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WILMINGTON, N. C., FRIDAY, DECEMBER 29, 1882.

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and so to pensions, this is extremely likely. We have then, as the basis for calculation for this year only a possible surplus of very indefinite amount.

It says the tobacco tax alone is one-eighth of the revenue. We copy what it says for it is forceful and unanswerable:

There is no wisdom and no justice in repealing one-eighth of the taxes for the benefit of a single class of tax-payers, and that, too, exclusively in the case of what is wholly a luxury. This is particularly unfair and unjust, when it is considered what are the chances for reduction in other directions, and what in the nature of the remaining taxes. As we have already pointed out, the Secretary of the Treasury estimates the surplus for the next year at \$120,000,000. But out of this amount the requirements of the sinking fund, fixed by law, must be met. They amount to \$40,000,000, leaving in round numbers but \$80,000,000 of probable surplus. In dealing with this, a margin must always be kept for variations between the actual and estimated revenues and expenditures. If the tobacco tax be repealed, this margin would be reduced to some twenty-five or thirty millions of dollars.

Unless the expenses are very greatly reduced and the 146 million dollars of internal taxes were wiped out there would be a deficit. There is no earthly prospect, and no enthusiast is blind enough to assert it, that the expenses will be reduced to 235 million, the sum experts say can be raised by impost when the tariff is readjusted. There is no earthly prospect that the expenses to be met by the present Congress will be less than 300 million, when it has already voted away (at the first session) 290 million. That sum must be raised. The question is how? The tariff will give not more than 235 million. Where must the remainder come from?

INCONSISTENCIES.

When the Tariff Commission reported, Democratic and Republican papers that favored a great reduction of the present tariff, favored it as being much better than was expected, and as being the best that could be secured at present. This paper, in the same spirit, was for accepting it and getting all that was possible from the protectionists. But the report does not bear analysis and scrutiny well. It seems to have been constructed with no little art, and as if to deceive. We shall not go into a review of its inconsistencies at any great length. We mentioned yesterday that under it the duty on cotton ties would be more than doubled, and such will be the effect. In the South this is most important. The tax ought to be removed from ties, but in lieu of this the Tariff Commission propose to more than double the present exorbitant tax. This is called reform!

In regard to Bessemer steel rails the proposed duty is really prohibitory, although there is a reduction recommended of from \$28 to \$17.92 a ton. American rails can be manufactured at a fair profit at \$40 a ton. The tax proposed would make English rails sell at not less than \$45 or \$46 in this country. The same thing will apply to copper.

The Washington correspondent of the Boston Post calls attention to the deceptive character of the report. We quote:

The changes in cottons are taken as an instance of tariff reductions more specious than genuine. The new schedules are confusing and often misleading, and instead of a simplification we are confronted with a fresh complication. Certainly with regard to cottons—a very proper product to begin with in the work of reduction—the general claims of the commission, which were the basis of comment at first, have not been sustained, and the commission's work will doubtless require a very thorough sifting before its adoption can be urged in the interest of genuine tariff reform.

There are also inconsistencies in its report concerning wool, books and other important articles. It is announced in as much of a protection paper as the Philadelphia Times is that it is destructive really, as will appear from the following paragraph taken from its Washington letter. It says:

A careful examination of the details of the report shows that while it is substantially correct in theory it would be utterly destructive of several of our important industries. It is believed that the increase on washed wool and the reduction on the manufactured article would be fatal to one class of our woolen manufacturers, and the action of the book publishers of Philadelphia, published in to-day's papers, exposes a singular oversight on the part of the commission.

One of the ablest writers on the tariff in the North is Mr. J. S. Moore. We copy a paragraph from a communication of his in the New York Times. What he says throws still farther light on the inconsistencies of the report:

Now, there is something perfectly outrageous and shameful in retaining a duty of some 75 per cent. in average on the commonest kind of cheap window-glass and calling this a reform of the tariff. There is, further, something audacious in this percentage, which, through the Tariff Commission and the Senate and House commit-

tees, sets at defiance the universal demand of the people to reduce the tax on the most necessary article of human habitation. Now, at present no one demands free window-glass. But the 63,000,000 consumers demand only a fair reduction.

INCREASE OF THE TARIFF.

Let Democrats bear in mind this fact: that the Committee on Ways and Means in almost every instance has picked out the worst features of the report of the Tariff Commission for acceptance whilst rejecting those which commend themselves for their justice and liberality. It actually increases the already excessive tax on many important articles and thus defies the sentiment of the country that not only shall the oppressive war tariff be readjusted but that it shall be razed. The New York Times in its issue of Thursday goes into the matter at considerable length and shows that the increase of the tax is really from 25 to 53 per cent. in many articles. It points out the inequality and absurdity of the recommendations and puts the case thus in the question of acceptance of the changes proposed:

Between the disappointing recommendations of the Commission and the changes in the wrong direction made by the Ways and Means Committee, the bill which will be proposed to the House bids fair to contain the smallest possible modicum of reduction or reform. Taken as a whole, the bill of the commission might have had some chance of being reluctantly accepted by the friends of tariff reform. That which the committee is preparing will not and cannot be accepted without severe criticism, and even then only as a last resort. The committee has evidently adopted the desperate and unworthy policy of so confusing the whole subject and so diminishing even the concessions of the commission as to compel a long and probably fruitless debate in the House, thus securing the retention of present high duties.

The Democrats who favor fair trade and a tariff for revenue with incidental protection have a clear duty to perform; not to accept any increase of tax on any article and to insist upon a positive reduction on many necessities. Anything short of this is not worth considering. If the Committee on Ways and Means have not discretion and wisdom enough to see this and to offer it, then it is the duty of the Democrats, as it strikes us, to reject the whole thing. The heavily taxed people are really in earnest in this important and crying question of tax reduction. But what extreme folly it will be for Democrats to vote for abolishing all tax on whiskey and tobacco whilst the tendency of all protectionists is to increase the tax levied indirectly under the tariff.

The Congress ought not to vote for the reduction of one cent on tobacco, whiskey and malt liquors until the present war tariff had been very greatly reduced and the necessities of the working masses had been relieved of at least one-half of the present unjust and oppressive tax.

It is a mistake, as Robert Burns sang when "like honest Tam,"

"O'er all the hills of life victorious,"

that

"Freedom and whiskey gang together."

As long as there is a heavy tax on sugar and blankets, on window glass and trace chains, on cotton machinery and horse-shoe nails, on wool hats and shoes, tax and whiskey should "gang thegither." No free tobacco or free whiskey as long as these are taxed necessities. If that is not good Democratic doctrine then it ought to be.

On January 1, 1883, there will be a reduction of 10 per cent. on imports on rice coming from countries east of the Cape of Good Hope.

FATAL ACCIDENT AT ALMA.

A sad accident occurred at the mill of Messrs. Wilkinson & Fore, at Alma, on the Carolina Central Railroad, on Friday, when Mr. R. H. Gray lost his life. While trying to take a belt off the lathe machine, he was caught in the shafting and instantly killed. We learn that the unfortunate man was badly mutilated, his head being smashed in, one leg taken off and an arm terribly lacerated. His home was at Abbottsburg and his remains were taken to that place on the train yesterday morning.

Movement of Cotton.

The receipts of cotton at this port for the week ending yesterday, footed up 6,769 bales, as against 5,843 bales from December 19th to December 27th, 1881, showing an increase of 926 bales in favor of 1882.

The receipts for the crop year from September 1st to date, foot up 87,708 bales, as against 93,116 bales up to December 27th, 1881, showing a decrease of 10,413 bales.

The Norwegian barque San Juan, Capt. Bache, was cleared from this port for Liverpool, yesterday, by Messrs. Paterson, Downing & Co., with 3,100 barrels of tar, valued at \$6,975.

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LINCOLN, N. C., Dec. 22.—A notice published in the Wilmington Star, a telegram from Raleigh that would lead the public generally to believe that there was serious trouble at this place, caused by rioting among the negroes. The whole thing is a scandal, and not a shadow of truth in it. No trouble has occurred for eight or ten days, and no one has telegraphed or requested the Governor to send troops here, there being no need for them. Nothing but peace and quiet prevails here and in the surrounding neighborhood.

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