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in their condemnation of the present system show some evidence of that ability to organize and co-operate, which implies and depends on faith in each other, it is not likely that the rest of the community will jump from the tried, notwithstanding all its evils, to the untried, but will seek rather to eliminate those evils by gradual steps. Experience has shown that great changes, to be safe and permanent, can only be brought about by slow transitions.

With the history of the production and distribution of wealth is closely interwoven the history of the methods which have been used by Government to draw from the people that portion of the nation's revenue which is needed by every Government to carry out its functions. It is not necessary here to trace closely the changes in the methods of taxation shown in history from the "first stage of rude equality in the poll-tax"; then to the tax on cattle and lands, which were the tangible evidences of the possession of wealth; then to the different forms and evidences of wealth which have developed through higher organization of labour and capital to produce wealth, up to the present time, when the last stage somewhat resembles the first, in that Governments are looking to the individuals of the community to pay taxes in accordance with each one's "ability to pay," with that "ability to pay" measured by the amount each individual draws from the fund of wealth produced by the whole community—namely, net income.

This principle was laid down by Adam Smith when he said: "The subjects of every State ought to contribute to the support of the Government, as nearly as possible, in proportion to the revenue which they respectively enjoy under the protection of the State. In the observation or neglect of this maxim consists the equality or inequality of taxation." This maxim has been approved by most of the writers on taxation, though some writers on political economy have tried to qualify it in one way or another; but as the power of legislation and taxation has been largely controlled by those whose revenue "which they respectively enjoy under the protection of the State" would have been materially lessened by its strict application, it has been slow in finding expression in law, and even when so expressed has been more or less evaded because of that lack of social conscience which John Stuart Mill so deeply deplored, in his time, in England, and it is an open secret that, until recently, the wealthy classes in the United States made their success in escaping taxation, a subject for cynical jest.

But in recent years a closer analysis of taxation has been made by the public in nearly all countries, and especially in the United States, where a great change seems to have come "over the spirit of the dream" of the wealthy; whether from a dread of something worse happening than their having to pay a fair share of the cost of Government, or for some other reason more creditable to themselves, is

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