

declared our complete intention. Our bold and fearless attitude has knocked the wind out of the monopolists. They cannot successfully oppose the Single Tax. They might have hoped to quibble on the partial amendment. Their serpentine intentions all coiled and prepared were brained on the rock of fundamental principle and never got a chance to bite. The tail is still wriggling, but with the power of appeal the sun of its dying life will go down and the morrow will see another sun radiant with truth—glorious with justice.

Mr. U'Ren, who perhaps knows the pulse of the people better than any other man in the state, says that if the amendment had been a pure Single Tax amendment it would have gained greater headway and been certain to carry. He advocated and drew up a pure Single Tax amendment which I supported, but the majority turned down for the proposed amendment. The fight is progressing and from now until June 1st, the great work must be done. Next week the cart tail campaign begins in Portland and if we can obtain the funds, the rest of this State will see the most strenuous campaigning in all her history. Principle is at stake and it is principle that moves man to mighty effort.

Our hearts are pumping with the joyous vigor of conflict.

The eager desire is hard to hold in check and zeal will not abate until the world has heard the consequence of our struggle.

LOUIS BOWERMAN.

PORTLAND, Oregon.

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#### RHODE ISLAND.

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THE MOVEMENT PROGRESSING QUIETLY  
IN RHODE ISLAND—ADDRESSES BEFORE  
THE LEGISLATURE—GOVERNOR GARVIN,  
C. H. MERRIMAN AND C. B. FILLEBROWN  
HEARD.

In Rhode Island the movement for Tax Reform is progressing quietly. The bill which was introduced in the legislature and referred to the Judiciary Committee of the House of Representatives has not yet been reported by the Committee whether it will be is a problem. The

Committee gave a hearing on the bill, however, on March 20th. A large number attended the hearing, several speakers being heard on each side of the question. Among those who favored the bill, were former Governor Garvin; Mr. C. H. Merriman, Treasurer of the Manville Co. a large cotton manufacturing concern; Mr. D. B. Fraser of Fraser Bros., Wholesale Teas & Coffees; Hon. Thomas F. Kearney, Business Agent of the Carpenter's Union and a Representative in the General Assembly; Mr. C. B. Fillebrown, of Boston and others. Those appearing in opposition were the Assistant City Solicitor and two of the Tax Assessors of the City of Providence and a gentleman from Bristol. The latter said he opposed the bill because, in his opinion, it is unconstitutional. As the gentleman is neither a member of the bar nor the Supreme Court, perhaps those in favor of the measure will decline to accept his opinion as final. The other speakers in opposition based their objections on the alleged fact that the measure would tend to induce undue activity in the building trades with the result that there would be many tenements with no tenants to occupy them and thus our last condition would be worse than the first. In other words, to adopt such a measure would in their opinion be a case of jumping out of the frying pan into the fire. When asked if exemption of machinery and improvements from taxation would not be likely to attract manufacturers to build factories and help to occupy the tenements no answer was vouchsafed.

For the bill Mr. Merriman said in part: "The present system of taxation seems to be about as bad as human beings can devise and I believe any change for the better will be welcome. Philadelphia under a tax system practically as we wish to have, has grown immensely and I will say that a great part is due to their system of taxation. I believe in local option on every question that it is possible to give it. Each one knows his own desires best. If you sat here all day you couldn't devise a worse or more unjust system than the one we have at present."

Representative Kearney informed the committee that the "bill has the unani-

mous endorsement of the Building Trades Council, and that this legislation is desired because it will give an opportunity to lessen the cost of production, thereby improving industrial conditions."

Dr. Garvin addressed the committee in explanation of the bill permitting any town or city to exempt from taxation personal estate, improvements, or both.

He called attention to the endorsement of local option in taxation by leading manufacturers, merchants, educators and professional men of the State; also by the Providence Building Trades Council composed of delegates from many local labor unions.

The precise form of the bill, he argued, was of minor importance, if it gives to the several municipalities the right to raise their revenue in such way as they deem best, as they now disburse it.

This bill enables the voters of any city or town to determine a general policy in taxation, just as they now can decide for or against licensing the sale of alcoholic beverages.

It is a wise policy, he said, for the State to confer upon localities an option in matters purely local. Indeed it had been the custom in Rhode Island to allow towns to make such experiments. He cited for illustration the power long possessed by the towns to substitute a town system of public schools for the outgrown method of small districts. Local option also had been granted on the subject of free text books, until in time, most of the towns and cities having availed themselves of the opportunity, the matter was made universal by State law.

In like manner, he said, any town may now by means of a local option law adopt the Australian system of voting in the election of town officers.

All of these local option laws, the speaker declared, had worked well and satisfactorily to the people, and it was especially desirable at this time, when a pronounced business depression exists, to pass an act permitting any town or city to fix the incidence of local taxation. It would be well, for instance, to exempt personal estate. After having taxed personal property for centuries European nations had learned the folly

of it and for many years past had ceased. This is true of England as well as of the continent.

In Canada, which competes with us more closely than Europe, the cities of Quebec, Toronto and Winnipeg exempt personalty from taxation. In Pennsylvania no local taxes are imposed upon personal property and no State tax upon machinery. Rhode Island competed directly in many of its industries with Philadelphia and Pittsburg, as well as with Baltimore, where both machinery and factories were exempt.

Any town which exempted personal property from taxation would thereby invite many desirable residents and manufacturers.

The exemption of improvements would have a still more decided effect in this direction, and the exemption of both personal estate and improvements would give a permanent boom to the city or town which took that course.

The legislature, he said, contemplated the creation of an employment bureau. While a public bureau of this character possessed some advantages over private agencies, it could procure employment for but few at this time of depression. But the deriving of all local revenue from land values would have an immediate and powerful effect in giving employment to the many thousands in this State now idle.

In conclusion the Doctor showed how both rural towns and manufacturing centers and both labor and capital, would be benefited by transferring taxation from business to privilege.

Mr. C. B. Fillebrown's speech in favor of the Bill appears elsewhere in the *Review*.

There is a growing sentiment here in favor of revising our tax laws in the direction of equity and this sentiment should be carefully nurtured, for it can easily be made the dominating sentiment. The principal difficulty here as elsewhere, however, is lack of means to carry on an active propaganda. The soil is ripe, the seed has been sown and only intelligent and assiduous cultivation is necessary to assure a bountiful harvest. But our National Committee is hampered by lack of funds, and in the opinion of the

writer it will always be so hampered while it depends on the contributions of rich men to finance its work.

There was a National Conference of Single Taxers last fall at which the duty and authority to carry on a Single Tax propaganda was assigned to a Committee consisting of general officers and members from each state and territory of the United States and each province of the Dominion of Canada. Here is a body of upwards of 250 persons who are commissioned by the Single Taxers of the Western Hemisphere to get busy and try to get the Single Tax into operation somewhere. This is all right in itself and as it should be, but there is one defect in the instructions to this committee and that defect is well nigh fatal. No ways and means are provided which will enable the committee to do anything, and right here the writer is inclined to remark that the Single Taxers may with profit borrow a leaf from the socialist book. The socialists also have a national committee like the Single Taxers, but unlike the Single Taxers the socialists provide their committee with the means to do its work. The socialists are enrolled and each enrolled member is pledged to contribute 5 cents per month for the use of the national committee. There are upwards of 40,000 enrolled socialists and this gives to their national body an income of more than \$2,000 per month with which to prosecute its work. What is the matter with some such plan as this to supply our national committee with funds? Let us see how it would work out in the case of the Single Tax Committee.

Some one has estimated that there are 250,000 Single Taxers in the United States alone. How near this estimate comes to accuracy the writer has no means of knowing, but he remembers Mr. Croasdale's definition of a Single Taxer as "one who does something for the Single Tax." If there are then one tenth the number estimated who could qualify under Mr. Croasdale's definition of a single taxer, an enrollment of 25,000 is possible. A pledge of 5 cents per month from each of these would give to our National Committee an income of \$1,250 per month or \$15,000 per year, which would go a

long way in enabling it to carry out the instructions received from its creator the conference.

Our brethren in Oregon are engaged this very minute in a life and death struggle with the hosts of greed and privilege and because of lack of power in our national committee to render them the help that they need and deserve, the battle is likely to go against them. It is a burning shame that such is the case when with the few paltry dollars that could be had so easily a Single Tax victory might have been won. It is unfair that the committee should be placed in so humiliating a position. No body of men has any right to appoint a committee to carry on a line of work and then hamstring it by neglecting to provide means to execute its mission. To do so was a mistake, of course, but the mistake should be rectified at once. The past cannot be recalled but its continuance can be prevented. Let the territory in each political unit represented on the committee be divided up among the 5 committee men from that unit, a parcel being assigned to each. Let there be Captains of tens whose duty shall be to attend to the collections in the groups of ten and remit to the Captains of hundreds which shall be composed of ten groups of tens, the captains of hundreds to remit to the committeeman who is in charge of the territory in which their work lies, and the committeeman to remit each month to the Treasurer of the National Committee.

This will, besides serving to heighten the interest of the enrolled members in the cause, give an enrollment that is reliable, put the National Committee in touch with Single Taxers all over the country, and make of it an active, intelligent and puissant instrument in effecting the purposes of its creation.

G. D. LIDDELL.

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GOVERNOR GARVIN REVIEWS THE SITUATION—WHAT MAKES RHODE ISLAND GOOD FIGHTING GROUND—PROGRESSIVE REFORMS ADOPTED IN RHODE ISLAND.

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Your readers doubtless wish to know the prospect in Rhode Island. Thus far