

## PREFACE.

THE present volume does not profess to be a contribution to economic science. It is simply an exposition of the recognised theory of taxation and the application of it to two concrete proposals for legislation.

It is written primarily for my fellow-citizens, to aid them in judging of a measure which their municipal representatives have pushed to the front. If I sometimes elaborate the obvious and discuss at length arguments which are generally dismissed as not worth a reply, it is because I have made it my business to ascertain what are the difficulties of the people on this subject, and have had three sources of ascertaining them—my students, newspaper correspondence, and personal discussion.

It is a standard reproach to the economist that he "makes difficulties" and puts on the drag rather than applies the spur. I submit that this is very

often the best service which the economist can render, and that it is certainly so in the present case.

I have to thank the Editor of the *Glasgow Herald* for his courteous permission to use articles on the Glasgow Bill contributed in the summer of 1899.

W. S.

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