whether or not they were written. In newspaper interviews they are generally submitted orally, and commonly answers are given the same way. In one letter Mr. Smith denies that they were submitted; in the other he affirms it. As a lawyer he must remember the maxim, falsus in uno falsus in omnibus. Having discredited himself as a witness in one prominently essential particular, how can he, as lawyer or juror, give credence to any part of his own testimony? The logical result of the situation is that he is an unreliable witness, judged by his own words.

On the other hand, Mr. Spencer and others state the circumstances with such minuteness of detail and certainty of knowledge in all particulars, that there is no room for question. They had the interrogatories written. In that they are uncontradicted. Mr. Smith says he did not see them. They wrote the answers in his presence, and reread some of them to him. This is not controverted. Mr. Smith says the written answers were not submitted to him "for correction" hence he is not bound by them. How often people could escape responsibility upon that plea! The interview was in the possession of the NEWS a few days after it took place, while it was fresh in the minds of those present. Mr. Smith's denial of certain facts, and his recollection of what occurred, is after months have elapsed, and then is shown to be contradictory in itself.

As to the fact that Mr. Smith did not know the interview was to be published: neither did Mr. Spencer or the others, so far as the NEWS was concerned. It was probably the nature of the answers, and the absolute certainty of the correctness of the report, that suggested the publication. And we dissent from Mr. Smith in his conclusion that a proper Serification of the interview required its submission to himself and Mr. Luff; or that there was the least advantage taken of him in publishing what he said as the official representative of the organization over which he presides; or that there was any discourtesy shown him or intended, either now or then; or that he has been misrepresented at all, so far as Elder Spencer and his associates are concerned. We do this with feelings of due consideration for the position in which he finds himself, and with a sincere desire to treat him kindly and fairly, and at the same time to maintain truth and justice.

Parting from the subject, there are some points upon which we will agree with Mr. Smith. These are that, plain, simple and straightforward as the questions were, he was "baffled" by them; that his answers thereto are "absurd" from the standpoint of the organization which he heads, but not altogether so from the basis of fact; and that his followers are not "bound" by them in the sense that he possesses any divine authority to direct those who may be preaching any principles of the Gospel. Further, we would have avoided any newspaper discussion of this character were it not that Mr. Smith insisted upon it; and we have sought to deal with the matter in a reserved way so as not to cause unnecessary heartburnings or ill will on the part of anyone.

STATE CAN NOT TAX.

Attorney General Bishop today transmitted the following opinion, affecting State taxation of personal property upon Indian or military reservations, to the State board of equalization:

To the Honorable State Board of Equalization, Salt Lake City, Utah:

Gentlemen—Replying to your favor of recent date, in which you ask to be advised whether personal property (merchandise) situated upon Indian and military reservations, can be taxed, I have to advise you that I am of the opinion the State has no power to impose taxes upon this class of property, on the ground that it possesses no jurisdiction over the subject matter for such purpose. The rule is well settled that no state can impose taxes on persons, property or other subjects of taxation which are not within its jurisdiction. The sovereign power of this country is apportioned by the Federal Constitution, between the state and general government, which gives to each an exclusive jurisdiction over certain things.

Taxation is based upon the theory, that it is necessary to enable the state to carry into effect its mandates and perform its manifold functions; the citizen pays the tax in order to secure the enjoyment of the benefits and advantages of organized society. The general rule governing taxation, in so far as it relates to who or what shall be taxed may be said to be as follows:

Every person within a state owing temporary or permanent allegiance to it, all property of every description within the state and entitled to the protection of its laws, and every private franchise, privilege, business or occupation is subject to be taxed by the state in return for the benefits and protection anticipated and received from state government. We have already seen that persons or property not within the territorial limits of a state cannot be taxed. The reasons for this are obvious when considered in connection with the above general rule, for in such cases the state affords no protection, and there is nothing for which taxation can be an equivalent. The question therefore arises whether Indian or military reservations are under the exclusive jurisdiction of the general government or that of the state government.

In the case of the Fort Leavenworth Railroad company vs Lowe, 114, U. S. Justice Field delivering the opinion lays down the following rules with respect to the accusation of exclusive jurisdiction by the United States over lands within the limits of a state:

1. By purchase with the consent of the State. 3. By cession from the State. 2. By reserving to its use, upon the admission of the several states comprising portions of the public domain, lying north and west of the Ohio river, which is acquired as the result of the Revolutionary war, from Great Britain or cessions from certain states and that still larger territory lying between the Mississippi river and the Pacific ocean acquired by cession from foreign countries.

When title is acquired by either of the two first methods without reservation, the federal jurisdiction is exclusive of Statalle jurisdiction. Under the third or last pointed out, the United States is vested with absolute title by reason of the cession to foreign countries, and under the usual custom of reservations of portions thereof for specific purposes, upon admission of states into the union, the title to these portions remains in the government and does not pass to the states. These reservations have been found necessary that the functions of the general government may be carried out, and to prevent its operations from being "crippled, embarrassed or perhaps wholly obstructed at the will or caprice of those, who for the time being wielded the authority of the other."

Take for instance persons who own and conduct a store upon an Indian reservation, they can do so legally only by authority of Congress which has assumed to regulate such matters. Section 2127 of the Revised Statutes, provides that any loyal person, citizen of the United States of good moral character, shall be permitted to trade with any Indian tribe upon giving bond to the United States in the penal sum of not less than five thousand and not more than ten thousand dollars, etc., and must have a license from the superintendent of Indian affairs, or Indian agent or sub-agent; this license for good cause, may be refused absolutely or may be, for similar reasons, revoked.

The President may prohibit the introduction of any goods, etc., into such country and revoke also license therein. The penalty for the violation of these rules may be found in section 2133 of the Revised Statutes: "Any person, other than an Indian who shall attempt to reside in the Indian country as a trader, or to introduce goods, or trade therein without such license, shall forfeit all merchandise offered for sale to the Indians, or found in their possession, and shall moreover be liable to a penalty of five hundred dollars."

Thus it will be observed that Congress has assumed to legislate generally upon subjects within such territory.

Now suppose the State should attempt to impose a tax upon property situated therein, does it not clearly appear that an unavoidable conflict of jurisdiction between the federal and state governments would ensue and that if the State had jurisdiction to impose a tax, the powers of the general government to carry out the will of Congress would be practically abrogated and destroyed?

Subdivision 2 of section 3 of the enabling act, among other things, provides "That the people inhabiting said proposed states do agree and declare that they forever disclaim all right to the unappropriated public lands lying within said limits or held by any Indians or Indian tribes; and that until the title thereto shall have been extinguished by the United States, the same shall be and remain subject to the disposition of the United States, and said Indian lands shall remain under the absolute jurisdiction and control of the Congress of the United States." The same provision may be found in the Constitution, see art. 3, subdivision 2.

Under these provisions it would seem quite clear that in admitting this