

trials is not really their own. All people live upon the bounty of the Almighty, yet they say that the precious metals are theirs, and they will devote this wealth to their own service, revel in luxury, and do as they please. Those who possess the wealth of this world, possess it by the permission of the Almighty, and then they go headlessly on in the way to destruction. How long? Until their race is run.

All must have the privilege of proving to God and angels what they will do with the talent and ability God has given them, whether they will waste their blessings in pandering to unholly appetites or use them in the way God has designed they should. This is one great reason why men are permitted to do as they do. It is an orthodox doctrine that God has decreed whatsoever comes to pass. He has decreed many things to come to pass, but not all things. He has not decreed that one man shall blaspheme his name, and that another shall often be found on his knees praying to him; this is left to the free volition of the creature. All the inhabitants of the earth have had the privilege of proving themselves before God in their life time whether they delighted in that which was right or that which was wrong, and according to that, those who have been without law will be judged without law. What better, in the sight of heaven, are those who place their affections upon earthly wealth, than the children of Israel who worshipped a calf?

Those who wish to join us in this great work, must do as we have done, to obtain that which we have obtained. It is not our business to question the validity of any of the laws and ordinances of God. It is no matter to us how simple the ordinance he requires us to submit to, in order to attain a certain end. He has said, "he that believeth and is baptized, shall be saved." If he has instituted baptism in water for the remission of sins, it is not our business to question his right to do this, by quarreling with the mode of this ordinance. If he had told us to dig a hole in the ground and bury ourselves for a certain length of time, it is his right to do so, and our advantage to obey. Whenever the gospel has been preached in any age of the world, the ordinance of baptism has been in force. It had the same validity in the days of Adam, Enoch, and Noah as in the days of Jesus Christ and his apostles, or as it has now.

An angel of the Lord visited Adam, when Adam was offering up sacrifice. The angel asked him why he was offering sacrifice. Adam replied, I know not, but this I do know, the Lord has commanded me, therefore I offer up sacrifice. It may be said that Adam was very ignorant. It was designed by the Lord that his previous knowledge should pass from him.

"Jesus answered and said unto him (Nicodemus), Verily, verily, I say unto thee, except a man be born again, he cannot see the kingdom of God. Nicodemus saith unto him, How can a man be born when he is old? Can he enter the second time into his mother's womb and be born? Jesus answered, Verily, verily, I say unto thee, except a man be born of water, and of the Spirit, he cannot enter into the kingdom of God." A man must be born again before he can see the kingdom of God; and must be born of water and of the Spirit, before he can enter therein.

It may be asked whether any person can be saved, except those who are baptized. Yes, all the inhabitants of the earth will be saved, except those that sin against the Holy Ghost. Will they come into the presence of the Father and the Son? Not unless they are baptized for the remission of sins, and live faithfully in the observance of the words of life, all the rest of their days. "In my Father's house are many mansions." "Enter ye in at the straight gate; for wide is the gate, and broad is the way that leadeth to destruction, and many there be which go in thereat; because straight is the gate, and narrow is the way, which leadeth unto life, and few there be that find it." A question was asked Joseph Smith if all would be damned, except the Latter Day Saints. He answered "Yes, a d most of the Latter Day Saints, unless they repent and do better than they have done."

The glory of those who are not permitted to enter into the presence of the Father and the Son will be greater than mortals can imagine, in glory, excellency, exquisite pleasure, and intense bliss. It has not entered into the heart of man to conceive of the greatness of their glory. But the glory of those who enter into the presence of God exceeds all these in glory, as the light of the sun exceeds the light of the moon and stars. All these different glories are ordained to fit the capacities and conditions of men.

Let me say a word in praise of the congregation before me. Here I see people who have gathered from almost every nation of the earth, and they have brought with them their national customs, traditions, education, fashions and language; yet this mixed people dwell together in peace; all nationality gradually subsides, and we see a universal blending into one, possessing the same feeling and spirit of our holy religion, all being determined to promote the kingdom of God on the earth, looking forward to the day of rest. What other community less needs the services of lawyers, magistrates and judges than this community? This is a joy to me.

The Lord designs to set up his kingdom in our day, and the commandments he requires us to obey and the duties he makes obligatory for us are easy. We can perform all he requires of us, without hurting us in the least.

Some contend that there is no virtue in the

water, but there is virtue in Him who has made the commandment, and he has power to pardon sins. Were I to command you to wash your bodies and you refused to do so, your filthiness would cleave to you, and you alone would suffer the inconvenience.

We break the bread, which represents the Lord's body, as he has commanded, in remembrance of him, and that he will come to earth again when the kingdoms of this world shall become the kingdoms of our God and his Christ. We pour out water or wine in remembrance of his blood which was shed, and in token of the time when he will drink of the fruit of the vine new with us in his Father's kingdom, when he comes again and the kingdoms of this world become the kingdoms of our God and his Christ. The kingdoms of this world must be prepared for his coming by the proclamation of the gospel, or be wiped out of existence.

The whole world have lost confidence in themselves and in their God. How can it be restored? By beginning to serve God, and then trying to induce every man and woman to join heart and hand in this moral reformation. By associating with those with whom you can trust your wealth, honor, good name, virtue and integrity, and inviting all to join you who are full of integrity and honor, and who will treat you as the angels of God would if they were here. We must restore that integrity and confidence which have been lost to the world. The kings upon their thrones have to pay for their positions, for they cannot trust themselves in the hands of their attendants, without bribery. Only the semblance of honor, integrity and confidence are to be found in the world, and even that brings a high price; however, this general remark has its honorable exceptions. We must find men and women that we can trust with everything that is sacred to us, or the kingdom of God never can be established on the earth. The Lord will not acknowledge a people who will falsify their word and are unvirtuous. God will not hold guiltless a man that will falsify his word; he will not long trust a man of that kind with any of the affairs of his kingdom. He will not trust an unvirtuous people with his holy priesthood. He will not trust a people with property—with earthly wealth—who will covet the same and use it to pander to their lusts, and otherwise devote it to the power of the enemy of God and man.

The business of the Latter Day Saints is to bring forth the kingdom of God in the last days, morally, religiously and politically. Will they do it? I rather think they will, with the help of God. No matter what the enemies of God and his cause do with our name, or with our means; no matter how often they hurl us from our habitations and drive us from city to city and from county to county, let every one of us be found standing upon the pedestal of truth and virtue, defiling not our persons by sin in any way. Let us esteem all that we are permitted to possess as given to us of the Lord; whether it be gold, silver, goods, houses, lands, or wives and children, they are all the Lord's. These blessings are only lent to us. When we have passed this earthly ordeal and have proven to the heavens that we are worthy to be crowned with crowns of glory, immortality and eternal lives, then the Lord will say these are yours, but until then we own nothing.

Will all believe as we believe? I know not. I would be pleased if all men would believe the truth and practice righteousness. If they have truth in their possession, I wish them to be as generous with it as I am. I freely impart to my fellow beings all the truth I know of, and all the rules of godliness I am in possession of. My religion teaches me to embrace a truth in the heavens, on the earth, under the earth, and in the bottomless pit, if there is any there. My creed embraces all truth. If you have truth that I have not, let me know it, and it will come to where it belongs; and if I have truth which you have not you are welcome to it. There is no need of debate and contention in regard to truth and error, for debate tends to create a spirit of bitterness.

There is no need for war and bloodshed, for the earth is large enough for all. The elements of which this earth is composed are all around it. Philosophers say the atmosphere is forty miles deep. Be this as it may, there are no bounds to the elements that compose worlds like this. This earthly ball, this little speck substance thrown off into space, is only a speck in the great universe; and when it is celestialized it will go back into the presence of God, where it was first framed. All belongs to God, and those who keep his celestial law will return to him.

Many inquiries are made as to what will become of that portion of the world of mankind who have died without law. When we return to build up the waste places of Zion, then will the scripture be fulfilled—"Him that overcometh will I make a pillar in the temple of my God, and he shall go no more out: and I will write upon him the name of my God, and the name of the city of my God, which is New Jerusalem, which cometh down out of heaven from my God: and I will write upon him my new name." The servants of God will officiate for the dead, in the temples of God which will be built. The gospel is now preached to the spirits in prison, and when the time comes for the servants of God to officiate for them, the names of those who have received the gospel in the spirit will be revealed by the angels of God and the spirits of just men made perfect, also the places of their birth, the age in which they lived, and everything regarding them that is necessary to be recorded on earth, and they will then be saved

so as to find admittance into the presence of God, with their relatives who have officiated for them. The wicked will be cleansed and purified as by fire; some of them will be saved as by fire. Some will be given over to the buffetings of Satan, that their spirits may be saved in the day of the Lord Jesus. Others will receive their bodies, but cannot be saved in the kingdoms and mansions that are in the presence of God. All the children of men will receive a glory in the mansions of God according to their capacities, and rewards according to their acts in the flesh.

Brethren and friends, do you naturally despise such a doctrine as this, or does it find a response of welcome in your bosoms? My soul says, Hallelujah, every moment I think of the ample provisions God has made for his sons and daughters. They will not welter in hell to an endless eternity, but they will rise higher and higher, and continue to increase in intelligence and love of truth as they advance. There will be an eternal progress in the knowledge of God.

May God bless the people. Amen.

THE EXCISE LAW.

The recent enactment of Congress "to provide internal revenue to support the government and to pay interest on the public debt" is exceedingly voluminous, and the functionary intrusted with the execution and enforcement of the statute, by the time he becomes so thoroughly learned or acquainted with its provisions that he can act understandingly in all its ramifications, without referring to it occasionally, will have spent much time in its perusal, unless his faculties of mind, in that respect, be considerably above mediocrity. The law, containing one hundred and nineteen sections, is very verbose and minute in detail, and was, no doubt, intended to be complete in all its parts, but if it be so perfect that no loopholes can be found therein by the interested, it will be found to be more consummate than are generally the productions of legislative bodies.

Sec. 1 of the act provides for the creation, in the Treasury Department, of an office to be called the "office of the Commissioner of Internal Revenue." The incumbent, whose duties are defined, is to be appointed by the President, by the advice of the Senate, with a salary of \$4,000, and to enjoy the franking privilege.

Sec. 2 provides for the districting of the States and Territories and the appointment of assessors and collectors.

Sec. 3 defines the duties of the assessors in relation to dividing their districts into assessment districts and the appointment of assistants, each and all of whom, the assessor included, is to take and subscribe an oath that he will bear trust, faith and allegiance to the United States, support the Constitution and faithfully perform the duties required.

Sec. 4 directs that collectors shall execute bonds in amounts to be prescribed by the commissioner, with five approved securities, to be filed in the office of the First Comptroller of the Treasury.

Sec. 5 authorizes the appointment of deputies by assessors, if any are needed, to be paid by them, and providing proper securities against pocketing the money.

Sec. 6 prescribes the duties of those liable to the operations of the law as to lists of taxable things to be furnished assessors.

Sec. 7 to 16 inclusive prescribes the duties of the officers and others relative to lists, the correction of errors, etc.

Sec. 17 provides for the pay of assessors—\$3 per day for making arrangements and giving instructions to assistants, and \$5 per day for hearing appeals, revising valuations, making out lists, with \$1 additional for every hundred names in the tax lists. The pay of assistants is \$3 for each day, actually employed, and \$1 for each hundred names in their lists. Reasonable allowances for stationery are to be paid. In California, Oregon and the Territories, the Secretary of the Treasury is authorized to fix additional rates, such as may secure the services of competent persons, but not to exceed the rates usually paid to similar officers in their respective States and Territories.

Sec. 17 to 33 point out the *modus operandi* of transferring the tax money from the pockets of the people to the treasury, without defalcation or discount, and contain sundry provisions intended to secure faithfulness and punctuality in the premises.

Sec. 34 provides that collectors shall receive a commission of four per cent. upon the first hundred thousand dollars collected by them and paid into the treasury, and two per cent. on all sums over one hundred thousand dollars,

but in no case are the emoluments of a collector to exceed ten thousand dollars, including the pay of his deputies, but not expences for stationery. Allowances, in certain cases, are authorized over and above the per centage, but not to increase the pay above the indicated maximum.

Sec. 25 provides for relief in certain cases when distraint shall be unjustly made.

Sec. 36 states what shall be evidence of sale in case of distraint.

Sec. 37 prescribes the duty of the President in the event that the law cannot be executed in any State or Territory or part thereof.

Sec. 38 authorizes the officers appointed under the act to assess and collect the direct tax imposed by the act of August 5th, 1861, when payment thereof has not been assumed by the State or Territory.

Sec. 39 to 56 particularly relate to the manufacture and sale of spirituous and malt liquors, imposing a duty of twenty-five cents per gallon upon all spirits that may be distilled and sold or removed from the distillery for consumption, after the first of the present month, and from and after the same date a duty of one dollar per barrel on all beer, lager, porter, ale, or other fermented liquors, by whatever name known, that may be manufactured and sold or removed for consumption within the United States or the Territories.

The members of Congress appear to have been well acquainted with the many tricks and schemes so often resorted to by manufacturers and dealers in spirituous and fermented liquors to evade local statutes, and some very stringent rules have been provided for their observance, which those interested had better make themselves acquainted with before engaging extensively in such enterprises, lest they involve themselves in pecuniary difficulties. A vast amount of revenue is expected to be derived from those sources, and a very minute and systematic mode of book-keeping by distillers and manufacturers is instituted to prevent any evasion of the provisions of the enactment that may be attempted.

Sec. 57 to 63 inclusive provide for licensing certain trades and occupations after the first day of August instant, stating the conditions upon which licenses can be obtained, and the penalties for non-observance of the law.

Sec. 64 declares that bankers shall pay for each license one hundred dollars; auctioneers, twenty dollars; wholesale dealers in spirituous, vinous and malt liquors, one hundred dollars; retail dealers in groceries, goods, wares or merchandize of foreign or domestic manufacture, ten dollars; wholesale dealers in merchandize, not including spirits, fifty dollars; pawnbrokers, fifty dollars; rectifiers of spirituous liquors when the amount rectified does not exceed five hundred bonds, twenty-five dollars, and twenty-five dollars for each additional five hundred bonds; distillers, fifty dollars; distillers manufacturing less than three hundred barrels per year, twenty-five dollars; distillers of apples and peaches, when the quantity produced per year does not exceed one hundred and fifty barrels, twelve and a-half dollars; brewers, fifty dollars; brewers manufacturing less than five hundred barrels per year, twenty-five dollars; hotel, inn and tavern keepers, first class, two hundred dollars; second class, one hundred dollars; third class, seventy-five dollars; fourth class, fifty dollars; fifth class, twenty-five dollars; sixth class, fifteen dollars; seventh class, ten dollars; and eighth class, five dollars; vessels and steamers providing passengers with board and lodgings, twenty-five dollars; eating houses, ten dollars; brokers, fifty dollars; commercial brokers, fifty dollars; land warrant brokers, twenty-five dollars; tobaccoists, ten dollars; theatres, one hundred dollars; circusses, fifty dollars; jugglers, twenty dollars; and for all other exhibitions, ten dollars; bowling alleys and billiard rooms, for each alley and table, five dollars; confectioyers, horse dealers, keepers of livery stables, cattle brokers, tallow chandlers, soap makers, and coal-oil distillers, each ten dollars; retail peddlers, first class, twenty dollars; second class, fifteen dollars; third class, ten dollars; fourth class, five dollars; wholesale peddlers, fifty dollars; jewelry peddlers, twenty-five dollars; apothecaries, ten dollars; manufacturers who produce over one thousand dollars worth annually, ten dollars; photographers, when receipts do not exceed five hundred dollars, ten dollars, over five hundred and under a thousand, fifteen dollars; when