

Chicago to Entertain Eighth Annual Henry George Congress

THE executive committee of the Henry George Foundation has unanimously agreed that Chicago is the logical meeting place for the Eighth Annual Henry George Congress and the preliminary arrangements are now being made in the confidence that the central location of Chicago, combined with the attractions of the World's Fair of 1933 and the splendid local cooperation that may be anticipated, will give virtual assurance in advance of producing the biggest Single Tax convention yet held in the United States, despite any handicaps incident to the long continued depression, and especially in view of the rapidly growing interest in fundamental economic problems.

This will be the first return engagement for an annual convention since the inception of the Henry George Foundation in 1926. While Toronto, St. Louis and other American cities sought the privilege of entertaining the Single Taxers this year, the popularity of Chicago as a convention city, particularly during the celebration of its "Century of Progress," was such as to outweigh for the present at least, the desire to inspire renewed interest in new territory, especially as all the principal sections of the country have been covered to a degree by the national conventions previously in the North, East, South and West.

President George E. Evans has appointed Clayton J. Ewing of Chicago, now first Vice-President of the Foundation, as well as President of the Single Tax League of Illinois, as Chairman of the Convention Committee. It will be remembered that Mr. Ewing was the able chairman of the committee which had charge of the very successful convention held in Chicago in 1928. He is already planning the appointment of the various sub-committees and will have the hearty cooperation of the rank and file of the Chicago Single Tax Club, including a very active group of young people.

The dates fixed for the Henry George Congress are September 18, 19 and 20, and Chairman Ewing desires to have wide publicity given both the time and place of meeting so that visitors not only from all parts of the United States, but from abroad may plan their contemplated trip to the World's Fair or make summer vacation arrangements so as to insure their presence in Chicago at the time when their friends and associates in the Single Tax movement will be holding their annual rally. A special effort will be made to give this year's convention an international aspect and the programme committee is inviting several prominent Georgists from other countries. Weather conditions in Chicago should be delightful for visitors during mid-September and an attendance of 500 has been set as the goal, which the officers of the Foundation believe will prove quite possible of attainment.

Tax Consciousness

IT is doubtful if any man knows, even approximately, what he pays in taxes for the support of government. It is true he has tax receipts to show moneys paid over to properly authorized government officials, but these moneys in large measure represent what has been collected from consumers.

The consumer has paid the tax, and most so-called taxpayers are in the fast-analysis tax collectors, acting as intermediaries between the consumer and the government. To illustrate, an automobile owner pays a tax when he buys gasoline, not directly to the government, but to the seller of the gasoline who collects it from the automobile owner. The seller of the gasoline pays the government official the taxes collected and although he may be called a tax payer, he is in reality a tax collector rather than a tax payer.

If the automobile owner is driving a pleasure car, then he is the real tax payer and the tax must come from his earnings, but if the car is being used for business purposes the owner is also a tax collector for he charges its cost as one of the expenses of doing business, like rent, insurance, etc., it is added to the cost of goods or service he is another intermediary like the gasoline seller between the government and the consumer, for ultimately the consumers of those goods or recipients of that service must pay the tax.

The larger part of the taxes paid for the support of government are collected in this indirect way. It is true of the tariff tax; in many instances, the tariff on imported goods is more than the original cost of the goods. It is true of the income tax, the taxes on business, corporations, and public utilities. The consumer pays the tax.

In an excellent article which is published as an advertisement in the August 6 issue of the "*Literary Digest*" Benjamin Rush, President of Insurance Company of America, says of "The average person"—"If he lives in a house, wears clothes, eats food, travels from one place to another, buys a newspaper, goes to the movies, in fact, spends money in any way he cannot help paying his share of the taxes which Government lays on property and industry (and by Government I mean all Government—National, State and Local)." I would recommend to all the reading of President Rush's article in full and where he attributes "Hard Times" to "Excessive Taxation." I am inclined to believe that they are caused by unequal taxation. The burden falling more and more upon those least able to carry it, that is the large body of average consumers, who through increasing taxes and high prices are forced to cut down consumption.

It is a very encouraging sign of the times when so many agencies are striving to arouse the average man to a sense of tax consciousness.

Many of the public utilities are sending to their customers with their bills, valuable statistical and other information concerning taxes. It may seem strange that public utilities which are tax collectors and not strictly speaking tax payers, should so interest themselves, but they suffer loss of profit in their business because taxes added to the cost of their service make high prices which reduce the volume of their business as they do of any other industry or service.

The enormous increase in the cost of government, which is given as \$30.24 per capita in 1913 and \$110.00 per capita in 1931 is due more to an extension of government service than to the cost of war. The larger part of it is for State and Local Governments. For Federal 31.50 per cent, State 14.50 per cent and Local 54 per cent.

We have not only demanded of our Federal, State, and Local Governments large increase in the service rendered, but interested groups, many of them well-intentioned and representing worthy causes, have induced our legislators through powerful and influential political pressure, to undertake services that are not properly functions of government and should be performed by private organizations.

We have forced business into Government that has greatly reduced in efficiency and value the business of government.

Government should not undertake to give any service that can be