idea is now adopted by the war department with reference to the Philippine situation. "About this time look out for"—official reports of pacification, or treachery of the natives, or outrages upon American soldiers, according to the disclosures leaking through the censor's office the effect of which it is officially desirable to counteract. Some such prognostication might be made almost any time with confidence. The latest verifying instance is an account of Filipino outrages occurring in November and apparently held back till wanted. It seems that a detachment of American soldiers, who had broken into a Filipino house to search it, was precipitated into a pit bristling with pointed bamboo sticks, on one of which the native guide—as we call him, but spy as the Filipinos do and as we would if conditions were reversed—was impaled. This is a sickening thing, of course. But it must be remembered that such catastrophes can always be avoided by keeping out of other people's houses. And bad as it is, it is hardly bad enough to accomplish its evident purpose of offsetting the infamy of the concentration camps that our army has established in the Philippines in imitation of Weyler in Cuba and Kitchener in South Africa.

The efforts of the Ohio Republicans to checkmate Mayor Johnson in his crusade for equitable taxation are full of entertainment. Having a notion that the sentiment to which Johnson appeals is hostility to corporations, merely as corporations, they are "faking" tax laws aimed at all corporations. No distinction is made between those which have valuable special privileges and those that are only incorporated partnerships without special privileges. This policy may get the Republicans into deeper water than they have bargained for. A grocery store corporation, for instance—and there are enough such corporations to make the welkin ring if they wake up—is not likely to relish a corporation tax which falls upon it with the same weight that it does upon a railroad or street car corporation with exclusive and extremely valuable highway privileges. Meanwhile the Republican leaders in the legislature are floundering about in amusing fashion in their efforts to explain the equity of their most inequitable policy. Chairman Cole, of the House committee on taxation, is an example. He justifies the tax on corporation capital stock, which is to fall upon the stock of all corporations indiscriminately, and at par value regardless of market value, on the ground that all corporations enjoy the special privilege of incorporation! It may be conceded that incorporation is a privilege, since it protects stockholders from personal liability—repeals, as to them personally the laws for the collection of debts; but as any partnership may avail itself of this privilege, one may well inquire what it is that makes the privilege special. It certainly is not valuable. No one would buy a corporate charter unless it conferred some exclusive privilege, which but few corporate charters do. Mr. Cole appears to have heard the bell ring, but he doesn't seem to know where the clapper is. He knows that it is valuable special privileges that ought to be taxed, but he does not know that privilege must be exclusive to be special and that the tax ought to be proportioned to the actual value of the privilege. This is one of the mentally-muddling effects of legislative anxiety to serve monopoly corporations at the expense of the general public.

For the present the corporation rings that now dominate the machinery of the Republican party in Ohio, have obstructed Mayor Johnson's efforts to tax all railroad values. The board of revision in each case is composed of state officers whose leading spirit is Attorney General Sheets, the man with whom Senator Hanna displaced the anti-trust Republican, Monett, at the Republican convention a year and a half ago. This board decided last fall that it could not increase the tax valuations of the steam railroads, which Johnson had demanded, and the supreme court of the state, which is acquiring a reputation for friendliness to monopolies, now sustains it. Consequently these privileged corporations pay taxes on only about a fifth of the real value of their property, while farmers pay on two-thirds. The same board, with the change of only one member, not Sheets, has now also overruled the city board of Cleveland with reference to the taxation of the street cars and other local monopoly corporations. This local board, appointed by Mayor Johnson, had added millions to the tax valuation of these corporations, though still keeping within the rule of 60 per cent. of true value. It based its action upon the market value of the stock and bonds of the corporations. That action is now reversed by the state board, which holds that the local board had no authority to take the value of stocks and bonds into consideration. The result is that the street car and lighting companies pay nearly half a million less taxes than they ought to as compared with the taxes paid by other Cleveland tax payers. Mayor Johnson declares his intention of keeping up this fight in the courts, but he can hardly have any hope of success as the taxing and judicial bodies of Ohio are now organized. He himself confesses that he has little hope short of the final appeal he will make to the people, but that he is confident of success before that tribunal; and it certainly does look as if the Republican corporation rings of Ohio had grown reckless of public sentiment and were treasuring up wrath against the day of wrath.

Even to the imperial revolutionists, who are getting used to their policy of turning our nation away from the path of its high democratic ideals, Senator Cullom's speech of last week must be startling. In this carefully prepared speech, delivered on the floor of the Senate on the 29th, he boldly announced the doctrine that the Senate and the President alone, with-

out even the consent, much less the initiation of the lower house, can enact revenue laws, provided they do so by the exercise of the treaty-making power. This declaration from the Senate has set the House to considering its endangered prerogatives. For the constitution provides that "all bills for raising revenue shall originate in the House of Representatives." In defiance of this provision, Senator Cullum argues that the Senate and the President may ignore the house in reciprocity treaties and without its consent reduce by treaty any or all tariffs which the law-making power has imposed by statute.

There is no substantial foundation for Senator Cullom's claim. It derives plausibility only from the fact that the treaty-making power can make contracts with foreign nations. But contractual power and legislative power are entirely different; and the constitution vests all legislative power, not in the Senate and the President, but in Congress, which includes the lower House. "All legislative powers herein granted," says section 1 of article I, "shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives." What these legislative powers are is defined in section 8 of the same article. They consist of the power of taxation, of borrowing, of regulating international and interstate commerce, etc.; and, as already stated, in respect to the first, taxation, all measures must originate in the lower house. In contrast with these legislative powers, are certain contractual powers, which, by section 2 of article II., are vested in the President and the Senate, the former being empowered, "by and with the advice and consent of the Senate, to make treaties," which by section 2 of article VI. are declared to be "the supreme law of the land" as against all state laws and constitutions. From these provisions it is evident that the treaty-making power can only contract, it cannot legislate, without the House. That is, it can make agreements with foreign powers, as to international relations, but without the House it cannot legislate upon the character or degree of taxation to which the American people must submit. Taxation is distinctly a Congressional prerogative, and in its increase or reduction only the lower house can take the initiative. And this prerogative has the highest kind of sanction in the history of the struggle for human liberty.

This matter is so simple that a controversy could hardly have arisen but for the protective policy with which the people have so long been bedeviled. There is no constitutional warrant for protection, unless it might be claimed under the clause empowering Congress to regulate commerce with foreign nations. It has been maintained fraudulently under pretense of an exercise of the legislative power of taxation. This pious fraud has become so much a part of our system that the fiscal disguise in which protection has masqueraded so long has now dropped off, and tax measures not only actually, but also nominally, for protection are proposed. This candid departure is one of the outcomes of the growing necessity for that phase of protection known as reciprocity. Reciprocity requires an exercise of the treaty-making power. If the constitution sanctioned the protection policy otherwise than by the commercial regulation clause, (which might possibly be resorted to but which requires action by the House), the authority of the Senate and the President to make reciprocity treaties might possibly exist, for such treaties might then appear to be within the legitimate scope of international contractual relations. But as protection and reciprocity have no constitutional sanction (except possibly in the commercial clause) outside of the guise of revenue laws, it is evident that the treaty-making power cannot constitutionally make reciprocity treaties without the consent of the House. A quarrel between the two houses over this question may prove to be of great public value. In its effort to preserve one of its most cherished and certainly most important prerogatives against invasion by the Senate, the House may open the way to a complete airing of the constitutional false pretense by which our protective policy, reciprocity and all, has been given the force of law.

In St. Louis the Board of Education is trying to raise a fund for the support of "superannuated teachers." The teachers contribute one per cent. of their salaries, but this is not enough, and the president of the board has made an appeal to the public for annual contributions of $5. All the St. Louis papers join in a chorus of approval. One of them says this is "not charity, but justice." That paper is mistaken. Justice doesn't beg; charity does. Call it by whatever name you will, it is charity just the same; except when the contributions are forced, as by a tax on salaries to create a pension fund, and then it is plunder. If school teachers are underpaid, and they certainly are, the remedy is simple. Be honest; pay them what they earn. Don't rob them while they work and turn them into mendicants when they are superannuated.

The Northwestern Christian Advocate thinks there are signs of a remarkable change touching the matter of wealth. One might suppose from this, considering that the Advocate is a religious paper and presumably devoted to righteousness, that it had observed a tendency toward the getting of wealth by earning it instead of monopolizing its natural sources and then compelling the many to earn it for the few. But no. What it has observed is that "among the rich, money is looked upon not as a means of display or as providing for the gratification of appetite, but as a trust for humanity!" What is this but an exaltation of charity as it is now understood, above the charity of new testament days, when it meant justice? The moral and social desideratum is not that the rich shall spend their money charitably, but that they shall get it justly.