

the *Globe* sending forth its daily issues from the offices of the *Empire* is one fraught with rebuke to pessimists and encouragement for optimists.

An Important  
Suit.

A suit has been brought in the Supreme Court of the District of Columbia to test the constitutionality of the Income Tax Law. The petitioner is a Mr. Moore, a member of a large brokerage firm. The principal ground on which the law is attacked is that, by providing for the taxation of the incomes of corporations and for again taxing the incomes of the individual members of said corporations, said incomes being derived from the dividends of said corporations, it wrongfully taxes those citizens twice on the same incomes. Another objection taken is that only a minority of the citizens are subject to the tax, the majority being exempt; and a third, that the incomes of aliens residing in the country are taxed, even though those incomes may be derived from sources outside of the Republic. Much speculation is indulged in with reference to the decision of the court, and wide differences of opinion are strongly uttered. Should the Act be declared unconstitutional, the Government would be greatly embarrassed, and the multitudes of citizens whose incomes fall below the taxation point correspondingly disappointed. The petition is believed to have been drawn by ex-Senator Edmunds, who is retained as senior counsel, aided by two other lawyers of high standing. The first objection taken is the most plausible, as there is, seemingly, an element of unfairness in the double taxation of the same income. The second seems to prove too much, for no system of taxation which can be devised is free from the same objection. The third, if valid, involves the injustice that a man may be conceived of as living in the country, enjoying the protection of the laws, the benefits of local expenditure, etc., and yet contributing nothing to the cost of either national or civic government. These remarks apply, however, to the ethics of the legislation, whereas, we suppose, the court will have to decide the question on mere legal or technical grounds.

Homer Sometimes  
Nods.

One of the last men in English politics likely to mistake a bit of keen irony for a sober statement of fact is the astute, sarcastic, clever leader of the Liberal-Unionists. Yet Mr. Chamberlain, the other day, set all England laughing over his failure to see the point of a very simple joke. In one of his speeches, two or three weeks since, referring to the statement so often met with to the effect that Conservatives and Unionists between them absorb about all the wealth and intelligence of the nation, Lord Rosebery delivered himself somewhat in this wise: "I sometimes doubt if there is a member of the Liberal party who can spell a word of two syllables." In a letter to the *Times*, Mr. Chamberlain actually took this statement literally and seriously, and amongst other things said: "Now we have a Prime Minister who boasts with a light heart, on the eve of proposing a revolution, that he is supported by the men who cannot spell and opposed by almost every person of education; and it is to the former that he is willing to commit the guardianship of the British Constitution and the liberties and interests of the English people." This is marvellous, and all parties seem to have enjoyed the readiness with which one of the acutest men in England fell into so visible a trap. The laugh has probably done them all good. A witty turn is given to the affair by the *Westminster Gazette*, which incidentally brings out another illustration of the different uses to which the different elements of the language have been put, in the curious fact that the leading parts of the Liberal programme, as if in accommodation to the pre-

vailing illiteracy, are all denoted by monosyllables. The *Gazette's* ditty is worth reproducing on account of its neatness:

When Bills drop out, for all their claims,  
The cause of it will now be known:  
Not one of us can spell their names!  
Why, few of us can spell our own.  
Yet still we need not sheathe our swords,  
While none of *these* are in the lurch:—  
Eight Hours—Land—Poor Law—House of Lords—  
One man one vote—Home Rule—Welsh Church.

Germany and  
Russia.

It is curious to note that, while there seems to be some ground for the hope that the accession of the young Czar will prove to be the dawn of a freer and more constitutional era for Russia, the appointment of the new Chancellor for Germany was apparently designed to increase the autocratic powers of the Emperor. Even Stepniak has hope for Russia and counsels the Nihilists to moderation until the new autocrat has time to develop his policy. On the other hand, the German Emperor has already suffered two well-merited checks, through the Government, in the attempt to enact reactionary legislation, and obtain for his Government larger powers as against the subject. The outrageous request of the Public Prosecutor for permission to prosecute the Socialist deputies who declined to honour the toast of the Emperor was rejected by a majority of 168 to 58, by the Imperial Diet. Somewhat different, but equally effective tactics were adopted to prevent the passage of the Anti-Revolutionary Bill which is, in effect, a measure for the suppression of free speech. So many of the Deputies stayed away from the session in which it was to be pressed that a quorum could not be gathered to carry on the business of the House. As this bill is to be brought up again very soon, onlookers will watch with interest for the result. It is hardly likely, however, that the people's representatives will sit quietly while an effort is being made to transform the country into a second Russia.

The Question of  
Civic Control.

It is perhaps worthy of remark that the tendency of the facts developed during the civic investigation will naturally be to furnish a strong additional argument for those who oppose the contract system for the carrying on of great civic enterprises, and are in favour of having all such work done directly by the city, under the direction of its own officers. It is evident that if the citizens could rely upon the honesty and the business ability of its own servants, there could be no good cause for resorting to the indirect rather than the direct mode of carrying on these great works. No company would think of entering into intense and expensive rivalry with its competitors to obtain a civic contract without the expectation of making a handsome profit from such contract. When, in addition to the use of all legitimate means, competing companies are found ready to expend large sums of money in the purchase of votes and influence in order to turn the scales in their favour, the conclusion is irresistible that the tax-paying citizens are obliged to pay, over and above the actual cost of the work, a handsome profit for the benefit of the middlemen or contractors who may obtain the contract for doing it. The only valid reason which can be given why the gains of wealthy contractors should be added to the proper costs of such undertakings is that based on the assumption of the incompetency or untrustworthiness of the men elected to attend to the business affairs of the corporation. But when it can be clearly shown that the danger from the bribery of wealthy syndicates and dishonesty of boodling aldermen fully counterbalances that arising from assumed