

neither be retained at the source nor are the large body of the farmers, many of whom do not keep and cannot be expected to keep books, in a position to determine their taxable income.

Is it conceivable that the politicians who are so rigorous in their watchfulness that no business profit shall escape the tax-gatherer, would not devise means to lay an effective tax if the same situation existed in a business industry?

The point of my question is, taking the case of the farmers as an instance, whether in framing our system and method of taxation, the steady aim has been to ascertain impartially what is equitable and wisely productive of revenue and to act accordingly, or whether considerations of the anticipated effect of taxation measures upon the fortunes of individual legislators or of their party, have been permitted unduly to sway their deliberations and conclusions.

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Turning aside from this interrogation mark, I will only add, in returning to our general scheme of taxation, that there are numerous taxes of a tried and tested and socially just kind--some of them applied in this country during the Civil War and the Spanish War--which would raise a very large amount of revenue and yet would be little felt by the individual. Some of them have been suggested to our legislators, but have not found favor in their eyes. Their non-imposition, taken together with the entire character of our taxation program, the burden of which falls to an enormously preponderant extent upon the mainly industrial States and the business classes, not only proportionately, which, of course, is just, but discriminatingly, which is not just, seems hardly explainable except on the theory that the intention of those who were primarily in charge of framing that program was punitive and corrective and that they were influenced--though I am willing to believe unconsciously--by sectional and vocational partiality.

The fact that the revenue bill was passed in the House by a unanimous vote does not mean, of course, that it met with unanimous approval on the part of Congressmen. The debate shows this. The bill, as reported after months of labor, either had to be approved practically as it stood or rejected and returned to the Committee. It is not possible for a body of 400 men to deal in a detailed manner with a subject so complex as a taxation measure of the magnitude of the present one.

The bill could not be made over or materially amended in the House. In view of the urgency of the emergency and the vital need to raise the sum asked for by the Treasury, no patriotic course was open to the House but to accept the bill and pass it up to the Senate.

I know it is not popular to say things in criticism of war burdens of a financial nature. One's motives are liable to be misunderstood or misinterpreted and he is very apt to have it scornfully pointed out to him how small relatively is the sacrifice asked of him, compared with the sacrifice of position, prospects, and life itself, so willingly and proudly offered by the young manhood of the land.

It is a natural and effective rejoinder, but it is not a sound or logical one. Heaven knows, my heart goes out to our splendid boys, and my admiration for their conduct and achievements and my reverence for the spirit which animates them knows no bounds. But I am acquainted with hundreds of business men who bemoan their gray hair and their responsibilities, which prevent them from having the privilege of fighting our foe arms in hand.

And I know no American business man worthy of the name, who would not willingly give his life and all his possessions if the country's safety and honor required that sacrifice.