URBAN LIBERALISM AND THE FEDERAL INCOME TAX AMENDMENT

By John D. Buenker*

Historians of the Progressive Era have generally agreed that the big city political machines and their immigrant, working class constituents were among the strongest opponents of reform. Proponents of the Status Revolution thesis have constructed an interpretation of Progressivism which specifically excludes the machines and their constituents, either directly or by implication. George Mowry painstakingly sketched a profile of the typical progressive as an Anglo-Saxon, well-educated, economically secure, shaped by the intellectual and religious influence of New England, and motivated by altruism rather than self-interest. In discussing the opponents of reform Richard Hofstadter explicitly states that "together with the native conservative and the politically indifferent, the immigrant formed a potent mass that limited the range and achievement of Progressivism." It is clear that Professor Hofstadter is referring to more than just the first generation of newcomers, for he later states that the whole period witnessed a struggle between "the ethos of the boss-immigrant-machine complex and that of the reformer-individualist-Anglo-Saxon complex."¹

As valuable as the Status Revolution interpretation has been, it does not satisfactorily explain all the reform activity of the period. This fact becomes especially evident in investigating the attitude of the representatives of the polyglot districts of the nation's major industrial cities toward specific key issues such as the federal income tax amendment. Few would deny that the adoption of this amendment was one of the signal achievements of the period. Professor Mowry himself sees it as perhaps the

---

*The author is an Assistant Professor of History at Eastern Illinois University.
most important of the reform measures since it has produced the revenue necessary to finance most federal programs. Yet, contrary to the expectations raised by the Status Revolution interpretation, the most consistent support for the measure in the northeastern industrial states came not from the “reformer-individualist-Anglo-Saxon complex,” but rather the “boss-machine-immigrant complex.”

The existence of the latter “complex” in most of the industrial states of the Northeast is not difficult to document. The state legislatures which considered the income tax amendment contained a great many lawmakers, mostly from the great urban centers, who fit into this category. They were first of all distinguishable because of the decidedly non-Anglo-Saxon nature of their derivation. The majority were Irish, but there were also sizable sprinklings of Germans, Italians, Poles and East European Jews. By and large they were either immigrants themselves or, at most, second or third generation Americans. Mostly either Catholic or Jewish, they were not much attuned to the intellectual or religious influences of New England. Although a great many of them had advanced into what would usually be considered middle-class occupations, nearly all had working-class origins and were clearly identified with that group by religious and ethnic ties. Generally they were Democrats and in many states such as New York, Illinois, Massachusetts and New Jersey, the ethnic and religious differences between them and the Republicans were striking.

\[1\]Mowry, Era of Theodore Roosevelt, 94.

In Illinois, for example, the five-man Chicago Democrat delegation to the state Senate in 1910 consisted of three Irish Catholics, one an actual immigrant, a Bohemian immigrant, and a Canadian immigrant who was also a Roman Catholic. By 1911 there were nine Chicago Democrats in the Senate—six Irish Catholics, a Norwegian immigrant, the aforementioned Canadian-American, and a German-American Roman Catholic. The Chicago Democratic contingent in the lower house in 1910 consisted of seventeen Irish Catholics, two of whom were foreign born, two German-Americans, two Bohemian-Americans, a Polish immigrant, one lawmaker of German Jewish extraction and only one old stock legislator. By 1911 there were thirty-two Chicago Democrats—twenty-one Irish Catholics, including six who were born in the Emerald Isle, three Bohemian immigrants, an Italian immigrant, a Polish born Catholic, three German-Americans, a Danish-American Catholic, and one lawmaker of German Jewish descent. With the exception of the ten who listed themselves as lawyers, these new stock lawmakers were generally engaged in business pursuits which were readily accessible to members of ethnic minorities. Twelve were designated as manual laborers of some sort, fourteen as clerks, fifteen as merchants, six as contractors, four as salesmen, three as former professional baseball players, and seven others were employed in various posts for the city of Chicago. In the same period, only twenty-three of Chicago’s fifty-nine Republican lawmakers were of new stock derivation, a higher percentage than in most of the industrial states but still quite low when compared to the Democratic figure and the ethnic makeup of the city.

There were some states such as Pennsylvania where the large urban hyphenate delegations were generally Republicans, but, in the main, the Democratic Party seems to have been the main vehicle for realizing the political aspirations of new stock politicians in the Northeast. As such it came to play a crucial role in the sources of the income tax amendment. In fact, ratification in the major states of the region only occurred because a political upheaval of major proportions in 1910 and 1912 temporarily placed political control in the hands of the urban-based Democratic parties. Between 1908 and 1910 the Democratic vote in the eastern states increased by 74.6 percent and two years later by another 56.5.
percent. The corresponding Republican decline was 21.4 percent in 1910 and 40.1 percent in 1912. In 1908 the Republicans controlled 78 percent of the northeastern states' seats in the House of Representatives, but four years later the Democrats had captured 65 percent of them. States which had not had Democratic governors since the Civil War elected them in 1910 or 1912, and many standpat Republican congressmen tasted defeat.4

There is little evidence to suggest that the income tax amendment itself was an important cause of this political turnover. Scant discussion of the issue appeared in campaigns for the state legislature, although an occasional lawmaker read the returns as an endorsement for ratification. State Senator Howard R. Bayne of Richmond County, New York, for instance, switched his vote from "nay" to "yea" after the election of 1910 because his previous stand had "met with the extreme disapproval of my constituents." Two other New Yorkers, Republicans James Emerson and Artemas Ward, Jr., made similar about-faces after close victories in 1910, and Illinois' Democratic governor, Edward F. Dunne, declared that the voters in 1912 had "overwhelmingly reiterated" their demand for ratification.5 On the whole, though, the measure received surprisingly sparse attention as a campaign issue.

But although the Democrats rode to power on other issues in 1910 and 1912, they definitely seized the initiative so far as ratification of the amendment was concerned. The pattern was first established in New York, the one state which even the most ardent admirers of the income tax had conceded, feeling that neither the Tammany Hall Democrats nor the Republicans of the Platt school were likely to acquiesce in any scheme to tax wealth. Even the hope that the progressive Republican governor Charles Evans Hughes might support the measure was dashed by his message to the legislature. While the Governor did not object to the principle of federal income taxation, he expressed grave fears that the amendment would give Congress the power to tax incomes from state securities, and thus do serious damage to the federal system. Despite denials of this intent by prominent mem-

4 Cortez Ewing, Congressional Elections, 1896-1944 (Norman, 1947), 53-60.
bers of his own party such as Elihu Root and William Borah, and President William Howard Taft, Hughes persisted and chances for ratification appeared all but gone. Progressive Republicans who had followed Hughes on other issues were badly divided, with some, such as Fredrick Davenport, urging ratification anyway, and others, such as Harold Hinman, Josiah Newcomb and Edwin Merritt, pronouncing against it. The opponents of the amendment, inside New York and out, readily embraced the Hughes objection because it gave them the advantage, as the New York World put it, of citing "a plausible argument from a highly respected source."

The real foes of the amendment were the representatives of the state's wealthy citizens and corporations who attacked it from behind the ramparts of the regular Republican Party. Those who testified against ratification included John D. Rockefeller, his chief attorney John Milburn, and Stuyvesant Fish, scion of one of the Empire State's oldest and wealthiest families. Standpat Congressman Charles Southwick, who had opposed the income tax law of 1894, which the Supreme Court eventually struck down in the Pollock Case, and who had voted against the proposed amendment in 1909, damned it as "without warrant or reasonable excuse, sectional and therefore unfair, of the nature of an attack upon the wealth of New York State, a penalty upon industry and thrift, and postulistic." Other prominent holdovers from the Pollock struggle lobbied against ratification, including former Justice David Brewer, who had written part of the majority opinion, and Pollock's chief attorney, Joseph Choate, who joined with Milburn, Austen Fox, the attorney for the bankers' association, and others to write a scathing diatribe against ratification. Conservative newspapers, such as the New York Tribune, the New York Times, and the Albany Evening Journal likewise voiced denunciations of the measure.8


8 Sidney Ratner, American Taxation: Its History as a Social Force in Democracy (New York, 1942), 256; New York World, March 8, 1910;
With most Republicans thus committed against ratification, the fortunes of the amendment depended upon action by the Tammany-dominated Democrats, and the latter immediately assumed sponsorship. The fight for ratification in the lower house was directed by minority leader Alfred E. Smith, who frankly characterized the tax as a method of shifting the burden of taxation from the poor to the rich. In the Senate, Tammanyite Robert Wagner led the pro-amendment forces, terming the measure "a tax on plenty instead of necessity." The great majority of Democrats in both houses were representatives of the polyglot districts of New York City, whose own origins and religious affiliations clearly marked them as products of that environment. By far the largest number were Irish, but there was a notable sprinkling of German and Jewish lawmakers.9

The serious numerical disadvantage faced by the Democrats, however, doomed their efforts in the 1910 session. In the Senate, where the amendment was approved, Wagner and progressive Republicans like Davenport joined forces. Only thirteen of the Senate's thirty-two Republicans favored ratification, and only one Democrat, the aforementioned Bayne, voted against his party. In the lower house, the amendment received a majority of the votes cast—seventy-four to sixty-six—but failed to receive the necessary three-fifths. Again forty-eight of the fifty Democrats were recorded in favor, and only twenty-six of the ninety Republicans. Nearly all of the Republicans supporting the amendment were representatives of New York City districts and shared ethnic and religious affiliations with their Democratic counterparts. In fact, the only lawmakers from the metropolitan area who voted against ratification were Republicans of Anglo-Saxon antecedents whose occupations were listed as corporation lawyers, real estate brokers, patent lawyers or contractors.10 Nearly all contemporary accounts agreed with the New York World, a supporter of ratification, that its defeat was due to "a combination of Hughes reform leaders and 'straight goods' Republicans," and that the latter consisted of

---

10 "Senate Journal, 1910, 1563; Assembly Journal, 1910, 2392; Red Book, 1910, 105-182."
Republican state chairman Woodruff, Rochester political boss George Aldridge, and "the corporation combine popularly supposed to be headed by Standard Oil interests." In any event, the Democratic victory at the polls in 1910 insured the ratification of the amendment. Controlling the governor's chair and both houses of the legislature, the party leaders experienced little difficulty with the regular Republicans. The Senate again passed the resolution to ratify by a 35-16 vote, with only one Democrat, Frank Loomis of Buffalo, opposing. Six Hughes progressives joined their ranks, including the aforementioned and Emerson and Ward. In the Assembly the vote was a decisive 91-42, with only one Democrat, Edmund Terry of Brooklyn, opposing. Sixteen of Kings County's nineteen-man Democratic delegation supported ratification, as did all twenty-eight Democrats and seven Republicans from New York County. Thus the votes of New York City Democrats were highly instrumental in achieving ratification, and the ethnic, religious and occupational backgrounds of these representatives clearly marked them as members of urban, immigrant groups.

A similar situation contributed to ratification in Massachusetts where the struggle over the income tax was part of the contest between the Boston Irish and the Yankees. When the amendment was first considered in 1910, the legislature was still predominantly old stock and Republican, but the Irish Catholic Democrats had been making large gains in Boston and the other industrial cities. The vote on the amendment divided sharply; between the two groups. In the Senate the measure was defeated by 23-11 margin, with eight of the eleven affirmative votes being cast by Irish lawmakers from Boston or Worcester districts. The cleavage in the city of Boston itself was even more striking, with the city's five Irish Democrat senators voting yes and the four old stock Republicans voting no. In adjacent Middlesex County all eight old stock Republicans opposed ratification.

12 Senate Journal, 1911, 618; Assembly Journal, 1911, 3725; Red Book, 1911, 71-184. In both houses New York City Democrats constituted a majority of the affirmative vote (three-fifths vote needed to ratify). Of these fourteen Senators and forty Assemblymen were of new stock, mostly Irish, Jewish or German extraction.
13 Massachusetts General Court, Senate Journal, 1910, 952; Manual of the General Court, 1910, 423-436.
The pattern was repeated in the lower house, where the measure failed by a 126-101 vote. There the resolution to ratify was introduced by Thomas Riley, Irish Democrat of Middlesex, and supported by nearly all of his colleagues. Nine of Middlesex’s ten Irish Democrats voted yes while the tenth was not recorded. In Boston itself the division between Yankee Republicans and Irish Democrats was even more evident. Of the twenty-nine Irish Democrats from the city, only one was not recorded in favor of ratification. Of Boston’s twenty-one Republican legislators, mostly of old stock Protestant origin, fifteen were recorded against and only six in favor. Nearly all the other Irish Democrats scattered in cities throughout the state such as Springfield, Brockton, and Worcester voted for ratification, in marked contrast to the old stock Republicans in these areas.\(^{14}\)

Democratic gains in the election of 1910 resulted in ratification by the lower house in 1911, but the Senate once again defeated the measure. The vote in both chambers was divided largely along the same lines as that of 1910. The floor fight in the lower house was directed by Thomas Meany of Blackstone, and minority leader Martin Lomasney of Boston and their fellow Irish Democrats supported the amendment in impressive numbers. The number of Democrats from the city of Boston had swollen to forty-four, and all but three of these were recorded in favor.

Suburban Middlesex County had elected twelve Democrats, again nearly all of Irish Catholic extraction, and eleven voted in the affirmative. In Berkshire County, centered around the industrial town of Pittsfield, six of the seven Democrats favored ratification while Springfield’s delegation split down the middle, the seven Irish Democrats approving and the seven Yankee Republicans opposing. In the Senate, where the measure failed by a narrow 11-10 vote with eighteen lawmakers paired, all thirteen Democrats, generally Irish-American from Boston and its environs, were either in favor or paired as voting yes.\(^{15}\)

The most solid bloc of Republican support for ratification came also from the representatives of the urban immigrant wage earners. In both houses it was the so-called “labor legislators” who


\(^{15}\) *House Journal*, 1911, 1076, 1092; *Senate Journal*, 1911, 1001.
represented the mill towns of Lynn, Lawrence, Haverhill, Fall River, and New Bedford who deserted the Republican ranks to stand with the Democrats on the income tax. Although mostly of old stock lineage and officials of skilled unions, men like Samuel Ross of New Bedford, Arthur Nason of Haverhill, and George Newhall of Lynn represented districts with large new stock, unskilled constituencies, and hence often voted with the Democrats on many labor, welfare, and economic questions. In more orthodox Republican circles, according to Richard Abrams, they were regarded as little better than the Democrats and rarely allowed to penetrate into the inner circle. The proclivity of their Italian, French Canadian, Polish, and Jewish constituents to adhere to the Republican Party was largely due to the dominance of the Democratic Party by the Irish, who often looked down upon the more recent arrivals. These ethnic squabbles had little effect on a proposal such as the income tax, however, since it was a benefit to all new stock wage earners.16

The 1912 legislative session produced almost identical results. Once again the predominantly Irish Democrats supported the amendment and achieved ratification in the lower house by a 116-94 count. All forty-two members of Suffolk County’s Democratic delegation voted yes, as did Middlesex County’s ten Irish representatives and nine of Worcester County’s ten. In fact, the only Democratic dissenters were a small number of old stock people from outside the Boston area. The most significant segment of Republican support again came from the labor legislators, although Andrew Doyle of New Bedford, a colleague of Samuel Ross in the Spinners union and the man considered by Abrams to be the leader of the group in the lower house, voted with the Republican majority.17

But the Senate once more defeated the measure by a 14-17 vote, divided along the same lines as the earlier votes. Suffolk County’s seven Irish Democrats voiced unanimous support, while their two Republican counterparts joined the opposition. Middlesex County’s lone Irish lawmaker was the sole member of that

jurisdiction's delegation to concur, and Worcester's four-man delegation split down the middle, Democrats for and Republicans against. The only four Republicans who joined the Irish in support were labor legislators Nason, Newhall, Ross, and John Schoomaker. Clearly the regular Republicans were the only barrier to ratification by 1912, and the election of that year shook their dominance just enough to permit the amendment's success.

Although the Democrats did not gain control of the legislature, they did sweep nearly all the other state and national offices, and, this, coupled with Progressive gains, motivated the Springfield Daily Republican to headline its election issue, "Grand Old Bay State Changes Its Politics." The dominance of the party by Boston Irish was again underlined by the presence of its representatives in the legislature and on the state ticket where David I. Walsh became Lieutenant Governor and Frank Donahue Secretary of State. Donahue immediately petitioned the General Court for ratification of the income tax amendment and both houses quickly responded in the affirmative. Although there was no recorded vote taken on the ratification resolution, the divisions voted in previous sessions leave little doubt that ratification owed itself primarily to the efforts of the Boston Irish, in league with several labor-oriented Republicans. Such a conclusion bears out the findings of Richard Abrams in his highly perceptive study of Massachusetts progressivism that:

In Massachusetts, the truly "insurgent" groups—that is those who sought to break through the deep crust of tradition—did not derive from the middle-class businessmen and professionals whom George Mowry and Richard Hofstadter, and other historians, have identified as the vital elements at the core of the Progressive Movement. They came instead primarily from the large Irish-American segment of the population, who purported to represent the newer Americans generally, and, to a lesser extent, from the growing class of labor unionists.

The same general process occurred in New Jersey. Although

— — — — — —

20 Senate Journal, 1913, 740; Senate Journal, 1913, 575, 59; Abrams, Conservatism in a Progressive Era, 132.
not dominated by one large metropolis like New York or Boston, the state did contain several urban centers such as Newark, Jersey City, and Paterson, which tended to produce Democratic representatives of ethnic and religious backgrounds similar to those in New York and Massachusetts. In the lower house their numbers were considerable, but their influence in the Senate was almost negligible since each county was only allowed one senator, regardless of population.

The voters of New Jersey had been sufficiently disenchanted with the policies of the Republican Party by 1910 to effect the election of Governor Woodrow Wilson by a margin of nearly 40,000 votes, a startling reversal from the 83,000 vote bulge culled by the Republican gubernatorial candidate in 1908. Although Wilson was a classic middle-class progressive, fitting nearly all of Professor Mowry's qualifications, he had nonetheless been elected largely through the efforts of the Democratic machines of James "Big Jim" Smith of Newark and Robert "Little Bob" Davis of Jersey City. Although the marriage between the college president and the political bosses had been strictly one of convenience and lasted but a short, stormy time, the governor still continued to get a great deal of voting support on certain issues from the immigrant-oriented representatives of these areas.21

Wilson himself made every effort to secure ratification. As had Wagner and Smith in New York, he stressed the Republican origins of the amendment to the Republican dominated Senate, characterizing it as one made necessary by a "decision of the Supreme Court, based upon erroneous economic reasoning," and urging that "liberal opinion throughout the country clearly expects and demands the ratification of the amendment." On another occasion, Wilson begged New Jersey to join those states which did not put their own interests ahead of those of the nation.22

The Democratic Assembly responded to the governor's requests by ratifying the amendment in 1911 on a resolution introduced by Charles Hennessey of Paterson and backed by floor leader Charles Egan of Jersey City. The large Irish and German-American

delegations from Newark, Paterson and Jersey City were all but unanimous in their support, with nine of Newark’s eleven assemblymen and ten of Jersey City’s twelve voting affirmatively. Both of Paterson’s Irish Democrats voted in favor as did two of the three Republicans from that city. Many of these legislators were lawyers, but several others listed their occupations as salesmen, shoe clerk, hatter, shipping clerk, linotype operator and printer, thus identifying them as members of New Jersey’s working class. One, Cornelius Ford of Jersey City, was president of the state Federation of Labor. In the Senate, however, the measure suffered a 12-8 defeat, with only one Republican voting to ratify.23

As elsewhere, the Democrats made significant gains in the election of 1912, with Wilson heading the ticket. Most importantly for the future of the amendment, the Assembly went Democratic by a 50-10 margin and the Senate by a 13-8 one. The lower house quickly assented to the measure by a 49-8 vote, in which the hyphenated delegations of the state’s industrial centers were instrumental. The resolution was again introduced by Hennessey and supported by nearly all the other urban Democrats. All twelve of Jersey City’s Democratic representatives voted in the affirmative as did all twelve of Newark’s and the entire five-man Democratic delegation from Paterson. Representatives of similar origins from Hackensack, Elizabeth, and New Brunswick, one of the latter being vice-president of the American Brotherhood of Carpenters, also consented. The dissenting votes came from the old-stock Republican assemblymen of Atlantic City, Camden, and Trenton, and of Ocean and Burlington counties.24

Democratic control of the Senate led to ratification a short time later. The resolution to ratify was introduced by machine spokesman Peter McGinnis of Paterson, and the Republicans quickly attempted to table the measure and substitute a state income tax instead. McGinnis staved off the attempt by arguing that the state’s wealthy would simply move to another state as many corporations had after the passage of Wilson’s regulatory acts. Only one Democrat, Wilson progressive James Fielder, cast a negative vote and only one Republican voted in the affirmative. The old-

23 New Jersey, General Assembly, Manual of the Legislature, 1911, 286-339; New Jersey, General Assembly, Assembly Minutes, 1911, 815; Senate Journal, 1911, 401; Link, Road to the White House, 268.
24 Assembly Minutes, 1913, 93; Manual, 1913, 320-365.
stock Republican senators from Elizabeth and Newark voted in the negative in contrast to the unanimous backing which the amendment received from those cities’ new-stock Democratic assemblymen. Thus, once again, Democratic control of the legislature, reflecting generally the influence of the “boss-immigrant-machine complex” was primarily responsible for ratification of the income tax amendment in New Jersey.25

Even more shocking to the opponents of the income tax amendment was the almost total lack of opposition in such industrial states as Ohio, Illinois, Maryland, and Michigan. This easy success was largely due to immense popularity which the measure enjoyed among nearly all segments of the population. While the urban, new-stock lawmakers cannot be given the same credit for passage which is due them in Massachusetts, New York or New Jersey, their support was no less enthusiastic than in these other states. Only the lack of organized opposition was different.

Illinois, often cited as a major hazard, became the first state of the region to ratify. Support for the measure was bipartisan and seemingly widespread throughout the state. Charles Deneen, the Republican governor, endorsed ratification as did the congenitally Republican Chicago Tribune, with the latter adding that it would be selfish and unpatriotic for the other wealthy industrial states to fail to follow suit. The Democrats, drawing most of their electoral support from the large hyphenated groups residing in and around Chicago, also favored the amendment. In the Senate where the vote was 41-0, all five Chicago Democrats voted yes, including Edward Glackin, an affiliate of Chicago Mayor Carter Harrison, Jr.’s faction of the party, and John Broderick, an Irish Catholic immigrant saloonkeeper and crony of Roger Sullivan, the acknowledged boss of Chicago Democracy. It seems noteworthy, too, that eleven of the city’s fourteen Republicans also supported ratification, thus demonstrating the general popularity of the amendment in Chicago, where two-thirds of the population was first or second generation Americans.26

25 Senate Journal, 1913, 107. Two senators described by Link as Wilsonian progressives, Fielder and Walter Edge, voted against ratification; Link, Road to the White House, 263-264, 245-246; Manual, 1913, 320-365.
In the lower house, the measure passed by a decisive 80-8 count, with the representatives of the urban districts largely in favor. The majority of Cook County's Democrats voted yes, although several of them were either absent or abstaining, including Sullivan's chief lieutenant, John J. McLaughlin. Other Sullivanites such as Robert E. Wilson were found in favor, however, and the fact that none of the lawmakers in question were willing to go on record opposing ratification is a strong indication that the amendment pleased their constituents, whatever their own views.27

Several other Democratic lawmakers of ethnic and religious backgrounds similar to those from Chicago also voted for ratification, including George Alschuler, a Sullivanite from Aurora, Thomas Gorman of Peoria, Daniel Donahue of Bloomington, Michael Fahy of Toluca, and James Morris of Springfield, the Irish Catholic secretary of the Illinois Federation of Labor. In fact, the only new-stock legislator recorded against ratification was Thomas Riley, a lawyer from Joliet who was not closely connected with the Chicago machine. Some Chicago Republicans of new-stock origin, such as Thomas Curran, the leading Republican "wet," also voted for the amendment. Besides Riley, the remaining negative votes were cast by Republicans, four from Cook County and the rest from downstate. Thus, while the representative of the state's urban, immigrant districts were by no means primarily responsible for ratification in Illinois, they certainly lent substantial support and in no way figured in the opposition.28

The same pattern of easy success occurred in Ohio. Traditionally Republican, the state was moving swiftly into the Democratic camp, aided largely by the urban vote in Cleveland, Toledo, and Dayton. In 1910 the party elected the entire state ticket headed by Governor Judson Harmon and including sixteen of twenty-one congressmen. They also controlled both houses of the legislature, installing William Green of the United Mine Workers as President pro tempore of the Senate. In 1912 the party's triumph was even more spectacular as Wilson carried Ohio by 100,000 votes; and James Cox, the future Democratic presidential nominee,

swept the state. The party captured nineteen congressional seats and large majorities in the legislature. According to the most informed student of Ohio Progressivism, Hoyt Warner, the triumph was fashioned largely in the industrial cities, and recognition was extended to the new-stock elements in the party by the nomination of Timothy Hogan as attorney general and John Brennan as treasurer. The German-Americans in Cincinnati, however, remained loyal to the Republican machine of Boss George Cox, giving Ohio two distinct “boss-machine-immigrant complexes” of different affiliation, both of which figured in the ratification of the income tax amendment.29

The Democrats sponsored ratification, with one of their number, W. B. Kilpatrick, borrowing a leaf from Robert Wagner in New York by requesting President Taft to address the legislature. As in the Empire State, the Republicans maneuvered around it. In the end Taft made his influence felt by corresponding with prominent Republicans F. J. Newlands and Arthur Vorys and also with Democratic floor leader Lawrence Brennan of Cleveland. The final vote was all but unanimous in both houses with a rural Republican businessman opposing in the Senate, and three Republicans dissenting in the House. In the Senate the Cleveland delegation, led by James Reynolds, a Welsh-born machinist and labor leader, supported ratification. Several other Democrats including Michael Cahill, George Cetone, and Thomas Dean also voted yes. The latter are considered by Warner to be reactionaries on most issues and were later indicted for accepting bribes, all of which seems to indicate that labels such as “progressive” or “conservative” depend to a large extent on the issue involved.30

In the lower house, the Cleveland delegation headed by Brennan supported ratification, as did the Cincinnati contingent, made up mainly of German Americans such as Frederick Spiegel, “a social and political friend of George Cox.” The urban representatives were not the sole force behind ratification in Ohio, but once again made a measurable contribution to the votes of both parties.

Significantly, the most enthusiastic approval of ratification came in the mass circulation, Cleveland Plain Dealer which, in the same issue, urged ratification of the Seventeenth Amendment to the Constitution and supported the senatorial nominations of John Fitzgerald in Massachusetts and Charles Murphy in New York.92

This same general pattern of agreement by all segments of society, including the representatives of the urban, working class districts, accounted for the easy victory which the measure had in several other states of the industrial Northeast such as Michigan, Maryland, and Delaware.92 In fact, when ratification was finally achieved, only three states in the region—Connecticut, Rhode Island, and Pennsylvania—refused assent. In each the key factor was the success which the regular Republicans had in resisting the pressures applied by urban, new-stock lawmakers.

In Connecticut, the latter made up the bulk of the state's Democratic lawmakers by 1910. The party's gubernatorial candidate, Simeon Baldwin, carried the state by a 77,243 to 73,528 vote. Although Baldwin was, like Wilson or Foss, an old-stock native Protestant, he owed much of his success to the Democratic party among the recent immigrant populations of the industrial cities, carrying Hartford, New Haven, Bridgeport, Stamford, Norwich, New London, and New Britain to fashion his margin of victory. Similarly the party's congressional candidates ran especially well in the urban areas. In the first district Augustus Lonergan lost to his Republican opponent by 2,000 votes but carried the city of Hartford by 700. In the second congressional area, Thomas Reilley won by 4,000 votes overall, carrying New Haven by 3,000 and Waterbury by 800. In the fourth district the Democratic candidate lost by nearly two thousand votes but carried the city of Bridgeport and barely lost in Danbury, Norwalk, and Stamford, despite the strong showing of the Socialist candidate, who doubtless siphoned off a good deal of Democratic potential among the working class.93

92 Ohio, General Assembly, House Journal, 1911, 80; Warner, Progressivism in Ohio, 455. According to the Legislative Manual the Cleveland delegation consisted of five Irish Catholics, a Polish immigrant, a German immigrant, three second generation German-Americans, a Bohemian-American and two old stock lawmakers.
The Democratic gains were not carried over to the state legislature, however, because of the apportionment system in the lower house, which guaranteed each town a representative, regardless of population, and allowed cities of over 5,000 but two representatives. Thus the town of Warren with 412 people had one representative and New Haven, with 133,605 residents had but two. The four smallest towns in the state had a combined population of 1,528 which entitled them to four assemblymen, while the 407,715 people in the four largest cities had but eight.\(^5\) This malapportionment worked hardest against the state's newstock wage-earners, who largely inhabited the under-represented cities and hence injured chances for ratification as well.

The debate over the income tax revealed the economic divisions in the state. The opposition was led by the Republican Senate majority leader, Stiles Judson of Stratford, who even transformed the constitutional objections of Governor Hughes into an appeal to the pocketbook by reminding the lawmakers that the state had just issued ten million dollars worth of new bonds. "You, as businessmen," Judson warned, "ought readily to see the impairment of the state's resources by the taxation of these bonds on the part of Congress." Furthermore, he charged, Connecticut would pay an unjust share of the tax in order to finance the "billion-dollar projects of the west." Republican Senator John Mitchell of Danbury likewise argued that "it would be a different question if Connecticut got the benefit from the tax." Some Republicans, such as John Brinsmade, a schoolteacher from Washington, supported the amendment because it would not be levied on incomes of less than $5,000 a year, but they were in a distinct minority.\(^5\)

Even the Democrats divided somewhat along class lines. Baldwin, the old-stock, middle-class governor, questioned the wisdom of the amendment in his message to the legislature and suggested waiting upon a judicial decision involving the question of taxing state securities. Despite his opposition, however, the bulk of support for the measure came from the Democratic representatives of the urban areas, and Senator Lester Peck of Danbury set forth

---


\(^6\) *Hartford Courant*, June 29, 1911; *Hartford Times*, June 28, 1911.
their motivation by citing the wisdom of having the wealthy pay rather than the working man. The *Hartford Courant* likewise found the arguments against the amendment to be abused since it was not a tax on a state, but on individual income. "The bigger a man's income," the paper editorialized, "the greater the amount of protection he received from the government and the greater his obligation to sustain it."36

With both the Republicans and the Democratic governor opposed, the amendment had almost no chance of passage in 1911, but what support it did get came largely from the representatives of the large industrial centers. In the Senate the measure lost decisively with six Democrats, Thomas Spellacy of Hartford, John Shanley of New Haven, Peter Lawlor of Waterbury, Gary Paddock of Bridgeport, Jerry Donovan of Norwalk, and Peck forming almost the entire affirmative bloc, aided by Brinsmade and two other Republicans who were paired in favor. Nearly the entire Republican majority voted against as did one Democrat from Hartford, one from Bridgeport, and two from New Haven, a not surprising development given Governor Baldwin's objections.37

In the lower house the measure was introduced by Democrat Joshua Meltzer, a Russian immigrant from Bridgeport, and endorsed by Charles Murphy of Bridgeport. After a great deal of maneuvering, a vote was finally taken on the recommendations by the Republican-dominated Committee on Federal Relations to reject it. The motion carried by an 89-74 margin with the urban Democrats voting to reject it. Both Hartford Democrats voted against the motion (and hence for the amendment) as did both from New Haven, Bridgeport, Danbury, and one from Norwalk, Norwich, and Waterbury, the other Democrat being absent in each case. Nearly all the Democrats from these cities were of new stock origin and most of them had working class backgrounds. They were joined by some small-town Democrats of similar background such as Andrew Slater, an Irish immigrant stone mason, Matthew Kelly of Windsor Locks, Martin Caine, an English immi-

---


37 *Senate Journal*, 1911, 1347; *Connecticut Legislative History, 1911*, 12-288. Spellacy was for many years the acknowledged Democratic boss of Hartford and the mentor of John Bailey, present chairman of the Democratic national committee.
migrant from Naugatuck, Daniel Kelly of Saybrook, Denis Sullivan of Barhamstead, Thomas Shea of Woodbury, Joseph Lucey of Middletown, and Michael O'Connell of Stafford.38

The Democrats, particularly in the large cities, made further gains in the 1912 elections. Woodrow Wilson carried the state with Taft second and Roosevelt third. Governor Baldwin was reelected carrying Hartford, New Haven, Waterbury, Bridgeport, and Danbury by fairly comfortable margins. The Democrats even gained control of the Senate, but the lower house remained in Republican control by a 170-120 margin. Again nearly all the major cities elected two Democratic representatives, including New Haven, Hartford, Bridgeport, Danbury, Norwalk, Stamford, Middletown, Saybrook, Norwich, Waterbury, New Britain, and Farmington. The great majority of these were of new-stock origin, several being immigrants themselves.39

The resolution to ratify the income tax amendment, introduced by a Bridgeport Democrat, did not emerge from the committee even after the requisite number of states had assented. Under the circumstances, it seems apparent that the failure of the amendment was a triumph of the rural-based Republican party, aided by the state's old-stock, middle-class governor, and abetted by legislative malapportionment over the efforts of the state's urban, new-stock Democrats.40

The apportionment system in Rhode Island also worked against ratification. The Senate, particularly, made no concession to population, allowing each city one senator, despite the fact that the city of Providence contained almost one-half the state's populace. So undemocratic was the upper house that twenty towns, representing only seven percent of the state's population, could control.41

Upon this base, Nelson Aldrich had constructed an almost impregnable Republican organization which dominated the state for decades, and which was only beginning to be challenged by the urban, immigrant-based Democrats in 1910.

The reliance of the latter party on this constituency is evident both from the election returns and from the backgrounds of many

38 House Journal, 1911, 225; Connecticut Legislative History, 1911, 12-288.
40 House Journal, 1913, 965.
of its leaders. In 1912 Providence was the only one of the state's five counties carried by the Democratic ticket, with Wilson piling up 23,127 of his 30,412 vote total in that jurisdiction. The statewide ticket headed by Theodore Francis Green lost but carried Providence County and forty-eight of the city's sixty precincts. More significantly, the party ticket featured a predominance of new stock politicians, mixed with a minority of Yankees such as Green and congressional candidate Peter Gerry. The candidates for secretary of state, attorney general, and treasurer were all of new stock origin as were the other congressional hopefuls who ran with Gerry. In the lower house of the legislature twenty-seven of the thirty-six Democrats elected in 1912 were of new stock, mostly Irish Catholic, derivation.42

From the outset, the Democrats urged ratification upon the overwhelmingly Republican legislature. The resolution to ratify was introduced by George O'Shaunessy, an Irish immigrant from Providence who was subsequently elected to Congress. The floor fight was directed by James Nolan, assisted by Dennis Shea of Providence and George Geddes of Cumberland, but the difficulties faced by the Democratic minority were such that they were never able to bring the resolution to a vote in either house. The semi-official Republican organ, the Providence Journal, flatly stated that every voter who had no income was in favor of taxing every one who did, while the Democrats charged that the opponents of the measure were corporation tools, acting "the same as paid attorneys."43 Rhetoric aside, the lines were clearly drawn on ethnic and economic grounds and, given the apportionment situation, ratification was never really a serious possibility.

A somewhat different set of circumstances accounted for the defeat of the income tax amendment in Pennsylvania. Ever since Civil War days the Republican party had held what almost amounted to a one party dictatorship, resisting the tendency observable in other states for the urban wage earner to turn to the Democratic party. Historians of Pennsylvania politics generally agree that this phenomenon was due primarily to collusion between the leaders of both parties which had ended by reducing the Demo-

42 Rhode Island General Court, Rhode Island Manual, 1913, 194-200, 210-211, 395-400.
43 Providence Journal, November 6, 1910; April 30, 1910; Rhode Island, General Court, House Journal, April 29, 1910; Senate Journal, April 29, 1910.
crats to the level of a subsidiary group. The acknowledged leader of this organization was United States Senator Boies Penrose, a trusted Aldrich lieutenant, who allegedly controlled state politics by hand picking the governor and by installing his supporters such as James “Sunny Jim” McNichol in key positions in the legislature. “Callous, cynical, and indifferent to measures designed to lessen the burdens of the toiling masses,” one historian has written, “he served the vested interests with unceasing devotion.” Like Aldrich, Lodge, and most of the other eastern conservative Republicans, Penrose had been staunchly opposed to the taxation of incomes and only acquiesced in the constitutional amendment to forestall the immediate passage of a statutory tax. Like them also, Penrose apparently used whatever influence he had in his own state to prevent ratification.\textsuperscript{44}

The legislature which Penrose reportedly manipulated was colorfully described by a contemporary newspaper:

For some time Boies Penrose has ruled Pennsylvania as absolutely as the Sultan of Sulu ruled his distant domain and with about as much tender regard for the interests of his subjects. It is several generations since the people of Pennsylvania have known independence except as a Fourth of July tradition. Men who have known Harrisburg in recent decades have spoken of the legislature as pawns... they have been puppets automatically obedient to the will of the Sultan of Sulu. There have been periods when the legislature had to mark time and the governor look sublime in enforced idleness until McNichol could discover the will of his sovereign overlord in Washington.\textsuperscript{45}

What opposition there was came largely from Republican factions which emerged in the state’s two largest cities. In Philadelphia the three Vare brothers gradually broke away from the Penrose organization and challenged it for control of the city’s politics. Although William S. Vare lost a bid for election as mayor to the regular party candidate in 1911, his brother Edwin was fast becoming the acknowledged boss of the city and, in his

\textsuperscript{44} Robert Bowden, Boies Penrose (New York, 1937), 37; Wayland Dunaway, History of Pennsylvania (Englewood Cliffs, 1945), 478-481; Rainer, American Taxation, 298-320.

\textsuperscript{45} Philadelphia Public Ledger, February 7, 1911.
capacity as state senator, exercising a good deal of sway in the legislature as well. Estimates of its influence in the Philadelphia delegation varied, but at its highest point the Vare organization was said to encompass about three-fourths of the city’s assemblymen and one-half of her senators. In Pittsburgh Christopher Lyman Magee and his successor William Flinn had put together a similar machine which declared its independence of Penrose by backing Theodore Roosevelt against William Howard Taft in the 1912 election. Although plagued by the same sort of graft and corruption which characterized most urban political machines, the Vare and Flinn combines were nevertheless considered much more progressive than the regular Penrose group and often were found in support of forward-looking legislation, especially that which benefited their urban constituents. Not surprisingly, therefore, the bulk of the Philadelphia and Pittsburgh delegations voted affirmatively when the income tax amendment passed the lower house in 1911, despite Penrose’s record of opposition to the measure. Thirty of Philadelphia’s forty-one representatives, including Vare’s chief lieutenant, John R. K. Scott, were recorded in favor and only one declared against. Sixteen of Pittsburgh’s twenty-four assemblymen joined them on the affirmative side, with only two others lining up with the dissenters. The number of absentions was substantial, and testified to the unwillingness of most urban politicians to attack the measure openly in the face of its seeming popularity in the two metropolises.

Faced with this situation, the senate leadership succeeded in having the measure referred to the Committee on Judiciary Special which was dominated by such Penrose stalwarts as McNichol, William Crow, Sterling Catlin, and William Sproul. Although Vare was also a member, he was greatly outnumbered by Penrose followers and would have been unable to do anything for the amendment even if he had desired to do so. For almost two years the committee retained the amendment and, when it finally made its report, recommended rejection of the measure. Characterizing the income tax as little short of reckless and foolish, the report railed against all “unnecessary expenditures under the guise of


progress." Furthermore, it listed all the stock objections to the tax: that it would endanger the protective tariff, that it would penalize all those who made over $5,000 and make them feel like criminals, and "because, as one of the wealthy states, she [Pennsylvania] would bear far more than her proper share of the burden." 48

The senate accepted the report without even a record vote, despite the action of the lower house; and the Penrose organization added the income tax amendment to the list of progressive measures staved off by its action. The reaction of many urban Pennsylvanians was best expressed by the Philadelphia Evening Bulletin:

Notwithstanding the fact that only two more states are needed and that they will be found among the ten states that have not acted makes it idle for Pennsylvania to say "aye" or "no" to the proposition, and that such states as Illinois, New York and Ohio which share with Pennsylvania and Massachusetts the great bulk of the wealth of the country and which will pay the greater bulk of the tax, have approved it, yet your committee has recommended that the legislature, as a matter of principle, shall refuse to ratify the amendent. 49

Clearly then, the major impetus for ratification in the northeastern industrial states came from the representatives of the recent immigrant groups in the major cities acting generally through the Democratic party. In some instances they were aided by a bloc of rural legislators, in others by middle-class progressives or labor leaders, but there can be no doubt that the machine politicians formed the most consistent source of support for ratification. So complete was their devotion to this most vital proposal, in fact, that it seems impossible to reconcile its adoption with the Status Revolution thesis which still orders most thinking about this reform era. Indeed, the measure's success is far more compatible with the view, first expressed by J. Joseph Huthmacher, that a good deal of the Progressive impulse was animated by "urban lower class liberalism" rather than "urban middle class

liberalism.” Moreover, unless it can be demonstrated that machine support for the federal income tax amendment was an aberration, a solitary venture into reform which merely sullies an otherwise perfect record of reaction, it would appear fair to conclude that the “boss-immigrant-machine complex” was something more than “a potent mass that limited the range and achievement of Progressivism.”

This acknowledgment of lower class participation in the reform process during the Progressive years is a vital step in formulating a truly comprehensive interpretation of the accomplishments of the period. Such a view must eschew any monolithic explanation for the achievements of Progressivism and recognize that they were the result of the interaction of a variety of interest groups—the middle class, the old aristocracy, organized labor, farmers, and even business and the machines. All that the debate over the federal income tax really shows is that the last of these elements was at least as progressive on some issues as any other segment of society.