URGES VERMONT TO ADOPT INCOME TAX AMENDMENT

Chairman Prouty of the Interstate Commerce Commission Argues That Wealthy Classes Should Heed the Voice of the Times.

Montpelier, Dec. 19—Senator P. H. Dale presided at the meeting of the committee on federal relations in the House this evening, where an audience of about 200 people listened to the argument of the Hon. C. A. Prouty in favor of the income tax amendment to the federal constitution. Mr. Prouty is chairman of the interstate commerce commission. His address follows:

The last Legislature refused to ratify the income tax amendment, and it is said that the feeling of this Legislature is one of indifference or opposition to that amendment. I have personally regretted the attitude of Vermont toward this subject. Necessarily, I come into contact with this question in a somewhat broader way than you do. The people of the United States as a whole, including the best informed and best thinking people are overwhelmingly in favor of an income tax. I earnestly believe in it myself, not because it is one of the things labeled progressive, but because the underlying principle seems just. I am anxious that my own State should fall into step with the sentiment of the nation upon this and kindred subjects. I believe that its failure to do so results not from any inherent characteristic of its people but because the subject itself is not properly understood, and I have come here in the hope that I might contribute in a very insignificant degree to a more thorought understanding of this matter.

I shall not attempt any learned discussion of the income tax, historical, theoretical, or practical, for I have not the qualification, but shall rest content with presenting this present situation to you as it rests in my own mind.

TAXATION HIGHEST FUNCTION.

There is no higher function of government than that of taxation, for by the exercise of that function the property of the individual is appropriated against his will to the use of the public. At the same time, no function of government is more in the general interest, for by the power of taxation government itself is maintained, and without it there could be no social or industrial development.

Every year adds to the importance of this subject. As the cost of living mounts upward, so do the expenses of government. There is much talk of national economy and State economy, of town and municipal economy, but if by all this is meant the expenditure of less money in the maintenance of government in its various functions it is an idle fantasy. With the progress of civilization government activities will be enlarged and hence government expenditures in their various forms are bound upon the whole to increase, even in proportion to wealth.

In 1860 the State of Vermont expended in round figures $125,000; in 1910 this sum had increased to $1,290,000. In 10 years the outlay had doubled, while according to the census returns the population and the wealth of Vermont had remained nearly stationary.

Only a few years ago the finger of scorn was pointed at the extravagance of the first billion-dollar Congress. The next Congress which fairly meets by its appropriations the necessities of the national government will appropriate approximately fifteen hundred millions, and the first quarter of the present century will hardly be turned before the two-billion dollar Congress becomes the rule.

REVENUE MORE DIFFICULT.

Up to the present time we of the United States have raised the necessary taxes without apparent effort, but as we grow older, as margins become narrower, as the amount of taxes grow larger, it will become more and more difficult to find the means of producing the revenue desired. Already England is falling behind every year, although she is continually seeking out new ways for increasing her revenues. In every European country to-day the problem of taxation is becoming acute. It behooves us, therefore, to address ourselves carefully to this difficult and delicate subject.

In this country of ours we have a dual system of government, the State and the nation, and this involves a dual system of taxation. Originally the expenses of the State, and all the subordinate political divisions of the State, were usually met by direct taxes upon property. In recent years the expenditures of the State itself have in many cases been covered by taxes upon franchises, corporations, inheritances, etc., but the expenses of the town, the school district, the village are still borne by a tax upon property. This, in theory, is absolutely just, since each man pays in proportion to the property which he has, but in practice many gross inequalities result. Of all this I shall say nothing here beyond the observation that while an income tax for certain reasons is better adapted to national than to State use there is no reason why it might not be employed in both the State and federal systems.

Our national taxation proceeds upon an entirely different theory. Under the constitution no direct taxes can be laid in proportion to population, nor in proportion to property, and that has prevented, and will prevent, the levying of direct taxes.

TWO SOURCES OF REVENUE.

The idea of the framers of the constitution undoubtedly was that the revenues for the support of the national government would be obtained largely from the imposition of duties upon imported articles and from internal revenue taxes, and such up to the present time has been the case.

The revenues of the United States for the year ending June 30, 1912, were approximately $660,000,000, of which $311,000,000 came from customs, $293,000,000 from internal revenue, and the balance from miscellaneous sources, the most important single item being the corporation tax.

This is a very large sum of money. The greatest industry in the United States, next to the farm, is the railroad. Now the revenues of the United States for the year amount to about one-fourth the gross revenues of all the railroads in the United States. For every $1.00 which is paid for freight or passenger transportation, $1.00 is paid to the goverment for its support. It is therefore important to inquire who pays this enormous sum, and whether the burden of its payment is properly distributed among those who benefit by it.

I will not discuss here the vexed question, Does the consumer pay the customs tax? It is generally admitted, and would seem to be a self-evident proposition, that the price of the article to the consumer is affected by the customs duty and that the individual who buys and uses the article taxed pays a higher price for what he buys.

In the past our duties have been levied upon the protective theory, but we are about entering upon the era of a "tariff for revenue only," and whatever may have been formerly the case it certainly will be true under that system that the consumer pays the duty. To impose a duty of 10 cents per pound upon tea or coffee, or any article not produced in this country, must add exactly that much to its price to the consumer.

The same thing is true of internal revenue taxes. These are applied uniformly to the production of certain articles and they increase the cost by exactly the amount of the duty.

CONSUMER PAYS THE TAX.

Without going into any questions of nice refinement, looking at this subject in a broad and comprehensive way, it must be evident that the taxes from customs and internal revenue are in the main paid by those who finally consume the articles taxed. It must also be evident that while the wealthy classes consume more of these articles in proportion to number than the poorer classes, still, that consumption does not increase in proportion to their means. In other words, these taxes upon expenditures rest much more heavily upon the poor than upon the rich.

While it may be difficult to determine exactly who does pay the taxes which support our national government, it is not difficult to point out who does not pay them.

The descendants of John Jacob Astor have kept his millions largely invested in valuable real estate in the city of New York. That property pays nothing directly or indirectly to the support of the nation.

Years ago a picturesque figure in the financial centers of New York was Russell Sage, a man of most exemplary but most abstemious habits, whose personal expenses were trifling. He left a fortune of many millions which had contributed but an insignificant amount, if anything, to the national income.

WEALTHY PEOPLE ESCAPE.

These examples, which might be amplified indefinitely if time permitted, serve to illustrate my meaning. The whole point is this: To-day the wealth of this country pays comparatively nothing in proportion to its ability toward the maintenance of our national government. Under the constitution, as a practical matter it cannot be directly taxed. The present system of indirect taxation does not reach it. Undoubtedly something might be done to correct this fault by a revision of our customs and internal revenue taxes. Our excises and our duties might be so adjusted as to bear less heavily upon the consumption of the poor man, but they are still a tax on expenditure and leave untaxed that income which is not so expended. Given two incomes of $10,000 each, should A, who spends his entire income, pay 100 times as much to the maintenance of our national existence as B, who spends but $100 a year?

The only certain way in which the rich, especially the very rich, can be made to contribute duty to the national expenses is by the imposition of an income tax, and my first proposition is that the federal government should be vested with authority to use this form of taxation. It may not be desirable to use it. It may be found impracticable to use it. But the government should at least possess the power to compel the wealth of this land to contribute more than it now does to the support of the nation.

VALUE AS EMERGENCY TAX.

My second proposition is that, whether this form of taxation is or is not desirable in ordinary times, the United States should possess it in time of emergency. It may not be generally understood that, except for some thirty years out of the century and a quarter of our existence, men have supposed that the government did possess this power of taxation. During the War of 1812 arrangements were made to enact an income tax measure, and such a tax would undoubtedly have been laid had not the war ended. At that time many of the men who framed the constitution were alive. The debates leading up to the ratification of that document by the several States were fresh in the minds of all. Yet was there no dissent from the proposition that the government might legally impose this tax.

When the crisis of the Civil War was upon us an income tax was levied and many millions of dollars were collected for our national defense through that kind of taxation. It was not until 1895 that the Supreme Court declared the income tax in violation of the constitution.

The strength of a nation to-day depends largely upon its ability to raise money. It is to me a monstrous proposition that the United States of America, charged with the duty of maintaining itself at home and defending itself abroad should be denied this mighty weapon of offense and defense, a weapon possessed by every civilized country with which we may be called upon to cope.

OBJECTIONS TO AN INCOME TAX.

What objection can be urged against investing the federal government with power to use this form of taxation, which is apparently commended by justice and required by necessity?

The principal objection is the man who will have the tax to pay. Nor is this objection by any means an insignificant one. This individual belongs to no political party, but has in the past pervaded all political parties. His strong hand and his cunning brain has largely molded the legislation of this land. Of late years he has been much less in evidence, and his influence has distinctly waned, but he is still a mighty host to be reckoned with. He, it is, who furnishes the gulding intelligence and the sinews of war for this contest against the ratification of the present amendment.

In saying that he is the real objection, I do not mean that men cannot be found of high intelligence, of perfect honesty, who would probably pay no penny of this tax but are nevertheless opposed to it on principle. Seldom can it happen that any measure of progress, however meritorious, will not meet with some opposition from the ranks of the reformers themselves. When such a man is found, the gentleman who will pay this tax, make much of him. Though formerly branded as a demagogue, he becomes straightway a great jurist. He is a bulwark of society, a defender of the constitution.

Let us see what some of the nominal objections are.

INQUISITORIAL DISCRIMINATORY.

It is said that this is an inquisitorial tax, in that it can only be laid by prying into the private affairs of the individual, and that it is a discriminatory tax because even after that has been done much income escapes taxation.

All taxes which are laid on other than visible property necessarily involve an inquiry into the private business affairs of the taxpayer. Experience shows that unless the tax is directed against property which is exposed to the view of all, and which cannot be concealed, that much which should justly be taxed escapes this burden. For these reasons many have contended that only visible property should be taxed.

The policy of our State is otherwise. We require, in the making of our inventories each year, a most merciless exposition of the business of the taxpayers. He must not only expose, but he must make oath to the truthfulness of the expose. Comparing the inventory of to-day with that of former years, it is apparent that we are in nowise departing from this policy, since every year puts into this inventory questions which are more searching.

Other States may with great force urge that this form of taxation ought not to be adopted because it is inquisitorical. The State of Vermont can with no manner of consistency take that position, and, for one, I believe that the policy of Vermont in this respect is right. In view of the subterfuges and the dishonest practices to which men habitually resort to escape their just proportion of the burden of taxation, the government is justified in resorting to the most drastic measures to force a proper compliance with law. If the men who have property and who can afford to pay will not voluntarily state their means, then they should be compelled to do so.

CALLED CLASS LEGISLATION.

It is urged that an income tax is class legislation, and that this form of taxation ought not, therefore, to be adopted. Certainly nothing could be more deplorable than to stir up bitterness between classes in this country of ours, and any law or any discussion tending in this direction should be, in so far as possible, avoided. But this cannot be carried to the extent of declining to discuss or to enact when that is necessary to correct for the future what has been wrong in the past. If that class in the community which would be mainly affected by an income tax has not contributed in time gone by its proper proportion to this public burden, then it is not class legislation to correct that wrong.

My observation is that whenever an attempt is made to cut out special privileges, to limit the extortion of wealth, to secure to the poor man an equal opportunity, the cry of class legislation is immediately raised. Let there be no misunderstanding. I am making no attack upon wealth. I have often said that he who builds and honestly operates a factory does more for the community in which that enterprise is located than he who endows a library. Capital is exactly as needful in the development of society as labor, and the rights of property must be just as religiously respected as the rights of labor. But in the past wealth has exercised an undue influence in the framing of our laws. It has escaped its proper share of the public burden. This ought to be corrected and must be corrected, and no attempt to correct it can properly be branded as class legislation.

It is said that the income tax is obnoxious because incomes of a certain amount are excepted from the operation of the tax, while the tax itself increases faster than the income. Our own income tax of 1863 exempted all incomes below $600, laid a tax of three per cent. from $600 to $10,000, and of five per cent. above $10,000. This, it is said, aims at a class, and is therefore improper.

REACHES WEALTHIER CITIZENS

I am not here discussing the nature of the income tax which should be used. Sometimes this tax is laid alike upon all incomes. There have been income taxes which decreased upon the dollar as the income increased. In certain of the German States to-day, where great attention has been paid to the levying of taxes, and especially of this tax, the tax is imposed down to incomes equivalent in our money to $200 per year. All this is a matter of detail which is not involved in the fundamental question as to whether this kind of a tax shall be laid. The income tax is justified because in that way you reach the wealthy citizen who does not otherwise contribute what he should.

For myself, however, I am free to say that I favor a progressive income tax and the exemption of incomes up to a comparatively high figure. The members of society must contribute to the maintenance of the social structure in proportion as they are able. That the poor man is entitled to consideration at the hands of his more fortunate fellows is recognizable in many ways. If a pauper has no means of support the entire community cares for him. We exempt from attachment the homestead of an individual. To a certain extent the wages of the laboring man are not subject to trustee process. When the bankrupt exposes his entire property to be divided among his creditors certain items are set apart to him and cannot be holden for his debts.

The necessities and the abilities of different members of society must be considered. It is no unjust thing to require him who by the accident of birth or of good fortune or of superior ability is in possession of a handsome income to contribute more liberally from that income than he who has barely sufficient to maintain an existence. The proper recognition of this principle is much better than the socialistic propositions which are before us and the social upheavals which are certain to come in one form or another unless that principle is recognized.

DUTIES OWED BY SOCIETY.

Society owes certain duties to its less fortunate members, and it is for the interest of society as a whole that these duties should be discharged. We cannot transfer the property of one man to another, for that would be anarchy. We can see that men and women are taught how to work properly, and are to some extent assisted in that work. No better illustration can be found of this last proposition than the immense service which the agricultural department of the United States has rendered to the agricultural interests of this land. We can, within certain limits, make more comfortable and more sanitary the houses in which men live. We can, again with certain limits, reduce the price and improve the quality of the necessities of life. We can provide proper recreation for mind and body. All this costs money, and it is not unjust to require that those who can do so without inconvenience should contribute liberally.

Andrew Carnegie has poured out millions in the building of libraries and the endowment of foundations; he would even usurp the functions of government by providing for our presidents in their retirement. Mr. Rockefeller has unloosed his purse strings in munificent charities. For all this we are and should be profoundly thankful, but for my part I would let these gentlemen begin their public benefactions by paying a proper amount of taxes. I am advocating the adoption of an income tax, not because the rich man will pay more in proportion than the poor man but because in that way alone can he be compelled to pay a fair proportion.

TO INTEREST OF RICH MAN.

And it is, looking to the future, for the interest of the rich man himself that he should contribute his just share to the social burden.

Said Madame Pompadour, when the minister of Louis XV objected that the burdensome taxation necessitated by her extravagances would provoke a revolution, "After us the deluge!" And the deluge came, a deluge of hate, and blood and of misery, which swept out of existence the French monarchy and all things for which that monarchy had stood.

I am not prophesying a repetition of the French Revolution. There will be no bloodshed, no riot, no incendiarism. There is no occasion for all this. The people of the United States already have in their hands other means of securing what the peasantry of France fought for.

Will you gentlemen of property kindly consider what the political constitution of this country is? We have to-day an estimated voting list of between 15 and 16 millions. Of the total number of voters probably one-half have no property whatever, four-fifths have an income of less than $500 per year, and yet these men, by their ballots absolutely rule the destinies of this land and can take, by their ballots, your property and my property if they will.

These are times of strange and fantastic ideas. The air is filled with all sorts of suggestions of so-called reform. At the last election the Socialist party cast one-twentieth of all the votes.

ONE SAFEGUARD FOR PROPERTY.

The rights of person and of property will be respected in this government of ours only so long as a majority of our voters are inclined to be just, fair and honest. The only safeguard which the men of property will have or can have in times to come is the hope of fair treatment at the hands of his fellow citizens. In order to deserve such treatment he must first mete out to them treatment which is fair. The man of substance cannot expect that his substance will be protected unless he is willing to devote to the public good a legitimate part. The wealth of this country must bear its share of the public burden, and one way of bearing that share is to contribute to the expense of the government in proportion to the income from which that contribution must come.

Will Vermont pay more than her share? I am told that it was urged upon the last Legislature that if an income tax were laid it would be used for the benefit of States other than Vermont. It was said that southern States and western States, having the balance of power, would appropriate the money so raised for improvements which would benefit them and not us, and that we should therefore be compelled under this tax to bear a part of a burden from which we derived no advantage.

This argument is an absurdity. The expenditures will be voted in any event. Whether an income tax is or is not levied has not the slightest bearing upon the making of these outlays; it only determines who shall pay, whether the poor man shall bear the entire load or whether the rich man shall carry his share.

A certain amount of money will be expended by the nation, and the real question is whether Vermont pays more or less of that expenditure under an income tax than under the present system of taxation. Otherwise stated, will Vermont pay more, in proportion to its wealth and its population, than other States?

NOT NATIONAL POLICY MERELY.

For one, I deny that the answer to this question should be in anywise controlling. Certainly in matters of national policy every State may within proper limits consult its own interest. But this is not a question of national policy. This is a social and economic question. Vermont ought not to vote against this proposition even though the class of men affected by it were more numerous in Vermont than in any other State. To put this concretely Vermont ought not to protect her rich men from paying their proper share of the burden of national taxation simply because it may happen that she has more such men in her borders than her sister States.

But, assuming that the argument is a valid one, I deny the facts. I assert, upon the contrary, that probably no State would pay less under an income tax, in proportion to its numbers and its riches, than our own State.

It may be doubted whether anywhere in this whole union wealth is more evenly distributed than in Vermont. We have few of the very rich and few of the very poor. Nowhere in our broad land is there less of biting poverty, and nowhere less of ostentatious extravagance.

Income taxes almost invariably fix a limit below which the tax shall not apply. The income tax of 1861 began with incomes of $800, everything under that being exempt. The war tax of 1862 began with $600. Mr. Underwood's proposed business tax, which was in essence an income tax, exempted everything below $5,000. Probably the limit to-day would be between $2,000 and $3,000. You all know perfectly well that the number of men in Vermont who would pay any considerable tax under such a law would be insignificant.

The income tax of 1861 was declared unconstitutional by the Supreme Court early in 1895, and no figures are available with respect to that tax. It is possible to obtain certain figures with respect to the tax of 1863. This tax began, as already stated, with incomes of $600, imposing three per cent. up to $10,000 and five per cent. beyond. I have not been able to obtain the amount actually collected by States, but the assessment roll for the year 1863 does show the sums levied against each State.

VERMONT'S SHARE SMALL.

That assessment embraced 31 States and Territories, including the District of Columbia. It will be remembered that the southern States were then in revolt. Of these, only eight were assessed for less than Vermont. They were Minnesota, Kansas, Nebraska, New Mexico, Utah, Colorado, Nevada and Washington, all western States which at that time were undeveloped. Today all these States would pay much more than Vermont, with the possible exception of New Mexico and Nevada.

Looking at the amounts from different States and giving the figures in round numbers, the assessment against New York was $4,326,000, against Massachusetts $1,638,000, Maine $87,000, New Hampshire $50,000, Vermont $39,000.

Since 1863 Vermont has probably shown less increase in population and in wealth than any one of the 31. The amount paid then was insignificant in comparison with the whole, and relatively it would be more insignificant to-day. These figures confirm what must be the natural inference, namely, that hardly any State, indeed probably no State, would pay as little under the income tax, in proportion to its wealth and its population, as Vermont. In other words, Vermont would pay its part of the national tax more easily under an income tax than by any other tax which has been up to the present time devised.

UNCONSTITUTIONAL IN 1895.

Bear in mind that up to 1895 it was supposed that the federal government had authority to impose an income tax. The Supreme Court then decided that such a tax was unconstitutional, and this decision was accepted at the outset as final. It was acceptable to the dominant interests, and while some suggestion of a constitutional amendment has ever since been before the country, it was generally understood that an income tax could not be laid.

As time went on the sentiment of our people upon this subject changed. In other countries the income tax came gradually to be universally adopted. As everybody knows, England has laid this kind of tax for half a century. With the awakening of democratic ideas other countries, upon investigation, adopted the same form of taxation. To-day nearly every considerable nation in Europe derives a substantial part of its revenue from the income tax.

When our act of 1894, which was later declared unconstitutional by the Supreme Court, was before Congress for consideration, one of its most earnest opponents was Senator Hill of New York. This gentleman made an earnest and an able speech, in the course of which he urged with much zeal that while it might be true that monarchical England employed this form of inquisitorial taxation, liberty-loving France had never submitted to it. While no income tax has ever been actually levied in France up to the present time, that country several years ago voted for the principle, a bill has already passed one branch of the Legislature and is before the other, and in the near future France will have a most complete system of income taxation.

PUBLIC SENTIMENT VEERING.

In our own country it became evident that public sentiment was veering strongly in that direction and that no political party could hope to maintain itself which did not favor that kind of taxation. In 1909 President Taft sent to Congress a message in which he favored the submission to the people of an income tax amendment, and soon afterwards such an amendment was submitted by Congress. The proposal to submit it passed the Senate without a dissenting vote, and was adopted in the House by a vote of 318 to 14.

Under these circumstances it went to the States for ratification, it being universally assumed that ratification would follow speedily and as a matter of course. And so it would but for one of those unexpected misadventures which sometimes happen. Governor Hughes of New York sent to the Legislature of that State a message in which he expressed the opinion that under the proposed amendment the federal government might tax incomes derived from the securities of the State governments; that this would affect the borrowing power of the States, and that the amendment ought not, therefore, to be ratified.

Governor Hughes was wrong in his law, as Mr. Root of that State at once pointed out. So far as I know, the legal profession, aside from that branch of it which belongs to the corporation fraternity, has almost uniformly agreed with Mr. Root. Even if Governor Hughes had been right in his law, the effect upon the price of State bonds would have been inappreciable.

TWO MORE STATES NEEDED.

But while the objection of Governor Hughes was not a valid one, and while his own State has declined to follow his lead, having cast its vote for ratification, still his message gave to the opponents of this measure the opportunity which they had desired. Mr. Hughes was a good lawyer, he is now perhaps a better one, he had stood steadfast in the ranks of the reformers and the integrity of his motive was above question. Laying hold on the idea which he suggested, the enemies of this measure have been able to induce several Legislatures to withhold their approval.

Up to the present time 34 States have ratified, and to make up the necessary three-fourths only two more are required. A State cannot withdraw its assent when once given, but a succeeding Legislature may ratify notwithstanding that its predecessor has declined to do so. When it is remembered that there are 14 States still to act, but little doubt can be felt of the ultimate result. The friends of the measure confidently expect that the necessary number will be obtained before the winter has passed. Ought not Vermont to now align herself in favor of this amendment?

SPEAKS AS A REPUBLICAN.

I speak as a republican. I have never voted any other national ticket, and I trust I may never feel bound to do so. I hope, and expect, that the Republican party will be so reorganized and rejuvenated as to become the great constructive party of the future as it has been of the past.

But this never can transpire unless the leadership of that party is prepared to recognize the change of conditions and of sentiment. The wealth of this country deserves a prominent place in the councils of any party. It has an enormous stake in our national legislation, and the men who control it are of strong intelligence and wide experience. But they must approach these questions from a different angle. But they must rise above considerations of mere selfishness.

No party can expect to control the destinies of this nation which will not accept and apply the principle of an income tax, nor can the State of Vermont hope to maintain its prestige in national affairs unless it keeps in touch with the national life.

CRIME AND ITS CAUSE.

(From the Landmark.)

The Enosburg Standard, in commenting on a recent editorial in the Barre Times on the increase of crime, says: "The report, to which the contemporary refers, gives further evidence toward the correction of the misleading and harmful reports that have been given wide publicity in and out of the State. Crime, both against person and property, and of all degrees of seriousness, is all too prevalent in this country, and Vermont has to answer for her proportionate share of this evil record. But having answered for that, the good name of the State should be kept free from the libels of the sensationalist."

During the week, a subscriber called up this office, and in speaking of the crimes of violence that were reported in these columns in the last issue, said that both were, in a large measure, due to conditions in a certain decadent community, which was the early home of the perpetrators of the outrages. It is an unfortunate and distressing fact that, scattered through New England, there are communities that were once thriving, law-abiding villages, but have decayed to the point of being breeding places of vice and crime, and the abode of a large proportion of physical mental and moral degenerates. No State is free from them; no State should be unduly censured above the others, but each has an unpleasant task to perform in remedying the trouble. The facts may as well be faced, the causes investigated and the remedy applied if there is one.

A bill, called the "sterilization bill," which is to receive attention at the hands of the present Legislature, aims at one of the chief causes of many shocking crimes. It should pass, as should a bill requiring a doctor's certificate before marriage, as well as a town clerk's license. To allow the weak, the imbecile and the vicious to reproduce their kind is something that should be no longer permitted. It fills our jails, hospitals and asylums. To permit the physically and mentally weak to enter the world, not only handicaps them, but is a crime against society. Prevention is the only correct remedy to apply. Sterilization of certain classes of criminals and defectives may seem a harsh procedure, but in our judgment it is necessary as a protective measure for society at large. In our modern civilization, of which we are justly proud, there is a sad defect. We give more attention to the breeding of our horses and cattle than we do to the breeding of our men and women.

BE LOYAL TO VERMONT.

(From the Northfield News.)

Somehow the tone of ridicule, which has crept, possibly unconsciously into some editorials in the State papers, when referring to Vermont and Utah, seems out of place. Vermonters surely ought to be loyal to the State no matter what their politics. Regardless of the fact that the Green Mountain State stood almost alone in her defence of Mr. Taft, the voters had the courage to vote as they desired and if voting is the sacred duty we men are telling the suffragettes it is then no one ought for a moment to hold up to ridicule Vermont's staunch republican vote for President Taft.

There were a good many fine men who voted that ticket. Vermonters good and true, as well as being republicans.

Before four years have passed, people may be saying, "only Vermont and Utah, of all the States, kept their balance, and voted well"—Who knows?

DOMESTIC SCIENCE

MENU FOR SATURDAY.

Breakfast.

Cereal Bananas
Minced Roast Beef warmed in gravy
Fried Potatoes
Steamed Rolls Cranberry Sauce
Coffee

Lunch

Creamed Finnan Haddie on Toast
Waffles Honey or Jelly
Grape Juice

DINNER

Baked Beans Brown Bread
French Rolls
Indian Pudding Tea

INDIAN PUDDING.

This is an excellent cold weather dessert to follow baked pork or pork and beans.

Made as our grandmothers made it, without eggs. The old way that has never been improved upon is to bring a quart of fresh milk to boil in an iron kettle, then sprinkle into it, little by little, with the left hand, about one and one-quarter cupfuls of fine granulated meal, stirring constantly meanwhile with the right hand. The meal should be held high and allowed to sift slowly through the fingers. When this has thickened and cooled a little, two teaspoonfuls of ginger, three-quarters of a cup of molasses and one-half teaspoonful of salt should be stirred in and the mixture beaten until smooth. The pudding dish must then be thoroughly greased, the batter poured in, and a quart of cold milk turned in at the last. After this last addition, but little stirring is needed. Bake about five hours in a slow oven. The slower the oven, the more creamy and delicious the pudding. After the cold milk is added the batter should be as thin as for pancake batter. As meals vary in their thickening properties, an exact rule for meal cannot be given, but it is always safe to assume that the newer the meal the less will be required.—Emma P. Telford.

SQUASH PIE.

Three half-pints milk, three half-pints strained (or sifted) squash, three eggs, sugar to taste, a little salt, flavoring as you like it. Scald the milk, adding a little cream or a piece of butter the size of a walnut. Mix together the squash, sugar, salt and flavoring first, then stir in gradually the scalded milk when it is cool, then add the eggs, well-beaten. This fills two deep pie-plates.—Charlotte A. Vinson.

NOUGAT.

Slice lengthwise one pound of sweet almonds (blanched,) leave them a short time in the sun until they become somewhat discolored. Dissolve without water three-fourths pound of sugar in a slightly buttered stew pan, stirring constantly. When the sugar has melted and commenced to change color, throw in the almonds previously toasted in another dish. Mix well with sugar. Press down evenly in the bottom of the stew pan. When cool turn on a plate, press together evenly in a thick cake. Wrap in wax paper and keep in a tin box.

TURKISH NOUGAT.

One pound almonds, one of seeded raisins, half of figs, a fourth of candied cherries, a fourth of candied pineapple, a fourth of hickory nuts, a fourth of English walnuts, two of extra C sugar, half a cupful of water and a cupful of heavy cream. Blanch the almonds and toast almonds, hickory nuts and walnuts in the oven until a delicate brown; cut figs into strips, cherries into halves and pineapple into dice. Dissolve sugar in the water, add cream and boil without stirring, after boiling commences, until a soft ball is formed when tested in cold water. Remove from the fire, let stand until lukewarm, then beat to a cream. Melt the cream by standing it in boiling water, stirring constantly. When melted, add the fruit and nuts and flavor with vanilla.

FUDGE NOUGAT.

Boil two cupfuls of granulated sugar, one cup of milk, butter the size of a walnut and a pinch of salt, until they form a soft ball when dropped in cold water. Then add the juice of half an orange. Take from the stove, and after beating a minute, stir in one cup of chopped nuts, raisins and figs. Pour into a buttered pan, and when cool cut into squares.

SOUR MILK CAKE.

One-third cup shortening, one cup brown sugar, one cup sour milk, two cups entire wheat flour, one level teaspoon soda, one-fourth level teaspoon salt, one level teaspoon each of cinnamon and allspice, one-half, level teaspoon of clove, one cup seeded raisins cut in halves.

Cream the butter, add the sugar gradually; then add the sour milk and the flour sifted with the soda, salt and spices. Beat well, add the raisins, beat again and bake in a loaf in a moderate

UNPARDONABLE.

"I see that the president of the Fifteenth National bank has been forced to resign," said Jinks. "What was the trouble?"

"His writing was too legible," explained Jinks. "Why, any one could decipher his signature."

SUNDAY MENU

BREAKFAST.

Baked Beans Brown Bread
Biscuit Orange Marmalade
Coffee or Tea

DINNER.

Clam Bouillon Baked Halibut
Stuffed Baked Fresh Ham or Fresh Pork Shoulder Apple Sauce
Mashed Potatoes Mashed Turnip
Baked Squash Creamed Onions
Mince Pie Squash Pie
Christmas Pudding Crackers
Coffee Cheese

SUPPER.

Shrimp Wiggle
Crackers and Cheese
Christmas Cake Apple Pie
Ice Cream.

As will be seen the above is appropriate for a Christmas dinner and is at the time put forward with the thought of giving several suggestions amply about for consideration in preparing the "Merry Christmas" feast. By cutting out some of the minor dishes and reducing the deserts this will make a very nice Sunday dinner, if we expect to have turkey or goose for Christmas.

MONDAY MENU.

BREAKFAST.

Cereal Fruit
Buckwheat Cakes Honey
Cold Pudding Coffee

LUNCH

Rolled Rice with Raisins Milk or Cream
Bread Apple Sauce

DINNER.

Cold Sliced Pork
Apple Indian Mush Pork Gravy
Sweet Potatoes Bread Pudding
Hard Sauce Cereal Coffee

ROAST FRESH HAM OR PORK SHOULDER.

For a Sunday or even a Christmas dinner we will find a well stuffed pork shoulder or fresh ham very fine if well seasoned and carefully cooked. In the following recipe I would advise more of crumbs and less of sage and pepper. As this is from a high authority, however, it is presented verbatim, with the above caution. The stuffing seems to also be almost an onion dressing and needs less of onion and more of crumbs to suit the taste of an average family.

A leg of fresh pork, one pound of onions, one gill of fresh bread crumbs, one teaspoonful of powdered sage, salt and pepper, one ounce of drippings for basting. Wipe the joint thouroughly, and weigh it. Remove the end of the leg bone up to the knuckle so that the stuffing can be put into the cavity thus made, or the skin can be raised at one side so that a pocket is made and the stuffing put into that. Press the stuffing firmly in, score the skin all over in narrow, regular strips, and brush over with warmed drippings or olive oil. Roast or bake the pork for 25 minutes for every pound it weighs, and allow an extra 15 minutes on the whole joint. Baste frequently during cooking. Serve with thickened brown gravy and apple sauce. To make the stuffing, peel, quarter, and parboil the onions for five minutes. Throw away this water and pour in fresh. Continue to boil the onions about half cooked. Then drain and chop finely, and mix them with crumbs and finely powdered sage and salt and mix well, and it is ready for use.

STUFFED LEG OF PORK.

The following would be better after removing the bone to make room for the stuffing.

Make deep incisions in the meat and fill with dressing made as for chicken and seasoned highly with onion. Sacwer the places together and rub the outside of the meat with salt, pepper and a little powdered sage. Bake very slowly and baste often. Strain the contents of the pan, put in a little cold water to make the fat rise; then skim and thicken, using a rounding tablespoon of flour to one cup of the liquid. Let the gravy cook eight minutes.

CREAMED ONIONS.

Cook Bermuda, Texas or silver skin onions in water until tender, adding a rounding teaspoon of sugar when first put on to cook and a level teaspoon of salt a few minutes before they are done. Drain and pour a cream sauce over. For the sauce melt a rounding tablespoon of butter in a small saucepan, add a level tablespoon of flour and cook until frothy, then add one cup of hot milk and cook six minutes, beating hard all the time, add a pinch of pepper and a saltspoon of salt.

DOUBLE FUDGE.

Cook two cupfuls granulated sugar with a half cup rich milk, two squares of chocolate and teaspoonful butter, until it forms a soft ball when dropped into cold water. Beat, after taking from the fire until finely grained and turn into a buttered shallow pan. Boil two cupfuls brown sugar and a cupful milk until the soft ball stage, add a teaspoonful butter, a teaspoonful vanilla and a cupful nut meats; beat until creamy and turn over layer number one. When cool, mark into squares.