lishes and maintains its own true National representative character, and guards against centralization and local or sectional dominance. By awarding to such delegates the privilege of remaining permanent members and participating in all the doings of the ASSOCIATION except voting, by continuing to pay the annual dues; and by the section on admission of permanent members by *application* without the expense of attending an annual meeting, the door is kept wide open for every member in good standing in the recognized State and local medical societies to make himself or herself a member of the NATIONAL ASSOCIATION whenever he chooses to do so.

Consequently, the present Constitution and By-laws are more liberal and more in harmony with every legitimate interest of the medical profession in the United States and their representative or delegate feature is far more in accord with the modes of thought and action of all English-speaking people, than is the substitute proposed by the Committee on Revision. Then why not stop wasting valuable time every year in tinkering constitutions and by-laws? Neither the legitimate interests of the ASSOCIATION nor the value of its JOURNAL will ever be advanced by mere constitutional or by-law changes. They can be advanced only by such earnest, thoughtful, persistent work as will bring to every general meeting better addresses; to every Section more original papers and more thorough discussions; and to the JOURNAL more and better material for its pages. More patient scientific research, more complete aggregation of facts and close deductive reasoning, and more care in the preparation of papers, with less desultory talk or office hunting, should be the motto of every friend of the AMERICAN MEDICAL ASSOCIATION, not only at the coming meeting in San Francisco, but at all the meetings of the future. At least, such are the deliberate sentiments of one who has studied the practical working of medical organizations, and all other interests of the medical profession for nearly sixty years.

Chicago, Jan. 23, 1894.

Yours truly,

N. S. DAVIS.

The Income Tax.

To the Editor:—The determination of Congress to adopt the income tax as a source of revenue, calls for some remarks on its application to practitioners of medicine. It is to be noted that there are no exemptions in the bill in favor of certain methods of earning a living, but that all incomes, no matter how created, are lumped together. Justice would seem to require a distinction to be made between certain and permanent incomes and those which are precarious. Some incomes result from investments and require no expenditure of work or money to earn them, on the part of those by whom they are enjoyed. Others are derived through personal services rendered to employers or the public, and perhaps inadequately paid for. Some incomes are not diminished by the temporary illness or absence from duty of their earners, while others are immediately arrested when they are even for an hour off duty. The President may go fishing for a week, and his *per diem* is paid as punctually as if he were at work in his office. But a medical man takes a holiday or occupies a sick bed only by paying a penal fine for the privilege. Nevertheless, the bill treats both incomes alike. The exemption of small incomes from the tax is not unjust, inasmuch as a minimum living income should be exempted, and also because small incomes are generally precarious and earned by personal services. But a medical man's personal service is even more disadvantageous than that of a mechanic working for wages in a factory. The latter is sure of pay for every hour he works; the doctor has all the risk of collecting his dues. Again, if the me-

chanic falls ill, his wages stop; but, on recovery, he resumes his income as before his illness. The medical man falling ill loses his income during his incapacity, and further loses many patients; who used to treat with him regularly, to some other doctors. He not only suffers loss of a portion of his income for the work that he was unable to do, but breaks up his business to a certain extent also. Hence, the physician is in a worse plight as a payer of income tax than even a mechanic.

The bill, to be just, should make a distinction between precarious and permanent incomes; and a special exemption should be granted medical practitioners on account of the risks that their earnings are subject to, beyond those of any other members of the community. Certainly, in returning an estimate of income a physician should be entitled to deduct so many days for necessary recuperation and illness; he should make another deduction for the difficulty of collecting his fees; which all State laws seem to increase; and he should make a further deduction for the extra cost over lawyers, ministers, office holders, clerks and mechanics which he has to incur in carrying on his business. It is a well-known fact that doctors who seem very prosperous have to expend almost up to the margin of their earnings to keep up their business. This is a subject for the county societies to discuss and, if possible, take action upon.

W. P. WHERY, M.D.

Fort Wayne, Ind.

From Dr. Lewis.

CHICAGO, Jan. 22, 1894.

To the Editor:—Until you published Dr. Howle's answer—which is proper—to my communication on "Crime and Criminals," I hesitated to ask an explanation for the "heading" to my correspondence.

So, now, please state in the next number, that the "heading" to my correspondence was put to it in the JOURNAL office—not by me.

My objection to the JOURNAL heading is, that it is short three words; with these, it would read: "How to Encourage Criminals to Eschew Crime."

As to the answer, I beg leave to ask Dr. Howle to re-read my correspondence, for I am inclined to the opinion that he will find sufficient ground therein to justify his making a new version. This, however, I will leave to him and other readers of your most excellent JOURNAL to determine.

Respectfully, CHARLES J. LEWIS, M.D.

ASSOCIATION NEWS.

OMAHA, Jan. 28, 1894.

To the Editor:—Proposed Amendment to Art. II, Sec. 2, Constitution of the Nebraska State Medical Society:

"That any legally qualified practitioner shall be eligible for membership in this Society, whatsoever his source of education, provided that he or she proclaims in writing adherence to no particular dogma or line of practice other than rational medicine."

Will some one kindly answer the following: Is there any reason in Code or Constitution of AMERICAN MEDICAL ASSOCIATION why the above amendment should not be adopted by the Nebraska State Medical Society? If such is adopted does the Nebraska State Medical Society lose its affiliation with the AMERICAN MEDICAL ASSOCIATION? This amendment is to be voted on this year.

Respectfully, GEORGE WILKINSON,
Sec'y Nebraska State Medical Society.

American Medical Association.—Don't forget about that \$5 to be sent to Dr. J. B. Eagleson with your application for