

## THE EVENING NEWS.

PUBLISHED DAILY, SUNDAYS EXCEPTED; AT FIVE O'CLOCK.

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BRIGHAM YOUNG,  
EDITORS AND PUBLISHERS.

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### CO-OPERATIVE SOUP.

The recent raid of the Collector of Internal Revenue upon several of the co-operative institutions in this Territory, and the required payment of amounts aggregating in the sum of about fifty thousand dollars as tax upon the notes or due bills issued by them, have caused a great deal of comment in the community.

We think the course of Collector Hollister will not be condemned by thoughtful people when all the circumstances are understood. No man is rightly to be blamed who conscientiously discharged his duty. And errors resulting from zeal to fill a position honorably are far more pardonable than neglect, carelessness and indifference to anything but drawing a salary, faults which are not altogether unknown in officers of the government and some other.

The law of the land in relation to this matter was enacted in 1873, and reads as follows:

"Sec. 12. That every person, firm, association, etc., than national bank associations, and every corporation, State bank, State banking association, shall pay a like tax of ten per centum on the amount of their own notes used for circulation and paid out by them."

— "Sec. 13. That every person, firm, association, corporation, State bank or State banking association, and also every national banking association, shall pay a like tax of ten per centum on the amount of notes of any person, firm, association other than a national banking association, or of any corporation, State bank, or State banking association, or of any bank, etc., of a municipal corporation, used for circulation and paid out by them."

This was in addition to or modification of the Internal Revenue laws already in force. It will be found, on referring to them, that the notes specified in the above section are such as are "calculated or intended to be used as money," and as such received and paid out by regular banks and banking associations. (See United States Revised Statutes, sec. 5, 408.)

The scrip or due bills issued, for instance, by the Brigham City Co-operative Institution are only intended for use by the employees of the corporation, to facilitate the exchange of the commodities manufactured or produced by themselves. It is not redeemable in money. It does not circulate as money. It could not be deposited in any bank or by any bank as money. Cash is exceedingly scarce in the community where this paper has been used. The people engage in different branches of industry, and some kind of paper is almost essential to their convenience as a self-supporting society. To keep accounts of all the different varieties of barter and exchange involved in their system would require an army of clerks, and a battalion of managers, and would involve the concern in confusion and difficulty.

We are aware, of course, that this has nothing to do with the law if it applies to the case at issue. But we are of the opinion that this is still an open question, and while we would not counsel resistance to the requirements of any constitutional enactment, we think it might be practicable to test the matter in the courts to prove whether a law evidently intended to tax paper in general circulation as money, applies to due bills only redeemable in articles produced by the industry of the people who have the notes.

### COUNTY MASS CONVENTION.

PURSUANT to the call of the Territorial Central Committee, a meeting was held at noon to-day, in the County Court House, for the purpose of electing eighteen delegates to the Territorial Convention, to take place October 7, 1872.

Called to order by D. O. Calder, Esq. John T. Caine, Esq., was chosen president of the convention. Mr. John Henry Smith and Mrs. Emmeline B. Wells vice-presidents. Mr. David McKenzie secretary, and Mrs. Hannah T. King assistant secretary.

Prayer was offered by Elder Angus M. Cannon.

The president was authorized to appoint a committee of five, which was afterwards amended to seven, to nominate delegates. The following were appointed: Alex. C. Pyper, Henry Dunwoody, Adam Spies, Mrs. Galusha, W. Smith, R. V. Morris, Samuel Benson and Mrs. Elizabeth Howard. The committee were instructed to select the delegates as far as practicable to represent each precinct.

After they had retired, G. W. Penrose, being called upon for a speech, responded and made some remarks upon the political status of the members of the People's Party, the propriety of selecting good and wise men for office, and the necessity of union and general action at the polls.

Judge Snow was called upon and made a speech upon the sanitary condition of the people, the duties of their representatives, the powers of legislation to rectify grievances or regulate belief, and the right of citizens to civil and religious liberty.

The committee having returned reported the following, which was unanimously adopted and established by the convention:

Your committee, which had selected a delegation of delegates to the Territorial Convention, to be held on the 7th prox., respectfully present the following names as delegates to represent Salt Lake County at the coming Territorial Convention:

Wm. H. Hooper, Hannah A. King, John T. Caine, David O. Carter, Joe R. Winsor, Elias D. Young, A. M. Cannon, Sarah M. Kimball, Jos. L. Rawlins, Wilford Woodruff, John D. Williams, Jennings, George Heywood, James

Crane, David B. Brinich, Isaac M. Stewart, Louis Mouley, Thos. A. Wheeler.

Respectfully submitted,

A. C. CALDER, Chairman.

The following were nominated by the chair and sustained by unanimous vote as alternates: For the first two delegates, A. H. Raleigh; 2d two, Judge Snow; 3rd, Jess W. Fox; 4th, Wm. Thorne; 5th, Emmeline B. Wells; 6th, George J. Taylor; 7th, Samuel Benson; 8th, Reuben Miller; 9th, Ezekiel Holman.

The President and Secretary were authorized to furnish each delegate with credentials certifying to the fact that he or she was a member of the co-operative institutions in this Territory, and the required payment of amounts aggregating in the sum of about fifty thousand dollars as tax upon the notes or due bills issued by them, have caused a great deal of comment in the community.

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Mr. C. W. Penrose offered the following which were unanimously adopted as the sense of the convention:

PRIMACY AND RESOLUTION.

WHEREAS, The Hon. George Q. Cannon has fully and satisfactorily represented the people of Utah before the consecutive terms in the Congress of the United States, laboring diligently, watchfully and with increasing regard for their best interests and the growth, prosperity and development of the whole Territory; therefore,

Resolved, That we hereby endorse and approve of his official acts during his term in the Senate, and that the records of the country, where deeds and conveyances are recorded, do not show that the land had been sold at the date of the application for patent, we do not dissent therefore, and the company, or its grantees, will be permitted to establish the fact of such prior sale by it.

If the company, or its grantees, will be required to prove that he or she is an actual settler upon the land, and a qualified pre-emptor, and that the records of the country, where deeds and conveyances are recorded, do not show that the land had been sold at the date of the application for patent, we do not dissent therefore, and the company, or its grantees, will be permitted to establish the fact of such prior sale by it.

If the company, or its grantees, will refuse to appear and offer any testimony, and the proofs submitted by the company, or its grantees, in support of their claim, are not sufficient, then we do not dissent therefore, and the company, or its grantees, will be permitted to establish the fact of such prior sale by it.

As the law requires, the proceeds of the sales of such lands to be paid to the company, payment therefore must be made with cash, and not with military bounty land warrants or agricultural college scrip; nor can a pre-emption filing therefor be discontinued into a homestead.

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