

to time without method or intelligence, but they proved conclusively enough that that system of taxation is perfectly feasible in this country, and that, on a system adjusted to the best modern principles of taxation, it could be used here as well or better than anywhere else in the world. It was unpopular and produced grumbling, which is one of its chief recommendations, because people knew what they were paying, and they were guarded against the apathy which characterizes them in regard to import duties. The latter are far more mischievous, but are paid unconsciously. The time will come, in the advance of enlightenment, when men will demand to be allowed to conduct their business in entire freedom, so as to make as much as they can, and then pay taxes which they must pay out of the net proceeds, and when they would as soon let the grocer and butcher draw on their bank accounts without presenting a bill, as let the government put its hands in their pockets for taxes when they do not know it. It would be an amusing experiment if this government should for a year exact by internal taxes without duties the same sum which the tariff now costs us, and then pay in bounties to the protected interests the sum which they now get.

The Act of July 14, 1862, raised duties "temporarily." The joint resolution of April 29th, 1864, raised all duties fifty per cent. for sixty days, afterwards extended to ninety. The Act of June 30th, 1864, was a general revision for revenue and protection. It was represented as a necessary offset to the internal duties and as a temporary war tariff. The Act of March 3d, 1865, again extended and complicated the system by more minute subdivisions and classifications and by enhanced rates. It involved a number of tricks and devices intended to have an effect which could not be foreseen, and was a reckless exertion of the powers which had been rediscovered as latent in this kind of legislation. The Act of July 28th, 1866, revised and strengthened the last act, by various provisions intended to clinch its operation.

These are the acts which belong directly to the war period. The people were busy in war making; their attention was absorbed in that direction. Congress itself was so absorbed in this business that the questions involved in tariff did not obtain consideration. The necessity of getting revenue was paramount, and there was no scientific knowledge of the principles of taxation to govern the attempt. The only system employed was to tax everything, and if more revenue was wanted, to tax more heavily. The people submitted patriotically, because they thought it necessary. The abundance of paper money, with rising prices and great speculation, created enormous fortunes and produced a semblance of prosperity. People thought that millions of men could leave industry and go to destroying capital, and yet the nation get rich. Under such circumstances the natural consequence was that the social parasites found a grand