

tinue to command unquestioning public confidence, and that the bare sign of "business" approval or disapproval is as potent as ever. The underwriters' association of Chicago is an instance. When Mayor Dunne dismissed the fire department chief this week, that body rushed to the dismissed chief's aid, autocratically in the name of "business" demanding his retention. And this although the chief had been dismissed for cooking specifications for the purchase of engines so as to make it impossible for any competitor of the trust to bid. The ramifications of business graft have been so various, and some of them so unexpected, that the peculiar friendliness of the Chicago underwriters to this particular fireman, in spite of the well-founded reasons for his dismissal, is under the circumstances a curious fact. They may be acting in the best of good faith. This may possibly be true of all of them. But something more than the "business" stamp is necessary to inspire confidence in "business" recommendations at this time of business demoralization. Until business men take a bath, not an immunity bath but a morally cleansing bath, they must expect as a class to be under suspicion. It is but fair, however, to say of the business class, that there are not the same evidences of the existence of this wretched corruption in competitive lines of business as in the monopoly lines. It seems to be the concerns having valuable public privileges that generate all this mass of business corruption.

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When a Crime Is Not a Crime.

We have all heard of the colored culprit who was "exonerated" upon accusation of crime, because "there was a flaw in the indictment." The gentlemen who gave life insurance money to the Republican national committee have been similarly "exonerated" by the bench of five judges in New York which holds that Mr. Perkins of the New York Life (p. 59) and his associates did not steal this money which they diverted, because they did not intend to steal it. They knew it was not theirs to give, they intended to deprive the true owner of it, they intended to appropriate it to the use of persons not entitled to it in law or morals; yet, as they did not intend to commit the crime of larceny they did not commit that crime. Great is the value of a good conscience. But not always. In that same court about 15 years ago three workingmen, restaurant waiters, were convicted of extortion, which is another grade of stealing and also requires intent. They were a strike committee. The strike had been won, but

as a condition of calling it off they demanded \$1,000 in part payment of the expense it had caused their union. The payment being made with a check they called off the strike and turned the check over to the union. It was all openly done. No one on either side dreamed of it as an illegitimate transaction. The committeemen had no thought of stealing. There was no intent on their part to commit a crime of any kind. But they were sentenced to State prison for three years, and had served three months of their sentence when Gov. Hill pardoned them. And now the same court "exonerates" Mr. Perkins. What is the difference between those two cases? None whatever except that the workingmen took \$1,000 for their union, whereas Perkins took \$48,000 for the Republican committee; that they believed they were diverting no money wrongfully from its rightful owner, whereas he knew he was wrongfully diverting money from its rightful owner; and that they were of the workingmen class, whereas he is of the same class as the judges who "exonerated" him. Yet workingmen are criticized when they complain that there is a harsh law for them and a gentle law for such as Perkins.

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Tax Reform in New York.

A commission on tax reform was provided for by the present legislature of New York at the request of Gov. Higgins, who urged some "comprehensive plan to rationalize the tax system." As one of his appointees is Lawson Purdy, there are grounds for believing that an attempt at least will be made by this commission to establish a rational system. Not only is Mr. Purdy in the front rank of taxation lawyers and experts, but he has long been a leader in the movement for local option or home rule in taxation. The strength this movement has gained may be inferred from the following editorial observations of the New York Times on the subject of the present outlook for tax reform in New York. The Times of the 28th says: "It is in every way better there should be but one tax jurisdiction, and that the taxes contributable to the State by any locality should be raised in its own manner, being apportioned and paid to the State by counties or towns in proportion to town or county revenue. If the State requires no revenue in addition to specific taxes—as is the case at present—there would be no apportionment. But when the State again requires revenue it ought to be provided in manner least burdensome and least complicating to local affairs." It is by no means improbable that Gov. Higgins's commission are of the

same way of thinking in this respect as the Times; and it is a very good way of thinking.

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Free Alcohol.

For the first time in half a century the United States is to have free alcohol for use in the arts (p. 50). Senator Aldrich, Standard Oil representative in the Senate and Republican chairman of the most important Senate committee, had smothered the bill, for free alcohol would be a serious competitor against the Standard's product. At last, however, he was forced by his committee, which in its turn had been driven by the demands of the agricultural interests, to bring out the bill and submit gracefully to its passage. Meanwhile, the Standard is said to have secured options on all the large alcohol plants, and if the House could have been got to amend the bill so as to limit the production of denatured alcohol to large distilleries the Standard would still have had its monopoly. But as the bill has gone to the President presumably in such condition as to permit manufacturing on small capital, free alcohol is probably assured, and by its economies it will make a phenomenal increase of demand in many directions.

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Clarence A. Miller.

One of the leading citizens and lawyers of Los Angeles, Clarence A. Miller, was so useful a representative in California of the single tax idea that his death is a distinct loss to this movement, especially in Los Angeles. He died on the 18th of May. Mr. Miller was a native of Ohio, a brother of Marion M. Miller, who is well known in publishing circles in New York, and also of Prof. Arthur M. Miller of Lexington, Ky. His conversion to Henry George's views was due as much, perhaps, to the leading university reply to George—Gen. Walker's—as to "Progress and Poverty" itself. Having read the latter book, he sought for its refutation in the former; but finding this to rest upon the author's absurd misconception of George's position, Mr. Miller yielded to George's logic and thenceforth was an outspoken advocate of his doctrine.

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Memorial Tablets to Garrison and George.

It is an interesting custom which has lately grown up in New York City, that of marking sites especially associated with justly celebrated men; and its adoption for the purpose of perpetuating the memory of the place of death of William Lloyd Garrison and that of Henry George is pe-

culiarly gratifying. For this purpose a memorial tablet committee has been organized, with Joseph H. Choate, lately Ambassador to Great Britain, as chairman, and Bolton Hall, 56 Pine St., as treasurer. The committee has limited single contributions to ten dollars or less. With the fund it proposes to place a tablet commemorating Garrison's death on the house at the southeast corner of 17th street and Fourth avenue, and one commemorating George's, on the Union Square Hotel, about two blocks away. Each tablet is to consist of a bas-relief portrait with an inscription bearing the name and date of death. The association of Garrison's and George's names in this memorial undertaking is in a high degree appropriate.

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THOMAS JEFFERSON AND HENRY GEORGE.

Few if asked to name the foremost democrat of history would fail to answer Thomas Jefferson. Among statesmen of all times he is the most philosophic as well as practical champion of human rights. Jefferson, too, while cosmopolitan in view, was thoroughly American in spirit. No man ever lived who understood the American people, their character, needs and aspirations as did he; and they loved, trusted and honored him. To prove, therefore, the democratic orthodoxy and Americanism of any proposition by the argument from authority, it is only necessary to inquire if it harmonizes with the principles of Jefferson.

To this test I intend to bring the proposal of Henry George. The words of Jefferson will be allowed to speak for themselves with few comments. In the citation of his works the Washington edition will be used unless otherwise indicated, and pains will be taken to give the exact volume and page so that there may be no question of correctness. The quotations will be seen to cover every period of Jefferson's life and to be from his writings of every nature.

It is taken for granted that the reader is more or less familiar with the writings of Henry George, and for the sake of brevity no extended citations will be made from them. On the fundamental question of land ownership nowhere do I find his position more succinctly stated than in the preface of "Progress and Poverty," page ix, as follows:

"An investigation of the nature and basis of property shows that there is a fundamental and irreconcilable difference between property in things which are the product of labor and property in land; that the one has a natural basis and sanction, while the