

Daring the event to the teeth, are all in uproar."

The King then turns to Woolsey, and says, "Taxation, what taxation? You are blamed for it alike with us," and when Woolsey feigns ignorance or indifference, Queen Katharine replies with spirit and deep feeling:

"No, my lord,

You know no more than others; but you frame
Things that are known alike, which are not wholesome
To those who would not know them, and yet must
Perforce be their acquaintance. These exactions
Whereof my sovereign would have note, they are
Most pestilent to the hearing; and to bear them
The back is sacrifice to the load. They say
They are devised by you; or else you suffer
Too hard an exclamation."

So Shakespeare had some knowledge of the incidence of taxation, and how it throws people out of employment, and he expressed his sympathy with the victims whose backs are "sacrifice to the load."

Debating the Tax Question in 1743

DAVID S. FRASER, of Providence, R. I., is the discoverer of an article published in the *Gentlemen's Magazine* of 1743, which gives an account of a debate in the Senate of Lilliput, presumably a Masonic lodge. The article contains an address made by Hergo Gega, evidently an officer of the lodge and the name as evidently assumed to disguise the identity.

The member's speech delivered on this occasion is an attack on the government and the members of the Ministry whose names are also disguised. The speaker says: "It is time to consider how our debts may be lessened and by what expedients our taxes may be diminished."

"Our taxes, Sir, are such at present as perhaps no nation was ever loaded with before, such as never were paid to raise forces against an invader, or imposed by the insolence of victory upon a conquered people."

"Every gentleman pays to the government more than two thirds of his estate by various exactions. This assertion is received, I see, with surprise by some whose ample patrimonies have exempted them from the necessity of nice computations, and with an affected appearance of contempt by others, who instead of paying taxes, may be said to receive them, and whose interest it is to keep the nation ignorant of the causes of its misery, and to extenuate those calamities by which themselves are enriched.

"But, Sir, to endeavor to confute demonstration by a grin, or to laugh away the deductions of arithmetic, is such a degree of effrontery as nothing but a post of profit can produce; nor is it for the sake of these men that I shall endeavor to elucidate my assertion, for they cannot but be well informed of the state of our taxes, whose chief employment is to receive and squander the money which arises from them.

"It is frequent, Sir, among gentlemen to mistake the amount of the taxes which are laid upon the nation by passing over in their estimates all those which are not paid immediately out of the visable rents of their lands, and imagining that they are in no degree interested in the imposts upon manufactures of other commodities. They do not consider that whenever they purchase anything of which the price is enhanced by duties, those duties are levied upon them.

"It would be in reality equally rational for a man to please himself with his frugality, by directing half his expenses to be paid by his steward, and the event is such as might be expected from such a method of economy; for as the steward might probably bring in false accounts, the tradesmen commonly adds two pence to the price of his goods for every penny which is laid on them by government; and this is easy to show, particularly in the prices of these two great necessities of life, Candles and Leather.

"Now, Sir, let any gentleman add to the land tax the duties raised from the malt, candles, salt, soap, leather and other commodities used in his house; let him add the expenses of travelling so far as they are increased by the burden laid upon the innkeepers, and the extortion of the tradesmen which the excises occasioned, and he will easily agree with me that he pays more than two thirds of his estate for the support of government.

"It cannot therefore be doubted that it is now necessary to stop in our career of expenses and to inquire how much longer this weight of imposts can possibly be supported. It has already, Sir, depressed our commerce and overborne our manufacturers, and if it be yet increased, if there be no hope of seeing it alleviated, every wise man will seek a milder government, and enlist himself among slaves that have masters more wise or more compassionate."

The speaker then goes on to advocate a lottery for the raising of revenue, though he says, with quaint humor, that as to whether it will succeed is again a lottery. The reader is asked to note the efficient English with which Hergo Gega formulates his complaint, also the knowledge evinced of the incidence of taxation by which two pence is added to price by every penny collected by government. It is only when proposing a remedy that the gentleman considering the subject nearly two hundred years ago finds himself at sea and seems to confess his helplessness.

It is curious that the name Hergo Gega is almost the anagram, H. George.

THE essential principle of property to assure to all persons what they have produced by their labor and accumulated by their abstinence, this principle cannot apply to what is not the product of labor—the raw material of the earth. . . . It is doubtful if all the labor-saving inventions of modern times have lessened in the smallest degree the burden of labor. All the advantage has inured to the landlord and been added to the rent roll.

—JOHN STUART MILL.