

burdens now imposed upon all kinds of business by unjust tax laws will be removed. Raw materials for buildings, taxed over and over again before they reach their final destination, will be wholly exempt and therefore much cheaper. The building when erected and all its contents, no matter how costly, will be free from taxes. The material which is to be manufactured and the completed product at every stage will be relieved of both the direct and the indirect loads now imposed by government.

Under all conditions, whether bad as now, or good as under a just distribution of income, some will be better qualified to direct large concerns than others. The many will lack the peculiar ability, or dislike the heavy responsibility, or prefer to seek other ends than riches. Consequently, the occupation of the *entrepeneour* will never be overcrowded.

It is probable that with the widespread intelligence resulting from a good universal education, business more and more will be conducted upon the co-operative plan. That is to say, those who do the work in the factory or store will own it.

This will be, not the co-operative commonwealth of the Socialist, but, on a larger scale and in greater perfection, the voluntary co-operation which had its inception in Rochdale, England. The workers and proprietor capitalists will be one and the same persons, receiving at once both wages and interest.

But long before that Utopia arrives, capitalists and laborers will work together in mutual good will—the lion will lie down with the lamb. LUCIUS F. C. GARVIN.

Burglars and Three Card Monte Men Should Not be Omitted

WASHINGTON, D. C.—Should an investigation disclose the Chicago White Sox players who received money for “throwing” the 1919 world series failed to make a return to the Internal Revenue Bureau on these funds, prosecutions will be instituted, it was said today by George B. Newton, deputy commissioner.

“Investigation of income tax returns of the players involved will be made,” he said, “and if any irregularities are disclosed immediate steps for prosecution will be instituted.”

Intentional evasion of the provisions of the income tax law is a criminal offense, punishable by a fine of \$10,000, or imprisonment for one year or both. News Item.

“A MEANS must be found to preserve the unearned increment for the use of the community.”—(Report by New York State Association of Architects, Nov. 12, 1920.)

GOVERNMENT experiments in “putting men on land” is sure to be disappointing! We’re all on land now!—

H. M. H., in *Cleveland Citizen*.

NEWS—DOMESTIC California

THE campaign for 1922 has begun. George A. Briggs, Field Secretary, will tour the State in a flivver for eighteen months at his own expense. The Los Angeles League, of which William C. DeMille is president, and C. F. Hunt is treasurer, will maintain headquarters at 414 American Bank Building.

Illinois

THE official returns of the last election have finally been made public by the County Canvassing Board of Cook County. Mr. Macauley received a vote of 775 in the State.

While of course the Chicago Single Taxers are not elated at the result, they do feel that a start, no matter how small, has been made. The Single Tax has been well advertised in the State and has plenty of room to grow.

The smallness of the vote may be accounted for in various ways. The most popular explanation is that it was not counted. As all the polling places were manned by party workers of the two old parties they, of course, if not actually hostile were not interested in giving a correct count. Many such workers considered the cause of the minor parties anyway to be hopeless. Again some of them resented the “butting in” of outsiders into what they have come to believe are their special preserves.

In a blanket ballot such as was voted on in Illinois with seven different party columns and hundreds of candidates, the clerical work alone was enormous, the more so as most of the judges and clerks of election were not trained to work of this kind. In most of the polling places it took all night and in some cases most of the next day to complete their task.

Many Chicago Single Taxers were not in favor of political action. They undoubtedly did not vote. Again many have formed other political connections. Others, too, were influenced by their bread and butter in one way or another. Despite it all there are a few faithful workers who are determined to carry on the work and are not dismayed.

W. J. LEARY, State Chairman

Michigan

THE Single Tax vote in Michigan was small, but readers of the REVIEW must remember that no campaigning was carried on. We were prevented from making any organized effort by lack of funds.

The overwhelming feature of the election was the determination of the electors to repudiate the Democratic party. The merits of a principle which they felt could not possibly win at this time might interest the voters, but could not induce them to lay aside their partisan preferences and their