

**THE MERCANTILE LICENSE TAX;
AN INQUIRY; IS IT
CONSTITUTIONAL? WHO ARE
LIABLE AND HOW? THE SEVEN
REMEDIES OF THE CITIZEN**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649647743

The Mercantile License Tax; An Inquiry; Is It Constitutional? Who Are Liable and How? The Seven Remedies of the Citizen by Ray W. Jones

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RAY W. JONES

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THE MERCANTILE LICENSE TAX.

The Mercantile License Tax

An Inquiry. Is It Constitutional? Who Are
Liable, and How? The Seven
Remedies of the Citizen.

BY

RAY W. JONES

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"By goode disputing the law shall be well knowne."—YEAR BOOK

PHILADELPHIA:

J. L. H. BAYNE

PUBLISHER

23 North Juniper St.

1900

INTRODUCTION.

If some favorite child of manifest destiny in his native Philippine swamp should be told that today in the Commonwealth of Pennsylvania a particular officer of the government—and he not a legislative officer—may prescribe at his sole discretion a series of questions to be answered by every merchant or shop-keeper concerning the merchant's private affairs and compel the merchant to expose everything to certain agents of the law, as they are called, who may invade his store and counting-house, he might perhaps be puzzled to discern wherein lies the difference between the inquisitorial Spanish and the free American systems.

Were this special charge of Christian humanity told that another officer of the government—not a judicial officer—may require the merchant to appear before him with his private books and accounts, may make such inquiries and examinations as he sees fit and become the inquisitor and judge of all, he might be pardoned if he did not cry out for American freedom.

And were it known to our yellow fellow citizen that a merchant who declines to submit to these exactions and infringements of his natural rights is subjected to

a penalty of one thousand dollars, it might be better understood why he has preferred the latter of the alternatives that a great American patriot proposed to himself—why he has chosen death rather than American liberty.

Yet this is the system attempted to be set up by the Mercantile License Tax Law of May 2, 1899.

Unequal,

Local,

Inquisitorial,

Tyrannical,

Infringing upon natural rights,

Interfering with the inviolability of private affairs,

Open to fraud and evasion,

Discriminating against the honest,

Productive of dishonesty,

Fostering the spirit of petty favoritisms and petty tyrannies of petty officials,

Arraying class against class.

If it be urged, in the language of European economists and statesmen, that these are practical questions for the economist and statesman to decide and not for the courts; and that when the finances of a state are in a bad way and require money relief, the end justifies the means; it may be answered that with us, under the American system, no power of government is untrammelled or unrestrained, and that there are principles dearer to the American heart and more jealously

guarded by the American judiciary—to their honor be it said—than the mere question of money-getting for a municipality or for a state.

This book is devoted

(1) To an inquiry whether the Legislature can constitutionally set up the odious and un-American system attempted to be set up by the Act of 1899.

2) To a short inquiry as to some of the features of the Mercantile Tax Law of the State without regard to the question of unconstitutionality.

(3) To an inquiry as to the remedies.

Under the first head will be considered :

I. Whether the taxation attempted to be imposed is uniform taxation.

II. Whether the Act is not a local or special Act.

III. Whether the Act is not a forbidden violation of private rights and a forbidden delegation of legislative functions.

IV. The question of the emoluments of officers under the Act.

V. Whether the Act does not contain more than one subject not clearly expressed in the title.

Under the second head will be considered :

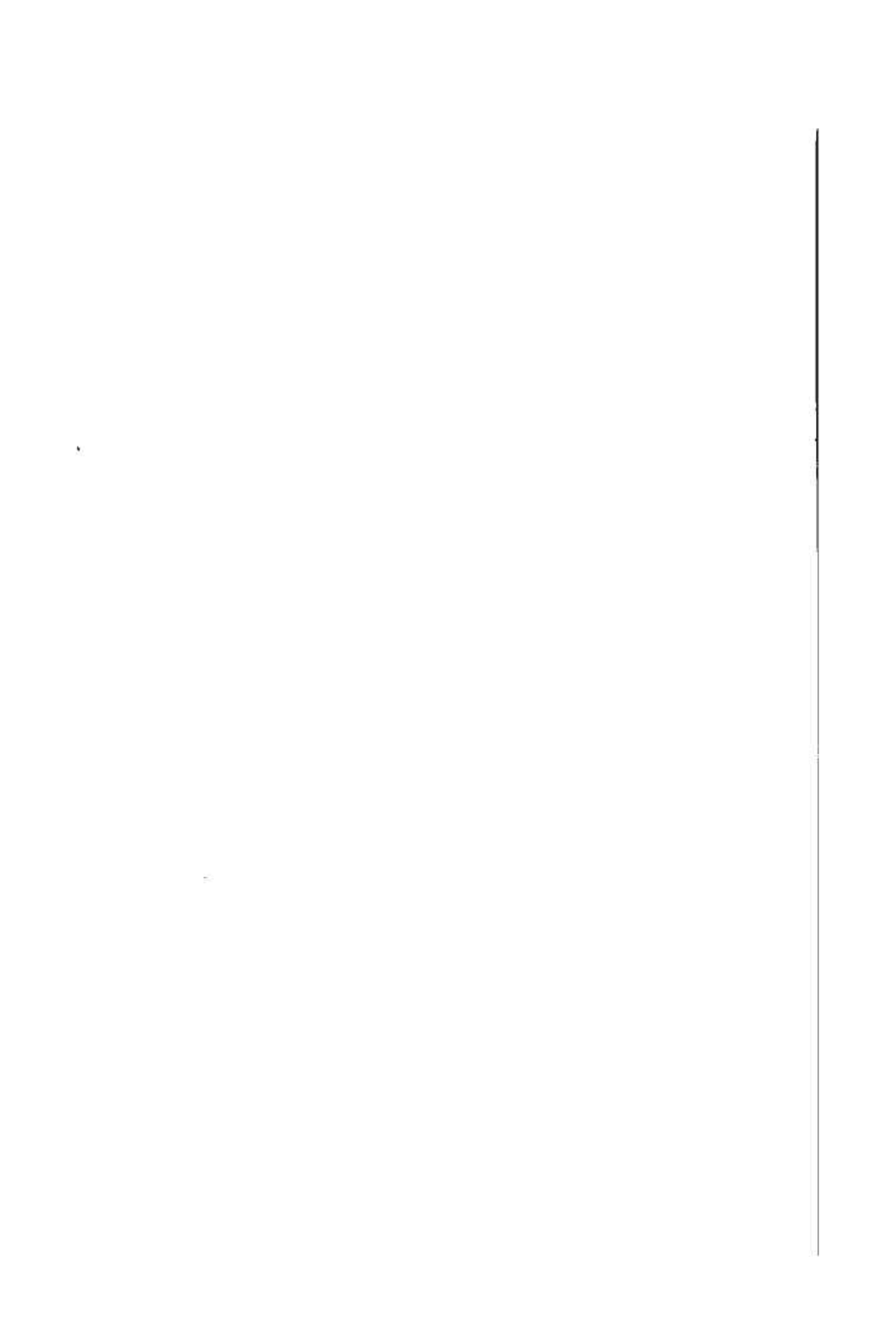
I. Who is a vender or dealer.

II. Who is not a vender or dealer.

III. The law in regard to manufacturers or mechanics.

Under the third head will be considered :

The seven remedies of the citizen.



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