

there are indications that the donations are beginning to grow less from year to year. This should not be allowed. The safety of the entire nation is in jeopardy unless the most strenuous co-operation is entered upon between the nation, the States, the Church, and private benevolence, to remove the danger. There is abundance of evidence to show that the Negroes are willing and eager to improve their opportunities for education. Their progress in the fifteen years preceding 1880 has been "the most amazing," says a recent writer, "the world has ever known." They are hungering and thirsting for knowledge, and in the meantime the treasury at Washington shows a surplus of about \$100,000,000 per annum. A portion of this immense surplus (so troublesome to politicians) might be wisely used insolving the great problem.

The Whiskey Tax—Its Dangers.

She gave me of the tree, and I did eat.—Gen. iii: 12.—A good tree can not bring forth evil fruit, etc.—Matt. vii: 18, 19.

March 3, 1875, the Federal tax on distilled spirits was increased from 70 cts. to 90 cts. per gallon, and remains in force to the present time. The average price which the distiller receives is about \$1.20 per gallon; so that the Government receives three cents to every one received by the distiller. The tax has varied considerably, running from 20 cents per gallon in 1862, to \$2.00 per gallon from 1865 to 1870. The increase of tax increases the retail price of whiskey; but the evidence indicates that it does not decrease the amount consumed. In the year ending June 30, 1863, when the tax was but 20 cents per gallon, the amount of spirits withdrawn for consumption was 16,149,954 gallons. In the year ending June 30, 1883, when the tax was 90 cents per gallon, 76,762,063 gallons were withdrawn for consumption.* That is to say, the amount consumed was 375 per cent. greater, while the population was about 60 per cent. greater. Two considerations should be noted:

1. Should we allow ourselves to be placed in a position that makes us the beneficiaries of such a traffic? Every disinterested person admits that the use of distilled spirits as a beverage is a curse to the country and the individual. The Emperor of China showed good moral sense as well as statesmanship when he said, "I will never consent that the State shall seek profit from the suffering and degradation of the people."

2. As long as a large portion of the nation's revenue comes from the whiskey tax it will be a strong bar to prohibiting the whiskey traffic. In 1883 the revenue from distilled spirits aggregated over \$74,000,000. A mere trifle of this was for scientific and manufacturing purposes. In the year ending June 30, 1883, out of 83,475,960 gallons withdrawn for all purposes, only 232,663 gallons, or 1 in every 358, were for scientific and manufacturing purposes. One, if not the great hindrance to England's blotting out the disgrace of her opium trade with China has been the immense revenue derived from it. Does not the revenue from distilled spirits operate in the same way with us? If so, it is important to remember that at present the nation's surplus revenue is more than the income derived from the whiskey tax; so that, even if a dead loss of \$74,000,000 were involved in the repeal of the tax, it need not necessitate an additional cent of tax on other articles.

A great pressure will, in all probability, be brought to bear on Congress this winter to effect a reduction in the revenue. The whiskey tax will come in for important consideration. It is well that the subject be thoroughly discussed and ventilated at once. If the revenue be reduced before the tax on whiskey is removed, or the traffic prohibited, then the liquor dealers will have an effective financial argument against prohibition in that it would reduce the revenue \$74,000,000 below the needs of the Government, and this would have to be made good in some other way. Now, while the surplus exists, this argument falls flat.

* Report of the Commissioner of Internal Revenue, 1883, p. 154.