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RANDOM REFLECTIONS.

IN a former issue of THE HOME JOURNAL it was pointed out that taxes and licences collected upon the making and selling of intoxicating beverages was wrong in principle as a fiscal measure, and, resorted to as a means for the regulation and suppression of the traffic, produces effects far other than intended, intensifying rather than remedying the evil. The truth of this position will appear stronger on a more extended investigation.

The prohibition party in Canada have devoted no small effort to have the license laws rigorously enforced with the object of discrediting the traffic and lessening its evil effects. Those who held licenses gladly welcomed these efforts when directed against illicit competitors, as, in so far as such efforts were successful, it tended to place a monopoly of the business in their own hands and to create the impression that the business was wrong or disreputable only when it was illegal. And their efforts to hamper licensed vendors of intoxicants with conditions and restrictions compelling such to keep accommodation, food, shelter, etc., for the travelling public, has had a similar effect. It has placed a monopoly of housing and feeding those who must travel in the hands of the licensed liquor seller, and imparted to his business an element of usefulness it would not otherwise possess. And such conditions are an injustice to travellers, compelling them to seek food and shelter in places which, if left free to make a choice, they would gladly avoid. This whole whiskey licensing business is a fraud and a curse. If it be a crime to make and sell whiskey, let us punish it as a crime and punish all alike, and let us be strong enough as a people to refuse the bribe of the evildoer when he offers to pay our taxes on condition that we sanction his evildoing; and if it be not a crime, let us be just enough not to saddle any of our obligations as taxpayers on any man as a condition that we will permit him to do right.

Licenses laid upon occupations

which are good and right in themselves and which in no way interfere with the equal rights of others, are the most foolishly unjust and unequal of any in our system. Grocers, bakers, butchers, shoemakers, builders, dray and hackmen's licenses are of this description. It will not be denied by the advocates of this class of impositions that any of these occupations are good and useful and that their being carried on among us are conducive to the prosperity of the community, that cheap and efficient service in these callings is an advantage to all. Yet is it not everywhere admitted that the effect of such impositions is to lessen competition and thus to enhance the cost of such services? And this is the main argument advanced by those who pay such taxes and favor their continuance, as they know by experience that lack of competition enables them to exact more for inferior service than under free conditions they could obtain for the best. And taxes of this kind, though they may be first paid by those engaged in such callings, are in the end extracted from the pockets of those who must patronise or employ them. No man pays taxes because he likes to do it. Even honest men seek the gratification of their desires with the least exertion, and if we exact the share of the proceeds of an occupation, men turn from it to some other, unless its profits be increased to recoup them for the outlay. It follows, then, that those who have houses built for them pay the contractors' licenses, and so of all the others named. This kind of taxation is wrong in principle, in that it falls hardest on those doing business in a small way, exacting as much from a small business as a large one, taking in this way from one man a much greater percentage on his business than it does from another, giving to one man an advantage over another in accumulation, while the object of the law should be to give to all equal opportunities.

The law rightfully assumes that it is the duty of every man to have of his own, or provide for himself, the means for his living, and it consigns to a place of detention those who lead the life of a vagrant. But, while it recognizes that a man is doing right in building, shopkeeping or carting for a living, it treats him even less considerately than the vagrant. While it houses, feeds and clothes the latter, who is idle, vicious and lazy, it compels the former to give up a part of his savings before it will permit him to engage in a useful and honest occupation, that he may gain for himself food, shelter and clothing as the result of his own exertions.

And such taxes are often a very great hardship to worthy persons, who, from natural defect or from unavoid-

able misfortune, are unable to compete in every occupation with their more fortunate fellows, and who, instead of being subjected to disability and hardships, should receive at our hands encouragement and assistance. Let anyone examine the matter impartially, and he will discover that this kind of taxation is leveled almost exclusively against the smaller businesses of a community. The baker and the miller are engaged in what are but different steps in one process of production, each equally useful to the community. Milling has become more rapidly centralized in the hands of wealth than baking, which is still generally carried on by tradesmen in a small way. The investigator will find that the baker is compelled to pay the general rate of taxation on property used in the business, the full rate for whatever city water he may require to use, and to pay a licence for the privilege of earning his living by preparing food for his fellow men, while the wealthy miller is given a bonus—an exemption from taxation and city water gratis. The carrying of passengers in a hack or in a street car are but different means to the same end, and for similar reasons they furnish a parallel case. While the hackman is required to pay a licence for using the public streets in common with all others—for his licence gives him no exclusive privilege—in a business which is a public benefit, and is only profitable as it serves public requirements, a tramway company has handed over to them the power to tear up and obstruct public thoroughfares, and leaves them in a condition of miry wretchedness for months thereafter, to the inconvenience of the general public, to build lines through unoccupied suburbs, more with the object of pocketing speculative values than carrying passengers; to pay princely salaries to a management with which the accommodation of the traveling public is the least consideration; to grind down its employes, however faithful or efficient, in a subordinate position to the hardest toil and least remuneration at which humanity will consent to work and live; to borrow money to conduct the enterprise on the security of the city, and to perpetuate the whole of the disagreeable conditions to the day of a generation yet unborn.

AROUND THE COURT.

THE recent Assizes held in this city have caused an unusual amount of interest on account of the large number of cases on the docket and the nature of the offences. The number of cases do not, however, afford a matter of serious reflection upon the moral and political condition of the country, as the prisoners belong to all nations, as might be expected in