

CLAIMS OF CONFEDERATE SOLDIERS

HEARING

BEFORE THE

COMMITTEE ON INVALID PENSIONS

HOUSE OF REPRESENTATIVES

SIXTY-FOURTH CONGRESS

FIRST SESSION

ON

H. R. 478

TO PAY TO CONFEDERATE SOLDIERS AND TO THE WIDOWS
OF CONFEDERATE SOLDIERS \$500, AND \$30 PER MONTH
DURING THE REMAINDER OF THEIR LIVES

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CLAIMS OF CONFEDERATE SOLDIERS.

COMMITTEE ON INVALID PENSIONS,
HOUSE OF REPRESENTATIVES,
Monday, June 19, 1916.

The committee met at 10 o'clock a. m., Hon. Joseph J. Russell (acting chairman) presiding.

Mr. RUSSELL. As the House meets at 11 o'clock to-day and a roll call has been ordered upon a bill reported from this committee, I suggest that we proceed with the hearing.

This hearing is upon H. R. 478, introduced by Mr. Tillman.
(The bill is as follows:)

[H. R. 478, Sixty-fourth Congress, first session.]

A BILL To pay to Confederate soldiers and to the widows of Confederate soldiers \$500, and \$30 per month during the remainder of their lives.

Whereas a large amount of money, approximating \$100,000,000, was secured and collected from the people of the South during the Civil War and the reconstruction period that followed, from the following named sources: First, from captured and abandoned property; second, from confiscated property; and, third, from the collection of cotton tax from eighteen hundred and sixty-three to eighteen hundred and sixty-eight; and

Whereas what is known as the "cotton tax" was illegally collected; and

Whereas the South prior to the Civil War and since that time abundantly proved her loyalty to the Union, gamely lost without murmuring four million slaves valued at \$2,000,000,000, gave to the country much in military service, and added much territory through the genius and diplomacy of her statesmen;

Whereas fifty years after the unfortunate struggle between the States there exists only a scattered remnant of the gray chivalry that rarely lost a battle, many of whom are maimed and unable to work;

Whereas it is desirable to destroy the last vestige of sectional feeling and emphasize the fraternal spirit that should obtain in a happily reunited country, and to permit a generous and a just Government to recompense in part the South for her losses not justified by the stern demands of war;

Whereas it is practically impossible to restore the "cotton tax" illegally collected, or other property confiscated, to the people from whom it was taken during and after the war; and

Whereas the surviving soldiers of the Confederacy are conspicuous and deserving representatives of said section: Therefore

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That upon the passage of this act there shall be paid to each soldier who served in the Confederate Army and to each widow of any Confederate soldier the sum of \$500, and that in addition to this payment such soldiers and such widows shall be paid quarterly the sum of \$30 per month each during the remainder of their lives.

SEC. 2. That this act shall be administered by the United States Pension Office.

SEC. 3. That to carry out the provisions of this act the sum of \$100,000,000 be, and the same is hereby, appropriated.

SEC. 4. That this act shall be in force from and after its passage.

Mr. RUSSELL. Whom do you desire to have appear first Mr. Tillman?

Mr. TILLMAN. Mr. Chairman, I introduce Col. J. Taylor Stratton, a Confederate veteran, of Richmond, Va., as the first speaker.

STATEMENT OF COL. J. TAYLOR STRATTON, OF R. E. LEE CAMP, NO. 1, CONFEDERATE VETERANS, RICHMOND, VA.

Col. STRATTON. Mr. Chairman and gentlemen of the Committee on Invalid Pensions, as a member of R. E. Lee Camp, No. 1, Confederate Veterans, of the city of Richmond, Va., the oldest Confederate organization in this country, I appear before your honorable committee in support, as best I may, of the bill now pending before you, which commends itself to my judgment, the principles of which meet my hearty approval and which I hope will receive your favorable consideration.

I consider it an opportune time to commend to you the bill offered by the Hon. John N. Tillman, of Arkansas, to make restitution to the Confederate soldier of the money collected by the United States Government from captured and abandoned property, confiscated property, and from the cotton tax collected from 1863 to 1868, as the passions and prejudices engendered by the war have passed away, and we are now declared a reunited people.

Thank God, it has been the proud prerogative of our American people to exemplify the teachings of a noble Christianity and so far as the War of the Sixties, to ascribe to each side sincerity of purpose and honesty of action, and to accord to each the privilege of preserving their hallowed memories, and cherishing their heroic past. We feel in such an atmosphere, where human prejudices have ceased to exist, and fraternal love reigns supreme, that "Man in the sunshine of the world's new spring stands transparent like some holy thing."

Is it a fact, are we indeed one, with common love, common hopes and common aspirations; bound in the cords of friendship stronger than the mystic ties of secret brotherhood? Do we regard with equal pride the heroic deeds of the Union and Confederate soldier which made glorious the name and fame of the American soldier? Now it does seem that from the St. Lawrence to the Gulf, from the broad Atlantic to the far off billows of the Pacific that every State is bound together in the strong bonds of a real union and all united in the lasting cords of brotherly love, now far across the dark waters of partisan political agitation and party strife calming with hallowed light, their troubled waves the star of real peace sheds its cheering rays. Truly peace has come. "God give His blessing on the fact and on the name."

As early as 1884 Gen. U. S. Grant wrote to Gen. John B. Gordon in reference to establishing a hospital in New York City for Confederate veterans, as follows:

You may rely upon me for rendering all the aid I can, in carrying out the design of our committee; hoping that your meeting will secure success and promising my support, financial and otherwise.

I am, yours, truly,

U. S. GRANT.

I have taken this from the records of the Confederated Southern Memorial Associations, one of the most influential and largest organizations of ladies in the United States.

When Lee Camp Soldiers' Home was established many, very many, contributions were made by Grand Army posts and Union veterans throughout the North. A distinguished Union soldier, and an officer in the Eleventh Vermont Infantry, being desirous of doing something

to aid the Confederate soldier made his pension, which was a large one, over to Lee Camp Soldiers' Home for the benefit of the veterans there. "No nobler act has ever been done in all the tide of time nor indeed can be; it doth all fullness fill." Long will our boys remember the generous action of this noble "Green Mountain boy."

Generous actions have been taken by the United States Government in caring for the graves of the Confederate dead on northern soil. The meeting at Gettysburg in 1913 showed a reunited soldiery, and as the men of the blue and the men of the gray stood upon that historic battle field it seemed indeed that all the "clouds that lowered upon our house were in the deep bosom of the ocean buried."

The South has appreciated these noble actions of the North, and when the call to arms was made during the Spanish-American War the sons of the Confederate soldiers, and even the old Confederate soldier himself, obeyed the call, and side by side with the Union veterans and their sons marched under the Stars and Stripes, and by their heroic devotion, added new luster to the American arms; and our President has recently called out the soldiers of our country to protect American interests on Mexican soil. Watch the southern boys, sons of Confederate soldiers, spring to arms and sweep away the Villas and Carranzas and plant the Stars and Stripes upon the halls of the Montezumas. I have made these allusions to show that the people of our common country are united, that the North has extended the olive branch, which has been accepted by the South. Even our war songs seem blended. Your *Tenting To-night* on the Old Camp Ground has been appropriated by us, and is sung by the boys in gray around many a camp fire, bringing back hallowed memories of days long ago; and our *Dixie* is heard in many northern music halls and at the head of your marching battalions—that *Dixie*, whose martial strains will ever inspire to lofty actions and heroic deeds the patriot sons of every clime.

Believing, then, that the expressions I hear all around of union and brotherly love are not hypocrisy, not a sham, nor a delusion, but a fact, we are emboldened to come before you gentlemen of the committee and ask you to pass the Confederate restitution bill offered by the Hon. Mr. Tillman, of Arkansas.

This bill proposes to return to the Confederate veterans, who served honorably in the Confederate States, Army or Navy (such service to be determined by the records of the United States War Department at Washington, D. C.), and to the widow of the said Confederate soldier, the money collected by the United States Government from captured and abandoned property, confiscated property, and collection of the cotton tax from 1863 to 1868. It should be returned to the Confederate soldiers as all of the captured and abandoned property was the property of either the Confederate soldier, or their parents or guardians, as no one else during the war, in the South, held title to property; if they did, it was inconsiderable. Even the horse of the cavalryman was his individual property, so was other captured property; it belonged to no government under the sun. The same is true of abandoned property, and as all this property rightfully belonged to the Confederate soldier, either by title or inheritance, it should be returned to him.

As to the cotton-tax collection, this is doubly so, if possible. No one owned cotton in the South during the war save the soldier himself

or his parents; all sons of the southern planters were in the Confederate Army. Now, as it is impossible to make restitution to the identical person from whom it was collected, or find the individual heirs of said person after the lapse of 50 years, and as the Confederate soldiers are the heirs of said persons, at least by implication, it does seem to be but poetic justice, and I believe real and legal justice, that restitution of the cotton-tax collection should be made to the Confederate soldier, especially as the collection of the cotton tax has been declared by the United States Supreme Court as illegally collected.

If from the land beyond the river the voices of those in the spirit world could come back to us they would say, Make restitution of this money to the old veterans of the South.

I again ask you to pass this bill. With your approval such restitution would be hailed with delight, I believe, by all our southern people, for all of the Confederate camps have indorsed it. It has also been indorsed by those large and influential organizations of southern women, the Confederate Southern Memorial Association, and the United Daughters of the Confederacy.

We feel that if this restitution is made it should be made at once, if the Confederate soldier is to be benefited thereby, for they are rapidly passing away. They have already passed over the hill top of time and are standing, as it were, upon the margin of the grave.

And now, gentlemen of the committee, we ask you to report favorably this bill, because we believe it is right, and you have ample precedent for such action.

In 1902 (Jan. 9) the Federal Government made restitution to the people of the South of the direct-tax fund and paid to Virginia alone the sum of \$442,702.77.

The United States Government has in recent years made payment to the Richmond College for occupancy of the property by the Federal authorities during the war or immediately thereafter, and to the Virginia Military Institute for damage done to their property during the war of several thousand dollars.

I ask you gentlemen to return with your approval this bill. The Confederate veterans want it. The Union veterans will, I believe, approve, and the good, noble, and true all over our land will approve your action.

Mr. RUSSELL. How many Confederate survivors of the Civil War are there?

Col. STRATTON. General, it is impossible to tell. I have tried in every way to find out exactly how many there were, but any statement about it would be only a guess. I am an expert accountant by profession, and I never guess at anything. Unless I can make a report from the actual figures, I say nothing at all. It is utterly impossible to say how many there are, because we did not preserve any record of the men who were not surrendered and who were in Federal prisons.

The CHAIRMAN. There are probably 150,000 of them?

Col. STRATTON. I am not going to make a guess, because I might be wrong.

The CHAIRMAN. How many Southern States are paying pensions now?

Col. STRATTON. I think all of the Southern States are giving pensions.

The CHAIRMAN. Would it not be better to have a certain appropriation of money made to the States and let the States pay the pensions instead of the Federal Government?

Col. STRATTON. Well, that is a question for you gentlemen of the committee to determine. That is a question upon which you might confer with Mr. Tillman.

The CHAIRMAN. It might avoid some constitutional questions that might arise.

Col. STRATTON. No, sir; I do not think there are any constitutional questions involved. I am not a constitutional lawyer nor any other kind of lawyer, although I have read law. I have been a little of everything. It seems to me I have been into everything in the world except the jail. I have served in the city council, was in the State legislature for some time, and have been a member of the school board. However, I am not lawyer enough to pass on any constitutional questions.

The CHAIRMAN. You have over 150,000 survivors?

Col. STRATTON. Over 150,000 survivors? No, sir; I did not say that, and it would be nothing more than a guess for me to say how many I think there are. I have seen a tabulated statement made of the number of Confederate soldiers now in the homes, but I found that they left out four or five homes. A lady in Richmond got up a tabulation showing the number of veterans in Confederate homes, but she left out the R. E. Lee Camp home in the city of Richmond, Va., of which Mr. Brown and myself are directors. We have 300 inmates in that home, yet Mrs. Robinson in making her compilation left out that home. She did not put down any soldiers' home in Arkansas, and Mr. Tillman can tell whether there is one there or not.

Mr. TILLMAN. They have one.

Col. STRATTON. I think every State in the South has a soldiers' home. In the last session of the Virginia Legislature I happened to be chairman of the committee that drew the Virginia pension bill and the soldiers' home bill, and I can say that the State of Virginia has been most liberal in her treatment of the old soldiers. Of course, you know what Virginia went through because of the war. At the close of the war she had nothing, not even a currency. I heard of a case the other day which illustrates the conditions at that time. A lady said, "After the war my grandmother had nothing in the world left except one old army horse that a captain and quartermaster in the United States Army gave to her. The officer said, 'give it to that little rebel girl who stamped her foot.' We went to work with that horse," she said, "and made a living with it." Virginia, as I have said, gives about \$1,500,000 to her soldiers.

Mr. TILLMAN. Capt. Brown will be the next speaker.

**STATEMENT OF CAPT. D. A. BROWN, JR., CAPTAIN AND
QUARTERMASTER, R. E. LEE CAMP, NO. 1, CONFEDERATE
VETERANS, RICHMOND, VA.**

Capt. BROWN. Mr. Chairman and gentlemen of the committee, I appear before you bearing a message from the people of my State. These people, the old Confederate soldiers and the widows of Confederate soldiers, are becoming restless and dissatisfied. They know that the Government has this money, and they believe that the

money rightfully belongs to them. They have interviewed their Congressmen about the matter, and what do they get from their Congressmen? They say that this bill is a just and reasonable one and ought to be passed, and that they will vote for it when it comes before the House. But I have said to them, "Go before the committee and get it reported to the House." The Congressman from my own district has promised me that he would vote for the bill when it came before the House.

Now, why should these Congressmen be putting the bill off? Why not take it up and pass it? The people are becoming restless and dissatisfied. Why should not the Government give them this relief? It is not a precedent that we are asking you to set. In the case of the battleship *Alabama*, when the English Government paid the claim of the United States Government, what was done? The United States Government called on the claimants for losses incurred on account of that ship to present their claims. Those claims were paid, and the balance of the money was refunded to England. Now, why should not the Government refund the balance of this money which is due the Confederate soldiers? There is no use in putting it off, and these people need the relief now. As I have said, they are becoming dissatisfied because of the long delay. Congressmen from various districts have told us that the bill was all right and that they favored it, but that it lies with this committee. That is the essence of it, and the question is right up to this committee. Gentlemen, I do hope that you will take this bill up and report it to the House for action.

Mr. RUSSELL. Capt. Brown, let me suggest this to you: This bill has been discussed, of course, more or less by Members of Congress in private conferences, and the chief objection I have heard to the passage of this bill, even from those who admit that this cotton tax was illegally collected and is unjustly held by the Government, is that this bill, if passed, would not refund the money to the people who sustained the losses, but that it would go to ex-Confederate soldiers, many of whom did not sustain any of those losses. They insist, further, that many of the old soldiers did not sustain any of these losses, while many people who were not old soldiers did sustain losses, and they would not get any benefit from it. They say that it would be a misdirection of that fund to give it to the Civil War soldiers.

Capt. BROWN. That might be true in some cases, but in a majority of cases it would not be. Take, for instance, the farmer soldiers who lost their horses. The Government took their horses, and they are the men we are trying to help out. We are not trying to help people who do not need the help. We are told by Members of Congress that if we will get this bill out of committee they will support it. I am here, gentlemen, to support this measure in behalf of my people. We want you to take up this bill and frame it in such manner as will satisfy their complaint. Now, why should you not do that? Now is the time to take action upon it. Many of these men get less than \$1 per day. Do not wait until they ask for it, because this Government did not wait for them to ask for the *Alabama* fund, because the Government sent it to them without the asking. Now, that is what we ought to do for these old Confederate soldiers. These men can not live on less than \$1 per day, and they deserve all that is asked for. I do hope that you will take up this

bill and consider it for humanity's sake. This has been indorsed alike by soldiers who wore the blue and by those who wore the gray. I wore the gray myself before I was 16 years old, and was wounded at Sharpsburg—

Mr. TRIBBLE (interposing). I feel as much interested in this subject, probably, as you do, and I would like to ask you a question along the line of the suggestion made by Judge Russell in regard to the distribution of this fund. Don't you think that it would be just as well for the old soldiers if these taxes which were illegally collected were returned to the States in which they were collected, giving each State the amount belonging to it, to be used for the benefit of the old soldiers? For instance, the amount collected from Georgia should be returned to Georgia, and whatever was collected from Virginia should be returned to Virginia. Don't you think that would be satisfactory to the old soldiers? Would it not be satisfactory to them to allow Georgia to distribute the fund that was collected from Georgia? If the taxes collected from Georgia should be returned to Georgia, I can assure you that Georgia would take care of the old soldiers.

Capt. BROWN. That could be determined from the records here in Washington. These are most correct records—

Mr. TRIBBLE (interposing). If this money were refunded to Georgia, I will guarantee, or the delegation from Georgia in Congress will guarantee, that the old soldiers will get it.

Capt. BROWN. Yes, and that is just what brought me up here.

Mr. TILLMAN. Is it not true that immediately after the Civil War there was a large emigration westward from Virginia, Georgia, Alabama, the Carolinas, and other Southern States, to the new States of Arkansas, Texas, Indiana, and other States?

Capt. BROWN. Yes, sir.

Mr. TILLMAN. Is it not true that a great many soldiers who at the time of the war enlisted in the southern army from those States and who are now in the West and who would not get their fair share of these taxes were it to be distributed in the way suggested by the vice chairman, Mr. Russell? Is it not true that a great many of the old soldiers in the western part of the United States who came from States in the southeastern part of the country would not get a fair share of this money if it were sent back to the States for distribution?

Capt. BROWN. Certainly they would, from the simple fact that the records would show where they came from. I do not care where a man lives, they have records in the department by which they can trace him up and show where he came from. He may have been from Virginia, Alabama, Georgia, or Mississippi, but he can be traced. For instance, I had a letter from a lady at Cairo who wanted a pension. Her husband came from Missouri, and it appeared that he had served in the Tenth Missouri Infantry. I told her to write to the adjutant general, and that they would send her a blank form to fill out, and it was done. We admit soldiers to the homes on these records, and they come mighty near being true.

Mr. RUSSELL. If this money were returned to the States—and I think it ought to be returned because it was illegally collected, and I will vote for its return at any time—could not the legislatures appropriate it for the benefit of the Confederate soldiers of that State regardless of where they may be living now?

Capt. BROWN. Yes, sir.

Mr. RUSSELL. What is the amount of those taxes?

Mr. BROWN. Mr. Tillman says that he can give you the figures after a while. Gentlemen, I just want to make this remark: If we have applications for admission to our soldiers' home, whether they come from North Carolina or anywhere else, we send to the department right here and get the soldier's record, and if the record is true, we admit him just as gladly as we would a Virginia soldier. Now, gentlemen, that is why we want to make this appeal to you for the passage of this bill. The people of the South are dissatisfied with the situation, and they are becoming restless. When you take care of the old soldier, remember that you are taking care of the very backbone of the country, because their children and grandchildren are interested in it.

Mr. TILLMAN. There are sixty-odd million dollars in the cotton-tax fund.

Capt. BROWN. This is the message I have for you: I do hope you will join together in bringing this bill out of the committee in proper shape so that it may be acted upon in the House of Representatives. There is no trouble whatever about it. There are 287 Congressmen from the North, and 184 are pledged to vote for this bill.

Mr. TRIBBLE. Is it not a fact that Union Army veterans all over the United States approve this measure?

Capt. BROWN. They certainly do.

Mr. TRIBBLE. They have passed resolutions in their organizations indorsing it?

Capt. BROWN. Yes, sir. The Chief of the Grand Army of the Republic is in favor of it. At Gettysburg we had a large number of Virginians in camp, and the Union veterans said, "Gentlemen, we will work for this measure." All the camps in the Southern States approve this bill. As I have said, the Grand Army people want this bill enacted. Gentlemen, we do not want any more soldiers' homes. Do not separate a man at the age of 76 from his wife and children on account of the few more days remaining to him. They should be taken care of the balance of their lives at home with their families.

Mr. TRIBBLE. Did you ever hear any complaint from any American citizens because of the fact that Congress made an appropriation on account of the reunion at Gettysburg?

Capt. BROWN. No, sir.

Mr. TRIBBLE. Did not that meet with the applause of practically every man in the United States?

Capt. BROWN. Yes sir; of every man.

Mr. TILLMAN. Did not the Southern people approve the appropriation of a large amount of money to finish the Lincoln Monument?

Capt. BROWN. Certainly they did. The people from the South who were on the firing line and the people from the North who were on the firing line work in harmony. There are no people who work in better harmony. When we built our soldiers' home the northern people sent merchandise there. They work together in harmony. That is one of the greatest mistakes the South ever made in their lives—that is, that we did not form an association among ourselves to work along that line for the benefit of our widows and orphans.

STATEMENT OF DR. SAMUEL E. LEWIS, COMMANDER CHARLES BROADWAY ROUSS CAMP, UNITED CONFEDERATE VETERANS, CAMP NO. 1191, WASHINGTON, D. C.

Dr. LEWIS. Mr. Chairman, I can think of nothing to add to what has been said here this morning, except to say that a distinguished lady, Mrs. J. Enders Robinson, of Richmond, Va., general secretary of the United Daughters of the Confederacy, has written me a letter requesting me to be here this morning. I hope this committee will report the bill to the House for action.

I can add nothing to what has been so eloquently said by the gentlemen who have preceded me.

Mr. TILLMAN. Mrs. R. H. Jones, of Raleigh, N. C., has given a great many years of study to this cotton tax proposition and she is ready to come forward and talk to you for a time.

STATEMENT OF MRS. R. H. JONES, VICE PRESIDENT OF THE SOUTHERN CONFEDERATED MEMORIAL ASSOCIATION.

Mrs. JONES. As a representative of the Southern Confederated Memorial Association I wish to present for your consideration resolutions passed at its annual convention, indorsing the action of the gifted son of Arkansas, Congressman Tillman, in a speech made in the House of Representatives on House bill 478:

Whereas there is at present in the United States Treasury a sum approximating \$100,000,000 which the United States secured during the war and the reconstruction period that followed from the three following sources: First, captured and abandoned property; second, confiscated property, and, third, collection of cotton tax from 1862 to 1868; and

Whereas what is known as the cotton tax has been declared illegal by the United States Supreme Court; and

Whereas it is practically impossible for the Government to restore this money to the people from whom it was captured or collected during and after the war: Therefore be it

Resolved, That we, the members of the Southern Confederated Memorial Association in convention assembled, do memorialize Congress to appropriate the sum now remaining in the United States Treasury to the credit of the three funds named (without detriment to any legally proven claim) for the use and benefit of Confederate veterans, as they are the natural heirs of those from whom this money was derived.

As southern women whose all was sacrificed on the southern altar, we do not ask charity at your hands, nor even a pension—we have lived and suffered without it—but simply a payment of the money collected into the Treasury from the South, declared illegal by the highest tribunal of the United States.

The clear, unprejudiced, and exhaustive speech of Congressman Tillman will, we are sure, find responsive chords in your hearts and give us only what we ask, justice at the hands of the chosen representatives of this whole land.

I know a little bit, gentlemen, of what I speak. My father was a general in the Confederate Army and was killed at Antietam. Where I say we have lived and suffered, it is nothing more than true. These were resolutions passed by the Southern Confederated Memorial Association at the annual convention. There was an immense crowd present and representatives from every State. I am sure they will have a bearing on whatever decision you make.

Mr. TILLMAN. I understand that Col. Stratton wants to be heard on the point raised by Mr. Tribble.

Col. STRATTON. For just about one minute I want to answer somewhat the gentleman from Georgia. He asked whether it would not be fair and just to return this cotton tax to the States, give the amount of the tax collected from the cotton back to the respective States. I say no, and for this reason: Virginia, Kentucky, Tennessee, and North Carolina had very little cotton. They were tobacco States, but they suffered as much in their tobacco as Georgia, Alabama, Mississippi and any other cotton States suffered as to cotton. Therefore, if you are going to return this tax all ought to share alike. The Virginia veteran has as much interest in it as the Georgia veteran, and the Georgia veteran has as much interest as the North Carolina veteran, I take it, and no more. I see present this morning, and I believe he is a member of your committee, a distinguished Virginian, Hon. E. W. Saunders. He can vouch for what I say. If you want to return it to the States, then return it pro rata to the States according to the population of the census of 1890.

Mr. TRIBBLE. I will be willing to return it according to the number of soldiers enlisted from each State.

Col. STRATTON. So would I.

Mr. TRIBBLE. You could not object to that?

Col. STRATTON. No, sir.

Mr. TRIBBLE. That was the idea I had in mind, according to the number of soldiers enlisted from each State.

Col. STRATTON. That is the idea I have been working on, and if you can find out about it you will be one of the smartest men in the united world, because I have written to Washington, I have written to our Representative, Mr. Montague, to get it from him, and I wrote to Gen. Marcus J. Wright, who is a personal friend of mine, and he said that there is no way of determining it. Therefore, as the as the ratio of population from 1860 to 1910 is the same in all the States, take the population of 1910 and appropriate it according to that.

Mr. TRIBBLE. Nothing can be done exactly; it is just approximately. We will have to get the approximate figures, because you can not get them exactly.

Col. STRATTON. It would seem to me that would be the fairest way, because all of the States have increased proportionately in the same ratio and population. Virginians have gone to Georgia and Georgians have gone to Virginia; Mississippians have gone to Missouri, and a lot of Virginians have gone to Texas. So, therefore, if you take the population of 1910 and apportion it to the States in that proportion, then every State would get its just and fair proportion.

Mr. TRIBBLE. The details of this will have to be worked out, and I would suggest that a board be appointed from each State to carry this out. There will not be any trouble about it; if we can get the money, we will fix it all right.

Col. STRATTON. That is what we want principally, to get the money returned.

**STATEMENT OF HON. JOHN N. TILLMAN, A REPRESENTATIVE
IN CONGRESS FROM THE STATE OF ARKANSAS.**

Mr. TILLMAN. A cursory examination of this measure may lead you to one view, but when you go into it and study it you will take the view that it is the best bill on the subject sought to be covered

that could be prepared. I have no pride of opinion about this particular bill just because I am its author. It was first suggested by the chairman, and then by the vice chairman, that this money should be sent to the cotton States where it was collected. It very soon became evident that that proposition would not do, because the East sent a very large number of people to the West immediately after the War between the States, and the people who, perhaps, raised much of this cotton would not be in the State where the cotton was taxed and the tax collected. That proposition seems now to have been abandoned. Then, the idea was advanced to give this to the different States in accordance to the number of soldiers in each State. That is a different method of doing exactly what this bill provides. The idea of this bill is to appropriate the cotton tax or the money collected from abandoned property to the Confederate soldiers. So, what is the use in having complicated machinery in 11 or 12 different States, when it could be administered by the Pension Department, with its trained and salaried experts, or some such similar department of the Government and the money paid directly to the Confederate soldiers themselves. That is the object of the bill, to give it to the soldiers and not to multiply boards or provide numerous expensive agencies by which this money should be slowly and expensively disbursed.

I have spent a good deal of time on this measure and, in my judgment, it is as nearly a perfect bill as can be prepared or introduced. It is not a bill for a pension; it is a bill for a payment. It is not denied by anybody that something like \$68,000,000 was collected illegally in cotton taxes. This money was not collected during the war; it was largely collected after the war. On page 13 of the remarks I made in the House on the 11th day of February last is a table taken from the record. In 1863 only \$300,000 was collected; in 1864, \$1,000,000; in 1865, \$1,000,000; and 1866, after Gen. Lee had laid down his arms and the South had surrendered, there was \$18,000,000 collected. That was in a time of profound peace and not when the Nation was at war. In 1867, \$23,000,000 was collected, in time of profound peace, and in 1868, \$22,000,000, making over \$60,000,000 that was illegally collected from the cotton tax after the war closed.

Now, I will tell you why it would not be fair to pay it back to the people who paid the tax. Most of the people who paid this cotton tax were brokers living in New Orleans, Memphis, living on the Atlantic coast and living in New York City, men who had never shouldered a gun, some of them foreigners. They and their heirs will get the proceeds of this cotton tax if you give it directly back to the people who paid it. Many of the families are extinct whose heads paid this tax, and hence if the South is entitled to it at all, and it certainly seems to me that it is, the fairest way to distribute it is to observe the humanitarian principle which appeals to me very strongly—that of paying it to the South's defenders, now old and many of them helpless, this illegally collected tax. Why go through the farce of paying it back to the States and allowing it to be distributed in that way? We have a Pension Bureau here trained and paid by the Government. Let them distribute it and distribute it directly to the old soldiers.

Some say Confederate veterans ought not to be paid \$30 a month because many Union soldiers get less than that. I have no objection, if Gen. Sherwood and others who are interested in this proposition

want to make every Union soldier draw not less than \$30 a month, to having that made as an amendment to this bill. I do not know whether it will strengthen the bill or not, but if it will do it, insert it. The reason why the Confederate soldiers should get \$30 a month is that they are disabled and old and can not live on less than \$1 a day, and they have not been drawing pensions for the last 50 years, as many of the Union soldiers have. The Union soldiers—and I certainly have no criticism to make of them—have drawn something like \$5,000,000,000, while the Confederate soldiers have drawn nothing. So if they who average about 76 years are ever to get any benefit from this cotton tax this bill should pass at once.

There is some confusion as to when the decision was made in *Farrington v. Saunders*, the case that went up from the district of Tennessee to the Supreme Court. The Supreme Court was divided. This court then was composed of nine members, all of them from the North, seven of them Republicans and two of them Democrats. The court divided half and half, four to four, and for some reason Chief Justice Chase did not participate in that case. In that particular case there was no written decision and opinion rendered. I went into the musty records and dug up these proceedings and all that was said of record was that there were four on one side and four upon the other side which worked a technical affirmance of the lower court's decision. But where the decision really pronouncing the collection of the cotton tax illegal was made was in the income-tax case, in 150 U. S., where it was decided that that sort of a tax was unconstitutional.

Mr. BURKE. Are those decisions cited in your speech?

Mr. TILLMAN. Yes; and I will hand copies of my speech to the members of the committee.

Mr. RAMSEYER. In the case where the court was divided what was the decision of the lower court?

Mr. TILLMAN. The lower court held against the southern contention, but the Supreme Court divided, a court composed of two Democrats and seven Republicans, and all northern men.

Gentlemen, you could not do a thing at this time more just and fair. Our friend, Col. Brown, said he was at Gettysburg. I was up there yesterday, and I went over the battle field. There I talked to some old Union soldiers. They told me that the feeling was universal there at that time in favor of a pension to the Confederate soldiers. You will encounter no trouble back home among the men who wore the blue by passing a measure like this. It is not a pension in any sense; it is simply a restitution. Now, when the call for enlistment is about to go forth again the brave boys of the South will stand beside the brave boys of the North, and it is a very good time to recognize the South as an integral part of this Union, and I believe the feeling is such that no possible criticism could arise because of the passage of this just measure. Occasionally we have money placed to the credit of the conscience fund in the Treasury. This is conscience money, money illegally collected, collected and used by this Nation 50 years ago. The Nation will clear its conscience whenever it passes this bill. I would not be afraid to go among the members of the Grand Army of the Republic as a northern Congressman, Republican or Democrat, after having voted for this bill, and justify my action.

That is about all I have to say, but whenever you study this measure you will find that it is as nearly a perfect measure as could have been

drawn. I have no pride of opinion, as I stated, about the particular form in which the bill passes. All I am interested in is having this money returned to the South, where it belongs, and paid to the old Confederate soldiers.

Mr. RUSSELL. Would it be your understanding of the bill that when this \$100,000,000, approximately, is exhausted that they would draw no further pay?

Mr. TILLMAN. That is entirely agreeable to me. Sixty million dollars was illegally collected and decent interest should be paid on it. I would suggest that future Congresses determine whether these payments should cease after this \$100,000,000 is exhausted or continue these payments. The average age of the Confederate soldier is 76 years; they are dying at the rate of 15 or 20 per cent a year. They can live but a few years more, and it would bring tears to your eyes if you could read the bushels of letters I get from old Confederate soldiers who are in absolute need. They do not want the bill introduced by Senator Works, of California, because that would provide them with a poorhouse and they do not want to go there. They want this money because they think the South is entitled to it, because they think it is a payment and not a pension, and they want it so that they can stay at home and die among their friends.

Mr. RUSSELL. Here is a criticism that has been made by some and I want to call your attention to it. Section three provides:

That to carry out the provisions of this act the sum of \$100,000,000 be, and the same is hereby, appropriated.

This committee has no power to recommend an appropriation.

Mr. TILLMAN. That is true.

Mr. RUSSELL. All we could do would be to authorize it and it would remain for the Appropriations Committee to appropriate the money.

Mr. TILLMAN. Yes.

Mr. RUSSELL. I did not know whether your attention had been called to that or not?

Mr. TILLMAN. Yes.

Mr. PARK. I want to ask Mr. Tillman this question: If the committee should decide that it would carry a bill of this kind to the floor would you be willing to cut the amount asked for? The actual appropriation necessary, as I figure it, would be smaller. There are about 50,000 Confederate soldiers and, perhaps, 20,000 widows of Confederate soldiers, making about 70,000. Five hundred dollars for the first year would be \$35,000,000, and \$30 a month would be \$360 a year for each of those 70,000, making something like twenty-five or twenty-six million dollars more. So that the \$100,000,000 would be exhausted in less than two years. It ought to be apportioned in such a way that each one would have something to go on until his death.

Mr. TILLMAN. My idea is that that could be cut to some lower figure, but I think they ought to have a certain cash payment of some kind in order to start them off and then pay them at the rate of \$30 a month.

Mr. TRIBBLE. I have no pride of opinion about this myself, but I have talked to a good many Members of Congress about it and a good many members of this committee. I find that a great many Members stagger at the proposition of giving a pension to Confed-

erate soldiers; that is to say, they claim that they were outside of the Union at that time and that men who were outside of the Union should not be pensioned. I am telling you the other side of it and not expressing my view, because I do not entertain that view. I am trying to overcome that trouble by getting such Members in line with us. Many of them have told me that they are perfectly willing to return this illegal tax to the States and let the States distribute the money. My point was to try to get it into the hands of some board or into the hands of the States and let the States appoint a board that would get the money to the soldiers just as quickly as possible. I may be wrong about that, but my point was to try to bring about a compromise. You know we must compromise in all legislation. I find, as I say, that a great many Members object to that word "pension" in connection with the Confederate soldiers, but many will vote to return this illegal tax.

Mr. TILLMAN. It is not a pension; it is a payment.

Mr. TRIBBLE. But they say it is the same thing.

Mr. TILLMAN. It is not, though.

**STATEMENT OF HON. FRANK PARK, A REPRESENTATIVE
IN CONGRESS FROM THE STATE OF GEORGIA.**

Mr. PARK. Mr. Chairman and gentlemen, there is a time-worn adage of which we all appreciate the force, "That the quality of mercy is not strained; it is twice blessed; it blesses him that gives and him that receives."

Viewing the situation as I do, however, I do not consider it so much an act of mercy as an act of restitution, the return of this cotton tax, which, as a lawyer, I believe was illegally taken. There is no use of going into a discussion of the merits or demerits of the controversy, and apart from the legal view, if the people of the United States could show by one act of this character that the South was indeed and in truth and in fact a part of the Union; if they could by joint operation, both of intention and of act, give some such expression on the floor of the House of that character, they would tie to the Union men who would die if need be at a moment's call in any trouble that might come in the next few years. They would go at the call, anyhow, but they would go enthusiastically if they felt that the Union still considered them not only a part of it on the statute book but in reality and in truth and that their hearts beat in unison with the hearts of all the people of the Union. I beg the committee to consider this proposed legislation seriously. We know that this committee is composed of men who are business men and who represent great constituencies. We would not have them do anything improper or unjust toward any part of the Union, but I do not believe there is a single Union soldier or any man who had a relative on that side who would in the least object to the pensioning at this time of the Confederate veterans. They are old and worn out; they get nothing now, although they have stood loyally by their country for 50 years; and if loyalty for 50 years can not prove loyalty, then there can not be any proof submitted to any committee of the loyalty of that great people who fought and lost all in that terrible conflict.

(Thereupon the subcommittee adjourned.)