

delphia in the last five years. Being located on the first floor on a level with the pavement, and, aided by the use of electric lights on the front of the building, we are thereby able to get a new audience every week. We have in a very large degree solved the problem of getting strangers to attend Single Tax meetings.

The following is the list of those who have addressed "The Single Tax Society" in its new headquarters: Frank Stephens, Herman V. Hetzel, William L. Ross, James H. Dix, Charles D. Ryan, Thomas Kavanagh, Rev. J. H. Amies, James A. Robinson, Henry W. Hetzel, Haines D. Albright, Prof. Daniel Bachelor, John L. Gould, Richard Chambers, Dr. Edward D. Burrell and W. A. Douglass, of Toronto, Canada.

It is the purpose of the committee in charge to carry on these meetings until the middle of April or the first of May. By that time the weather will be warm enough to begin the open air meetings on the City Hall Plaza, which is less than one hundred feet from the present meeting place.

CHARLES D. RYAN.

RHODE ISLAND.

THE FIGHT BEGUN—TEXT OF THE BILL IN THE LEGISLATURE—FRANK STEPHENS, JOHN J. MURPHY AND JAMES MACGREGOR SPEAK IN PROVIDENCE.

Rhode Island is awakening from her long Rip Van Winkle sleep of a number of times 20 years and is beginning to sit up and take notice.

An association called the Rhode Island Tax Reform Association has been formed. Its platform is as follows: "Local self government is the right of a free people, and every community is entitled thereto in all matters affecting itself alone. The method of taxation by which local revenue shall be collected is such a matter, and each community should have power to decide for itself, without being held back by those indifferent to the injustice and dishonesty of present systems."

Its location is at 198 Westminster St., in the very heart of the shopping district,

which is, of course, to a Single Taxer, the same as saying that it is the most easily reached and therefore the most convenient spot in the city for the greatest number of people. The room is on the third floor of the Narragansett Block, fronting on Westminster St. It is 22 feet by 24 feet, is open at all times and Single Taxers and their friends passing through Providence are cordially invited to avail themselves of its privileges.

The immediate work to which the Rhode Island Tax Reform Association has addressed itself is the preparation for presentation to the General Assembly of a bill giving to the towns and cities of the State local option in taxation. The text of the bill is as follows:

AN ACT—Permitting any town or city to exempt from taxation personal estate, or improvements, or both.

It is enacted by the General Assembly as follows:

Section 1. If at least one-tenth in number of the qualified electors of any town or city shall, twenty days previous to any election of town or city officers, file with the town or city clerk of such town or city a petition that the electors may at such election cast their ballots for or against the exemption from taxation of personal estate, or improvements, or both, such town or city clerk shall give notice of the same in his warrant calling the town, ward or district meetings, and shall at said election provide ballots upon which are printed the question. "Will this town (or city) exempt from taxation personal estate?" or "Will this town (or city) exempt from taxation improvements?" or "Will this town (or city) exempt from taxation personal estate and improvements?" as the case may be. If a majority of the ballots so cast shall be in favor of such exemption, then such property shall be exempt from taxation in such town or city; but if a majority of the ballots so cast shall be against such exemption, then such property shall not be exempt from taxation in such town or city.

Section 2. Whenever any town or city shall so exempt any property from taxation, such town or city may assess its ratable estate in excess of one and one-half per centum of its ratable value.

On January 24th, Mr. Stephens addressed

the Central Trades and Labor Union; on the 25th, he spoke before the Civic Club at Brown University; on the 26th he appeared before the Typographical Union in the afternoon and before the Textile Workers Union at Olneyville in the evening, and on the 29th before the Carpenters' and Joiners Union.

On February 4th, Mr. Stephens received a cordial greeting from the Henry George Club, and on the 5th, he in company with Gov. Garvin and Mayor McCarthy, discussed the hard times before the Carpenters and Joiners Union. On the 11th he addressed the Machinists Union and on the 12th a meeting of prominent professional and business men at the headquarters of The Tax Reform Association. On the 14th the Machinists Union held an open meeting in the large hall of the Labor Temple for the purpose of affording an opportunity for a friendly discussion of Socialism and the Single Tax. Mr. Fred Hurst of Providence spoke in behalf of Socialism and Mr. James Macgregor of New York appeared for the Single Tax. The debate aroused much interest and although no vote was taken on the merits of the question the countenances of the Single Taxers present, "wore the smile that won't come off."

On the 18th Mr. Stephens again met a delegation of prominent professional and business men at headquarters and on the 19th he addressed the Radical Club of Providence, while on the same evening Mr. Murphy of New York, spoke to the Olneyville Business Men's Association. On the 23rd Dr. J. A. McLaughlin spoke to the Textile Worker's Union; his subject being "The vacant lot; Labor's deadly enemy." On the 25th Mr. Stephens addressed the Henry George Club and the Steamfitters' Union and on March 2nd, he addressed the Pawtucket Business Men's Association, while Mr. Lawson Purdy on the same evening spoke before the Economic Club of this city.

On March 3rd Lawson Purdy delivered an address before the Economic Club in Providence. Prof. Charles H. Bullock, of Harvard, and Prof. Henry B. Gardner, of Brown University, also spoke. Mr. Purdy's address was reported at length in the papers of the city. He spoke as follows:

"Rhode Island is weak in the central administration of taxation. It is one of the

few States in which there are practically no statistics available upon which to base a study of local conditions, and local assessors are a law unto themselves, without supervision to direct their work to secure effective administration. The meagre statistics obtainable indicate that the criticisms made by the last Rhode Island Tax Commission are still applicable. The report of that commission showed that the taxes on intangibles are impracticable, unequal and unjust; that taxes on merchandise and machinery are unequal and very difficult to assess, and that the assessment of real estate is often careless and unequal.

"Nature has done much to make Rhode Island an exceedingly attractive State for residence and business, but the people of Rhode Island, by neglecting their public business, have permitted their laws greatly to decrease its attractiveness. Rhode Island can be made and should be made the best State in which to live and do business. You have the most attractive site on the Atlantic coast for summer residences, and families the most wealthy in the United States can easily be induced to make this their legal residence. All that is needed is to stop the attempt to tax intangible property, and to tax real estate equitably. The exemptions of intangibles will be an attractive feature to the manufacturers, and if you follow the example of Pennsylvania and Baltimore by exempting their merchandise and machinery, no manufacturer will hesitate to locate in Rhode Island in preference to any other State, if natural conditions are anywhere near equal. The present law, which permits the exemption of new manufacturing factories for 10 years, cannot be characterized too harshly. It is an outrage to treat persons differently with respect to property of the same nature."

At Pawtucket, Frank Stephens addressed a meeting of the Business Men's Association. He pointed out that in Pennsylvania taxes were not levied on machinery and plants for manufacturing. In Rhode Island manufacturers were largely levied upon in the form of the personal property tax. He made an eloquent plea for reform in the State's method of raising revenue and the adoption of the bill introduced by the revenue reformers.

GEO. D. LIDDELL.

PROVIDENCE, R. I.