WASHINGTON.

The Income Tax Doomed—A Neat Point Against Certain Democratic Leaders—New Government for the District of Columbia—The Army Appropriation Bill—A New Equal Rights Bill—State War Loans—Horrible Treatment of a Bally Horse.

Special Dispatch to the New-York Times.

WASHINGTON, Jan. 20.—The Income tax, despite certain unpromising indications at the outset of the session, seems doomed. The Senate today, to the surprise of everybody, by a vote of 30 to 12, made Senator's SCOTT's bill for its repeal the special order for Tuesday next.

The following is the letter of Hon. W. M. EVARTS and SPENCER MILLER, Esq., on the constitutionality of the income tax, to which reference was made in these dispatches a few days since:

GENTLEMEN: We have considered with great care the questions which you have submitted to us, and give you the results which we have reached. We are of opinion that a tax on the the gross income of an individual is embraced by the words "capitation, or other direct tax," in the Constitution, and should be assessed and collected on the principle of apportionment and not of uniformity, and that the several sections of the Internal Revenue act imposing such tax are therefore unconstitutional. We are further of opinion that no decision of the Supreme Court of the United States precludes this view or discourages the expectation that it will receive the sanction of the Court. On the contrary, there are dicta and suggestions in the only decisions bearing upon the subject which tend to confirm the opinion we have expressed. But we are further of opinion that even if the tax on gross income, as such, is constitutionally laid by the act in question, it includes, as portions of such income, sums which cannot be taxed at all, as interest on State bonds, or cannot be taxed under such an act, as rents and annual profits of real estate, wages of labor, and, perhaps, other special items of taxation. Whether, if these and other portions of the income of individuals are improperly included in the income tax, and must be excepted, the whole income tax fails, is a question that has been raised, but is not so clear under the decisions as to make us speak with that confidence with which we do on the other points. Yours, respectfully,

(Signed,) E. SPENCER MILLER,
JAN. 14, 1871. WM. M. EVARTS.

UNHAPPY DEMOCRATS.

Much amusement was occasioned in the House today in the debate on the Diplomatic and Consular Appropriation bill, by an incident in which certain Democratic leaders were literally "hoist by their own petard." Messrs. WOOD and ELDRIDGE were engaged in a bitter attack upon the President, and his expenditure of the secret service fund, arguing that this fund ought to be abolished; that it was contrary to the genius of our institutions to permit such a peculiar element of power to remain in the hands of a President, with so many chances of its being corruptly used, when Mr. KELSEY, of New-York, who had charge of the bill, quietly sent for the *Globe*, and at the conclusion of the gentleman's remarks, he sent some of their old speeches up to the Clerk's desk to be read. These speeches were made in 1868, when they as stoutly defended the fund and the use of it made by President JOHNSON against the criticisms of Republicans at that time. There was a burst of laughter, and ELDRIDGE wiggled out of it by saying he had no doubt he was wrong then, but it ended the debate.

NEW GOVERNMENT IN COLUMBIA.

The form of government now existing in the District of Columbia promises to undergo a speedy change. The House spent most of the day on District business, it being the regularly assigned day for that business, and considered and finally passed the Senate bill, which repeals the charters of Washington and Georgetown and the Levy Court, and places the District under a government territorial in form, with a Governor and Council of eleven, appointed by the President and confirmed by the Senate, and a House of Delegates elected by the people. A Board of Public Works is to be created, which is to have control of the streets, improvements, parks, &c. There is a provision by which the real estate of the Government, exclusive of the public buildings, is to be taxed at the same rate as private property. This is great progress, and will do much toward putting an end to the yearly-recurring controversies about appropriations, for Washington improvements. The Government will pay its taxes like other people, and the money will be used for the improvement of the District. The indications now are that the bill will be concurred in by the Senate, and become a law at this session. It will prove a vast benefit to the District, without doubt.

GEN. WOODFORD IN TOWN AND THE CONSEQUENCE.

Because Gen. WOODFORD is here on purely private business, and demeans himself as a private gentleman should in paying his respects to those to whom his respects are due, the gossips have started the story that he is after the fleshpots of the Custom-house, and that President GRANT is all but ready to put him in. There are those who can never see in the simplest act of courtesy any motive but selfishness or intrigue, and to this class belong many newspaper men, whose eyes are chiefly used for espionage upon the private acts of private gentlemen.

THE ARMY APPROPRIATION BILL.

The Army Appropriation bill was agreed upon today by the Committee on Appropriations, and subsequently reported to the House by Mr. DICKEY. It conforms to the estimates of the Secretary of War, except in the estimate for the Ordnance Bureau, which is reduced from $1,350,000 to $675,000. The total amount appropriated by the bill is a little over $27,000,000.

THE SUCCESSOR OF COMMISSIONER WILSON.

The Committee on Public Lands of the Senate, to whom was referred the nomination of Mr. DRUMMOND to succeed Mr. WILSON, as Commissioner of the Land Office, will report Mr. DRUMMOND'S name all but unanimously at the first opportunity. There is but one member opposed to him.

MR. SUMNER'S EQUAL RIGHTS BILL.

Mr. SUMNER, today, presented a memorial from the recent Labor Convention of the colored men held in this city, asking for the passage of "A bill, supplemental to the Civil Rights act, known as Mr. Sumner's bill," and setting forth the social discriminations made in public conveyances, theatres, and similar places, against colored persons. Mr. SUMNER was proceeding to complain of the Judiciary Committee for allowing the bill to sleep in its rooms, when it was discovered that the Committee had reported the bill adversely, last session, and that it had been indefinitely postponed. This fact created some amusement at Mr. SUMNER'S expense, which he took very good-naturedly. Subsequently he introduced the bill anew, and moved its reference to the same Committee, remarking that he hoped it would have a better fortune than last session.

PUBLIC PARK FOR WASHINGTON.

There has been renewed attention recently called to the desirableness of a public park in this city. Mr. MORRILL, of Vermont, today secured the passage of a resolution directing the Committee on Public Buildings and Grounds to inquire, in substance, into the practicability of uniting into a common public park all the grounds extending from the Capitol to the river, including the Agricultural and Smithsonian Grounds, and the grounds west of the Executive Mansion, the cost to be defrayed by the sale of public reservations in other parts of the city which will not be needed for public use.

NEW SENATOR FROM GEORGIA.

Immediately after the reading of the records today in the Senate, Mr. MORTON presented the credentials of FOSTER BLODGETT, elected by the Georgia Legislature to the United States Senate for six years, beginning March 4 next.

STATE WAR LOANS.

The discussion after the morning hour in the Senate was chiefly confined to Mr. MORTON'S bill for refunding to States interest and discount on money borrowed by them for war purposes during the rebellion. There is opposition to the bill from various sides; some objecting to its purpose, and some to the extent to which it goes. No action was taken. It looks now as though the bill would have a hard time to get through the Senate, at least till considerably amended.

COLORADO A STATE.

The Senate Committee on Territories has agreed to report favorable on the bill enabling Colorado to form a State Government.

CRUELTY TO ANIMALS.

The Society for the Prevention of Cruelty to Animals, lately organized here, is setting vigorously to work, and easily finds enough inhumanity to engage its attention. It would seem from a case exciting much interest just now, that the next complaint made ought to be against a Magistrate, named WALTER, and in any event that future cases should be brought before some other Justice. An inhuman monster in Georgetown named JACOBS, last Tuesday, in a fit of rage because his horse was balky, seized its tongue and pulled it out by the roots, leaving it on the walk, where it was afterward picked up and preserved. This action had a very stimulating and satisfactory effect, and the poor animal, thus encouraged, with great docility drew the load to this city, distance of two miles. Mr. GATCHELL, the President of the Society, yesterday, had JACOBS arrested, and the facts were proved before Justice WALTER, who let the wretch go with a fine of $5, the lowest penalty allowed by law. The horse was examined today. It was determined that it was rendered worthless, and was killed to relieve it of further suffering. The local papers are very justly indignant, both at the criminal, and the easy way in which he was let off.

Dispatch to the Associated Press.

THE PRESIDENT'S FIRST RECEPTION.

The President's first public reception of the season took place to-night. Thousands of persons were present, including Cabinet officers, foreign ministers, Senators and Representatives, and many others of public distinction. The President was assisted in receiving visitors by Mrs. GRANT. The Marine band played during the evening.

CONGRESSMAN BUTLER'S TRIAL.

The trial of Hon. R. R. BUTLER for alleged forgery in certain pension cases, has been fixed for Wednesday next.

CONSCIENCE.

A Baltimorean, who professes to have clean hands and a pure heart, has forwarded $30 to be applied to the Conscience Fund of the Treasury.

CONSULAR RECOGNITION.

The President has recognized JUAN DE D. RESTREPO, Consul-General of the United States of Columbia in New-York.

RECEIPTS FROM APPLE BRANDY.

An examination of the receipts from brandy distilled from apples, grapes and peaches for the months of July, August, September, October and November, 1870, shows an increase of $321,652 over the same months in 1869. The receipts for the latter being $287,164 and for the former $608,816. This gain is attributed to the liberal provisions made by the Revenue Bureau last Summer, governing fruit distillation, which largely increased the number of fruit distilleries in the South and West. The later months of this fiscal year will show even larger returns than those indicated above.

INSURANCE POLICY STAMPS.

An erroneous statement has been published that Commissioner PLEASONTON decided that no stamps were required to be affixed on the renewal of insurance policies. Such is not the case. Stamps are required to be affixed when such policies are renewed.

NOMINATIONS.

The following nominations were sent by the President to the Senate today:

H. M. Buckley to be Pension Agent at Louisville, Ky.; Leroy L. Dyer to be Indian Agent at Grande Ronde, Oregon; Joel Palmer to be Indian Agent at the Siletz Agency, Oregon.

NAVAL PROMOTIONS.

Commodore W. R. Taylor, to be Rear-Admiral; Capt. Napoleon Collins, to be Commodore; Commander Thomas H. Phelps, to be Captain; Lieut.-Commander Charles J. McDougal, to be Commander; Ensign B. S. Richards, to be Master.

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