

veillantes, littéraires et scientifiques, sur ceux des districts scolaires dont les revenus sont affectés à l'éducation, sur les édifices consacrés au culte, sur les cimetières, etc. Après avoir énuméré ces exemptions, les commissaires recommandent de les maintenir et ils disent pourquoi. Ils constatent et signalent le courant d'idées hostile aux exemptions. Mais les commissaires du Massachusetts déclarent qu'il ne faut pas en tenir compte. Nous leur laissons la parole : « As many persons claim that the third class » (les institutions littéraires, charitables, etc.) « ought no longer to be exempted, we have given to this question very careful attention, and, as the result, we recommend that the existing laws of the Commonwealth relating thereto remain unchanged. » Puis ils raisonnent leur décision dans un langage plein d'élévation et de force argumentative. « Taxation, » disent-ils, is not a payment to society for certain social privileges and immunities, but it is the enforcement of the right and the fulfilment of the obligation revealed in the very existence of the state and its subject. Like all the services which the state requires, this involves the righteous surrender or subjection of the individual will to the will of the community. When this self-surrender is free and complete, there is nothing more to be desired, either on the part of the individual or the state... All gifts whereby an individual shows any true self-forgetfulness for the public good will not only be welcomed, but the disposition to make them will be encouraged and fostered by every wise state. As a general rule, all such gifts are in the exact line of what the state seeks to secure by its taxation, and there is really just as great an absurdity in taxing them as there would be in retaxing the taxes themselves. » C'est absolument cela. Taxer les maisons de charité, d'éducation, soutenues par les sacrifices du dévouement et de la générosité au profit du public, c'est ni plus ni moins que taxer les taxes elles-mêmes.

Après avoir cité un article de la constitution originelle du Massachusetts, les commissaires continuent :

« This is to-day the fundamental rule for guidance and control of the legislature in its dealings with the subject. Before and since its formal announcement in 1780, the practice of the state has been uniform and unbroken to obey its command