

been taken, and such part of the possessions of living owners as they are willing to avow and have taxed. Of the vast amount that will escape some ought to pay and some ought not to pay taxes. There is no way to ascertain or get at either class.

This is, of course, as has been demonstrated hundreds of times, a most unsound and unscientific system of taxation. It has become worse than unjust—it has become ridiculous. The legislature, however, refuses to see the light or listen to reason. It goes on year after year tinkering away at the old clumsy hulk of our tax laws, and trying to devise ways to accomplish the impossible. The present legislature has before it the chamber of commerce bill, introduced by Senator Elsberg, a short and simple measure that would be the beginning of reform if it could be passed. It provides a way for establishing local option in taxation, leaving the counties free to determine for themselves how and on what basis of assessment they would raise their state and local taxes. But somebody has introduced a bill taxing corporations one-tenth of 1¼ per cent. on their share capital, and we have no doubt that the legislators will, according to their notion, find such merit in that measure that they will give scant consideration of the Elsberg bill.—N. Y. Times, of Jan. 23.

WHEN THE TARIFF COMES HOME TO ROOST.

"Russia seems to be getting a little gay, too, doesn't she?" remarked the Shoe Clerk.

"What did you want her to do?" queried the Inspired Idiot.

"It looks to me as if some friend over here ought to have wired her: 'Don't do a thing till you see the Elks' circus,' or something like that," said the Shoe Clerk. "Then we could see what the supreme court was going to do with this sugar tariff."

"Oh, well," returned the Inspired Idiot, warmly, "the supreme court's opinion will keep. You won't have to put any ice on that. You've only to get ready to take a little of your own dope out of your own spoon. When you have bolted it, then if you can't find something to take that puckery feeling out of your mouth, at least you'll be in a pretty good position to whistle.

"The trouble is we have been using shop secrets for campaign purposes until immigration isn't all that it once was cracked up to be. We used to be one of the greatest countries on earth for making the foreigners pay the tax.

The only way he could escape it on manufactured goods was to come to the United States and take out naturalization papers in some First ward. We would promise him immunity from anything but smallpox then, and we would vaccinate him for that.

"But we overworked that in national campaign years. We told how we were having prosperity by the grace of a high protective tariff, which not only made the foreigner pay the tax, but which left our own wealthy manufacturers nothing in the world to arbitrate. On the stump the advocates of teething rings for infant industries told how a pair of shoddy trousers of American manufacture were good enough for the American citizen and he hoped that America would be for Americans just as long as the eagle continued to come home to roost. 'Just make sure that you always buy American-made goods,' he said, 'and we'll make the foreigner pay the tax till these guys for revenue only will look like a plugged nickel.'

"Well, we couldn't copyright this piece of feenawnee. We went on A. P. A.-ing the foreigner until Europe began to realize that she had a few foreigners herself who were not coming down with the stuff in American long green.

"When Germany wanted the foreigner to pay the tax on its imported meats from the United States we threw Anglo-American convulsions at the stock yards until barrel pork fell off 20 points. We jumped on the agrarians as unfriendly for declaring that German wienerwursts were good enough for the Germans and there was talk in congress of calling the reichstag an association of slobs and cheap skates and of refusing to let the German people pay another pfennig of tax for us.

"It was the same way with Russia when we held up a vessel loaded with sugar and asked the foreigners to come down with a little more than usual of the stuff. When your Uncle Nicholas called the bluff and said that if we soaked him for any more gate receipts he would sock a tariff on United States manufactures that would stop every watch in Waterbury, Conn., we didn't believe it. Mr. Hay said if Russia did such a thing she would be no lady; that he would regard such a move as a distinctly unfriendly act, especially in view of the fact that nearly every Filipino we've got just now is loaded and dreadfully easy on the trigger.

"But that's what Russia has done with a jolt that is considered below the belt. If she'll only stick to it, too, and get the neighbors in on it, the

tariff won't be a local issue, even for revenue, by the time the St. Louis fair is taking gate receipts.

"Some of the greatest mouths of American statesmanship have frothed over this protective tariff business. For 30 years it was a paramount issue between the two great parties in the United States. In all this time the democratic party was promising that if it ever got a whack at the robber tariff it's own mamma wouldn't know it. It was going to fix things so that a free-born American citizen abroad could buy three suits of clothes that didn't fit without having his trunk examined when he got back to New York. The United States would have to let up on the foreigner or Tammany would know the reason why.

"But the things that a democratic house, senate and white house did not do to the robber tariff were funnier than grand opera. Mr. Cleveland used the word 'traitors' where it stuck and David Bennett Hill went to Wolfert's Roost, where he drew the drapery of a ridgepole about him and squatted down to grewsome nightmare.

"Since the great democratic bluff was called Mr. Dingley, of Maine, has got into big type by asking the manufacturers how much they wanted and putting it down that way. They wanted more of him than they did of McKinley, in the main, and the way the foreigner has been paying the tax since that time makes it look as if the open door were one of the greatest evils that ever happened to a nation which hadn't been licked first into an appreciation of the fact that only man is vile.

"In the meantime our infant industries each year have been selling \$80,000,000 to \$100,000,000 worth of manufactures abroad cheaper than you could have bought them for spot cash at home. We have been letting the foreigner pay so much of the tax that we've got a billion-dollar steel trust which even a republican congress is talking about pruning in spots.

"Infant industries have thrived so well, in fact, that we have had a few substitute babies palmed off on us. English capital is doing well here in various protected lines. But it is only when some one-horse civilization on the continent gets gay over our protection that we become huffy and pull the tail of the eagle a few. We invented the tax-paying foreigner long before the teachers got out their interrogation point, and we ought to have the exclusive right to him. We have millions for retaliation, but not one cent for rebate."

"You don't believe in a protective tariff, then?" suggested the Shoe Clerk.

"Well—no," admitted the Inspired Idiot, "and yet if I had pulled myself up four miles by lifting on my bootstraps I don't know whether I'd jump back all at one jump."—Chicago Daily News of February 20.

A CAMPAIGN OF REVENGE.

Extracts from an article on "Punishment and Revenge in China," by Thomas F. Millard, published in Scribner's Magazine for February.

The war in China has already developed, on the part of the allied powers, three distinct phases—resistance, punishment and revenge. The first was natural, the second necessary. The third is criminal. . . .

This third phase of the trouble, insidiously begun as early as the middle of September, though it then gallantly flaunted some of the colors of real war, culminated in the expedition to Pao-ting-fu and the subsequent operations in the south and west of Chihli province. It may be unfair to place the entire responsibility for the campaign of revenge upon the Germans; but it is certain that it would have been promptly nipped in the bud had not Field Marshal Count von Waldersee appeared on the scene. . . .

In October, when the Germans took the field against the phantoms raised by the foreign resident, the Pao-ting-fu expedition was not a new idea. It had been on the tapis for some time. Suggested in the beginning of September, it had been postponed from time to time for a variety of reasons. At one time it was regarded as a military necessity, on the supposition that the place afforded the Boxers a mobilizing point from which they could descend with equal ease on Peking or Tientsin. Then, when the incorrectness of that view became evident, it was advocated as a measure of punishment, which meant revenge. Half a dozen dates had been fixed for the expeditionary force to start, but the weeks drifted by and still the chastisement of Pao-ting-fu was deferred. The country was as quiet as roving bands of brigands wearing the uniforms of the allied powers would permit it to be. Russia, Japan and the United States had declined to participate in any more offensive operations, and were reducing the number of their troops in China as rapidly as circumstances would permit. Gen. Chaffee, who is not given to braggadocio, had stated, in the presence of a number of officers, that he would undertake to march through China from the great

wall to Canton with a single troop of cavalry. . . .

On October 12 the Pao-ting-fu campaign was set in motion. Barnum's circus was never better advertised. Pao-ting-fu had even been formally warned of the wrath to come. The Tientsin division, some 4,000 strong, marched in three columns. Its story can be told in few words. Suffice to say that the 80,000 Boxers at Chao-pei-Khon did not materialize. The march was absolutely unopposed. At a village beyond Chao-pei-Khon a regiment of Bombay cavalry hacked to pieces a hundred or so supposed Boxers. An officer who saw this fight told me that all the Chinese thus slaughtered were unarmed. Most of them were sabered while on their knees praying for mercy. Even some of the Sepoy soldiers, who are not at all squeamish, shrunk before the task of hewing down helpless men. The division was delayed by duststorms and did not reach Pao-ting-fu until October 22. It was three days behind the Peking division, which arrived a week after the battalion of French had occupied the city.

The Peking division of 2,500 men (Germans, French and British), commanded by Gen. Gaselee, started on October 12. Gen. Gaselee seems to have had a more rational idea of the task before him than the commanders of the Tientsin column. He did not expect to encounter opposition. Li Hung Chang had dispatched runners from Peking to warn the imperial troops to keep out of the way of the foreign troops, who were to be treated as friends, not enemies. The fan-ti and tao-ti at Pao-ting-fu were also commanded to open the gates and provide food and quarters for the allies. Wu, the general in command of the Chinese imperial troops in that locality, tried hard to obey orders. In their efforts to keep out of the way of the Peking division, some of his soldiers bumped into the Tientsin division and were dispersed and deprived of their arms. Some of them were cut up by the Bombay cavalry. The remainder scattered in all directions.

The commander of the French battalion which took the city contented himself with occupying the gates and walls while he waited for the allies to come up, merely looting the treasury of 180,000 taels which it contained. He had been received cordially by the municipal officials and provided with food. On the day following his arrival, he dispatched a mes-

sage to Gen. Lorne-Campbell, from which this is quoted:

"You will be happy to learn that the gallant French soldiers under my command have succeeded in occupying Pao-ting-fu without slaughter."

I shall not attempt to depict the happiness of the British general when he received that message.

Gen. Gaselee reached Pao-ting-fu October 19, and billeted his command on villages outside the walls. A deputation of civic officials and prominent citizens waited upon him and volunteered to supply the troops with provisions, which had been collected in large quantities under Li Hung Chang's instructions, in anticipation of the arrival of the allies. For three days the troops remained outside the city, not even officers being permitted to enter. The Germans and Italians were furious. Officers openly fumed, protesting that the French were looting the city and that there would be nothing left. October 22 the Germans, French and Italians entered the city, which had been divided into four parts, each to be exclusively controlled by a different nationality. Gen. Gaselee would not permit the British troops to enter, and issued stringent orders against looting. These orders were obeyed as well as such orders may be. The officers and men grumbled a bit. "We might as well not have come," they said.

Of the British it must be said that on this expedition they behaved rationally, with few exceptions, a compliment which cannot be paid their allies. Your Indian soldier is, when not rigidly curbed, the most ravenous looter in China; which may seem a rash assertion. The British paid for most of the provisions they consumed. The Germans, with exquisite irony, paid in due-bills on the Chinese government. The French and Italians simply appropriated.

The effects of quartering the Germans, French and Italians in the city soon became apparent. When they moved in, conditions were about normal. The streets teemed with life, and the shops and markets did business as usual. By the next day nearly all the shops were closed and the markets vacated, except in the quarter policed by the British. The major part of the population had disappeared. The ways were comparatively deserted. Carts trundled by French, German or Italian soldiers, and laden with loot, could be seen everywhere. The town was evidently being pillaged deliberately and sys-