NEW ORLEANS DAILY BEE
DUPOUR & LIMET, Publishers
No. 72 Chartres square.
TERMS OF THE BEE.
Terms of Subscription—Daily, one month, $1; three months, $3; half yearly, $5; yearly, $9.
Price of the paper—Single copies, 5 cents.
The Bee Weekly is published every Monday and Saturday. Subscription, $3 per annum, invariably in advance.
Rates of Advertising—Transient advertisements having the run of this paper, three insertions, $1 an inch per square; each subsequent insertion, 75 cents per square.
Fifth or Sixth Page, transient advertisements, each square, $1 per square.
A liberal discount to parties taking time to be charged $5 per, each insertion.
First, or Reading Page, monthly advertisements, each square, $10 per month.
Regular advertisers, who advertise largely, shall be allowed such discount from the above named transient rates as may be agreed upon, in no case shall such discount exceed 25 per cent.
All Business Notices of Advertisements to be charged 25 cents per line, each insertion.
All transient advertisements must be paid for in advance.
All advertisements not marked for any number of insertions will be published six times.
All bills with regular advertisers shall be rendered monthly.
Semi-Weekly Edition.
TERMS—PER YEAR.....$5.
NEW ORLEANS:
FRIDAY MORNING, MARCH 24, 1871.

Amusements This Evening.

ST. CHARLES THEATRE.—"Fritz, our Cousin German," benefit of Mr. Kenny.
ACADEMY OF MUSIC—Grite Comique Troupe of Specialties.
CRESCENT CITY MUSEUM—Nos. 49 and 42 St. Charles street.

THE REVENUE LAW OF THE STATE.

UNIQUE METHOD OF ENFORCING IT.

The penalty provided by the Revenue law passed at the last session of the Legislature proceeds upon the theory that the right to labor at one's daily calling follows and does not go before the payment of the tax or contribution assessed against him by the Government. Of course this theory is entirely erroneous, because the right to labor is prior to, is above and independent of the citizen's liability to contribute his quota of the revenues necessary for governmental service. It is the fruit of the pernicious doctrine which in late years has obtained acceptance from unreflecting minds that a license to carry on one's occupation is something more than a mere receipt for the tax assessed against that calling, and that it must be obtained from the public authorities, before the citizen can engage in business or begin to earn his daily bread. The Supreme Court of the United States has defined the meaning of the term "license" to be a receipt for a tax and not a permission to follow an occupation. A tax is a debt due by the citizen to the Government and can only be recovered as debts are recovered by individuals, that is by the ordinary civil process of the courts. The Government has no other remedy, and if it cannot enforce payment of its taxes by that means, it must go without. Section 4 of the Revenue act of 1871, declares in effect that before the citizen can begin to labor at his calling, he must receive and pay for a license permitting him to do so. It declares that "it shall be unlawful to carry on or pursue, practice or follow any of the trades, professions or occupations enumerated in the foregoing sections of this act, in this State, before paying the tax levied thereon and obtaining a license therefor from the tax collector." It further provides that "no person or corporation shall collect any claim by suit in the courts until he shall have exhibited his license."

We say this is a unique method of enforcing the payment of one's license tax, but think it will hardly succeed. However apathetic the people have become with regard to their rights under the Constitution, we cannot believe they will prove themselves to be so pusillanimous as to ask for the *permission* of the State or city to carry on their different occupations.

This law cannot be other than a mere *brutum fulmen*—a dead letter, if there be a particle of spirit or manly courage left in the hearts of the people. The beginnings of tyranny should be resisted before it becomes too formidable, and while yet we have the right to protect against it.

THE NEW LEVEE LAW.

The following is an abstract of the Levee law which was adopted by the Legislature at its late session, and approved by the Governor on Feb. 20, 1871:

Section 1 sets forth the articles of incorporation of the Louisiana Levee Company, a corporation organized under the general laws of the State, and recognizes and approves the same.

Sec. 2 sets forth the stipulations of the contract entered into by the State with this company, by which the latter undertakes to provide and maintain proper and efficient levees on all the rivers and bayous of the State. These stipulations are:

First.—A commission of three engineers to be appointed as follows, to wit: By the Governor, one by the Louisiana Levee Company, and one by the Government of the United States, who shall determine the location and dimensions of all levees to be constructed, maintained and repaired.

Second.—That the said Louisiana Levee Company, for and in consideration of the compensation, benefits, rights and powers hereinafter stated, shall take charge of, manage, control, construct, maintain, repair, and keep in repair all the levees in this State on the Mississippi river, its tributaries and outlets, and such levees in the State of Arkansas as may be necessary to protect any of the lands of this State from overflow by the waters of the Mississippi or Arkansas rivers; provided, however, that the consent of the State of Arkansas be first had and obtained to the building, constructing, maintenance, management and repairing of said levees in that State.

Third.—The Louisiana Levee Company vested with the sole and exclusive custody, management and control of all the levees of Louisiana for 25 years. Said corporation shall have full right and authority, at all times to enter upon and occupy, as far as may be necessary, and without remuneration to the owners therefor, of all such lands as may be necessary and to remain as long as may be necessary for the purposes of repairs and construction and to take free of cost from said land, stone, gravel, earth and timber as the same may be necessary for the purposes aforesaid; and said corporation shall have all the rights, powers, and prerogatives with respect to the location, construction and maintenance of said levees as are now vested by law in the State, parish or municipal authorities; provided, however, that said corporation shall have no power to lay, assess or impose any tax, impost, fine or penalty whatsoever, not to compel the owner or occupants of land to construct or keep in repair any levee or parts of the same, or to contribute to the same.

Fourth. That said corporation shall, within sixty days from the receipt of the report of said commission, commence the construction of said levees, and shall thereafter construct not less than three millions of cubic yards per year until said levee shall be completed according to the standard required by the report of said commission.

Fifth. That on and after the completion of any and all sections of said levee said company shall maintain the same up to the standard dimensions required by the report of said commission, and in the event of said corporation failing or neglecting to do so it shall be liable in damages to any person or persons injured by reason of said neglect or failure; provided, that said corporation shall in no case be liable where such injury shall be caused by or said failure shall result from acts of violence of war, the wrongful acts of individuals, the existence of obstacles interposed by the action of courts, or the operation of causes over which said company can have no control, or on account of the lands rising above the standard height determined by said commission.

Sixth. That within thirty days after the receipt of the report of said commission the Governor of this State shall cause an estimate to be made of the cost of constructing or completing said levees according to the standard required by said report, said estimate to be made at the rate of sixty cents per cubic yard of said work, and to transmit said estimate to the Auditor of the State, and said Auditor shall thereupon apportion the sum total of the estimated cost of said work among the several parishes according to the assessment rolls of the State, and shall annually thereafter for the period of twenty-one years cause to be collected ten per centum of the sum of said estimate; provided, however, that until said estimate is made as provided in this article the Auditor of the State shall levy and collect annually, in lieu of said ten per centum of said estimate, two mills upon the dollar of the assessed value of the taxable property of the State; the said ten per centum or the sum of said estimates or the said tax in lieu thereof shall be collected at the same time, in the same manner and by the same officers as the ordinary taxes of the State are collected. Said ten per centum or the said tax in lieu thereof, when collected, shall be paid over to the Treasurer of the State, and shall be set apart as a special fund to be known as the "levee construction fund," which shall not be used for any other purpose than as provided in said Louisiana Levee Company, and said fund shall be paid out by order of the trustees of said company to the persons entitled thereto.

Seventh. That the Auditor of the State shall cause to be assessed and collected annually for the period of twenty-one years, from and after the passage of this act, two-fourths of one per centum upon the assessed value of all taxable property within the State, to be known and designated as the "levee maintenance fund," which said fund shall be collected at the same time, in the same manner and by the same officers as the ordinary taxes of the State are collected, and shall be used for no other purpose than as provided. Said fund shall be paid over by the treasurer of said company, upon the order of the president thereof, to the Treasurer of the State, as compensation to said company, for maintaining said levees in good and efficient repair, according to the standard as hereinbefore provided; provided, however, that on the presentation to the Secretary of the State, of a certified copy of a judgment or decree rendered in any court of this State, or of the United States, together with the certificate of the clerk of said court, that the time within which a suspensive appeal or writ of error may be taken by said company, from said judgment or decree, as provided by law has expired, and that no suspensive appeal or writ of error operating as a suspension has been taken from said judgment or decree; or that said judgment or decree has been affirmed by the court of last resort upon such appeal or writ of error, and that said final judgment or decree was for damages sustained by the neglect or failure of the said corporation to erect, or maintain said levees as herein provided, the said Treasurer of the State may satisfy said final judgment or decree, together with interest and cost out of said fund; provided, he shall have notified said company in writing, ten days before such payment, that said payment or decree has been presented to him for payment, and the payment of such interest and cost shall be considered as a payment to said company, to the amount thereof, out of the moneys so set apart as provided for in this article.

Eighth.—Empowers the company to transfer or mortgage the funds above referred to; and authorizes the State Treasurer to pay out of those funds to the holders of such transfer or mortgage, the same due by the company thereon. Also directs the State Auditor and State Treasurer as to the sale of the bonds authorized by this act to be issued by the company.

Ninth.—Authorizes the Governor to issue bonds of the State to this company to the amount of one million of dollars, and a tax of one-half mill on the dollar on all real and personal property in the State, to provide for the payment of the interest due on said bonds.

Tenth.—Authorizes writs of mandamus to be issued by the courts to compel officers to perform the duties required by this act, or the appointment by the court of a special commissioner to perform the same.

Sec. 3. Injunctions against collection of the taxes authorized by this act not to be issued unless the applicant furnish a sufficient bond in double the sum of the tax, and if the injunction be dissolved the plaintiff shall be condemned to pay twice the amount of the tax.

Sec. 4 authorizes the company to consolidate with any other company organized for a like purpose in Mississippi, Tennessee, Arkansas or Missouri, so as to secure a uniform system of levees.

The *Planters' Banner*, hitherto published at Franklin, St. Mary parish, will henceforth be published at New Iberia. So Col. Dennett announces in his last issue.

☞ Gen. R. E. Lee, writing under date of January 12, 1867, says: "Its simple mechanism, and the experience my daughters have had in operating it, makes the Wilcox & Gibbs sewing machine a great favorite in my family. For sale by M. S. Hedrick, 118 and 120 Canal street, New Orleans. feb23 3m d&sw

☞ If you don't want to disgust everybody with your offensive breath cure your Catarrh. $500 reward is offered by the proprietor of Dr. Sage's Catarrh Remedy for a case he cannot cure. It is sold by druggists, or you can get it for 50 cents by mail from Dr. R. V. Pierce, Buffalo, N. Y. Pamphlet free. wed fr sun & sw.

THE DEGRADED SENATE.

The Great Bostonian on the Littlest of the Presidents—The Assassination of the Republican Party—Good Bribery.

[From the National Standard.]

Let Congress now adjourn without authorizing martial law at the South to curb the Ku-Klux, and they have assured the election of a Democrat to the Presidency. Indeed, the mood of Washington in regard to the anarchy of the South is such that we consider the matter almost settled. The thirty-three Republicans who last week removed Mr. Sumner from his post, elected a Democratic President for 1872. Whether Grant will consent to run on a Democratic ticket is of course uncertain. Probably he does not himself know yet. But evidently Butler's bill on the Ku-Klux is not likely to become a law. The same subserviency exhibited in the dirt in the Sumner matter stands ready to defeat that. Any substitute that sends Southern assassins to be tried by a jury of fellow-assassins is a mockery.

The San Domingo collar on Senatorial necks shows that they belong to a man who has entered on the course where Andrew Johnson perished. How far he intends to advance on that pathway, he does not himself know. But the descent is fatally easy.

We did not expect much from Gen. Grant. His mind is feeble, capped by this insolent interference with Congress, reveals the man. We persisted in believing that Mr. Motley was removed for adequate cause until Mr. Secretary Fish's letter dispelled the illusion. That act, seen in the light of this attack on Mr. Sumner, is evidently dictated simply and solely by spite toward the great Massachusetts Senator. James I. said, when he came to London to mount his throne, and found only blundering officials, "They have given me a Secretary who cannot write, and a Speaker who cannot speak." Grant is underrated, so he is the same affliction. And the Massachusetts renegade who helped to fix Fish to his boyish rhetoric did his work as poorly that he betrayed the secret, and let the world see that, after six months' incubation, the statesman could not hatch a decent excuse. Just as that discreditable act was floating away into oblivion, comes this assumption, which puts the present Executive into the company of Jackson's bank intrigues and Johnson's attack on Stanton. Because it makes of the Senate a servility of the Senate is disheartening to all lovers of free government.

Every man knows that such Senator who voted for Mr. Sumner's removal did so solely because the President had let him understand that only on that condition could he hope to have any influence at the Departments in securing office for his friends.

Of course, when a party becomes merely a "ring" to divide the spoils, it touches its downfall. It is sad to think that the power of a great party should have fallen into the hands of such low, mercenary selfishness. It is said that we can oppose to outlaw assassins the South, banded together, mercilessly and at every sacrifice, for at least a great object—secession—that we can oppose to them only a gang of swine shamelessly exhibiting themselves for sale to the highest bidder.

WENDELL PHILIPS.

FROM EUROPE.

Rothschild's Generous.

Brussels, March 19.—The *Etoile Belge* learns that the French Government has negotiated a loan with Rothschilds of two milliards francs at five per cent. interest.

General Rosecrans to France.

London, March 19, 11:30 A. M.—A dispatch just received from Dieppe announces that the Prussian troops from Amiens have arrived there and occupy half of the town. The French garrison retains the other half.

Rochefort.

Bordeaux, March 19.—Henri Rochefort is here. He is suffering from a relapse of his recent sickness.

New York, March 20.—Private dispatches from France state that the revolution in Paris has its origin in an anti-church movement incited by Italians. This accounts for Garibaldi being at the head of the insurgents. It will be remembered that Thiers sent, last week, M. Arago to Florence, apparently to get Victor Emanuel's aid in withdrawing Garibaldians from France. Arago, really as it is now known, to tell Italy that France now, as formerly, intends to protect the Pope. Thiers is strongly in favor of the temporal power; and his views becoming known, along with the effect of Arago's mission, has driven the Garibaldians to form an open alliance with the Paris malcontents. The revolution now progressing is really more a war against the church than against a monarchy.

From Washington.

[Special to the Louisville Courier-Journal.]

THE HIGH COMMISSION.

Washington, March 20.—During the session of the Joint High Commission during the past week, the relations of the two countries to each other have been considered in a general way, with a view to seeing what concessions might be made by either side, before any particular point of dispute shall be taken up for settlement. The impression which prevailed at first that England is prepared to do all that is necessary, and that mere quibbles would be discarded for a candid and frank avowal of wrongs committed, and damages to be adjusted, has given way, partly to fear that England is not disposed to make any magnanimous concessions that if any arrangement is achieved it is for the adjustment of the pending questions, it must be on a basis of an equivalent. The Commissioners seem to incline rather to a plan of purchasing the right of our fishermen to fish freely in Canadian waters without restriction. That is looked upon as an easy mode of settlement. On the other hand there is a certain popular sentiment against commencing the adjustment of our difficulties with England by our agreeing to pay England hard money. It is said that neither the revival of the reciprocity treaty, nor the payment of a considerable sum for the right to fish forever, in Canadian waters will be popular with our people. It is hoped, however, the Commission, after a thorough consideration of the subject, may arrive at some solution which will be mutually satisfactory.

THE TRUE SCRIPT.—A gentleman of Terrebonne parish, Louisiana, informs us that he had a list of seventeen plantations in that parish, which had been leased to strangers since the war, all the leases expiring, but which have at length come into the hands of the sons of the original owners. And then some hasty words of these pulled off their coats, rolled up their sleeves, and pitched in, and are now in a fair way to get those plantations at a modest net digest.

They have let off, relying chiefly on their own industry, and economy, and good neighborhood, and the result is, as we learn, which is much better than a reliance on an election by New Orleans carpetbaggers, that everything is now in full blast, and the happiness with that indomitable spirit which leaves no stone unturned, and no effort which can help them why, "Impossible" is unknown.—*Louisville Journal*.

BY TELEGRAPH.

To the New Orleans Bee.

FOREIGN NEWS.

The Insurrection in Paris.

Great Excitement in the City.

Nationals Fire on Unarmed Citizens.

Proceedings in the Assembly.

Bismarck's Letter to Favre.

The Mayor of Paris Expelled from Office.

The Government Threatens Co-Operations with the Germans.

Thiers' Proclamation to the People.

Gens. LeCompte and Thomas Buried in a Ditch.

Bismarck Demands Restoration of Telegraph to Pantin.

HOME NEWS.

Congressional Proceedings.

Miscellaneous Matters.

FOREIGN INTELLIGENCE.

Paris, March 23.—10 P. M. — There has been no further blood shed since 6 o'clock. The armed insurgents have been reinforced. The city is gloomy and the excitement intense. The National Guards, under command of the Central Republican Committee, have occupied Fort Vincennes unopposed, the garrison fraternizing with them as they appeared. Troops in several arrondissements are organizing to take the interests of order.

Deputy Clemanceau has incurred the hostility of the insurgents, and has been expelled from the office of Mayor.

General Chanzy has installed himself as Minister of War.—*Times*.

Paris, Wednesday Evening, March 22.—This evening, a large number of unarmed persons reached Fort de la Pair, the entrance to the Place Vendome, and appealed to the sentries to give way to their passage into the district occupied by the insurgent National Guards. The request was refused by the sentries, when the unarmed crowd, who numbered about 3,000, endeavored to disarm the sentries. A struggle ensued, and the sentries fired upon the crowd, killing and wounding several persons. The crowd then rushed upon the sentries, and disarmed them. The sentries fired their guns in the air, and the crowd retreated, but soon returned, and fired upon the sentries, killing and wounding several. The sentries then fled, and the crowd entered the Place Vendome, and, after spiking the guns of the fortifications, left the place.

The Government has issued a proclamation declaring that the insurgents will be treated as prisoners of war, and not as criminals, if they lay down their arms within twenty-four hours. The proclamation also declares that the Government will not attempt to bombard Paris, but will endeavor to reduce the city by famine