

## Women's Single Tax Club of Washington

REPORT OF GERTRUDE E. MACKENZIE

At the Club's last regular meeting for the season, on May 7, the annual report covering the year's activities was sent in by Mrs. H. M. McEvoy, the Club's President, who has been in New York negotiating the publication of her Concordance. Our reports are presented to the Federation of Women's Clubs with which our Club is affiliated, and are published in their year book.

Miss Alice I. Siddall read a bill which she had prepared and submitted to the Ways and Means Committee that afternoon, providing, in brief, that "beginning July 1, 1941, there shall be assessed and collected one per cent of the value of all land and/or area situated in the United States, its Territories, Possessions, and the District of Columbia, exclusive of the value of improvements therein or thereon, and shall be collected each July 1 thereafter by each State, Territory, Possession, and the District of Columbia, from the holders of legal title to such land and/or area within their jurisdiction and transmitted immediately to the Treasury of the United States."

The following officers were unanimously reelected for the ensuing year: Mrs. Helena M. McEvoy, president; Miss Alice I. Siddall, first vice-president; Mrs. Gertrude E. Mackenzie, second vice-president; Mrs. Walter N. Campbell, recording secretary; Mrs. Jennie Knight, corresponding secretary and treasurer; and Mrs. Miriam C. Goodwin, director to the Federation of Women's Clubs.

## Henry George Foundation

At the last annual Henry George Congress in Washington, it was unanimously decided to meet in Chicago in 1941, for the sixteenth annual Congress, accepting the cordial invitation extended by Clayton J. Ewing, Vice-President of the Henry George Foundation. President George E. Evans has appointed Mr. Ewing as Chairman of the Convention.

The dates have been set for Monday, Tuesday and Wednesday, September 29th, 30th and October 1st, and the famous Hotel LaSalle has been selected as official convention headquarters.

Among prominent speakers tentatively scheduled to address the Chicago convention are: Hon. Herbert S. Bigelow, Mrs. Anna George de Mille, Benjamin W. Burger, Gilbert M. Tucker, Rabbi Michael Aaronsohn, Dr. Mark Millikin, Charles R. Eckert, Hon. Peter Witt, Frank Chodorov, Mrs. Helena Mitchell McEvoy, John Lawrence Monroe, Harold S. Buttenheim, and Col. Victor A. Rule

The Convention Committee is planning to direct a trend of discussion particularly along the lines of such practical questions as how to win more adherents, and to discuss ways and means of devising practical programs for the application and extension of the Georgeist principles.

## BOOK REVIEWS

### THE MENACE OF DOMESTIC TRADE BARRIERS

"Tax Barriers to Trade." Tax Institute, Philadelphia. 1941. 344 pp. \$2.50.

With the increasing emphasis on foreign affairs we are inclined to forget the many problems within our own borders. A better understanding of these difficulties would reduce the effect of the various doctrinal assaults on democracy and aid in bringing about national prosperity and security. "Tax Barriers to Trade" presents a discussion of an increasingly important problem—the hindrance of trade between citizens of the various states.

The Tax Institute selects each year a current tax topic for discussion by various leaders who have seriously considered the subject. "Tax Barriers to Trade" is a collection of addresses at this year's symposium. Twenty-nine students of this tax problem have contributed their views to combine in this book a well-balanced presentation of the problem. The self-interests of various groups as well as the opinions of academic theorists are included.

Trade barriers within the United States are a product of the depression. They attempt to protect local producers and distributors from out-of-state competition and at the same time to raise additional revenue for the increasing demands on the treasury. In most cases one product or service is taxed or regulated in an effort to reduce its competitive effect to benefit another group, although both groups may be managed by men of the same state. The various combinations of lobbyists are for this reason haunting the state capitals—the railroad against the truckers, the dairy farmers against oleomargarine producers, and the independent retailers against the chain stores. These groups account for the major share of discriminatory taxes, and administrative laws have resulted in setting up these trade barriers, laws that have become a menace strangling the economic life of our nation.

In "Tax Barriers to Trade" representatives of all of the above groups as well as others voice their opinions. L. W. Horning, Regional Director of Research of the Associations of American Railroads argues that truckers seek "to escape reasonable and legitimate costs which they should bear in order that they might compete more effectively with such an agency as the railroads." In his contribution to the book he defends every tax and regulatory law that hinders the truckers. Chester H. Gray of the National Highway Users Conference explains to us how each one of the points made by the railroad men are not true when properly analyzed.

Floyd D. Strong, of the Kansas Port-of-Entry Board, defends the port-of-entry system of his state, claims that it is a success and that it does not interfere with interstate trade. John V. Lawrence of the American Trucking Associations takes another view. "Size and Weight Restrictions on Trucks" is his grievance.

All of the above men present their views under the section "Highway Trade Barriers." We must draw our own conclusions from the many opinions expressed. The only speaker who makes some attempt at impartiality is a representative of the Bureau of Agricultural Economics, Edgar A. Burtis. He represents a greater portion of the citizens but not all, since "The Farmer's Concern in Highway Trade Barriers" is his subject. No one appears in this symposium to speak for the ordinary taxpayer and consumer.

There are six sections in this book. Four of them deal with specific types of trade barriers, Highway Trade Barriers, Commodity Trade Barriers, Tax Barriers to International Trade and Marketing Trade Barriers. Each of these subjects is treated in much the same way as "Highway Trade Barriers," outlined above. The various self-interest groups voice their opinions while an effort at impartiality is



made by some professor or government official. The first section, "The Menace of Tax Barriers to Trade", introduces us to the problem. "What Can Be Done About Trade Barriers" ends the book with the work that is being performed by the many agencies attempting to put an end to trade barriers.

The discussion on International Trade is the most disappointing. Nothing was said of Hull's reciprocal trade agreements and very little of tariffs—two important discussion points with little or no mention. Elimination of the double taxation of corporation's income as the stimulus that would improve foreign trade is the only suggested proposal that this section leaves with the reader.

"Tax Barriers to Trade" can be recommended because of the proven soundness of the Tax Institute and because of the importance of the subject. While the problem conveyed in the title goes unanswered, no one can claim that he understands the various aspects of tax barriers to trade without having read this book.

LOUIS TAYLOR

#### LATEST WORKS OF FIDELINO DE FIGUEIREDO

Two new books have arrived from Brazil—both the work of our Brazilian correspondent, Prof. Fidelino de Figueiredo, who is now with the National Faculty of Philosophy at Rio de Janeiro.

The first work, "*Ultimas Aventuras*" ("Latest Adventures," Empresa A Noite, Rio de Janeiro), is a group of scholarly essays. Prof. de Figueiredo's *aventuras* are a series of explorations in the field of literary and philosophical criticism. He covers such a range of subjects as knowledge and intuition, art and style, life and love, science and society.

In his chapter on "The Limits of Personality," Prof. de Figueiredo discusses the prodigious advances of science—the smashing of the atom, the concept of the fourth dimension, the transformation of mathematics—and points out that with all the revolutionary implications of these advances, we have not yet attempted to orientate the base of our social structure. Instead, we have allowed monstrous deformities to grow up. We have not constructed our economic system upon the most fundamental of facts—that man is a land animal. "The good effects of the increase of wealth," says de Figueiredo, "are nullified by its effects on the increase of poverty and on distributive justice—so Henry George proclaimed already in 1879, in his immortal work, 'Progress and Poverty.' And the increase of poverty causes each time a greater intervention of the State in economic life, bringing an incessant reduction of individual liberty."

The second book, "*A Agonia do Cristianismo*" ("The Agony of Christianity," Edicoes Cultura, Sao Paulo), is a translation into Portuguese by Prof. de Figueiredo, from the Spanish of Miguel de Unamuno. This famous work of Unamuno, having appeared in English, Spanish and French, is now made available to Portuguese readers. In his preface, de Figueiredo pays tribute to the revered Salamanca professor.

In "The Agony of Christianity," Unamuno himself agonizes over the meaning of Christianity. In a brilliant, almost sparkling, manner he presents his case that Christianity is a purely individual and subjective phenomenon; he rejects Nietzsche's "social Christianity." But Unamuno is troubled. He foresees a world going to pieces, a civilization crumbling. (The book first appeared in 1925, in Paris.) However, he sees no salvation in Christianity, although he himself is a deeply religious man; instead he sees it doomed to go down with civilization. Can this be because he rejects social Christianity?

## CORRESPONDENCE

### FORTIETH ANNIVERSARY ECHOES

EDITORS LAND AND FREEDOM:

Your bit of history in the January-February issue of LAND AND FREEDOM, entitled "Forty Years of the Struggle for Freedom," aroused my old sympathies for the men and women who devoted so much effort, with so seemingly little, though really large, result in reaching the minds of folk with the message of Henry George.

I was one of them. They were and are my friends. We held conventions. We organized. We contributed funds for campaigns in the validity and tactics of which we had profound doubts. The good work was carried forward. Organizations came and went. Individuals carried on. May I suggest an analogy?

A nation needs organization for defense from attack from without, from abuse of its people by their own government, and to enable its individuals to defend themselves from imposition by their fellows; but only on special occasions, such as war, does such organization need to be concentratedly purposeful. The normal course of social life is a compound of the lives of its individuals. As long as the market is free—unorganized, unregulated—it affords the fullest opportunity for the production of wealth.

So, it seems to me, in the advancement of ideas, the less we organize to regulate the effort, the more widely will knowledge spread. With all proper respect for those who put their faith in organization, this is one lesson I draw from your splendid resume.

Chicago, Ill.

HENRY L. T. TIDEMAN

[Mr. Tideman, Director of the Chicago Henry George School, had copies of our Fortieth Anniversary Number sent to all the Chicago instructors, with the following letter: "This issue of LAND AND FREEDOM has in it an article covering some of the interesting history of the Henry George movement, facts which should be part of the stock-in-trade of every teacher in the Henry George School. I urge you to read it all carefully. There is nowhere else in so small compass so much historical information to serve as a back-log for the fire that burns in those who wish to carry on our great work . . . You may, when you have perused this copy, find it worth while to invest. This magazine is always interesting and the best of its kind."—Ed.]

EDITORS LAND AND FREEDOM:

My deepest compliments on your Quadragesimo Anno, as the Vatican would say. Your record is frank and complete, and well balanced.

It is difficult at present to remit for my subscription. We spend fifteen million pounds a day on the war, but a few pennies for a journal is taboo—though the wisdom of your paper is worth X million pounds to our Empire!

Bishops Stortford, England

REV. MERVYN J. STEWART

EDITORS LAND AND FREEDOM:

I believe that your readers will enjoy reading "Fame is the Spur," by Howard Springs (Viking Press), a novel dealing with the political developments in Great Britain during the past fifty years. There is considerable of the land question in the book, although the author doesn't refer to Henry George's visit, nor the influence of his "Progress and Poverty." The story of the rise of the futile Labor Party, and of its failure to deal understandingly with the fundamental cause of unemployment and poverty is well told.

New York, N. Y.

WHIDDEN GRAHAM