like the Lincoln Institute and Soldiers' Orphan Schools), are all included under the general class of public charities, it is plain that, tried even by the standard of the present Constitution, the long list of exemptions in the 130 Acts referred to would still be valid, except so far as they include church property not used for public worship, cemeteries for private profit, and institutions of private benevolence. This comparison of the legislation of the last quarter of a century on the subject, with the legislation still permitted under the present Constitution, demonstrates clearly that the primary intent of this constitutional provision, as of so many others in the same instrument, was not so much to limit the scope of exemptions to charities as to destroy the obnoxious feature of favoritism by special legislation; the key-note to the whole clause is in the permission to exempt only by *general laws.*

But though this was certainly the main purpose, it is also equally clear that the provision does go a step farther, and put a limit upon the legislative power to exempt which was before unlimited. It remains, therefore, still to be considered whether the Legislature, in extending the exemption to institutions of learning such as the complainant, has transgressed the limits laid down by the words "institutions of purely public charity."

That the complainant is a charity in the legal sense of the word does not admit of question. It is equally clear that it is also a charity in the somewhat narrower and more popular sense in which we must interpret the words of a popular instrument like the Constitution. The commonest and most familiar meaning of charity is almsgiving, but that narrow definition is not the primary or most important one given in the dictionaries or sanctioned by the usage of English-speaking people. The moment the word is used in connection with the present subject matter of charitable gifts or chari-