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EDITORIALS

The war revenue bill under consideration in the lower house of congress, shows how true the plutocratic leaders there—to say nothing of the plutocratic papers and financial rings of the country which have egged those leaders on—are to their sordid instincts. Not only will this bill, if it becomes a law, cast the pecuniary burdens of the war upon the poorer classes, those who must of necessity do most of the fighting and suffer most of the hardships and dangers of battle, but, under pretext of offering an opportunity to contribute to war expenses, it will afford the rich

a new opportunity for choice investments.

So accustomed are the plutocrats to successfully buncoing the people, that they make scarcely an effort to hide the detestable character of their war revenue measure. They admit—some of them, like the Chicago Tribune and the New York Evening Post, admit it in terms—that the proposed taxes will be shifted in higher prices from the people upon whom they are ostensibly levied to their customers, and thus fall at last in enormous proportions upon the poor and middling classes. To intelligent minds that would be clear without an admission. Nor is any admission necessary to show that the benefits of the bond issues proposed will be reaped almost exclusively by the rich. But the plutocrats depend for the success of this bunco upon diverting the attention of their victims by appealing to their patriotism. Whoever objects to the infamy of the bill has his patriotism called in question. He is put in the position in which Senator Hawley tried to put Senator Butler when Butler, properly enough, described the bad condition of our battleships. Hawley denounced his words as treason. But Butler replied most pointedly that the treason consisted not in warning the people of these defects, but in having permitted them. The reply had added significance from the fact that Hawley is one of the senators who, in the interest of plutocratic armor plate contractors, has long been winking at the treasonably defective construction of some of our war vessels. Likewise when the plutocrats condemn as treasonable the attempts in congress to amend the revenue bill so as to deprive the rich of some of its pecuniary advantages, and load them with some of the pecuniary burden, the appropriate reply is that the treason really consists in framing a bill which, unless amended, will take advantage of the war to impoverish the poor and enrich the rich.

The plutocratic cry of "treason" has some of the conveniences and all the appropriateness of the pocketbook snatcher's cry of "stop thief!"

Most of the democrats and some of the republicans in congress—the populists will be with them, of course—have expressed their intention of trying to modify the plutocratic character of the war revenue bill. In the matter of taxation, they propose to insert a clause taxing incomes of \$10,000 and above and exempting those below that amount. In the matter of bonding the people for the benefit of investors, they propose to postpone at least the evil day. The government has enough available funds, they maintain, to prosecute the war for a long time, if it will but use them. The cash balance in the treasury is in the neighborhood of \$175,000,000—a third of the amount proposed to be borrowed on bonds. Besides this the uncoined silver in the treasury would, if coined, yield some \$50,000,000 more than the amount of the certificates with which it was purchased. Consequently by resorting to the money in the treasury and to the silver seigniorage, we should be relieved of even the appearance of a necessity for issuing interest-bearing bonds. But, say the plutocrats, the imposition of the income tax would be annulled by the supreme court, and the use of treasury gold and the coinage of silver seigniorage would be equivalent to making a "forced loan." What they mean in their hearts is that if these amendments to the revenue bill were made, the rich would, in the first place, have to give financial help in the war, and, in the second, be deprived of another coveted opportunity to stow away three per cents.

While the supreme court did by one majority—a single judge having changed his mind to suit the plutocrats, and done it over night, so to speak—annul an income tax law enacted in time of peace, it would hard-

ly do so with an income tax law enacted as a war measure. In fact, it expressly disclaimed any intention of holding that such a law would be invalid. There is, therefore, no reason for opposing the income tax at this juncture as unconstitutional. The income tax is by no means a good system of taxation; but it is better than the one which the republican majority of the ways and means committee of the house have framed for raising the expenses of the war. Their system would tax the poor alone; if an income tax feature were added, some of the war expenses would fall upon the rich. For that reason, and that alone, it is objectionable to those who advocate the war revenue measure as it stands.

And "forced loans"—why not? It lies not in the mouth of men who are trying to force a great burden of taxation upon the people to object to "forced loans." What is the difference between "forced loans" and such taxes as those which Mr. Dingley has put into his war revenue bill? Both are forced out of the persons who ultimately lose by them. Such difference as there may be is in favor of the forced loan; for a forced loan may be paid back, whereas taxes never are. This, however, is not the difference which causes taxes on commodities to meet with so much favor among plutocrats, and "forced loans" to incur their very strenuous objection. That phenomenon is explained by the fact that such taxes are forced out of the poor and middling classes, while forced loans are forced out of the rich.

Who shall pay for this war? That is the question which, as it ought to, will now divide attention with military and naval movements. The plutocratic element want it paid for by the class that supplies the fighters, who suffer and die while rich "men of affairs" invite their patriotic souls to a banquet over three per cents. And they have framed a law accordingly. The democrats—democrats with a little "d" let it be understood, and not the Gormans and Crokers, who are with and of the plutocracy in this new raid upon the people—want it paid for, in part at least, by the rich.

Which shall it be? That is now the question.

Mr. Dingley's committee has amended the war revenue bill in one respect that is highly significant of the source from which war revenues are to come. Under this amendment, any person under contract entered into prior to the passage of the revenue act, to deliver goods at a stipulated price, is empowered to add to the stipulated price the tax which this revenue law imposes. For example: A brewery is under contract to supply a certain quantity of beer at so much a barrel, or a cigar manufacturer is under contract to supply a certain quantity of cigars at so much a thousand. After the making of this contract, the war revenue law goes into effect imposing a tax of two dollars a barrel on beer and four dollars a thousand on cigars. Thereupon the brewer adds two dollars a barrel and the cigar manufacturer adds four dollars a thousand to the contract price for their respective goods, and the courts must enable them to collect the full amount. Thus does Dingley himself confirm our assertion that the classes who are to be called upon to do most of the fighting in the war are also to be compelled to do most of the paying. Our war revenues are to be derived through manufacturers from the people who consume their goods.

When Sagasta, the Spanish minister, told a newspaper interviewer that the seizure of the Spanish steamer Buena Ventura by the United States was an act of piracy he was far out of his reckoning.

It must be confessed that this seizure is nothing for our nation to be proud of. No self-respecting American can reflect upon it without a tinge at least of shame. That the war with Spain should actively begin on our side with the capture of an inoffensive Spanish lumberman, is more suggestive of the freebooter spirit than of that love of liberty which really animates our countrymen. For our own part we should have preferred a more dignified if not more dangerous enterprise, to begin with. Row boats, fishing smacks and lumbermen might better be left alone until hostilities have progressed to the point where

their seizure would be a mere incident of desperate fighting, than to be bombarded off the seas and into a prize court as the first and therefore one of the most prominent events of the war. Nevertheless, the seizure of the Buena Ventura was not piracy.

The right to take prizes on the high seas is under international law an undoubted right of belligerents. The only questions, then, are whether the Buena Ventura was a prize, and whether a state of war existed at the time of her seizure. Now, as between the belligerents, a declaration of war is not necessary, to certify the existence of war. The withdrawal of the Spanish minister from our capital, the expulsion of our minister from Madrid, the announcement of the Spanish government that they would not comply with the terms of our ultimatum but would immediately send their fleet to meet ours, all these were acts which under the circumstances placed Spain in a belligerent attitude toward us. And there were many acts on our part which placed us in a belligerent attitude toward Spain. On both sides this attitude of hostility was prior to the capture of the Buena Ventura, and it made all Spanish vessels on the high seas the lawful prize of any of our men-of-war which might effect a capture. The Buena Ventura was such a vessel. She was, therefore, under the circumstances, lawful prize within the purview of international law, though no formal declaration of war had been made; and her capture—small business as it was for an American battleship to engage in before a shot had been fired by either side—was nevertheless not an act of piracy.

It would be churlish to deny a full meed of praise for their generosity to the business men who assure their employes who enlist that their places shall be kept open for them and offer to pay their salaries during absence in the field besides insuring their lives for the benefit of their families; but it is always important to distinguish things that are different. This generosity is not patriotism. As patriotism it would rank only with that of the man who hires a substitute. He pays out money, but he does not offer himself; and nothing short of an offer