

feel something like a man that was building the Temple in former days, he said "I am doing a great work, hinder me not; why should I come down?" If we as Elders, as Saints of the Most High could comprehend the responsibilities that rest upon us, and the obligations that rest upon us, we should feel when these little things come in our way, and we should say, "Get thee behind me Satan." We should feel as this man said, I am doing a great work, and I myself and my family and all my interests, and in fact everything that I have are bound up in the kingdom of God. I am a servant of the great Jehovah; God is my father; he has established his kingdom upon the earth. I am one of his servants, one of his Elders, and I am trying to help to build up his kingdom, and to introduce a reign of righteousness, to roll back the dark cloud that has overspread the world, and to do something that will tend to roll forth the redeemer's kingdom, and therefore I cannot condescend to the worldly vanity that I see around me. This would be the feeling of all the Elders and of all Saints, if they felt right and realized their true positions and responsibilities, and they would feel moreover a good deal as all good men feel who know themselves and feel correctly their calling. They would likewise feel that if men for generations past have been erring and going astray for want of the knowledge of the laws of God, and that if God called out men to carry the message of life and salvation to this generation that they would go and try, if they died while trying, and thus enable mankind to approach God and to conduct themselves aright, and also teach their families the first principles of true government, that peradventure with the united efforts and co-operations of the priesthood and the members of the church and kingdom of God upon the earth they might be able to introduce a reign of righteousness into the world. This would be the feeling that would exist. It is just as some men are over a picnic. Don't you know how men will twist and pick and cinge to get hold of a dollar or two? If men would be as valiant in trying to pray to God to give them wisdom and power to control themselves and their thoughts and passions, then in all their business transactions they would feel that they know themselves to be accepted of the Almighty. They would feel and know that they had ears to hear and hearts to understand and comprehend the mind and will of God; they would then feel ten thousand times more interest in the kingdom and to work for the spread of true and holy principles, and in all things pertaining to the great work in which they are engaged than in those little temporal matters. Yet, notwithstanding all our experience, how anxious we are about the one and how careless about the other, yet our father is merciful and remembers that we are but poor, weak, erring creatures. He knows the things that are transpiring, and he comprehends all our faults and infirmities, and hence he is merciful unto us, and really we ought sometimes to be ashamed of our own acts.

Many of you have doubtless heard people talk, and say why I thought I could get a living better, get more money and clothes and everything I needed. Yes, this is the way many felt, and they came here to the gathering place of the saints with a view to get rich, that they might eat and drink, get plenty of beer, spirits and wine, such as was made in the old countries and in the Eastern States, whereas men should come with a feeling to build up the kingdom of God. Not that you need be united with the Temperance Society, for our religion comprehends all that is good in that society. Is there a temperance society or principle necessary? We have it. Is there any good principle in the peace society? We have it with us; it is all comprehended in our holy religion.

Now, Jesus said to his disciples, "Peace I leave with you, my peace I give unto you; not as the world giveth, give I unto you. Let not your hearts be troubled, neither let it be afraid." In another place he says, when speaking to his disciples, "Let not your heart be troubled; ye believe in God, believe also in me. In my Father's house are many mansions: if it were not so, I would have told you. I go to prepare a place for you. And if I go and prepare a place for you, I will come again and receive you unto myself; that where I am, there ye may be also."

Peace is the gift of God. Do you want peace? Go to God. Do you want peace in your families? Go to God. Do you want peace to brood over your families? If you do, live your religion, and the very peace of God will dwell and abide with you, for that is where peace comes from, and it don't dwell anywhere else. We had peace societies in the world, it is true, for many years, but what have they done? Simply nothing, but peace is good, and I say seek for it, cherish it in your bosoms, in your neighborhoods, and wherever you go among your friends and associates, for they are good principles and dwell in the bosom of God, and if we only get that peace that dwells in the bosom of God all will be right.

Remember that it is a great deal better to suffer wrong than to do wrong. We have enlisted in this kingdom for the purpose of working righteousness, growing up in righteousness and in purity that we might have a heaven in our families, in our city and neighborhoods, a Zion right in our midst, live in it ourselves and persuade every body else to abide its holy laws. Philosophers have been seeking after and searching into philosophy. The Lord has revealed unto the great family of heaven and of earth, and he is continually

communicating his will and giving us good principles. Others have been trying to understand the things of God by their various creeds and systems, but we have got all the truth combined, instead of having a multitude of systems. There is not a religion upon the face of the earth but has truth in it that is embraced in our religion, for it embraces all truth that has or will exist, so far as we can comprehend it. Consequently our religion is something like the religion of Moses. You remember that Moses had a rod, and the magicians had rods; the magicians cast down their rods, and through some power and influence they became serpents. When Moses cast down his, through some power and influence superior to that of the magicians, it swallowed up theirs. We have cast down our rod, we have set up our standard, and it will swallow up all the rest.

Is there a true principle of science in the world? It is ours. Are there true principles of music, of mechanism, or of philosophy? If there are, they are all ours. Is there a true principle of government that exists in the world anywhere? It is ours, it is God's; for every good and perfect gift that does exist in the world among men proceeds from the "Father of lights, with whom there is no variableness, neither shadow of turning." It is God that has given every good gift that the world ever did possess. He is the giver of all good principles, principles of law, of government and of every thing else, and he is now gathering them together into one place, and withdrawing them from the world, and hence the misery and darkness that begin to prevail among the nations; and hence the light, life and intelligence that begin to manifest themselves among us.

But, again, in relation to government, who can govern the human family? The world have tried it, with all their great spirits, with all their power and authority, and what have they done among the nations of the earth? They have had misery pressed down, shaken together and running over. At the same time there has been many good principles among the nations of the earth: many good and equitable laws, and among the rest religion and politics have had a liberal share, and every thing else has had some good in it; but mankind have not been able to introduce the millennial reign, and who knows how the Lord and those to whom he will give wisdom, will govern mankind? It cannot be known; man never could and never will be able to govern his fellows, except the power, the wisdom and the authority be given from heaven.

We have had a great deal of talk about republican governments, and look what a specimen we have before us. Look at the desolation and destruction that prevails through this once happy land. I ask the question, can man govern himself? No, he cannot; and unless the Lord takes the government and introduces correct principles, it cannot be done; the intelligence we have will never do it, and in fact nothing but the light and intelligence of the Most High will enable us to progress in the things of the kingdom of God; and how few there are that can govern themselves. What will enable you, brethren and sisters, to govern yourselves? The Spirit of God, and you cannot do it without the Spirit of the living God dwelling in you, and the light of revelation, or else you cannot do it.

If you get the gift of the Holy Ghost and walk in the light of the countenance of the Lord you can govern yourselves and families, that is, if you retain it by your good works. You may govern people in a certain kind of way, as they have done in former days, but you will need the Spirit of the living God to dwell in your bosoms. What would be the effect of such a government? If carried out, it would be as we sing sometimes, that

"Every man in every place
Will meet a brother and a friend."

When you get the Spirit of God, you feel full of kindness, charity, long-suffering, and you are willing all the day long to accord to every man that which you want yourself. You feel disposed all the day long to do unto all men, as you would wish them to do unto you. What is it that will enable one man to govern his fellows aright? It is just as Joseph Smith said to a certain man who asked him, "How do you govern such a vast people as this?" "O," says Joseph, "it is very easy." "Why," says the man, "but we find it very difficult." But, said Joseph, it is very easy, for I teach the people correct principles and they govern themselves; and if correct principles will do this in one family they will in ten, in a hundred and in ten hundred thousand. How easy it is to govern the people in this way! It is just like the streams from City Creek; they spread through the valleys and through every lot and piece of lot. So it is with the government of God, the streams of life flow from the great fountain through the various channels which the Almighty has opened up, and they spread not only throughout this city but throughout the world, wherever there are any saints that have yielded obedience to the commandments of God. The fountain is inexhaustible, and the rivers of life flow from the fountain unto the people.

The Lord said that his people should be willing in the day of his power, and this principle commands the influence of his good spirit, connects with the fountain, with the intelligence that dwells in the bosom of God, it is that which lights and fills every bosom, and enters into every house and every family and every heart; all are made glad with the joys of the Spirit of God, under its benign influence they are made to feel that the yoke of Christ is easy and his burden is light.

This is the feeling that governs the saints and controls them in all their acts, and this spirit has commenced to spread abroad and will continue to spread until the earth shall be full of the knowledge of God as the waters cover the great deep.

Some in speaking of war and troubles, will say are you not afraid? No, I am a servant of God, and this is enough for Father is at the helm. It is for me to be as clay in the hands of the potter, to be pliable and walk in the light of the countenance of the Spirit of the Lord, and then no matter what comes. Let the lightnings flash and the earthquakes bel low, God is at the helm, and I feel like saying but little, for the Lord God Omnipotent reigneth and will continue his work until he has put all enemies under his feet, and his kingdom extends from the rivers to the ends of the earth.

Brethren, God bless you, in the name of Jesus: Amen.

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THE EXCISE TAX LAW.

Sec. 111. And be it further enacted, That any person or persons having in charge or trust, as administrators, executors, or trustees of any legacies or distributive shares arising from personal property, of any kind whatsoever, where the whole amount of such personal property, as aforesaid, shall exceed the sum of one thousand dollars in actual value, passing from any person who may die after the passage of this act possessed of such property, either by will or by the intestate laws of any State or Territory, or any part of such property or interest therein, transferred by deed, grant, bargain, sale, or gift, made or intended to take effect in possession or enjoyment after the death of the grantor or bargainor, to any person or persons, or to any body or bodies politic or corporate, in trust or otherwise, shall be, and hereby are, made subject to a duty or tax, to be paid to the United States as follows, that is to say:

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, to the person who died possessed of such property, as aforesaid, at and after the rate of seventy-five cents for each and every hundred dollars of the clear value of such interest in such property.

Second. Where the person or persons entitled to any beneficial interest in such property shall be a descendant of a brother or sister of the person who died possessed, as aforesaid, at and after the rate of one dollar and fifty cents for each and every hundred dollars of the clear value of such interest.

Third. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the person who died possessed, as aforesaid, at and after the rate of three dollars for each and every hundred dollars of the clear value of such interest.

Fourth. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the person who died possessed, as aforesaid, at and after the rate of four dollars for each and every hundred dollars of the clear value of such interest.

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, at and after the rate of five dollars for each and every hundred dollars of the clear value of such interest: Provided, That all legacies or property passing by will, or by the laws of any State or Territory, to husband or wife of the person who died possessed, as aforesaid, shall be exempt from tax or duty.

Sec. 112. And be it further enacted, That the tax or duty aforesaid shall be a lien and charge upon the property of every person who may die as aforesaid, until the same shall be fully paid to and discharged by the United States; and every executor, administrator, or other person who may take the burden or trust of administration upon such property shall, before taking such burden or trust, and before paying and distributing any portion thereof to the legatees or any parties entitled to beneficial interest therein, pay to the collector or deputy collector of the district the amount of the duty or tax, as aforesaid, and shall also make and render to the assistant assessor of the district a schedule, list, or statement of the amount of such property, together with the amount of duty which has accrued or should accrue thereon, verified by his oath or affirmation, to be administered and certified thereon by some magistrate or officer having lawful power to administer such oaths, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, which schedule, list, or statement shall contain the names of each and every person entitled to any beneficial interest therein, together with the clear value of such interest, which schedule, list, or statement shall be by him delivered to such collector; and upon such payment and delivery of such schedule, list, or statement, said collector or deputy collector, shall grant to such person paying such duty or tax a receipt or receipts for the same in duplicate, which shall be prepared as is hereinafter provided; such receipt or receipts, duly signed and delivered by such

collector or deputy collector, shall be sufficient evidence to entitle the person who paid such duty or tax as having taken the burden or trust of administering such property or personal estate to be allowed for such payment by the person or persons entitled to the beneficial interest in respect to which such tax or duty was paid; and such person administering such property or personal estate shall be credited and allowed such payment by every tribunal which, by the laws of any State or Territory, is or may be empowered to decide upon and settle the accounts of executors and administrators; and in case such person who has taken the burden or trust of administering upon any such property or personal estate shall refuse or neglect to pay the aforesaid duty or tax to the collector or deputy collector, as aforesaid, within the time hereinbefore provided, or shall neglect or refuse to deliver to said collector or deputy collector the schedule, list, or statement of such legacies, property, or personal estate under oath, as aforesaid, or shall deliver to said collector or deputy collector a false schedule or statement of such legacies, property, or personal estate, or give the names and relationship of the persons entitled to beneficial interests therein untruly, or shall not truly and correctly set forth and state therein the clear value of such beneficial interest, or where no administration upon such property or personal estate shall have been granted or allowed under existing laws, the proper officer of the United States shall commence such proceedings in law or equity before any court of the United States as may be proper and necessary to enforce and realize the lien or charge upon such property or personal estate, or any part thereof, for which such tax or duty has not been truly and justly paid. Under such proceedings the rate of duty or tax enforced shall be the highest rate imposed or assessed by this act, and shall be in the name of the United States against such person or persons as may have the actual or constructive custody or possession of such property or personal estate, or any part thereof, and shall subject such property or personal estate, or any portion of the same, to be sold upon the judgment or decree of such court, and from the proceeds of such sale, the amount of such tax or duty, together with all costs and expenses of every description to be allowed by such court, shall be first paid, and the balance, if any, deposited according to the order of such court, to be paid under its direction to such person or persons as shall establish their lawful title to the same. The deed or deeds, or any proper conveyance of such property or personal estate, or any portion thereof, so sold under such judgment or decree, executed by the officer lawfully charged with carrying the same into effect, shall vest in the purchaser thereof all the title of the delinquent to the property or personal estate sold under and by virtue of such judgment or decree, and shall release every other portion of such property or personal estate from the lien or charge thereon created by this act. And every person or persons who shall have in his possession, charge, or custody, any record, file, or paper, containing or supposed to contain any information concerning such property or personal estate, as aforesaid, passing from any person who may die, as aforesaid, shall exhibit the same at the request of the collector of the revenue, his deputy, or agent, and to any law officer of the United States, in the performance of his duty under this act, his deputy or agent, who may desire to examine the same; and if any such person, having in his possession, charge, or custody, any such records, files, or papers, shall refuse or neglect to exhibit the same on request, as aforesaid, he shall forfeit and pay the sum of five hundred dollars; and in case of any delinquency in making the schedule, list, or statement, or in the payment of the duty or tax accruing, or which should accrue thereon, the assessment and collection shall be made as provided for in the general provisions of this act: Provided, In all legal controversies where such deed or title shall be the subject of judicial investigation the recital in said deed shall be presumed to be true, and that the requirements of the law had been complied with by the officers of the government.

Sec. 113. And be it further enacted, That whosoever by this act any license, duty, or tax of any description has been imposed on any corporate body, or property of any incorporated company, it shall be lawful for the Commissioner of Internal Revenue to prescribe and determine in what district such tax shall be assessed and collected, and to what officer thereof the official notices required in that behalf shall be given, and of whom payment of such tax shall be demanded.

Sec. 114. And be it further enacted, That all articles upon which duties are imposed by the provisions of this act, which shall be found in the possession of any person or persons for the purpose of being sold by such person or persons in fraud thereof and with the design to avoid payment of said duties, may be seized by any collector or deputy collector who shall have reason to believe that the same are possessed for the purpose aforesaid, and the same shall be forfeited to the United States. And the proceedings to enforce said forfeiture shall be in the nature of a proceeding in rem in the circuit or district court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction. And any person who shall have in his possession any such articles for the purpose of selling the same, with the design of avoiding payment of the duties imposed thereon by this act, shall be liable to a penalty of one hundred dollars, to be recovered as hereinbefore provided.