care at all, is personal liberty to buy beer. But even that lonesome liberty is not what concerns the brewery interests, except indirectly. They do indeed want to maintain the liberty of the citizen to drink beer. But this is less for the sake of the drinker than for the sake of the breweries. Nor is it for their sake as manufacturers of a commodity. Through high license, they are reaching out to make for themselves a monopoly of saloons. The political power they would thereby acquire is startling to consider. Is it any wonder that Mr. Harrison adopts the "personal liberty" cry of the breweries as his own? Is it surprising that they have made his candidacy theirs? Not to any one who knows them and him.

+ +

Is It to Laugh?

It is reported that ex-Mayor Harrison, Mr. Hearst's candidate for Mayor of Chicago, has brought a libel suit against the Chicago Tribune for republishing matter relative to Mr. Harrison, printed in Mr. Hearst's papers prior to the treaty between Mr. Harrison and Mr. Hearst.

+ +

Important Revenue Reform.

Why is it important that the revenue amendment to the Constitution of Illinois take precedence of the direct legislation amendment? The Chicago organs of Big Business say it is important, and so do the Lorimer crowd. But why? There are several reasons. The first reason is that it would sidetrack the direct legislation amendment (pp. 265, 275) which the people have asked for and which Big Business grafters and crooked politicians are opposed to. The second reason is that the same interests want tax laws that would legalize their tax-dodging. What could be cozier than on one hand to stave off direct legislation, and on the other to secure taxation that would exempt themselves while adding to the tax burdens of home owners and home renters? That is what the revenue amendment now before the Illinois legislature would make it easy to do. It is a Big Business amendment, which ought never to be adopted unless its misuse is guarded against by means of the Referendum. If the Initiative and Referendum come first, it may be safe enough to adopt the revenue amendment; for then the real taxpayers of the State could protect themselves against unfair laws under that amendment. But the adoption of the revenue amendment before the Initiative and Referendum, would be almost like appointing the inside ring of the Chicago Commercial Association as a special commission with

full power over the whole subject of taxation in Illinois.

Exemption of Homes.

Again the Polak bill for exemption of \$3,000 worth of home (vol. ix, p. 10) is before the New York legislature. Senator Griffin introduced it on the 2nd, and at latest reports it slept in the portfolio of the chairman of the Senate committee on taxation and retrenchment. This bill is the best revenue measure of which we know as now pending officially anywhere east of the Rocky Mountains, except in New Jersey. It adds to the exemption clauses of the present New York revenue law, this sensible clause: "All dwelling houses, but the amount so exempt shall not exceed three thousand dollars, nor shall the exemption apply to the land." If that bill were enacted into law, it would have approximately this effect: The owners of dwellings up to \$3,000 in value for the house alone would pay no taxes; if they live in these dwellings themselves, they would be untaxed home owners; if they rent, they would be untaxed tenants, for the owners would be forced by competition to lower their rents by the amount of the tax exemption; yet, as there would be no exemption of the land, home owners would pay in building lot taxes according to the difference in rental value between their locations and worse ones, being exempt up to the difference between their locations and better ones; and tenants would pay no higher rent in consequence of this tax, if it were higher, for competition prevents owners from adding land value taxes to rent. No one who favors home building and opposes land speculation can intelligently vote against that bill. The revenue amendment in Illinois so urgently promoted by Chicago tax dodgers just now (to sidetrack direct legislation) would prevent the enactment of a law like that New York measure.

Direct Legislation in Nebraska.

To some extent the Nebraska amendment is unsatisfactory. This is due, we understand, to Democratic members of the legislature. "But for the almost solid support of the Republicans," says the State Journal, "petitions to Initiate would be probably not less than 20 per cent, and no measure could be adopted by less than a majority of all the votes cast at the election." Now, however, that the measure is before the people, it should be adopted. Once in force, the people themselves may cure its defects by further amendment. The day of misrepresentative dictation by political and business grafters approaches the end.

Digitized by Google