

Difficulties of an Income Tax.

From Harper's Weekly. Alexander Hamilton was asked by Secretary Wolcott for a brief on "direct taxes." It is dated February 25, 1795. He said there was no antecedent rule or opinion or principle by which to classify "direct taxes." The classification must therefore be, he said, by "a species of arbitration," and he classified the "direct taxes" of the Constitution thus:
1. Capitation, or poll taxes.
2. Taxes on lands and buildings.
3. General assessments, whether on the whole property of individuals, or on their whole real or personal estate.
The third and last item is in effect the "general property tax." As Pitt's income tax was not imposed till three years afterward, Hamilton could not have had it in mind. The test of consumption or expense—catching the citizen when he is expending—applied by the Supreme Court in the "Carriage" case, would probably be unworkable to-day by Congress.
No more satisfactory is the modern test suggested by John Stuart Mill, and now adopted so generally by economists, namely, that "indirect taxes" are those demanded from one person in the expectation and intention that he shall indemnify himself at the expense of another, and that all other taxes are "direct." The difficulty a lawyer has with that test grows out of the possible position of the taxpayer, and of possible private bargains relating to payment of the tax. Even when a tax is so indirect as is a customs tax, the same person may be the first and the final payer of it. No "direct tax" can be levied which may not affect personally others than the payer. Congress is not likely to consent to make a tax valid or invalid according to its actual incident in a particular case ascertained after the enactment. There must be a more tangible dividing line than that between direct and indirect taxes.
No accurate and ascertainable classification existed in England between direct and indirect taxes at the end of the last century, and the absence there and here, then and now, is due, no doubt, to the wisdom of those who felt the difficulty of explicitly distinguishing direct from indirect taxation, and prescribing a rule for the future.
It may be that Congress can overcome and remove in a new income tax the difficulties displayed in the execution of the last one, some startling inequalities of which were reported at the time to be these:
In the fiscal year 1869 the total amount of income tax paid in the United States was \$34,229,893.32, and of that sum seven States—Massachusetts, New York, New Jersey, Pennsylvania, Ohio, Illinois, and California—\$25,895,597.87, or a little more than three-fourths. But those States embraced only forty per cent. of the population of the Union, and by the census of 1860 the value of all the real and personal property in those seven States was only \$6,816,629,409, or a little more than forty per cent. of the aggregate wealth of the Union.
The income tax must have been assessed according to the conscience of the tax-payer!
The Congressional districts were, in 1869, 233 in number, and arranged so as to be nearly as possible equal in population; yet out of the whole 233 there were six that paid \$8,281,431.45, or very nearly one-fourth of the whole tax. Seventeen of them, selected from the States of Massachusetts, Rhode Island, New York, New Jersey, Pennsylvania, Maryland, Ohio, Illinois, Missouri, and California, paid \$17,066,277.01, or, as nearly as possible, one-half of the tax. Mr. Astor paid more than the whole State of Vermont, and Mr. A. T. Stewart paid more than the aggregate amount paid by Florida, Arizona, Colorado, Dakota, Washington, New Mexico, Utah, Idaho, and Montana.
It is possible that a conspiracy of States, by fixing an exemption from an income tax up to a sum so large as to generally preclude the tax in those conspiring States and then by imposing a forty-per-cent. tax on all incomes above that sum, could do great injustice. In case of such a conspiracy, a command in the Constitution that when the Federal government seeks revenue by a tax on income it must first declare the sum in the law, and then distribute the sum among the States according to their numbers, would be of inestimable service.
Feeble and capricious appetites are best regulated by the use of Ayer's Cathartic Pills. They do not debilitate, by excessive stimulation; but cause the stomach, liver, and bowels to perform their functions properly. As an after-dinner pill, they are unequalled.
Now is the time everybody wants an Almanac for the New Year. Numbers of these are published and scattered throughout the country. The one issued by the Centaur Company of New York City is by far the most beautiful and complete. They can be had free of our druggists.
In the fall it is always best to unite all weak colonies and get all as strong as possible for winter.
Children Cry for Pitcher's Castoria.

"Raising" Greenbacks.
TREASURER WALTERS DISCOVERS A COUNTERFEITING SCHEME.
The latest method of counterfeiting has been brought to light by Assistant United States Treasurer L. R. Walters at Philadelphia. It is the raising of the denominations of greenbacks. On Saturday an apparent \$50 greenback was received at the local sub-treasury, and now it has been discovered that the note was originally a \$10 bill of the series of 1880, and that it had been so carefully altered that it took more than a cursory glance to detect the forgery.
The word "silver" had been deftly pasted across the face of the greenback to give it the appearance of a silver certificate, and the figure "50" had been placed over the figure "10" and alongside of the cipher wherever the original figures are printed.
The sub-treasury officials believe that the forgery was committed in West Virginia, as it was first detected in Wheeling. Assistant Treasurer Walters stated that \$1 bills are being raised to \$10 notes by the same process, and that the circulation of these forged greenbacks is comparatively large.
Ayer's Sarsaparilla makes the blood pure, rich, and vitalizing. Sold by all druggists.
A Hundred Ton Magazine Order.
An event in periodical literature, not without its significance to the general public as showing the growth of the reading classes, was the receipt on the 9th of Nov. by The Cosmopolitan Magazine of the order given below. A single order from a news company for one hundred tons of magazines! That is almost an event in the history of the world. A like order has never before been made, and if past ratios be maintained it means considerably more than half a million circulation for the December Cosmopolitan. Yet, when the list of authors and artists in the December number is examined, one is not so much surprised. It contains the only known unpublished manuscript of DeMaupassant, illustrated by Verge, perhaps the most famous of European illustrators; After the World's Fair, by Paul Bourget, John J. Ingalls, William Dean Howells, Lyman J. Gage, Arthur Sherburn Hardy, Mark Twain, Robert Grant and others nearly as famous, and nearly two hundred illustrations, to which the following artists contribute: Hopkinson Smith, Kemble, Harry Fenn, F. O. Small, Attwood, Henckel, Dan Beard, Reinhardt and Remington. Think of having the World's Fair done by such expensive artists as Howells, Mark Twain and Paul Bourget, and sending such as Charles S. Reinhart to Chicago for a single number of a magazine to be sold for only 15 cents, or by subscription 12 1/2 cents. A book publisher, preparing such a book would not dare incur these expenses short of \$5.00 a copy. It is not a revolution that is an improvement upon old methods a revolution of vast importance to the reading public? The order to which reference is made reads as follows:
"Publisher Cosmopolitan. Dear Sir:—Of the 200,000 copies of December number to be sent us, please send as follows: 172,650 copies regular edition, 27,250 copies R. R. edition. Yours respectfully, The American News Company."
To Brace Up
the system after "La Grippe," pneumonia, fevers, and other prostrating acute diseases; to build up needed flesh and strength, and to restore health and vigor when you feel "run down" and used up, the best thing in the world is Doctor Pierce's Golden Discovery. It promotes all the bodily functions, rouses every organ into healthful action, purifies and enriches the blood, and through it cleanses, repairs, and invigorates the entire system.
For the most stubborn Scrofulous, Skin or Scalp Diseases, Dyspepsia, Biliousness, and kindred ailments, the "Discovery" is the only remedy that's guaranteed. If it doesn't benefit or cure, you have your money back.
Can you think of anything more convincing than the promise that is made by the proprietors of Dr. Sage's Cathartic Remedy? It is this: "If we can't cure you your Catarrh, we'll pay you \$500 in cash!"
All bearing apple orchards should be given a broadcast mulching with barnyard manure.
A coat of manure is one of the best mulches for anything of a tender character.
If a fruit tree is of full size for bearing and does not do so it should be root-pruned.
No better aid to digestion, No better cure for dyspepsia, Nothing more reliable for biliousness and constipation than DeWitt's Little Early Risers, the famous little pills.—W. S. Rishton, Druggist.
Clear up all the trash in the garden and burn it if you would keep free from cut worms.

WASHINGTON LETTER.

THE TARIFF BILL.
INTERNAL REVENUE BILL.
Work of the Investigating Committee.
(From our Regular Correspondent.)
WASHINGTON, Dec. 11, 1893.
President Cleveland was no more disturbed by the seeming discourtesy of the Senate in adopting a resolution, asking for copies of all State department documents relating to Hawaii, than he was by the senseless clamor which followed the publication of Secretary Gresham's recommendation on the same subject some weeks ago. Before the resolution was introduced he had given orders that all of the documents be copied for the purpose of sending them to Congress with the special message on the subject which he stated in his annual message would shortly be sent in. The message and accompanying documents are all ready and they will go to the Senate this week, and some of those documents will not be pleasant reading for republicans, either in or out of Congress. They will show a long series of plotting that is entirely opposite to what has always been the recognized foreign policy of the United States.
Your correspondent had a little chat with Chairman Wilson concerning the tariff bill. He said that the bill would be reported to the House this week, probably on Wednesday, and that he had been agreeably surprised at the weakness of the democratic opposition to the bill. The question of submitting the bill to a democratic caucus is still an open one. Personally Mr. Wilson is indifferent, being perfectly satisfied to leave it to his democratic colleagues to decide whether to hold a caucus on the bill or not. He thinks that the permanent benefit which the bill will carry to millions of our people will far outweigh the hardships that it will temporarily impose on thousands, and that in the end it will be generally regarded as one of the best tariff laws ever placed upon our statute books. He looks for minor changes in the bill, both in the House and in the Senate, but not for any changes in its underlying principles—the welfare of the masses rather than that of the favored few.
The internal revenue bill has not been entirely completed, but it probably will be this week. It has been definitely decided to double the tax on cigarettes; to tax playing cards, and to tax inheritances. The income tax is still undecided, but the probability is that the tax on net incomes of corporations, which was first agreed upon by the committee, will remain in the bill, the understanding being that those members of the committee who favor a personal income tax instead will be at liberty to offer that as a substitute for the corporation income tax and leave it to a majority of the House to decide which, if either of them, shall remain in the bill. Representative Bryan, of Nebraska, who is recognized as the leader of the democrats on the Ways and Means committee who favor the personal income tax, has not abandoned hope of winning in the committee. He said on the subject: "The fact that the corporation tax would bear heavily on many people with very limited means, while the individual tax would be collected from the wealthy who escape taxation in many forms, is having its influence. If the tax is levied on individual incomes the rich will then pay their proper proportion which they do not at present and would not under the corporation tax." A compromise has been suggested by which both corporation and individual incomes will be taxed.
The first result of the work of the joint Congressional committee which has for months been investigating the methods of the executive departments of the government will be seen when the legislature, executive and judicial appropriation bill is reported to the House. That bill will make some radical changes in several of the Departments, all in the interest of economy and a more prompt transaction of public business. Among these changes will be the abolishment of the postal note and of several bureaus of the Post Office department, the work of which is not considered necessary. This is only the beginning of the work of the committee, which has three expert accountants aiding it in locating all unnecessary handling of public accounts and duplication of work. Its intention is to put the government business upon the same basis as that of the railroad or other big private concerns before it gets through, but it is already finding it a hard task as the employees of the useless bureaus appear to have more Congressional friends than any other class of government employees.
Democrats in the House are determined that the bill admitting Utah to statehood shall be passed, and if the republicans persist in filibustering to prevent a vote upon it, as they did last week, it will be made a party question and forced to a vote under an order from the committee on Rules.
The Senate will this week begin the consideration of the election repeal bill. Senator Hill will lead the democratic forces.

WINTER EGG-PRODUCTION.

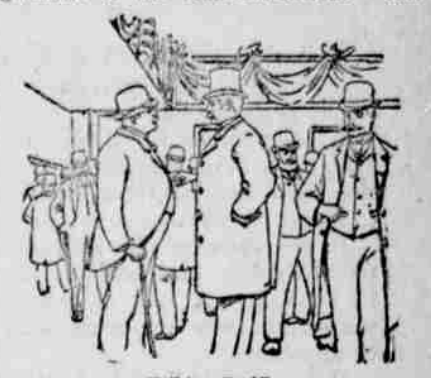
Expert Advice as to the Best Modern Methods.
The following is from the "Country Gentleman": To obtain a breed of fowls that are perpetual layers is the object that many aim at. This is an impossibility, for nature will exhaust itself and must have a period of rest, in order that we have a perpetual production of fresh eggs, the business must be arranged beforehand. There is a difference in breeds, some laying better than others at any time of the year, and others, again, giving their eggs in winter. There is little difficulty in obtaining eggs in summer, but the winter eggs must be worked for, and the fowls managed beforehand. Hens that have laid well during the summer cannot be depended on for late fall or early winter, even if well fed, but will generally commence in January, and keep it up throughout February and March, giving a good supply of eggs if not too old. But it is better not to allow such birds to go into the winter. They are generally fat, after having finished the annual moult, and should be killed for the table. After the second annual moult hens are apt to become egg-bound, especially if well fed and fat. The excess of fat that accumulates about the lower intestines and ovaries weakens these organs and renders them incapable of performing their offices. Hence the fowl suffers and becomes profitless. When left too long the bird becomes feverish and the flesh is unfit for food. The better way is to avoid this trouble, since there is no cure, by not allowing the birds to go into the second winter. Trouble of this kind seldom occurs with pullets or young hens.
To obtain a supply of winter eggs, we must have the chicks out in March or April. Leghorns and some of the smaller breeds will do in May or the first of June, but the Brahmas and Orpingtons must come off early, that they may have the full season for growth. The Asiatics are generally good layers in winter, and need less artificial heat, as nature's heat is furnished them with any ornamental appendages which suffer by exposure to frost. For them it is not necessary to spend large sums in warm buildings. What they can dispense with in this respect they demand in feed, which must be given regularly. The feed must be kept up and varied with animal and vegetable diet. The supply of water must never fail. We must feed and feed a long time before the eggs will come. Any cold of hens will consume an enormous quantity of feed before commencing to lay, but after having once begun they will not require, or even take so much grain. When laying, their great craving is for vegetable and animal substance, and crushed clam or oyster shells.
Fowls that are regularly trained have certain portions of the day for their different feeds. My birds require their shells at night, as well as their greens, and their grain in the morning, and always fresh water. When one has the time and convenience, and enjoys the pecking of fowls, making warm stoves on very cold days is an admirable plan, and the birds relish them marvelously. Take beef or pork scraps, and put into an old kettle, having them previously chopped fine, and fill it half full of water. While stewing, throw in a dozen chopped onions, two dozen cayenne peppers, and the day's coffee and tea-grounds. Thicken the mixture with cornmeal, and serve it around among the hens hot. They relish it amazingly when once taught to eat it, and will look for the ration daily at the certain time. On cold winter days give this feed between 2 and 3 o'clock in the afternoon, and the chicks get their crops warmed up for the coming cold at night. If scraps are not handy, boil unpeeled potatoes, and serve in the same manner, adding a little grease or cold gravies left over from yesterday's dinner.
The combined varieties require warmer quarters and sunnier exposure than the Asiatics, and are good winter layers after December and early January. They will lay in the fall if early hatched, but the change of fall to winter quarters affects them, and they cease laying again before the days begin to lengthen, at which time Brahmas will cease egg-production and become broody. Where one has the convenience it is well to keep both kinds, in order to insure a supply of eggs. It is useless to expect many eggs from old fowls of any variety. Have the buildings ready early, and the fowls of the right age and in condition to insure success. The business of our domestic hen is to produce eggs, and we must feed her for it.
A Miniature Green House.
This is a convenient and ornamental apparatus for growing house plants, or for starting cuttings and seeds early in the season that are afterwards to be transplanted to open ground. It is a large earthen vessel or pot, in the center of which, at the bottom, the small pot, A, is inverted. The space G G around this is filled with drainage material. On the top of this pot a smaller one, C, of porous earthen, and having straight sides, is set, and the space around this, D D and E E, is filled with mold and sand in which two circles of plants may be set. The pot, C, is filled with water, which percolates through the porous sides and keeps the mold moist enough for purposes of vegetation. Over all the bell glass, F, is placed. If the bell glass and large pot cannot be obtained conveniently, the same principles can be nearly carried out by constructing a square box of wood and framing panes of glass for the cover.
To Increase Eggs.
If an increase of eggs be desired in the poultry yard, before large sums are expended in the purchase of ever-lasting layers, we would recommend no system of keeping no hens after the first, or at most, after the second year. Early pullets give the increase, and the only wonder is that people persist, as they do, in keeping up a stock of old hens, which lay one day and stop the next. In some parts of Europe it is the invariable rule to keep the pullets only one year. Feeding will do a great deal—a surprising work, indeed—in the production of eggs, but not when old hens are concerned; they may put on fat, but they cannot put down eggs. Their tale is told, their work is done; nothing remains to be done with them but to give them a smid of the kitchen fire, and the sooner they get that the better.

THE NATIONAL CAPITAL.

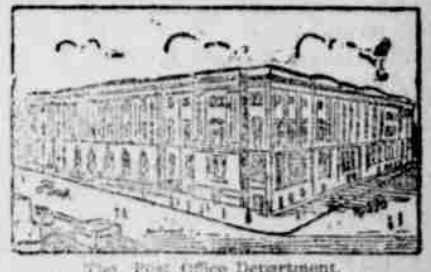
THE LEGISLATIVE MILL AGAIN BEGINS TO TURN.
The Administration Stakes Its Fortunes on a Low Tariff Bill—Civil Service Reform—A Coast Defense Policy—The Hawaiian Question.
Special Washington Letter.
With Congress again in session, the national capital has assumed its wonted condition of political activity. The coming session will be one of great interest in this correspondence. As previously stated in this correspondence, the Administration has resolved to stake its success or failure, and with it that of the party it represents, on the passage of a low tariff bill. The Wilson bill, which has been introduced in the House, is to all intents and purposes an Administration measure. Its schedules have been made up in the Treasury Department, and the bill in its main features has been framed to meet the views of President Cleveland and Secretary Carlisle. The bill will not be carried through Congress without determined opposition. The Republicans intend to place the late election, as commissioning them to oppose to the oddest extent any changes in the McKinley tariff bill. The new bill will undoubtedly pass the House at an early day, with a few amendments, and then a protracted struggle may be expected in the Senate.
The Administration is developing a policy in favor of extending the operations of civil service reform. This is shown clearly in Postmaster-General Bissell's report. Mr. Bissell is now recognized as the staunchest advocate of the civil service reform policy that has ever been at the head of the Post-Office Department. His recommendations look to placing the whole department under the operations of the law. The removal of Civil Service Commissioner Johnston by the President is also in the line of the civil service programme of the Administration. Mr. Johnston is a Louisiana Democrat, who was appointed by President Harrison. He has been a thorn in the side of Commissioner Roosevelt and had steadily set his face against any further extension of the civil service rules. The chances are that the new appointee, Mr. John R. Proctor, of Kentucky, will act in harmony with Mr. Roosevelt. Lyman also has it that Commissioner Lyman will go at an early day.
Nobody expected any particular interest to attach this year to the report of the War Department, but Secretary Lamont has managed to present a very interesting document. He has taken up the subject of seacoast fortification, which was a hobby of the late Samuel J. Tilden's, and he makes a very able presentation of the arguments in favor of the policy of gradually concentrating our little army on the seacoast and the frontiers. Col. Lamont considers that Indian warfare is practically at an end in the United States.
The total strength of the army on September 30, 1893, was 2,144 officers and 25,778 enlisted men. For various causes—discharge, purchase, desertion, etc.—the army lost 9,456 enlisted men during the year and gained 9,074 recruits. The discipline, health and general condition of the army are reported good.
The adoption of the new magazine rifle is the most important step taken for the infantry since the civil war. A limited number will be completed within sixty days at the Springfield armory, and the entire infantry force will be equipped with the new arm before the close of the coming year. The gradual manufacture of a reserve supply of the arm, sufficient for the armament of the militia, is recommended. The issue of the new 3.2 steel field guns to the militia, and in limited numbers to colleges and schools which manifest a special interest in military instruction, is suggested.
One-third of the report is devoted to the progress of the last eight years in the manufacture of heavy ordnance and in seacoast defense under the project of the Endicott Board of 1883. The progress already made warrants the belief that within the time specified, thirteen years from the first appropriation, the essential features of the plan will be carried out. By January 1, 1894, there will be ready for mounting thirty 12-inch guns, twenty 10-inch guns, thirty-four 8-inch guns, and twenty-five 12-inch mortars. The Engineer Corps is preparing at Portland, Me., Boston, New York, Washington, Hampton Roads, and San Francisco establishments in all for four 12-inch guns, twenty 10-inch guns, five 8-inch guns, and sixty-four 12-inch mortars, also twenty-four casemates for submerging torpedoes. Work on coast defenses of Narragansett Bay, Charleston, Tybee Roads, and the Savannah River and Pensacola will be begun during the year. Work will be progressing next year at thirteen of the twenty-eight ports proposed for fortification by the Endicott Board. The annual output of the Watervliet gun factory is fifteen 12-inch guns, fifteen 10-inch and twelve 8-inch guns. The first of the 100 large guns completed for the Bethlehem Iron Works is due next year. To keep pace with the manufacture of guns, Secretary Lamont recommends ample appropriations for equipments and materials and for the purchase of sites for fortifications, all in accordance with the scheme adopted in 1888. The ex-

THE HOLLY AND THE CHRISTMAS TREE.

In connection with the holly, which figures so conspicuously in all our Christmas decorations, we find a quaint old conceit chronicled, that every holly bough and lump of berries with which you adorn your house is an act of natural piety, as well as beauty, and will, in summer, enable you to relish that green world of which you show yourself not unworthy. In Germany and Scandinavia the holly, or holy tree, is called "Christ's thorn," from its use in church decorations, and because it bears its berries at Christmas-tide. The loving sentiment imprisoned in the holly bough and translatable into every language can hardly be more happily expressed than in Charles Mackay's verses, "Under the Holly Bough":
Ye who have scorned each other, Or injured friend or brother, In this fast fading year, Ye who by word or deed, Have made a kind heart bleed, Come, gather here! Let sinners against and sinning Forget their strife's beginning, And join in friendship now; Be links no longer broken, Be sweet forgiveness spoken, Under the holly bough.
To Germany the civilized world is indebted for one of the most enjoyable of all Christmas delights, the Christmas tree. This custom was little known in England before the marriage of Queen Victoria, and was, we believe, introduced by the late Prince Consort. We call it a gift from Germany, and yet, behind the quaint figure of Kris Kringle, coming from the snowy woods, with the tree rising high above his glistening shoulders, laden with gifts and glittering with lanterns, he suddenly invades the lovely German cottage on kindly errand bent, we see the yet more ancient yule-pine-tree, hung with osella, which boys and girls in ancient Rome looked for on the sixth and seventh days of the Saturnalia. But we who are not antiquaries are content to accept these pretty customs, come whence they may, and to improve on them if we can. A wide gulf is fixed between the Puritanic days, when Christmas was frowned upon as a remnant of evil superstition, and to-day, when nothing is too rare or good for the making of our homes bright and our sanctuaries beautiful in honor of the Author of the Christian faith. Wherever civilized man is found, there, in one form or another, we find the tokens of adoration and gratitude.—New York Evening Post.
Chinese Inns.
No one who has ever stayed at one of these caravansaries is likely to forget his experience. They are all built on the same plan—a large courtyard, around the four sides of which are built rows of small rooms, the restaurant and office being in front. The buildings are built of sun dried bricks and are usually in the last stages of dilapidation. Each small room contains a brick bed in which a fire can be lighted. There is no furniture except a rough chair and perhaps a table, while the windows are nothing but frames covered with paper. The average Chinese inn is usually a menagerie and zoological garden combined. In the yard can be seen and heard mules, donkeys, dogs, cats, fowls of all kinds, pigs and camels, while in the rooms where the weary traveller is supposed to find rest there is also a rich variety. The scorpion, and at times a small variety of the centipede, often take stinging measures to repel any attempts at friendship.
But the chief glory of the inn is the waiter. In China this important functionary has that patronizing air which distinguishes the gentlemen of his profession in other countries. The inevitable napkin always accompanies him. With it in summer he mops his sweating brow or bare shoulders, while in winter, wrapped about his head it protects him from rain and wind. At all seasons of the year it is the only article he has with which to clean table and plates or chop sticks. Chinese landlords are reasonable in their charges, which to some degree offsets the unpleasantness of living in their inns.
This Woodchuck Had to Climb a Tree.
Men who have hunted woodchucks know that they never climb trees. That is, it is not their nature to do so, and no one familiar with their habits would believe that one ever did unless he saw it himself. The pastor of a little Baptist church in Kentucky knew this characteristic of the animal, and on it based a story. The congregation was in debt \$400 for its new church, and one Sunday was set for making an appeal for subscriptions. In the course of his exhortation that the members of his flock be liberal, the minister said:
"This congregation is like a woodchuck a man once told me about. He was hunting the woodchuck with dogs, he said, and they pressed it so close that it finally climbed a tree.
" 'But,' I said to my friend, 'woodchucks can't climb trees, and you know it.'
" 'This woodchuck had to climb a tree,' replied my friend, 'and that's the way it is with this congregation. You say you can't raise \$400, but you've got to do it.'
The congregation saw the point, and \$350 was raised on the spot, and the rest was secured that week.
The proper motto for Christmas Day is a sprig of holly.



Talking Tariff.



The Post Office Department.