

laces, and arrays herself in superb silks at equal reductions, with many smiles and thanks to the newly arisen friend of the people, the charming and brilliant young West Virginian, who apologizes for his failure to reduce the duties upon the champagne she offers him, explaining that this was not his fault as his bill originally provided for its reduction also. Hundreds of fancy articles made of wool, silk and linen are now under reduced duties. These reductions, as we shall see later, embrace articles *de luxe* which furnish two-thirds of the entire revenue from the tariff. Not one workingman in the whole land uses these luxuries. Such is "tariff reform" up to date, and thus is the "burden of taxation removed from the masses of the people." Strange delusion! The taxes are removed only from the rich.

This is not a party question, for neither party has made the primary object of the tariff the collection of the revenue from the luxuries of the rich regardless of either free trade or protection. A proper tariff would replace the burden upon the shoulders of those best able to bear it, and much higher rates would be imposed upon these articles than have ever yet been charged.

It is a mistake to assume that the use of luxuries would be seriously lessened owing to higher rates of duties. On the contrary, one element of fashionable use is great cost. The imports would be lessened if