

as socialism, for instance; but its opposition would carry more weight with thinking people if it would only offer some counter remedy to the one condemned." The writer then points out the mission of the church in these matters if its purpose is in truth to maintain the moral law and not merely to buttress immoral property rights in the name of the moral law. Asking if the church preaches "Thou shalt not steal"? he proceeds: "Things in this world are not as they should be materially, and we might make them better if we were not so ignorant and blind. Eliminate want and the fear of want and you will practically wipe out sin. Isn't it the church's mission to eradicate sin? Then why is the church so ready to criticise those who would remedy things if possible? Some say it is because the church is in sympathy with the upper ten and believe in things as they are. There is something wrong in the method of preaching religion when, after 1,900 years of Christianity, there is so much of injustice, misery and sin in the world. If the church condemns socialism, then she should also condemn our present system of government of the people by the power of money, and she should be the first advocate for real freedom for every man, woman and child on God's earth."

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#### Income Tax and Corporation Tax.

A better explanation, and more concise, of the difference between the corporation tax and the income tax in respect of Federal and State relations, than this from the pen of A. C. Pleydell, which we take from the New York Times of August 25, we should hardly expect to find:

The Federal corporation tax is a hybrid; there is no reason for taxing a corporation differently from an individual, except for the privilege of being a corporation, which privilege is granted by the several States and is already taxed by them. There is also a fiscal reason for asking that the taxation of corporations be reserved to the States. Like the inheritance tax, it is one that a State can collect thoroughly, with little opportunity for evasion, and, so long as the rate is within reasonable bounds, without driving property from the State. Such special taxes are needed by States to enable them to carry out the policy of separating the sources of State and local revenue. On the other hand, the States cannot collect income taxes efficiently. Imagine the difficulties in New York, where it is so easy to maintain an actual residence in New Jersey or Connecticut. Several States have abandoned the attempt to tax incomes. In Virginia grand juries have at various times spent weeks in examining witnesses to discover evasions, and from the financial results it would pay better to put the jurymen to sawing wood for the same length of time. With the diversity of our industries, the wide-spread character of investments, and the unrestricted com-

merce between States, it is practically impossible to tax incomes without gross evasion, unless the taxes are levied by Federal authority, which will enable collections to be made in large part at the source, following the English plan. State taxation of incomes is bound to be as unequal and ineffective as the personal property tax. The States cannot continue asking the Federal Government to keep its hands off inheritances, corporations, and other subjects of taxation without allowing it to have some form of taxing power that does not fall on consumption. The tariff and internal revenue taxes have the economic defect that, falling on consumption, they bear no relation to the ability of the taxpayer nor to the benefit which he derives from the Government in return for the tax. In addition, they are so indirect that the ultimate payer does not realize his burden. The income tax has the advantage of letting the payer know what the government is costing him, and it cannot be shifted.

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#### Police Inspector McCann's Conviction.

In the conviction of a Chicago police inspector for grafting on vice, the State's Attorney may or may not have won his first skirmish in a war upon official corruption in Chicago. The question will probably be determined in the early future, and we shall continue to await developments (p. 757) with expectation and patience. This one prosecution and conviction is not enough. Standing by itself it would even cast suspicion upon the purposes of the State's Attorney rather than a laurel leaf upon his brow. The jury's verdict was probably right. It would be strange, at any rate, if under the conditions that hedge in the police force of every city, any policeman could rise to the high official position of this convicted one without having become entangled in crooked work. There seems good reason to believe, however, that in suppressing vice within his official jurisdiction he has gone as far as the powers above him would permit, and that it is this fact more than any other that has brought him to book for the crookedness of which he has been convicted and is probably guilty. If this is a correct view of the case of Police Inspector McCann, the State's Attorney is to be congratulated; but only in the event of his making the McCann case a stepping stone. He must follow it up with prosecutions of police and political officials whose crookedness is notorious, who are not only more grossly guilty than McCann but are probably responsible for McCann's guilt, and who are shielded by influences that McCann could not command.

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#### Some of the Advantages of Executive Sessions.

"I don't know what they do so much in their executive sessions down at the City Hall," said an acute Negro critic of a Texas town council; "but