

Annals of Iowa.

THE INCOME TAX.

It looks as if events were about to indicate another democratic position. The peace dispatches report that Senator Cummins, of Iowa, has introduced an income tax amendment to the tariff bill, and it is claimed that he has secured the support of enough republicans to pass it with the aid of the democratic vote. It will be remembered that the democrats passed an income tax law in 1894 over the opposition of the republicans. In the campaign of 1896 the democrats endorsed the income tax principle and it was in the platform of last year. The republicans have never mentioned the matter in their platform, but Mr. Roosevelt endorsed the principle and President Taft has also given it a half-way endorsement. It is said that the democrats of the senate will be a unit in support of an income tax amendment. This is gratifying news and it is to be hoped that enough republicans can be found to secure the adoption of this just provision.

A tax upon consumption is necessarily unjust to the poorer members of society, for people do not eat food, wear clothing or purchase other goods in proportion to wealth or income. It takes as much food to sustain the poor man as the rich man, and as much clothing to keep him warm. While one may spend more than another for food and clothing, the difference is not at all proportionate to wealth or income. As all taxes are paid out of the income, the tax upon consumption is in fact a graduated income tax—the largest per cent. being paid on the smallest incomes and the smallest per cent. on the largest incomes. A direct tax on incomes is, therefore, a tax to equalize the burdens of government, and a graduated income tax makes a still nearer approach to justice.

The income tax is needed to correct the inequalities in internal revenue taxes as well as to correct the injustice in tariff taxes. Internal revenue taxes are collected on liquor and tobacco, and these taxes, too, are more burdensome to the poor than to the rich for men do not use either liquor or tobacco in proportion to wealth or income. While it is proper that both liquor and tobacco should be taxed, it is only fair that those who are under-taxed through the internal revenue system should be taxed in some other way so as to compel them to bear their share of public expenditures. The income tax is the only tax in sight which will give any approximation towards justice in the matter of federal taxation.

As being pointed out at Washington, it is not at all certain that any income tax measure will be able to run the gauntlet of the Supreme court, and for that reason the democrats ought to insist upon an amendment to the constitution at the same time that they urge an income tax measure so that in case of adverse action by the supreme court there may still be a chance of securing an income tax in the future. It is intolerable that our government should be so restricted in the taxation of wealth, and so unlimited in its power to call for the personal services of the citizen. The president can summon every able-bodied citizen to military duty. The husband can be taken from his wife, the son from his mother, and the father from his children, their lives can be required of them if the country's welfare demands it. Why should the property of the citizen be so hedged about by constitutional guarantees—or by judicial decisions—as to make it impossible for the government to collect a tax for its support while it protects property? Congress ought to have the power to collect an income tax whenever in the judgment of congress that tax is necessary, and to make sure of this power we ought to have an amendment of the constitution specifically authorizing the income tax. Now that the need of a tax is apparent, the amendment should be pushed.

GOVERNOR CARROLL ON THE WORK OF THE LEGISLATURE.

The impression has gone over the state that the last legislature did not accomplish much. Gov. Carroll, however, holds the contrary view and in reviewing the work of the session is quoted as saying: "The importance of the legislation of the recent session of the general assembly will be better appreciated a few months from now than it is at the present time. More bills have been passed by the Thirty-third general assembly than were passed by the Thirty-second, and some of them are equally important with any measures passed in recent years. Scarcely a more important measure has ever been enacted than the law creating the state board of education for the control of our state educational institutions. It has a great bearing, not only upon the state university, the agricultural college and the state teachers' college, but in a sense it affects our entire educational system, and the success or the failure of the measure is one of deep concern.

Hotel Law a Good One. No session of the legislature has ever passed so many statutes with regard to law enforcement as the session which has just closed. The law authorizing the district judge to remove officials for neglect of duty puts it within the power of every community to have the laws properly enforced, and I doubt not but that great good is going to come from this legislation. A matter of no small importance to the traveling public is the law providing for hotel inspection. This measure is perhaps

THE ANNUAL MIGRATION.

Our grandfathers lived on the "old home place"—
The spot where they were born;
We well may say it with crimsoned face
And voice of shame and scorn.
Their life in a staid circle ran,
They all, they folk were they,
Hurrah for the man with the moving van—
Hurrah for the first of May!

How odd to stick to the selfsame place,
Ceiling and floor and wall,
When agents at ten or half-past two
In automobile will call!
How odd, consecutive years a span,
At one address to stay!
Hurrah for the man with the moving van—
Hurrah for the first of May!

'Midst all the city of houses and flats
Are some who have not seen—
They all, they folk were they,
By wanderlust, I ween,
'Tis out, 'tis out, for remain who can?
The pick of spring obey!
Three cheers for the man with the moving van—
Hip, hip, for the first of May!

Up with the rugs—goodby, farewell,
Meet you again, maybe,
Where do we go? Can't yet quite tell,
Whenever we stop we'll see,
Chair and picture and pot and pan,
Haul them away, away!
Oh follow the man with the moving van—
For now is the first of May!
—Edwin L. Sabin, in Woman's Home Companion for May.

not so popular among the hotel people, but the traveling men of the country, especially those who must necessarily spend a great portion of their lives in the hotels of the state, feel and appreciate the importance of this measure.

I believe also that very much good will result from the establishment of the conservation commission, which has been provided for by recent enactment. Another measure of great importance to the farming interests is that of the establishment of a plant for the production of hog serum as a preventive of hog cholera. This is somewhat experimental as yet, but it bears about the same relation to the hog interests as the tuberculosis does to the cattle interests. Secretary Wilson of the agricultural department at Washington is very much interested in this matter and believes that it is going to result in great benefit to the country generally.

Like Anti-Trust Law. One of the most stringent anti-trust laws enacted by any state in the union was passed by the recent session of our legislature, and will doubtless go a long way toward protecting the people against the formation of these organizations.

The entire military code of the state was revised and placed upon a plan in harmony with the national law pertaining to the regular army. The guard of the state will better appreciate the change in our military code than will our civilians, who are not so familiar with guard matters. The bill authorizing the executive council to remove officials for gross neglect of duty, for malfeasance or misfeasance in office, for corruption, etc., will also tend to give us better services and bring about a better regard for official positions.

Statutes were also enacted looking to the better protection of the labor interests of the state, especially in the matter of the assumption of risks. The improvements in the drainage laws and the amendments to the primary election laws are of great interest and of general interest.

New Statutes Needed. Many important matters failed to pass during the recent session of the general assembly, but public attention has been called to them and ground work has been laid for effective legislation in the future. Among the more important ones and those which will doubtless be up for consideration at future sessions of our legislature are the bills for the establishment of a better system of road making; the consolidation of various departments of the state government; the abolition of the present system of compensation when the same can be dispensed with; a revision of the school laws and of the tax laws of the state; the public utilities bills; the fixing of definite salaries in lieu of the per diem and other methods of compensation, and the enlargement and beautifying of the capitol grounds all of which will, and ought, to demand public attention during the next two years.

TARIFF AND THE CONSUMER. Bring high tariff home to one as a practical, everyday economic thing, and if the cost of living increased 47.4 per cent. during the 10 years of the Dingley tariff, between 1896 and 1907, how much more will it cost the average family to live under the tariff bill now before congress.

Here is a problem in tariff arithmetic for the public to think over while congress is preparing to pass the Payne tariff bill with a few minor changes. The Payne bill, after the senate gets through with it, will admittedly be an advance over the present Dingley rates. The increase will be all the way from 1.44 to 30 per cent. The exact per cent. of difference will not be known until the bill is finally passed. Let us take the record of the Dingley tariff to show what it means to the consumer. Dunn's commercial agency has for years kept careful track of prices of the commodities which are of general daily consumption. The cost of living increased 47.4 per cent. during the ten years of the Dingley tariff preceding 1907. What could be bought for \$72.45 in July, 1897, cost \$108.79 in June 1906. The rise was

steady and gradual. While wages during the same period increased nominally 18 per cent. the cost of living increased 29.4 per cent. in advance of wages.

The Statistical Abstract of the United States shows the effect of the Dingley law on various commodities. In reading each of the following comparisons it should be borne in mind the present tariff bill materially increases the Dingley tariff:

Foodstuffs costing \$10.50 in 1896 cost \$18.16 in 1907.
Meats costing \$7.05 in 1896 cost \$9.84 in 1907.
Dairy and garden costing \$7.87 in 1896 cost \$14.46 in 1907.
Other food costing \$8.53 in 1896 cost \$9.82 in 1907.

Metals costing \$13.23 in 1896 cost \$17.52 in 1907.
Miscellaneous items costing \$13.52 in 1896 cost \$19.24 in 1907.

"The increase of the cost of wearing apparel and foodstuffs under the Dingley tariff was gradual and steady," said Hon. James H. Graham of Illinois, in a master tariff speech in the house. "Figures speak eloquently of the absolutely scientific manner in which the workingman's wages are reduced in fact, although the unions have been able to obtain a slight nominal increase. They give the laborer 18 cents with one hand and take 47 cents from him with the other."

The condition of labor at the end of ten years operation at the Dingley tariff was shown at a meeting of the prominent labor men of the country at the office of former Secretary of Commerce and Labor, Oscar S. Straus, on Feb. 10, 1909.

Samuel Gompers, on behalf of the American Federation of Labor, reported that he had sent out circular letters to the executive officers of the international trade unions in December, 1908, and from the replies gathered the following information: Blacksmiths, 50 per cent. unemployed, those employed averaging about four days a week; carpenters, 40 per cent. unemployed; cigar makers, 10 per cent. unemployed; commercial telegraphers, 30 per cent. unemployed; freight handlers, 30 per cent. unemployed; hod carriers and building laborers, 60 per cent. unemployed; butcher workmen, 40 per cent. unemployed; tobacco workers, working on two-thirds time; iron workers, 70 per cent. unemployed.

Mr. Gompers: "I am sure it is not an exaggeration to say that there are now in our country, and have been with very little variation since October, 1907, nearly 2,000,000 wage-earners unemployed."

Secretary Straus: "Do you mean that that before that period those 2,000,000 wage earners were employed?"

Mr. Gompers: "I do, sir."
President Taft has said that an income tax is preferable to taxing the people's necessities. Now is the accepted time for the president to act. The people's necessities are about to be taxed, not for protection to industries, but to produce revenue to carry on an extravagant administration.—Oswell Record.

SIGNALING MARS.

When Professor Pickering of Harvard university, a few days ago, intimated that the lack of a mere \$10,000,000 was all that prevented his resuming communication with his fellow beings on Mars, he had not reckoned on innocent and prodigal Texas. It seems, however, that he can have his money. Texas has called the professor, and expects him to make good. It is just possible that the astronomer had meant to name a prohibitive sum. He is not leading the cheering for the generosity of Texas, at any rate. Can it be that Professor Pickering was only bluffing?

It may be true that Texas is bluffing, also, although that is not the custom in the Lone Star state, as certain gentlemen who wear their boots under six feet of sod, have occasion to know. If Professor Pickering goes to Texas with the proper papers of identification we have no doubt but that the money will be forthcoming.

For various reasons Texas offers an ideal field for the professor's operations. All of the ground he requires for his several acres of signaling apparatus can be bought or rented cheaply in the vicinity of Stamford. And as far as the essential sunlight is concerned, any one who was ever moved out on the southern prairie will have nothing but praise for the quality and intensity of the Texas variety, providing, of course, he can accept the heliographer's point of view, that why Texas is willing to invest \$10,000,000 in Professor Pickering's visions can only be imagined. There are reasons, of course, why it might profit the plainman to talk to the Martians, but they are private reasons, and might not appeal to the rest of the country. It might be that Texas is anticipating a time when the citizens of the other states will grow so contented with their native habitat that nobody will patronize the homeseekers' excursions. In that event it would be necessary to push the campaign for new settlers further afield.

If Texas could flash to Mars a message concerning the inestimable advantages offered by that state to small farmers or old speculators the people of the other globe might make an effort to desert their planet. In any event they would become dissatisfied with their lot, which would be a great advertisement for Texas. Or possibly Texas wants to find out how the Martians dig their irrigating trenches.

THE LESSER APPLE LEAF-FOLDER.

During the past two years nurserymen in various parts of the state have reported considerable damage from an insect which is comparatively new in Iowa, the apple leaf-folder. The Entomological Station at once began to investigate the life history of this insect and to experiment with different methods of combatting it, in order to discover, if possible, some means by which it might be held in check. The results of the experiments indicate that arsenate of lead is the most effective remedy. Directions for spraying, together with a complete life history of the insect, have just been published in Bulletin No. 102, "The Lesser Apple Leaf-Folder." Copies of this bulletin may be obtained free by applying to Director C. F. Curtis, Iowa Experiment Station, Ames, Iowa.

the \$10,000,000, or of the state's getting its money's worth in the long run, if Professor Pickering should be successful. But we are not content about Professor Pickering's willingness to tackle the job—Des Moines Register and Leader.

DEWEY'S BIRTHDAY SPEECH.

At a dinner in honor of his 75th birthday Senator Chauncey M. Dewey declared that to arrive at 75 years of age healthy and vigorous with mental and physical powers unimpaired, is a cause for infinite gratitude to God, and merits the congratulation of friends.

Secret of Longevity. "My observation is," Mr. Dewey continued, "that longevity and happiness are in continuing to the extent of our strength of work which is most congenial and which you have been accustomed to do easily. Retirement for rest and recreation usually means that apprehension brings on the troubles you fear and the reaper gathers you in because you are over-ripe and dried up."

"Probably no sentence has been so often quoted as that of King David, which is as follows: 'The days of our years are three score years and ten, and if by reason of strength they be four score years yet is their strength labor and sorrow.' Josephus says David died at 70. The wonder is that with the life he led he had not departed long before. Certainly no modern physician would think of prescribing now for a man approaching 70 the remedy which the royal doctors found for David. Hygiene and sanitation, air and cleanliness have prolonged and promoted health in our day far beyond any period except the patriarchal one."

"Layard, in excavating the ruins of Babylon, found the library of Nebuchadnezzar. The books were indestructible because written upon clay which was then baked into bricks. Among them was an anecdote that one of the beauties of the period said to Methuselah: 'I see you have been celebrating your birthday. Which was it?' The old gentleman remarked, 'The nine hundred and sixtieth.' 'Ah,' said she, 'Methuselah, you do not look a day over 910.'"

Years Banish Enchantment.

"It is said that Dora in David Copperfield, one of the sweetest creations of Dickens, was his early love. They separated. He had an unhappy married life, possibly because he cherished always the picture of lovely, incomprehensible, inconclusive little Dora. But when thirty years afterwards he rushed with the eagerness of a young lover to meet Dora on her invitation and found a fat, florid, silly, and ordinary English woman the reminiscences of a lifetime were shattered and happiness and hope were gone."

"My friends, we are all seeking the secrets of longevity and happiness, and libraries have been written upon them, but the real pleasures of life are to keep fresh in our memory the Doras of our youth and to meet others as we progress who are as fresh and as lovely. The old country church of our childhood, the old school where we were taught, the old college from which we graduated are our Doras as fresh and lovely and sweet as ever."

"The men and women who filled us with ambition and taught us to aspire, who stood by until we could stand alone, and cheered us as we started upon the Marathon race of life are still our Doras. The right minded man sees in the youth about him the Doras of sacred memory, and with genuine emotion and pleasure he loves their society and finds encouragement in their dreams."

Life Has Few Regrets. "Everybody says to me, and to every one who has arrived at my age: 'Would your life have been different if you had to live it over?' No, my friends, granted the same conditions and no larger information, everything would be done again just the same. My mistakes have been my greatest blessings. My most serious troubles have been about things which never happened."

"My pride in the past is that I never knowingly said or did anything against anybody which would leave a sting or a pain, that while the official employer of 50,000 men I never had a labor trouble, that in all the animosities or passions of partisan warfare I never lost a friend, and that the sun of three score and fifteen rises upon conditions of health and strength equal to the best of all the years that have passed and sets with a prayer for continuing vigor of mind and body and the glorious privilege of appreciative and appreciated friends."

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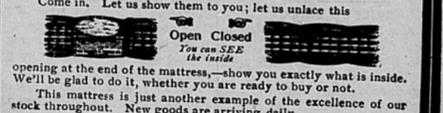
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