writers and sound political economists, in their advocacy of it, had urged more and more during recent years that it should be taken advantage of to a much greater extent than heretofore, and the reasons they urged were convincing and satisfactory. And where the scale of exaction is extremely moderate, as is the case under our law, no one would pretend that we were removing or diminishing in any appreciable degree inducements either to acquire property or to amass it. No one has ever disputed that the State has strong claims to intervene in certain cases. Through its varied machinery of government it preserves peace, enforces justice, and contributes in one hundred different ways to the production of wealth. And to the extent of these services it is a partner with every toiler in the community. The payment of these succession duties is a partial payment for these services. Our fellow-workers in the community in which we live, the country under whose care and protection we have prospered, the institutions, religious or educational, in which we have been trained and which command our respect and admiration, these surely have as strong claims on us and on our property as collateral relations of the third or fourth degree, who may have always lived in a foreign land, with whom we have absolutely nothing in common, or whom perhaps we have never seen. The experience of other countries in the matter of succession duties encourages us to expect good results.

Inheritance Acts in England.

In England the first Act levying these duties was passed in 1790, more than a hundred years ago, the amount of duty it imposed varying with the degree of relationship. The Act of 1790 was limited to collateral relations, but an Act passed in 1804 imposed 1 per cent. on successions to children and parents. The whole question was fully discussed in England in 1853, in which year all successions, landed property included, became liable to duty. For thirty-five years, namely, down to 1888, the scale of duties remained unchanged, the lineal issue or ancestor paying 1 per cent., the brother or sister or their descendants, 2 per cent., uncles and aunts and their descendants 3 per cent., and others still more remotely connected 10 per cent. The Act of 1888 made some slight increases in this scale of duties. It is a very noticeable and instructive fact that during the last fifty years in England the one point particularly discussed in connection with this subject was the equitable distribution of these duties, the fairness of the scale of duties. That such duties could be reasonably and fairly imposed on successions to property in certain cases, on certain transfers of property, seems never to have been questioned or seriously argued. Although the economic conditions prevailing in England vary widely in many respects from those obtaining in a new country like ours, still the general principles underlying the whole question of succession duties remain the same and are applicable to both countries alike. The prevailing conditions in the important States of Pennsylvania and New