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GROWLER'S INCOME TAX.

BY T. S. ARTHUR.

My neighbor Growler, an excitable man by the way, is particularly excited over his Income Tax, or, as he called it, his "War Tax." He had never liked the war—thought it unnecessary and wicked; the work of politicians. The fighting of brother against brother was a terrible thing in his eyes. If you asked him who begun the war?—who struck at the nation's life?—if self defence were not a duty?—he would reply with vague generalities, made up of partisan tricky sentences, which he had learned without comprehending their just significance.

Growler came in upon me the other day flourishing a square piece of blue writing paper, quite moved from his equanimity.

"There it is! Just so much robbery! Stand and deliver, is the word. Pistols and bayonets! Your money or your life!"

I took the piece of paper from his hand and read:

"Philadelphia, Sept., 1863.

"RICHARD GROWLER, ESQ.,

"To JOHN M. RILEY. Dr.

"Collector Internal Revenue for the 4th District of Pennsylvania. Office 427 Chestnut St.

"For Tax on Income, for the year 1862 as per return made to the Assessor of the District, \$43.21.

"Rec'd payment,

"JOHN M. RILEY, Collector."

"You're all right," I said smiling.

"I'd like to know what you mean, by all right!" Growler was just a little offended at my way of treating this serious matter—serious in his eyes, I mean. "I've been robbed of forty-three dollars and twenty-one cents," he continued.

"Do you say it is all right! A minion of the Government has put his hands into my pocket and taken just so much of my property. Is that all right?"

"The same thing may be set forth in very different language," I replied, "Let me state the case."

"Very well—state it!" said Growler, dumping himself into a chair, and looking as ill-humored as possible.

"Instead of being robbed," said I, you have been protected in your property and person, and guaranteed all the high privileges of citizenship, for the paltry sum of forty-three dollars and twenty-one cents, as your share of the protection.

"O, that's only your way of putting the case," retorted Growler, dropping a little from his high tone of indignation.

"Let me be more particular in my way of putting the case. Your income is from the rent of property?"

"Yes."

"What would it have cost you to defend that property from the army of Gen. Lee, recently driven from our State by the nation's soldiers?"

"Cost me?" Growler looked at me in a kind of maze, as if he thought me half in jest.

"Exactly! What would it have cost you? Lee, if unopposed, would certainly have reached this city and held it; and if your property had been of use to him or to any of his officers or soldiers it would have been appropriated without so much as saying—'By your leave, sir'? Would forty-three dollars and twenty-one cents have covered the damage? Perhaps not. Possibly, you might have lost one half or two thirds of all you are worth."

Growler was a trifle bewildered at this way of putting the case. He looked puzzled.

"You have a store on South wharves?" said I.

"Yes."

"What has kept the Alabama or the Florida from running up the Delaware and burning the whole city front? Do you have forts and ships of war for the protection of your property? If not who provides them? They are provided, and you are safe. What is your share of the expenses for a whole year! Just forty-three dollars and twenty-one cents! It sounds like a jest!"

Growler did not answer. So I kept on.

"But for our immense armies in the field, and navy on the water, this rebellion would have succeeded. What then? Have you ever pondered the future of this country in such an event? Have you thought of your own position? of the loss or gain to yourself? How long do you think we would be at peace with England or France, if the nation were dismembered, and a hostile Confederation established on our Southern border? Would our war taxes be less than now? Would life and property be more secure? Have you not an interest in our great army and navy, as I and every other member of the Union. Does not your safety as well as mine lie in their existence? Are they not, at this time, the conservators of everything we hold dear as men and citizens? Who equips and pays this army? Who builds and furnishes these ships? Where does the enormous sums of money required come from? It is the nation's work—the people aggregate in power and munificence, and so irresistible in might—unconquerable. Have you no heart swelling of pride in this magnificent exhibition of will and strength? No part in the nation's glory? No eager hand helping to stretch forth?

Growler was silent still.

"There was no power in you or me to check the wave of destruction that was launched by paricidal hands against us. If unresisted, by the nation as an aggregate power, it would have swept in desolation over the whole land. Traitors in our midst and traitors moving in arms against us would have united to destroy our beautiful fabric of civil liberty. The Government, which dealt with all good citizens so kindly and gentle, not that one in a thousand felt its touch beyond the weight of a feather, would have been suverted; and who can tell under what iron rule we might have fallen for a time, or how many years of strife would have elapsed before that civil liberty which ensures the greatest good to numbers would have been again established? But the wave of destruction was met—nay, hurled back upon the enemies who sought our ruin. We yet dwell in safety. Your property is secure. You still gather your annual income, protected in all your rights by the strong national arm. And what does the nation assess to you as your share in the cost of this security? Half your property? No, not a farthing of that property! only a small per centage of your income from that property! *Just forty-three dollars and twenty-one cents!* Pardon me for saying it, friend G. but I am more than half ashamed of you.

"And seeing the way you put the case I am more than half ashamed of myself," he answered frankly. "Why, taking your view this is about the cheapest investment I ever made."

"You certainly get more money than in any other line of expenditure. Yesterday I had a letter from an old friend living in the neighborhood of Carlisle. The rebels took from him six fine horses, worth two hundred dollars apiece; six cows and oxen; and over two hundred bushels of grain. And not content with plundering him, they burnt down a barn which cost him nearly two thousand dollars. But for the men raised and equipped by the nation, in support of which you and I are taxed so lightly, we might have suffered as severely. How much do you think it cost in money for the protection we have received in this particular instance?"

"A million dollars perhaps?"

"Nearer ten millions of dollars. From the time our army left the Rappahannock, until the battle of Gettysburg, its cost to the Government could scarcely have been less than we have mentioned. Of this sum your proportion can scarcely have been more than three or four dollars; and for that trifle your property and perhaps your life was held secure."

"No more of that, if you please," said Growler, showing some annoyance. "You are running the thing into the ground. I own up square. I was quarreling with my best friend. I was striking at the hand that gave protection. If my war tax next year should be a hundred dollars instead of forty-three, I will pay it without a murmur."

"Don't say without a murmur friend Growler."

"What then?"

"Say gladly, as a means of safety."

"Put it as you will," he answered folding up Collector Riley's receipt which he still held in his hand and bowing himself out.

Not many days afterwards I happened to hear some grumbling in my neighbors' presence about some income tax. Growler hardly waited to hear him through. My lesson was improved in his hands. In significant phrase he pitched into the offender and read him a lesson so much stronger than mine, that I felt myself thrown into the shade.

"You have been assessed fifty-eight dollars," he said in his excited way, "fifty-eight dollars, one would think from the noise you make about it, that you have been robbed of half your property. Fifty-eight dollars for security at home and abroad! Fifty-eight dollars as your share of the expenses of defense against an enemy that, if unopposed, will desolate our home and destroy our government! Already it has cost the nation for your safety and mine over a thousand million dollars; and you are angry because it asks for your little part of the expense. Sir you not worthy the name of an American citizen!"

"That is hard talk. Growler, and I won't hear it!" said the other.

"It is true talk and you will have to bear it!" was retorted. "Fretting over the mean little sum of fifty-eight dollars! Why sir, I know a man who has given his right arm in the cause; and another who has given his right leg. Do they grumble? No sir! I never heard a word of complaint from their lips. Thousands and tens of thousands have given their sons, and wives have given their husbands—sons and husbands who will never more return! They are with the dead. Sir you are dishonoring yourself in the eyes of men. A grumbler over this paltry war tax, for shame!"

I turned away saying in my thoughts:

"So much good done! My reclaimed sinner has become a preacher of righteousness."

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