The latter claimed that it was absolutely necessary for the perpetuity of the Government, because State Legislatures might be inimical, and fail or refuse to provide for the necessary elections, and the Government thereby cease to have a representative body. In regard to the control of Congress over the qualifications of voters, Madison said:---

"Some States might regulate the elections on "Some States might regulate the elections of the principle of (quality, and others might regulate them otherwise. \* \* \* Should the people of any State, by any means, be deprived of the right of suffrage, it was judged proper that it should be remedied by the General Gov-ernment. \* \* \* If the elections be regulated properly by the State Legislatures, the Con-creasing control will very probably never be gressional control will very probably never be exercised. This power appears to be satisfac-tory, and unlikely to be abused in any part of the Constitution."—*allid's Debates*, vol. 111, p.

Because this power has never been exerrised, or because some of the Northern States have failed to do justice at the ballot-box, is no valid reason why Congress shall not act upon the power so expressly conferred by the Constitution. In addition, however, to the powers originally conferred upon Congress by the Constitution, we have the power conferred by the 2d article of the 13th amendment, which, after providing that neither slavery nor involuntary servitude shall hereafter exist in the United States, empowers Congress to enforce it by "appropriate legislation." This, in addition to the general provision authorizing Congress to make all laws necessary for carrying into effect any powers granted by the Constitution, certainly gives the amplest authority to that body to do whatever its di cretion shall determine to be necessary to secure republican governments and popular liberty in the States. Andrew Johnon, in his first annual message to Congress, said :--

"In case of the usurpation of the Government of a State by one man or an oligarchy, it be-comes the duty of the United States to make good the guarantee to that State of a republican form of government."

He did not include an aristocracy, nor define what he meant by an oligarchy, neither did he



Wheir Stock of Rys Whishles, IN BORD, some sliths favorite brands extant, and runs through the various months of 1963, 66, and of this year, up to present date. Liberal contracts made for lots to arrive at Passiyivanis Railroad Depet, Erricsson Line Wharf, or at Ponded Warehouses, as parties may elect.

"III. Art. 1. Certain powers having been commo-rated, these words follow in Sec. 8.—To make all have which shall be necessary and proper for carrying into execution the foregoing powers, and all other privers vested by this Constitution in the Government of the United States, or in any department or officer thereot?" thereof.

It will be seen that Congress has the power It will be seen that Congress has the power to pass laws necessary and proper to carry into execution any power vested by the Constitution in the Government of the United States. Among the powers thus vested is that of secur-ing a republican form of government to the several States, and also that of providing that members of Congress shall be chosen by the people of the several States. Whenever, by a State law, members of Congress are chosen by a propie of the several States. Whenever, by a State law, members of Congress are chosen by a portion or class of the people—by white people only, or black people only; by men of the Anglo-Saxon race only, or those only of the Cellic or any other race—it is the duty of Con-gress to exercise the power with which it has been clothed, for the purpose of preventing such a violation of the fundamental principles of the Government.

of the Government. My views upon section 4, article 4, are briefly expressed in the following passages from Mr. Washburn's address delivered before the Government and people of this city on the 4th of July, 1865:-

Regarding sections 2 and 4, article 1, above cited, I cannot do better than quote from a re-cent number of the New York Tribune:-

clife d, I cannot do better than quote from a re-cant number of the New York Tribune.--"Mr. Madison, In the Viginia Convention, ex-planed this to mean that while it was deemed do-sirable that each State should in the first instance regulate the right of suffrage of likelf, yet to prevent the right from being granted or denied in such a manner as would endanger the safety and perpetuity of the Federal Government, It was deemed advisable to invest Congress with the ultimate or appellate power to alter or amend the regulations of the State respecting suffrage as might be found essential to the mation addressed to him by Mr. Jefferson, that this clause wenid give Congress the power even to pass a national uniform suffrage law, but affirmed that such a power might be necessary to preserve the very existence of the Government. Mr. Trumbul is not only silent upon the authority in question, but M. disson based his construction. In taking the posi-tion that 'a republic an government does not depend upon the number of people who paylicities in the primary election of Representatives, 'we suppose Mr. Trumbul would be understood to argue that the squee-tion whether a government is republican or not does not depend upon the suffrage to one man, as is prac-tically one in all a sould be governing to argue that the primary dection of Representatives, 'we suppose Mr.

In Illinois, the banks of that State were by the State taxed upon their capital stock and surplus funds, and there was no provision specifically taxing the shares. So the Supreme Court of the United States held that the shareowners in the national banks were not liable to taxation in Illinois.

In Indiana the State levies taxes on its own banks upon their paid-up capital, and does not tax the shareholders upon the value of their shares. So, again, in Indiana the shareowners in the national banks avoided State taxation.

In New Hampshire the Supreme Court has decided that the share-owners in national banks cannot be taxed by the State.

In Ohio, banks chartered by the State are taxed upon their capital stock and undivided profits. There is no provision of the State law taxing shares in State banks by name. In April, 1865, the State Legislature passed a law which requires "all shares of stock in any national bank located within the State to be listed for taxation, and taxed in the city or county in which the bank is located." Thus, in Ohio, the share-owner of the national bank escaped bearing his proportion of the expense of carrying on the State Government.

There are many other States which, under their existing laws, cannot tax shares in National banks. This inability of State taxation springs, however, more from the defect of form than substance, and can be remedied in either of two ways :- First, by the different States so altering the tax laws as to conform (if possible) to the requirements of the 41st section of the National Banking law; secondly, by a modification of that section by Congress. The fact, however, remains that the share-owners in these National Banks have avoided all kinds of State taxation.

In some of the New England States shareowners in these national banks have rid themselves of State taxation by raising legal points upon that portion of the provise in the forty-first section which declares that shares in these banks may be included in the personal property of any person "in the assess-ment of taxes imposed by or under State authority, at the place where such bank is located, and not elsewhere." The Supreme Courts of New Hampshire and Maine have held that share-owners in national banks cannot be taxed on the shares in those States, because the State laws provide that a person shall be taxed on his personal property in the place where he resides, and not where such personal property is situated. The Supreme Court in Massachusetts, where the State law in respect to place of taxation.is the same, has decided the other way, and held that there is no such inconsistency in this particular between the tax laws of these States and the National Banking act. Mr. Justice Hoar, in delivering the opinion of the Court in Massachusetts, said that "the true construction of

### The Claudestine Courtship. From the N. Y. Tribune.

Whatever humor there may be in the clandestine courtship that has been taking place this long time between the Democratic party and Mr. Johnson, lies in the fact that the enamered couple think themselves the sole possessors of the secret, while in reality there isn't a man to be met who does not know all about it. The first meeting of the lovers was public enough, but the conduct of the destined bride on this occasion so little resembled what

#### The Division of Races-Who are Responsible? From the N. Y. Times.

The Virginia election is made the occasion of much strong writing on the relations of the two races, and the antagonism which has been developed between them. The simple results of the contest, so far as they are yet known, are certainly startling. They exhibit a solid mass of black voters on the side of the Resonstruction law, and an equally solid mass of white voters in opposition to it; the former controlling the polls and carrying the question of a convention by a majority which demon-strates the power of the colored people in the Government of the State.

The general result does not differ from that which had already been realized in Louisiana and Alabama. In each case the holding of a convention has been determined by colored votes. But while in Louisiana and Alabama the whites virtually allowed the election to go by default, in Virginia they entered into the contest energetically, and with the confidence of assured victory-having their own candi-dates, and voting "no" to the preliminary re-quirement of the law, with all the advantages of intelligence and organization in their favor. In the two other States the policy of inaction was tried; in Virginia the policy of electoral resistance; with immediate consequences substantially identical. The tactics pursued in Virginia, however,

### Powers of Congress over Suffrage. From the Washington Chronicle.

We have never doubted the right of Congress to pass a suffrage bill, because the power was expressly claimed by Madison and other advocates of the Constitution; and that instrument was assailed by its opponents because it granted the power. We advocated the passage of such a bill by Congress because the time had come when it was requisite for the peace of the country that the discriminations growing out of the institution of slavery should cease; and it was manifest that the people would willingly accept such an 201

tell us upon which branch of the Government the duty of determining the question fell. This, however, has been settled by the Supreme Court to be Congress; and it is, therefore, the sole judge of the exigency requiring its action and the remedy it may choose to apply within the range of its powers. Upon this point Chief Justice Story, speaking for the Supreme Court, has said :---

"The Constitution unavoidably dealt in gene-rall anguage. It was not intended merely to provide for the exigencies of a few years, but was to endure through a long lapse of ages, the was to endure through a long mpse of ages, the events of which were locked up in the inscruta-ble purposes of Providence. Hence the Consti-tution leaves it to the legislative power from time to time to adopt its own means to effectu-ate legitimate objects."-1 Wheaton R., 325; Martin vs. Hunter.

From one of our Maine exchanges we clip the following able argument upon this interesting topic by the Hon. I. Washburn, of that State, a Representative in Congress, which we commend to the careful perusal of our readers:-

REGULATION OF THE SUFFRAGES. To the Editor of the Press :-

I have not doubted for the last two years that it was the duty of Congress to provide by law that no State should, either by constitutional provision or otherwise, make any dis inclions in regard to suffrage on the ground o color, class, or race. Such a law might have been passed at the first session of the Thirty-Ninth Congress over the vets of the President, if the Republicans had been willing to support if the Republicans had been willing to support it; and if this course had been taken, the ques-tion would have been disposed of, and all agita-tion in regard to its settlement would have ceased before this time. It would have been settled for Kontucky and Maryland as well as for Ohio and Connecticut; it would have been settled for all the States, and for all time. Let it not be said that such a law of Congress would not be effective. A law of Congress for which there is constitutional suthority is para-

would not be effective. A law of Congress for which there is constitutional authority is para-mount to State laws and State Constitutions. The only question is, has Congress power under the Constitution to pass a law regulating suf-frage in the States? That it has would s em to be beyond que tion. It would be as range om is-sion if the framers of the Constitution, the organic law of a Government founded upon the consent of the governed, had left with the several States the power in the last resort to overthrow that Government by establishing conditions of suffrage which would change it to Conditions of stufface with the state of the ations which were not in conformity to the Constitution, no argument can be adduced against the rightful authority of Congress to revise such rules and regulations, or make others In substitution therefor whenever in its dis-cretion there is found to be accession for the exercise of this power. While it may have been expected that the power of regulating the suf-frage would ordinarily be exercised by the States, it is certain that the right to control the States, it is certain that the right to control the states in this regard—in other words, the ulti-mpic authority in reference to suffrage, was vested in Congress. If it had not been, the right of dissolution or sccession would, as before suggested, have been left with each State. The constitutional provisions bearing upon this question are principally these:— "1, Art. 4, Sec. 4. The United States shall guarantee to every State in this Union a republican form of gov-erment, and shall protect each of them seatast lays adom and en application of the Legislature or of the Executive (when the Legislature cannot beconvend), avained concerte.

Executive (when the Legislature calliot beconvened), against domratic violence. "If. Art. 1. Sec. 2. The House of Representatives shall be composed of members chosen every second year by the people of the several States; and the electors in each State shall have the qualifications requisite for the electors of the inost numerous branch-requisite for the electors and Representatives shall be prescribed in each State by the Legislators shall be prescribed in each State by the Legislators where of, how the Congress may also y time by law imake or siter anch regulations, except as to the places with costing Sumations

National Banks and State Taxation. From the N.Y. World.

In determining what course of action the public good requires to be pursued in respect to banks organized under the National Bank-

ng law of 1864, it is proper to consider the act that nearly all of these institutions have evaded (perhaps avoided would be more corect) paying State taxes, either upon the capital stock or upon the shares held by shareowners.

We have already explained the distinction which the Supreme Court has laid down in respect to taxation between the capital or proerty of a bank and its shares. The latter re to be regarded as personal property, choses in possession, and in this light it makes no difference as to taxation that the capital of the bank has been invested, in Federal bonds, which by law are exempt from State taxation. It is perfectly clear that a shareholder in a national bank is not owner of the bonds upon which the operations of the bank are based. If he contributes money to the bank, and takes therefor certificates of shares in the corporation, and with that money the bank purchases bonds which are deposited in the Treasury at Washington as basis for notes issued to the bank, then the banks, and not the share-owner, owns the bonds. The shareowner could not be made to pay, under the Internal Revenue law, an income tax upon the interest of those bonds paid or allowed to the bank. The same would be true if the shareowner, instead of paying money to the bank, had deposited bonds, for then the latter would pass out of his ownership into the ownership

of the corporation. It will be remembered that the second previso of the 41st section of the National Banking act is these words:-

'The tax so imposed, under the laws of any State, upon the shares of the associations authorized by this act, shall not exceed the rate imposed upon the shares of any of the banks organized under the authority of the State where such association is located.18

In running through the legislation of the different States in respect to State taxation of the national banks, the fact that the banks and the share-owners therein have, in nearly every instance, been able to escape the tax is significant and important. The State of New York, when, in March, 1865, it directed that all shares held by inhabitants of the State should be included in the valuation of their personal property, and liable to taxation, did not provide that the tax imposed should not exceed the rate imposed upon the shares of any of the State banks; and, furthermore, this legislation did not provide for taxing shares in the State banks at all, although there was a tax levied on the *capital* of such banks. The Supreme Conrt said this was not a compliance with the National Bank act, and therefore the shareholders of the national banks escaped.

the proviso (to the National Banking act) does not confine the assessment of the tax to the place where the bank is located, but merely requires that the tax, to be valid, must be imposed under the State authority existing at the place where it is thus located."

The Supreme Court of Maine, on the contrary, says:-

"The law of Congress creating national banks, and authorizing the shares in a bank to be taxed in the city or town where it is located, requires that all such taxes shall be applied for the use and benefit of such city or town, the use and benefit of such city or town, although assessed in part or shares owned in some other city or town. The assessment and taxation of such shares, in any place other than that where the bank is located, would be a clear viciation of the act of Congress, and an act of the State Legislature, authorizing any such 'axes, when collected, to be paid by the city or town where the bank is to that where the share-holder resides, would be an attempt to do in-directly what cannot be done directly."

As it would not seem practicable for the city of Portland, for example, to levy and collect taxes on shares in a national bank in that city owned by a person residing in Chicago, this decision would practically enable a share-owner residing out of the State to escape all taxation whatever on his shares.

In what we have said in the present article we have not intended now to cast censure upon the technicality of the national legislaion upon this subject, but simply to call attention to the fact that the share-owners in these banking institutions escaped State taxation, and to the other fact that so many of the States have endeavored in vain to make these profitable investments contribute to the relief of the burdens which so seriously oppress all other kinds of property, and so ornelly weigh down the laboring classes in every State.

