THE DAILY PITTSBURGH GAZETTE.

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PENNSYLVANIA STATE REPORTS—Casey, Volume 12, just received by KAY & CO., 55 Wood st. ja17

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Pittsburgh Gazette, PUBLISHED DAILY & WEEKLY BY S. RIDDLE & CO., FIFTH STREET, ADJ'T SMITHFIELD. PITTSBURGH: TUESDAY MORNING, FEB. 12.

[For the Daily Pittsburgh Gazette.]

SHALL IT PASS?

A Few Other Reflections in Relation to a Bill Entitled "An Act for the Commutation of the Tonnage Duties."

1. If the repeal of the Tonnage Tax is *"demanded by the purest integrity and the clearest good faith on the part of the Commonwealth,"* then IT SHOULD BE INSTANTLY AND UNCONDITIONALLY REPEALED. The passage of an Act like this, which professes on the one side, to demand and receive a compensation for doing justice, and on the other side to offer considerations to influence opinions in various districts, would be wrong in itself, and alike disgraceful to the Legislature which enacts, and the Company which proposes.

2. The preamble misrepresents by concealment of the reasons given by the Supreme Court for its opinion that the repeal of the tax was unconstitutional. The following words are a part of the opinion of the Court:

"The amount of taxes proposed to be released is beyond calculation. It can only be conjectured. It would be greatly increased by the tax which would of course be levied on the property about to be sold to the Company. Judging from the increase during the last five years, and the constant augmentation of trade and travel along the route, it would seem reasonable to believe that in five years years from this time it would be double its present amount. But conceding that the tax to be released will hereafter amount to no more per annum than the sum paid in 1856, the amount, according to the admission of the Railroad Company itself, would be $280,720.21 per annum forever. This sum is more than equal to the interest on $5,600,000 at 5 per cent. the rate to be charged the purchaser. In other words, the Act of Assembly proposes to give the Railroad Company a consideration equal to $5,600,000 for $1,500,000 and thus give that Company an advantage equal to $4,100,000 over every other bidder at the sale."

3. If the further statement of the Preamble that the whole tax "now falls indirectly on flour, grain, cattle, iron, and other *domestic* products," is true, the Pennsylvania Railroad Company is manifestly abusing the power granted in its Charter, which provides that "all tonnage, of whatever description," shall pay the tax. The remedy for abuse is to be found in the clause which provides for forfeiture of the Charter.

4. The proposed change in the payments for the Maine Line is no benefit whatever to the State, but merely offers to use the money to be taken from the State payment of the Company's debt to the State. The tax itself added to the sum now agreed to be paid, will afford as large a sum applicable annually to the reduction of the State debt, and will have the advantage of continuing to be paid, until the debt is extinguished, and then remaining to support the government.

5. The tax was imposed to protect the public works, owned by the State in 1846, from the decrease in revenue, and depreciation in value, which might be caused by a rival; and to compensate for injuries to result from its erection. In connection with other taxation, and expected lapsults, it was deemed to be a reasonable charge for valuable privileges granted to the Company. The depreciation caused by the erection of the Road chartered, and its active efforts to destroy the Main Line, has been greater than was anticipated, and the Tonnage tax, when the Main Line was sold, represented the difference between its cost or original value and the price it brought. If the tax was imposed to cover expected depreciation only, it falls short of being adequate remuneration. The Main Line cost $20,000,000 OR it sold for $7,500,000.00. If imposed as a tax for the benefits and source of profit greatest to the Company, and enjoyed by them then, the fact that their net profit in 1860 has been $3,296,493.00 proves that the monopoly of the traffic through Pennsylvania is more valuable than could have been anticipated, and that the tax falls short of an adequate compensation. If imposed for both these reasons, who can say it should be repealed, or ought to be complained of as unjust or burthensome to the Company?

6. The acceptance of the Charter, with all its conditions, undeniably constituted a contract. The acceptance of each successive modification of the Charter, many of which were made at the solicitation of the Company, and especially that modification which changed the tax from 5 mills to 4 mills, was a new ratification of the contract.

7. The Company in that, it urges the repeal principally on pretexts which concern others, for whose benefit they are greatly solicitous, admits the fact of the contract and the justice of the tax. The Supreme Court, in its remarks upon the disputed sections of the sale bill, confirms the right of the Legislature to impose the tax, and shows the wrong of releasing it without full compensation.

8. The canals of the Commonwealth were in good faith pledged to her creditors, and the proceeds of their sale, or their revenues, ought not to be divested, but should be most sacredly devoted to the use of the creditors.

9. This Tonnage Tax will in a few years amount to half a million of dollars per annum; if the sinking fund for the payment of the public debt is deprived of it, *the sum must be raised by direct taxation.* The people of Pennsylvania are now heavily taxed, and to place a new burthen of this amount upon them for the benefit of any corporation, or under the pretext of aiding certain special localities or particular branches of business or industry, would be an unjustifiable act of oppression upon every other district or pursuit.

The Tonnage Tax, added to all other taxes paid by the Pennsylvania Company, amounts to less *ad-valorem*, than the tax paid by Banking corporations. The Bank of Pittsburgh, for instance, pays to the State absolutely, fifty per cent. higher tax on its capital and profits, than does the Pennsylvania Railroad Company; hence if a change is expedient on the ground of inequality, the Tonnage Tax should be increased.

10. PENNSYLVANIA'S NECESSITIES require the utmost economy of her resources at all times, but if ever a time occurred when to dissipate them was especially inopportune and wicked, it is now when, in the providence of God, she is likely to be called on to use all her means in arming for the defense of the Union.

11. The repeal of this tax cannot be legitimately called for to enable the Pennsylvania Railroad Company to reduce its local charges, and foster home resources of the State, until these charges have first been reduced by the Company to the lowest paying standard. That this has not been done, is shown by the immense profits of the Company over and above the tax, and the extravagant expenditures it annually makes. Nor can its repeal be alleged as necessary to enable the Company to compete with rivals, for while its rivals are bankrupt, the Pennsylvania Company made during the year just closed $2,296,402, increasing its earnings over the previous year $570,316.27. Nor is the Pennsylvania Railroad Company in its present attitude of resistance to state in its collection of the tax, while having abundant means to pay—one which entitles it to favor.

12. If the *benefits* promised by the friends of this Bill, to the local interests of the State justify its passage, then a release of the sum due from the Company for the Maine Line, would be equally justified, and then an appropriation of half a million per annum from the State Treasury might be sustained on the same grounds.

13: If the tax is repealed, the Company should pay into the State Treasury at least the sum of $1,500,000, named in the Act for the sale of the Main Line, if not the same named by the Supreme Court.

14. If the tax is repealed, then the amount now withheld and which has probably been collected from the "Local Trade," belongs to the local shippers, and should be paid back to them.

15. This Act fixes by contract with the Company a certain Freight Tariff for local trade which is largely in excess of the rates charged to people of other States, and thus puts it forever out of the power of the Legislature to prevent discriminations injurious to Pennsylvania interests.

The Tonnage Tax was not imposed on the individual shipper, or his freight, but on the Company. The taxes of freight were named only to proportion the tax to the amount of business done. It is not paid by the shipper, but by the Company out of its gross earnings, and bears no closer relationship to the rate of its gross earnings, and bears no closer relationship to the rate of freight than does the salary of the Company's officers. The coupling it with higher or lower rates of local freight, is merely an artifice by which to secure its repeal. The proposed reduction is so trifling, as compared with the sum given to the Company, as to be unworthy of consideration as an inducement to pass the Bill.

16. The insertion of the word "gross" in the pretended anti-discriminating clause of the Bill, makes it grant nothing. It simply means that the Company, when charging 90 cents from Philadelphia to Pittsburgh, shall not charge *less* than 90 cents from Philadelphia to Cincinnati; nor shall they charge more than 90 cents for a shorter distance than between Philadelphia and Pittsburgh. The Company may charge *the same* to Cincinnati as Pittsburgh, and the effect is to carry between Philadelphia and Pittsburgh for the Cincinnati merchant at just half the price the Pittsburgh merchant pays. The operation is the same to points east of Philadelphia. If the Legislature means to prevent any future interference with discrimination against Philadelphia and Pittsburgh and the local trade, the Bill does it effectually.

17. "*And further*, all shippers of western products, *under through bills of lading*," &c., legalizes and makes the State a party to the injury now being done to the steamboat interest of the Ohio river, by compelling even the owner of a steamer, if he desires the privilege of stopping his produce in Pittsburgh, to ship by a boat in which the agents of the Railroad Company are interested. In other words, it is making the State a party to the discriminations of the Company against steamboats in which their agents are not part owners. This discrimination is now the subject of loud complaint, and has banished transient western boats from the port of Pittsburgh.

18. The 4th Section is, First, like the whole bill, an evasion of a constitutional provision, in that it proposes to do for certain railroads indirectly what is forbidden to be done directly. Second, It offers, seemingly in the spirit of a bid for votes, a portion of the money to be taken from the State, to ten other corporations which are expected to aid in getting it. Third, $700,000—divided over the 230 miles of road proposed to be built, is but $3,000 per mile, a little over half enough to buy the iron. Fourth, These roads being all branches of the Pennsylvania Road, it is but another mode of getting the State's money for the Company's own aggrandizement.

19. The repeal of the Tonnage Tax by a Republican Legislature would be ruinous to the party in this State. Thousands of honest voters every where believe that the Republican supremacy began an era of economy and honesty in the administration of public affairs. If the first important measure it brings to destroy our hopes, and show that our public men are more yielding than their Democratic predecessors, to the sort of influences which appear on the face of this Act, then the doom of the party is sealed.

20. Finally, venturing on a minor reflection. The passage of this Act will greatly embarrass our worthy Governor. His honesty is well known. A short time before his election, he is said to have defeated the passage of the proposed Sunbury and Erie Bill by his advice, knowing that for a Republican Legislature to pass it, would destroy the party. He has for years expressed himself opposed to a repeal of the Tonnage Tax. On this ground, in part, many voted for him. If the Legislature should pass this Act, his position will be exceedingly unpleasant. Unwilling to oppose his political friends, he may dislike to veto it. On the other hand, if he signs the Bill, enemies will say he has been "influenced by the Pennsylvania Railroad Company," a slanderous imputation which will be exceedingly unpleasant, and which may possibly be made even against the Republican Legislature.

A TAX PAYER OF PENNSYLVANIA.

Fort Sumter.

We have been favored with a perusal of an important and interesting private letter, from a member of the garrison of Fort Sumter, to a friend in this city, which gives a graphic description of the state of affairs in that important port, and flatly contradicts some of the statements in reference to it which have recently appeared. Its principal passages are as follows:

"FORT SUMTER, S. C., January 27, 1861.

"Our present status may be described as the *lull before the storm*. The papers will tell you many things about us that are utterly and entirely false. We are just receiving no fresh provisions of *any kind* from Charleston. A quantity of beef was sent some days ago, but as no arrangement has yet been made with the authorities, *we sent it back*, saying to Gov. Pickens, that if we were to be furnished *as a right*, we would make the customary arrangements in town, but if it was sent as a *civility*, or courtesy, *we declined to receive anything*. The papers here publish falsehoods every day. They say we are receiving fresh provisions is false; that our boat was fired into by a battery on Sullivan's Island is also false; and that Major Anderson is a Secessionist is equally so. And thus it goes on. We have no way of making known our position, except through Washington. We are, to all intents and purposes, in as perfect a state of siege as if actual war prevailed. No boat leaves our fort for town, or approaches it, without a white flag. All communication, except our mails, is cut off, as it has always been since we occupied this fort. Our provisions are running short, and we have now no sugar or coffee for the officers, and the men are on half rations. We have not enough of anything but flour and pork to last for any length of time. Our women and children leave for New York on Wednesday. It is better they should be away. *Our guns are all up, and we are awaiting the progress of events.* If the Crittenden res