

GREAT • TEXAS • STATE • FAIR

AND

DALLAS EXPOSITION,

October 11th to October 31st, Inclusive-----Twenty-One Day

Dallas, Texas, 1888.

County Exhibit Day. Tuesday, October 16th.

Sixth Day of the Great Texas State Fair and Dallas Exposition.

\$20,000 Purises • GRAND OPENING OF THE RACE DEPARTMENT. • \$20,000 Purises

Grand Concerts in Music Hall by Liberati's Famous Band at 2 and 8 p. m. Exhibition of Live Stock in Arena, 10 a. m. to 1 p. m., Hereford Shorthorn and Polled Cattle, Standard-bred Trotters [and Horses of all work. Awarding of Premiums in County Exhibit Department.

Remember, THE RACES WILL BE THE FINEST EVER GIVEN in the SOUTH Over 300 Trotters, Pacers and Runners now on the Grounds.

TARIFF NOT A LICENSE.

It is Not Paid by the Foreigner, but by the Importer. Wat. of Courser, Exp. Co.

To Get His Money Back Out of the Consumer—Other Popular Fallacies Exp. posed by Mr. Hard.

Frank Hard has contributed the following interesting letter to the tariff literature of the campaign: Much of the confusion of mind one finds in those who engage in the tariff discussion arises from a want of accurate knowledge of what a tariff is and its operations. To have a clear apprehension of these is the first step toward a satisfactory consideration of this subject.

The tariff is a law which fixes the sum to be paid upon foreign goods when they are imported into this country. It will be noticed that it is only upon foreign goods that the law operates, and never upon those unless they are brought within the jurisdiction of the country by which the law is enacted.

The sum charged has sometimes been called a license fee paid by the foreigner for the privilege of trading here. That this does not accurately describe the transaction is manifest from the fact that it lacks the essential element of a license in that it does not confer a right which did not exist before, for without the duty the foreigner has the privilege of trading with our people so far as he may desire to enjoy it.

Besides, the duty is not paid by the foreigner. It is advanced in the first instance by the importer, whether he be a foreigner or an American. This sum he adds to the selling price, just as he does the cost of transportation or insurance, and the payment is last made by him who buys and uses the article. If any American can have any doubt on this point let him go abroad and purchase foreign goods which he intends for his own consumption in this country. When he has imported them, paid the duty, and consumed them, he will have had a practical demonstration that it is the domestic consumer who pays the tariff charge.

The absurdity of saying that the foreigner pays the duty is further shown by the nature of the law which levies it. It is purely a domestic statute, and can have no extra-territorial jurisdiction.

No man not a citizen of the United States can be bound by its provisions except as he may interest himself personally to its authority. It may be said that the foreigner does this when he sends his goods into this country, and that by a voluntary payment of the tariff charge he consents to be taxed by our laws. But this payment he will not make without prospect of reimbursement from the American, for, in nearly every case, without such reimbursement it would be unprofitable for the foreigner to bring his goods into this country. Goods are imported to be sold to Americans. If the law which imposes the duty should provide that the price to the citizen of this country should not thereby be increased, then the foreigner would be obliged to pay it; but so long as the importer has the power of adding it to the selling price the American con-

sumer must pay it or do without the goods.

So far as the tariff raises revenue, if the American does not pay it, would it not be a money-saving arrangement for our people to raise all the revenue by duties on foreign goods? It would be such a relief to transfer the heavy burdens of our taxation from our own shoulders to those of foreigners. Part of this advantage might, it is true, be lost by the tax other nations might compel us to pay on our exports; but this we might avoid by declining to export altogether.

If one nation could compel others to support it in this way would not the situation which exists when all governments would be seen to maintain themselves by the taxes which they forced foreigners to pay, through laws which those who are taxed have had no part in enacting?

Assuming it as a fact that the American consumer pays the sum which the tariff imposes on importation, I will inquire in what manner this is done and for what purpose? Primarily the duty is levied for the purpose of raising revenue for the support of the government. The goods when brought into this country are taken to a public building called the custom house. They are there examined by the proper officers. They are weighed and measured, and the amount of the tax which the law imposes is thus ascertained. This amount is then paid into the Treasury of the United States, and the goods are delivered to the importer, who disposes of them to the American consumer. The larger part of the revenue which the government receives is derived from this source.

The tariff which is thus imposed for the support of the government is called a tariff for revenue. This method of raising money is termed indirect taxation; that is, instead of levying the tax upon articles of permanent property, as upon real estate, it is put upon articles of consumption. The tax is not levied upon those things which remain as they are being enjoyed, but upon those which perish in their use.

There is no constitutional objection to raising revenue in this way. Large portions of the taxes of most nations have been so gathered, and such a tariff we have always had in this country. Nevertheless, it may well be doubted whether it is a wise system of taxing. The chief advantage which its advocates claim for it is that people pay taxes in this way without knowing or feeling it.

If one could say that under such a system our citizens did not pay the taxes at all there would be force in the argument. If they do pay the tax they must feel it, for their income available for their maintenance will be diminished to the exact extent of the amount which the tariff compels them to pay.

Of what advantage is it to any one who does pay not to know what he pays? For what reason should an American be kept ignorant of the amount he is obliged to contribute for the support of the government? That he is kept ignorant on this point is apparent. One can tell how much he pays for his city, county or state by referring to his tax receipts, but there is not a man in the state of Ohio who can say how much tax he has paid to the United States in a given year.

Why should he not know the amount of this tax? In monarchies, where vast sums are required to maintain a royal establishment, where money is squandered

for magnificence and display, for the personal gratification of princes and enrichment of remote branches of the royal family, I do not wonder that they wish to keep the people ignorant of the fact that it is their money that foots the bills; but I do not understand why Americans, free men, themselves the sovereigns, should wish to deceive themselves as to the amounts they pay to support the government—their own creature.

It is a great temptation to prodigal expenditures that revenue should be gathered without the persons being known from whom it is received. The eye of the man who pays money to the tax gatherer will follow it: there will be little extravagance in administration when the taxpayers are fully informed as to the amount of their contributions to their government. Their vigilance will guard the treasury which contains their money. But if they have no money there, or do not know that they have it there, the great restraining power upon official prodigality will be absent.

While these thoughts will be well worth considering when the question arises between the systems of direct and indirect taxation they are submitted as suggestions merely now, for these papers will take it for granted that the levying of taxes by a tariff is a proper method of raising revenue.

If, then, the object of a tariff be to gather taxes to support the government the question is, how shall the tax be imposed?

1. The rate should be such as to produce the largest sum possible out of the articles taxed. It is manifest that the duty might be so light as to prevent importation, and thus to prevent revenue. Importations being necessary to the production of revenue the tariff should never be so high as to limit or restrict them. A revenue tariff should be so levied as to promote, not discourage imports.

2. The duties being upon articles of consumption they should fall most heavily upon luxuries and touches lightly as possible the necessities. In this way the wealthy, who are the most able to pay, bear the burden of taxation, while the poor are relieved from them. It is too plain for argument that if the property of the rich, which especially enjoys the protection of the government, be exempt from taxes, the duties of the tariff, should be levied upon the articles they consume, for it would be the most flagrant injustice to gather the money required from the necessities of the daily life of the poor who have no accumulation of property which they ask the government to take care of.

The present tariff is objectionable because it violates these rules and for other reasons:

1. The tariff rates are in most instances too high. They were not designed to secure the largest possible results. They restrict imports instead of encouraging them. The reduction of the duties one-half, with a similar reduction of the tariff list, would not reduce the revenue. This clearly shows that the rates are unnecessarily high and that they have not been honestly fixed for the purpose of raising revenue.

2. The duties have not been levied so as to make the burdens as light as practicable for the poor. On the contrary, they fall most heavily upon them. In a woolen goods the highest rates are upon the cheapest articles which the poor buy. Diamonds, lace and many other luxuries are lightly taxed, while duties upon

clothing, manufactured articles of iron, pottery and glassware are heavy, in many instances reaching 100 per cent. ad valorem.

3. The present system of duties violates the most important canon of a revenue tariff, v. z., that the tax shall be imposed upon articles the like of which are not produced in this country. The reasons for this rule are (1), the tax is easily collected and the chances for smuggling are slight, and (2) no advantage is given thereby to one class of Americans over another. The duties on tea and coffee, which are essentially revenue articles, were removed by the protectionists in order to give excuse for the continuance of the tariff on articles similar to those produced at home. The duty on tea and coffee is often said to be a tax on necessities. But in no proper sense of the term is this true. They are luxuries. Men can live without them. But they must have shoes, clothing, salt and sugar. When the poor ask for cheaper articles of necessity, and you offer them cheaper tea and coffee, and make their clothing, houses and fuel high, you give them a stone when they have asked for bread. A man can give up his cup of coffee, but he cannot walk naked through the streets. It must also be remembered that when the duties were taken off of tea and coffee the price did not go down as anticipated, for the nations producing these articles, taking advantage of the opportunity, put an export duty upon them, so that the money our people used to pay on tea and coffee into the United States Treasury is now paid into the treasuries of Brazil, China and other countries.

4. The revenue raised by the present tariff is too large. It is estimated that this year will be collected \$120,000,000 more than the necessities of the government require. The presence of this surplus in the Treasury is a menace to the business of the country. If it continues to increase, unless poured out in prodigal expenditures, it will only be a question of time when the money is all in the Treasury and none left among the people. The necessity for the reduction of the taxation which produces this surplus is apparent, the duty urgent.

5. Treating, therefore, the tariff as one designed solely for revenue, it should be revised and reduced in order (1) to make it a purely revenue tariff; (2) to place taxation upon luxuries and remove it from necessities; (3) to eliminate any favoritism to special interests it may contain, and (4) to bring down the income to the expenses of the government economically administered.

Attachment at Gilmer. Special to the Gazette. GILMER, TEX., Oct. 14.—The general merchandise store of W. T. Floyd was closed by a tachment last night in favor of W. Boyd, Sr., for \$2800 and Tom McKissock for \$400. The assets are \$4500; liabilities unknown.

Special to the Gazette. "Seal of the North Carolina Planters' and Smokers' Tobacco Association." Mies E. M. House will give instructions to voice culture and the art of singing in the music rooms over E. H. Collins' music store, 303 Houston Street. She will also receive piano scholars, using the private or class system, as desired by the pupils. Hours from 9 to 12 a. m. and 2 to 5 p. m., Tuesdays and Fridays.

HOTEL PICKWICK.

Corner Main and Eighth Streets, Fort Worth, Tex. RATES, ----- \$2.50 Per Day. GEO. C. HUDGINS, Manager.

The Celebrated PATRICK ROSA Cigar—The Best 5-Cent Cigar in the Market. CHAS. SCHUBBER & CO., Wholesale Liquor and Cigar Dealers! Fort Worth. State Agents.

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PROPOSED CHOCTAW LEGISLATION.

A Band Strikes to the Coast Interests in the S. I. T. Special to the Gazette.

TUSKALOOMA, I. T., Oct. 13.—The Choctaw Council now in session at Tusksalooma has under consideration two bills, which if passed, will virtually kill the coal interests in the Choctaw Nation.

The first bill provides for a royalty of one cent on the bushel. This within itself would be sufficient for the corporations that are now operating here to take out their machinery.

The second bill is to deprive individuals of their rights guaranteed them by the Choctaw constitution. It proposes to establish a national office, whose duty shall be to collect all royalties on coal, and individual claimants to receive their share through him. In other words he is to act as the guardian of individual claimants. This is in direct opposition to our re-

publican form of government, and if passed will not be entertained by the Interior Department, as former rulings on the cattle question plainly show that the department will not allow the nation to dispose of her realty in this way.

Artists will find it well pay them to call at F. H. Collins for their materials, gilt frames, etc. He has a fine stock at low prices.

Barlett: Special to the Gazette. BARTLETT, TEX., Oct. 14.—Cotton has been coming in the last few days at an average of 125 bales per day. The weather has been remarkably fine this fall for gathering in the fleecy staple and our farmers have used a great deal of energy and push in order to gather their crops before damaged by fall rains and winds.

Joseph Walker died yesterday seven miles west of Graner.

10 Cents Will pay for THE WEEKLY GAZETTE 9 months. The best newspaper in Texas.