NEW YORK JOURNAL AND ADVERTISER
W. R. HEARST.

AN AMERICAN PAPER FOR THE AMERICAN PEOPLE.

"A GRADUATED INCOME TAX."

The British Government is collecting income taxes on the entire revenues of British corporations owning American breweries, even when the stock is largely held by Americans who have never been in England. Every person or company within reach of the British tax-gatherer has to help shoulder the public burdens of the kingdom unless exempted by poverty. If John D. Rockefeller were in England he would have to pay, in addition to all his other taxes, an income tax of 3 1-3 per cent, which, on an income of $12,000,000, would amount to $400,000 a year.

The British income tax produces over $60,000,000 a year, with not more than two-thirds the national wealth of the United States to draw upon. Mr. W. W. Astor pays the British Exchequer a tax on the rentals of his New York houses, although he pays none to the government of the country that takes care of them.

Other countries go still further than England in carrying out the Journal's policy: **"EVERY CITIZEN TO CONTRIBUTE TO THE SUPPORT OF THE GOVERNMENT ACCORDING TO HIS MEANS, AND NOT ACCORDING TO HIS NECESSITIES."** In Germany, for instance, the income tax increases by six gradations. Beginning at 1.7 per cent on incomes of $400, it rises to 4 per cent on incomes of $25,000 and over. If Mr. Rockefeller were a German he would pay an income tax of $480,000 a year, in addition to his other taxes, and those other taxes would all be paid—not dodged.

On any theory of taxation, income taxes ought to be progressive, increasing in rate as well as in amount as the income increases.

If we hold that taxes ought to be proportioned to the benefits received from government it needs no argument to show that the chief beneficiaries are the men who are protected by the government in the possession of enormous fortunes that would vanish in a day if that guardianship were withdrawn.

If we try to secure equality of sacrifices it is manifest that a million dollars a year deducted from an income of ten millions represent less sacrifice than a dollar taken from a man who has to go without meat for a week to pay it.

If we base our taxes on "faculty," as most professors of finance now think we should, it is obvious that the man with the $10,000,000 income is much better able to pay a tax of a million than the man who is earning $6 a week is to pay a dollar.

There need be no "burden of taxation" in America, for in a country as rich as this all the revenue needed can be collected from people who will not feel its payment. But if we hire soldiers and judges to protect great fortunes, and then make people without anything pay for supporting them, we may expect to hear complaints.

The "Honorable" Grady, as Crooked as a Dog's Hind Leg.

The "Honorable" Tom is just now engaged in his favorite occupation at Albany, pretending to support a measure which he has been hired to kill. There are pleasant, urbane freebooters in the Senate who smile and go about their work openly, like Plunkitt, and there are undisguised assassins of the people's measures, who hold them up in the open highway, like Raines, but the "Honorable" Tom Grady is the only one of the lot who makes a pretence of friendship, that he may more easily destroy; the only one who is a hypocrite and a sycophant to the people, while he is owned by the corporations.

The Amsterdam avenue pirates are still defiant, and the people's victory is not yet won. The Senate has passed a mutilated bill in the interest of the railroads, the Assembly has passed the bill desired by the citizens of New York, and the hope of the pirates is that between the two houses there may be a failure to enact any legislation at all.

Gentlemen, this will not do. The trick of a disagreement between two houses of a legislature might have worked when there were two houses to disagree, but everybody knows that these bodies have become extinct at Albany. There are only Thomas C. Platt and Richard Croker. When Mr. Platt agrees with himself he can pass any measure he pleases. Mr. Croker can help or hinder, but not defeat him.

After Mr. Croker's recent unequivocal declaration of hostility to the Amsterdam avenue grab, the course of the majority of his Senators at Albany is a bitter disappointment, which is likely to have serious consequences for the Tammany organization.

Justification.

Magistrate—Why did you steal the umbrella?
Culprit—I felt my rheumatism coming on, Your Honor.—Detroit Journal.

THE TRUTH ABOUT BAILEY.

Mr. Bailey, of Texas, ex-leader of the Democrats in Congress, is posing as a statesman who has voluntarily renounced an honor which his associates were eager for him to wear. In the interests of historical verity Mr. Bailey's real position should be made clear. He will not be a candidate for the Democratic nomination for the Speakership of the next House because he knows he cannot get it. If he thought he had the slightest chance of winning the leadership for another term he would be in hot pursuit of those forty members whose "disregard of the Constitution" drove him into retirement, begging their influence toward securing him the prize.

A COSTLY FOLLY.

The folly of the trip of the court of inquiry to Chicago is emphasized by the programme its members have planned. They will ask the beef magnates to give their testimony as to the character of beef furnished the Government, and will then visit the packing houses to investigate the manner in which the business is conducted. Of course the representatives of the Beef Trust cannot be expected to admit that they deliberately sold rotten beef for the use of the soldiers. And when the members of the court of inquiry visit the abattoirs the business of killing diseased cattle will be temporarily suspended.

Such testimony as the beef magnates will give has no value. It is entirely negative. All their denials will not outweigh the statements of the many private soldiers and officers who saw the poisoned beef in Cuba, and, although weak from hunger, refused to eat it.

The court's journey to Chicago is a waste of valuable time, or worse.

FOREST AND LAKE UNDER ROOF.

While the stormy winds do blow and the snow whirling around the street corners conveys to the New Yorker a clear and comprehensive idea of the disadvantage of being born an Esquimau, it is cheering to be able to get a taste of genuine sport under a sound roof and in a comfortable temperature. A considerable section of the plain and the forest is on view in Madison Square Garden, and the artificial reproduction of the wild life of the camp is reinforced by capital exhibitions of sports that hold sway in more civilized communities.

Like many more exhibitions of a kindred character, the Sportsmen's Show was handicapped in the earlier part of its existence by being too manifestly used merely as a trade medium. Of course we all know that trade really supplies the backbone of such affairs and furnishes the necessary sinews of war, but we do not care to have such a fact ruthlessly forced upon our perception at every step. Some of the salesmen and agents used to be as importunate as the Baxter street "puller in," and succeeded only in annoying visitors who wished to stroll at leisure and examine such exhibits as specially appealed to them.

This year all this is changed. Trade, to outward appearances, has been subordinated to the presentation of a good spectacular effect. There is less of the counter and much more of the camp. The system of competitions has been enlarged to a great extent, while the presence of wild beasts, alive, though securely caged, lends an air of verisimilitude.

The Sportsmen's Show has been put on the road to a great ultimate success this year. Now it is worthy of the public's patronage, which could not be said heretofore. Conducted on the same lines, with a policy widening as success comes, it should win a place on a level with the horse and dog shows that have become essential features in the year's routine.

KEEP THE NEWS FROM MANILA.

Here is a news item which the military censorship in the Philippines should take pains to keep out of the hands of Aguinaldo:

GRIFFIN FOR SALE.

Mike Griffin, the crack centre fielder of the Brooklyn Club, was to-day offered to Andrew Freedman for a sum exceeding $4,000.

Freedman definitely refused to buy the Brooklyn captain. Hanlon at first intended to confirm Griffin as captain, but has since changed his mind and put him on the market.

If the Filipinos see that, nothing can convince them that Senator Hoar, Professor Charles Eliot Norton and Mr. Bailey were not right in saying that we intended to reduce them to slavery. A nation that puts baseball captains on the market at $4,000 apiece would certainly have no scruples about dealing in Tagalos. With slaves quoted so high in New York, Aguinaldo might reasonably fear that American rule would mean a swarm of blackbirding expeditions scouring Luzon for pitchers and shortstops to reinforce the limping Giants.

WHILE BAILEY IS IN A RESIGNING mood he should resent the indifference of the Texas Legislature, which indorsed his attempt to unseat General Wheeler by only one vote. If the majority had condemned his unfeeling treatment of the gallant veteran there would have been nothing left for Bailey except to secede from the Union.

CONDENSED EDITORIALS.

THE EMPRESS DOWAGER of China has once more decided that the health of the Emperor is precarious, but she cannot make up her mind how to end his suffering. A few grains of cyanide of mercury in his Oolong would do the business.

MR. KIPLING is growing better, but the poetry about him is growing from bad to worse.

THERE IS MANY A SLIP between the promise of a Boss and the performance of his legislative servants.

AGUINALDO'S POSSESSION of a bank account of over $300,000 at Hong Kong might give rise to the suspicion that the Filipino "Bolivar" had watered his stock of patriotism and floated it at boom prices.

EVERYBODY IS HOPING that Dewey may prove just sick enough to come home and give 75,000,000 people a chance to tell him to his face what they think of him.

Wants a "Life of Roosevelt."

Editor of the New York Journal:

Dear Sir—Having been a regular subscriber to your paper for a long time, and being aware of your readiness to grant favors, I take the liberty of seeking information from you.

I am preparing an original High School oration on the "Life of Theodore Roosevelt." Diligently, yet in vain, have I sought for a biographical sketch of the present Governor of our great Empire State, and now I turn to the editor of our family paper for information about his life or means by which I can obtain this much desired information.

Hoping that you understand my want, and will, if able, accommodate me, and thereby gain my heartfelt thanks, I remain, truly yours,

WILLIAM C. YENGER.

No. 917 Lake street, Elmira, N. Y., March 7.

We do not know that any adequate biography of Governor Roosevelt has yet been published. We feel sure that if our friend will write to Governor Roosevelt at Albany the latter will enable him to obtain such information as is required.

ALAN DALE—MINNIE PALMER. RESULT OF THE MEETING.

MINNIE PALMER, who was "My Sweetheart" for so long that you positively despaired of ever seeing her a happy wife and mother, has returned from the land of prestige and small salaries, known as "the other side." She is at Proctor's Pleasure Palace this week. Miss Palmer has been wearing the old-time soubrette's sunbonnet and chewing the ingenuous hoyden's gum for so many years that it is nearly pleasant to relate that she is trying something a trifle more serious. You see, soubrettes have gone out of fashion—that is, soubrettes of the Lotta-Maggie Mitchell-Minnie Palmer brand. Lotta and Miss Mitchell are both knitting in peace, at the present time, with sunbonnets discarded and apples left untasted. Minnie Palmer alone remains to tell the oft told tale, and it seems to wear better in England than here. Since the fatal time with "The School Girl" at the Bijou Theatre three years ago, Miss Palmer has appeared exclusively before crowned heads, and dooks and things.

She has come to Proctor's with a one-act play called "Rose Pompon," which is supposed to be very serious, if not dramatic, and I rubbed my eyes in astonishment when I saw the erstwhile sweetheart of the sunbonnet emerge upon the stage in the garbs of a hospital nurse. The surprise soon vanished, because I saw symptoms of something flashy underneath that long gray coat, and I felt sure—nay, I would have sworn—that Minnie had every intention of shedding her respectability.

Rose Pompon, we are soon told, is a dangerously beautiful person who has lured at least a thousand men to their ruin. She is very, very lovely, but equally very, very heartless. A young officer has been sentenced to death for duelling on her account, and you are soon made aware that the hospital nurse is none other than the dangerous Rose disguised to save her lover's life.

The marshal is adamant. The young man must die. That is Minnie Palmer's cue. She must exercise all her wiles and tempt him to unsign the death warrant. Ah, ha! "I came prepared for it," she explains quite unnecessarily. Proctor's audiences are not fastidious, and they were not inclined to be surprised when the hospital nurse dropped her gray garbs and stood forth in a short red satin soubrette dress, with stockings bearing black buttons that looked like an eruption.

There she stood, fluffy wig and all, the Minnie Palmer of the good old days, minus sunbonnet and apple. Miss Palmer has not aged. Probably if she had been a voluminous lady with a stalwart frame she would have had a few double chins and an extra hermetically-sealed corset. But the small stage lady has the best of it, and Minnie Palmer was apparently no older than in the days of "My Sweetheart."

The old marshal, who was not nearly as blase as we are, pretended to be dreadfully fascinated by this dangerous spectacle of Rose Pompon in all her more or less lithe beauty. He had to play a sort of yum-yum part, and allow his eyes to dwell in rapture on what you or I couldn't help regarding as jejune.

Rose Pompon chose strange methods to tempt the old gentleman. They were really aimed at us, of course, but they were not quite successful. She sang an old yodel song in a loud and emphatic manner, and then she swished her skirts a bit, and indulged in a harmless little dance. We all sat still, slightly bored, but the old marshal was pictured as being spectacularly ecstatic. For a gentleman of France of mature age he certainly seemed to be younger than any gamin in Proctor's gallery. He saw Rose Pompon through the playwright's spectacles. We didn't. We merely saw Minnie Palmer doing a rather feeble "turn." She did not endanger our peace of mind. That was the weak spot in the one-act play. A siren who is so fascinating that she compels a marshal of France to cancel a death warrant should at any rate be something out of the ordinary. Perhaps it was the cigarette that did the deed. Whenever a woman wants to be reckless and abandoned on the stage she smokes a cigarette. The stage Lorelei doesn't comb her hair. She indulges in a ten-cent package of cigarettes—and all is hers.

Miss Palmer's serious moments as the nurse were not at all bad, and perhaps in that style of work she still has a future—and I am sure it is very kind of me to assign a future to this little lady. As the short-skirted Rose she is very much as she always was—perhaps a trifle neater. But I was never able to enjoy Miss Palmer's work. She was such a very bad example of the Lotta-Maggie Mitchell school. She wore the sunbonnets affected by those ladies, but was always devoid of the art that made them popular. She can still sit upon a table kittenishly, and ask you to gaze upon her ankles, but she is not a very dashing exponent of short-skirted methods, and never was.

If we had all been as easily lured as the old marshal, "Rose Pompon" would be the biggest success the vaudeville houses have had this season. It was a funny—an involuntarily funny—idea, that of representing the gentleman as being so inordinately tantalized by Rose's innocuous turn. He would probably have stood on his head if he had seen Anna Held. Frank Conway played the marshal very unconvincingly. He seemed to realize that Rose was not exactly what she might have been. As the thousand-and-oneth man who had succumbed to her desperate wiles Mr. Conway appeared to be a trifle unhappy. Another youth named Hamilton, as a soldier, completed the cast.

Miss Palmer's little sketch didn't take up very much valuable time. If she will listen to my advice she will put forth more strenuous efforts to capture that marshal. Surely she could have found something more captivating in the 'alls of Great Britain. What a pity there are not a few bunches of such easily susceptible marshals around New York at the present time! How they would enjoy themselves if they were led to perfidy by nothing more obstreperous than Miss Minnie Palmer!

But I am glad that the sunbonnet and the apple have departed and that Minnie has at last been graduated from the hoyden school with all its honors. That school is dead as far as this generation is concerned. As for the next—well, I have no doubt that Miss Palmer will be able to revive "My Sweetheart" as a curio toward the end of the twentieth century. Mr. Sargent may do it as a companion picture to "Pathelin," with Minnie—still young—as the centre of attraction.

ALAN DALE.

A BARBER WHO WANTS TO BE JUSTICE OF THE SUPREME COURT OF MICHIGAN.

A DETROIT barber has been nominated for the Supreme bench.

George A. Eastman laid aside his lathered brush in Beyer's shop, at No. 90 Griswold street, shut up his razor and modestly admitted that he had been nominated for Justice of the Supreme Court by the Socialistic Labor party in State convention, says the Detroit News.

"There is an erroneous impression," said Mr. Eastman, "that a man must be a lawyer to be a Judge of the Supreme Court. Now, that isn't so. You can look up the Constitution yourself and you wont find a word that says so. It isn't necessary to be admitted to the bar. I haven't been admitted to the bar, though I have studied law for years. I was in the collection business once. But a man doesn't have to be a lawyer to be a Judge of the Supreme Court. I contend that a man's moral sense is all that is necessary to make him competent. Here is the resolution they passed," and Mr. Eastman read it. It came at the close of a long preamble demanding the "unconditional surrender of capitalism and the capitalist class."

THE BARBER WHO WOULD BE JUSTICE.

Resolved, That we call upon all wage workers, producers and other good citizens who, although not of the wage-working class, yet are the victims of the system and can see the justice of our demands, and are willing to aid in changing these conditions, to unite with us at the polls in this election to elect a Justice of the Supreme Court of Michigan who, when elected, will recognize that what constitutes a man's right in equity is the equal opportunity to produce wealth and the full enjoyment of the same, and he who has that which his own labor, either mental or physical, has not produced, shall be adjudged a thief and made to restore the same to its rightful owner.

"Ninety-nine out of a hundred of our laws," remarked the barber with dignity, "are made in the interests of private ownership of the means of producing wealth. Now, this condition could not exist, of course, under a socialistic adminstration. We would get back to first principles, and so being Judge of the Supreme Court, according to the socialistic idea, is a very simple matter. A man's moral sense is all that is necessary.

"And equal rights to all," added the barber, inserting a sly dig into Governor Pingree's political ribs, "is not to be gained by equal taxation hobbies, but by economic justice. Socialism can't exist in a capitalistic vacuum." He paused.

"We must get back to first principles," he remarked, and thereupon he went back to his lather and brush.

Mr. Eastman is thirty-five years old and was born in Canada.

KIPLINGOPHILISM AND ITS EXPRESSION. A MAGAZINE DEVOTED ALL TO KIPLING.

THERE is a sect of Kiplingites, cruel as priests of Siva, who burned infidels to death to save them. Some have written airs for the master's ballads which were not similar to the Indian airs that inspired him. They wanted him to listen to them. He ran out of the overheated music room into the chilled air without his fur-lined overcoat. He fell ill of pneumonia.

They are intolerant even of him. He said that he had printed many poems in the newspapers of Lahore, whereof he was a reporter, which were not good poems, and they set to themselves the task of discovering them. It was not a difficult task. They are to be printed, even if no other thread than cobweb unite them.

That will not please him. The cataloguer wears his glasses at the end of his nose, which is big and round. His face is full and pink. He wears a waistcoat embroidered with flowers, the pockets of his overcoat are deformed by the books that he carries in them. He catalogues, catalogues, catalogues. He is persuaded that it is more beautiful to make catalogues than to sink the Merrimac.

Everything that he says is simple, short, varied, imaginative as a tale told to a child. Kipling would like him, but not the work that he is doing for the Kiplingites. At the antipodes of such is a publisher of this city. He collects the best works of the poet and reprints them in dainty, delicate little editions that realize a dream of Napoleon I. They are works of art and they may be carried in a reticule.

Here are "Departmental Ditties" as Mahmoud printed them, as Rukn Din the foreman saw them, saying, "Your poetry very good, sir; just coming proper length to-day," in the press room at Lahore. The title page is inscribed, "No. 1 of 1886, on Her Majesty's Service Only, Departmental Ditties and Other Verses, to all Heads of Departments and all Anglo-Indians. Rudyard Kipling, Assistant, Department of Public Journalism, Lahore District, 1886."

Here are the "Recessional" and "The Vampire" in miniature editions. The latter has the picture by Burne-Jones that inspired it reproduced in a frontispiece. Here is a Kipling calendar with illustrations. Here are admirable suggestions for bindings to Kipling's works. This publisher has directed all these things. He has worked at them patiently, with love. He has not the idea of the bibliotaph whose aim is to make books scarce. On the contrary, this publisher wants Kipling to be popular in the most charming books imaginable.

He is not a Kiplingomaniac; he is a Kiplingophilist. He compiles, writes, edits, publishes a pretty little monthly magazine entitled "A Kipling Note Book." Its sub-title is "Illustrations, Anecdotes, Bibliographical and Biographical Facts Anent This Foremost Writer of Fiction."

The editor says: "This 'Note Book' is produced as an attempt to glorify the genius of this now popular author, who scarcely more than a decade ago was hailed as 'a new star in the literary firmament, rising up out of the east.'"

The first number of the "Note Book" contains a brief biography, a portrait of the poet at twenty-one years of age, and information valuable to bibliographers. One learns from it that: "Three different nationalities have gone to make up Kipling's complicated nature. On the mother's side, Scotland and Ireland; on the father's, England, though four hundred years ago the Kiplings came from Holland. There is likewise a mixture of two different temperaments in the genealogy. Both grandfathers were clergymen, but the father is an artist, and the mother has throughout her life told stories in verse and prose."

Every one must be curious about Kipling's opinion of Stevenson. It is in "Soldiers Three," as follows:

"There is a writer, called Mr. Robert Louis Stevenson, who makes most delicate inlay-work in black and white, and files out to the fraction of a hair. He has written a story about a suicide club, wherein men gambled for death because other amusements did not bite sufficiently. My friend Private Mulvaney knows nothing about Mr. Steverson, but he once assisted informally at a meeting of almost such a club as that gentleman has described, and his words are true."

That is not, it was not intended to be, a compliment. It is interesting to find it in the "Note Book," separate from the context of the story. Kipling and Stevenson are naturally antithetical, since the latter chiselled his style in love of beauty of form and Kipling writes disdainfully lines like "'Omer smote 'is bloomin' lyre."

HENRI PENE DU BOIS.

CHOLLY KNICKERBOCKER ON TIRED SOCIETY. LENTEN WEARINESS.

IN its way, possibly, this little cycle of sewing and singing is as gay as the dances and dinners of the days before Lent. Society tires of everything. There are not so many people away from New York as some would have you think. Mrs. Astor and a few others are making their annual Spring tours on the other side, and Mrs. Fish and Willie Vanderbilt are in Canada.

But these do not make a Summer, so to speak.

And yet people are tired of everything here. The audiences in the fashionable seats at the opera have fallen off wonderfully, and country cousins and poor relations frequently fill the boxes.

Never before this year have the lines been so distinctly drawn as those between the parterre and the general tier. A few years ago in the second row of boxes you would find such women as Mrs. George B. de Forest, Mrs. Oliver Harriman, Jr., and so on, and there was a constant interchange of visitors from one tier to another.

This year it means all the difference in the world. The parterre is the only part of the house mentioned in the society reports. To be one of that magic semicircle is the ambition of every woman who has fashionable aspirations, and not to be there is a heartache.

Of course, there are not enough of these stockholders' boxes to go around, and the list of stockholders has not increased materially, and there is seldom a box for sale or to let.

* * *

In Paris the boxes on the first tier are heirlooms, and I suppose that they will be that here in a few years. It is too amusing to watch a woman who has graduated from the upper to the lower tier. She forgets that she has ever been upstairs. And next year the social battle will be fought out on these lines, and upper and lower tier will be a factor in the struggle for caste.

The illness of Cornelius Vanderbilt will necessitate an early return to Europe. Although the illness itself is not serious, it is painful, and the continued dampness this Winter has had much to do with it. Cornelius Vanderbilt has been a great deal in the open air, and he is a frequent attendant at St. Bartholomew's Church, where it is impossible to get a pew or a sitting. I believe the church has been called the annex to the Grand Central, and from its situation and position it does form a part of the Vanderbilt system. Everything in the church is as Vanderbilt as St. George's is Pierpont Morgan, and the vases of flowers every week bear the stamp of the Vanderbilt conservatories.

I wonder if each one of our millionaires would make an offering of the products of their cultivation, according to Biblical ideas. The Gerrys would give possibly melons. I hear and read of nothing else but the wonderful melony which the ex-Commodore has built at Newport. I have no doubt a Gerry melon would have an aristocratic flavor of its own, although too much of this fruit would surely bring cruelty to children. I do not know whether the Gerrys intend to sell their melons, because they will have much more than can be used for home consumption.

I do not think that any of these millionaires are above making an honest penny occasionally.

CHOLLY KNICKERBOCKER.