

Irresponsible taxation

It is interesting to consider that there is no ceiling to the income tax, either national, state, or, as may soon be the case, city and county. Nor is there anything to assure us that the sum of the three could not easily or even greatly exceed one's total income. It is perfectly feasible to assume that as the lower political subdivisions recognize the unlimited field they may all soon be entering, they will enact that no one political unit's income tax can be deducted from the income taxed by the other two.

An explanation by some political economist of the laws (not the enactments) fixing the limitation of the "take" by income taxation would be very interesting. In all that he

has read, the writer has never found mention, much less an explanation, of any scientific or defensible yardstick other than old Collis P. Huntington's "all the traffic will bear."

So long as we dignify, protect, and nurture an element in our economics which is dead wrong, we are making ourselves co-conspirators of those fiscal authorities whose seeming intention, as evidenced by the system's working, is to tax our magnificent American business structure out of existence. In effect, one is told today: "Build and strive to the best of your ability, but do not expect to get ahead." The free land is gone, and free enterprise—useful free enterprise—is succumbing to political strangulation and will soon be gone.

Trying to visualize the essential idiocy of permitting such "power to destroy," one remembers the plight of a motion picture actor of standing and dignity whom the government went so far as to order to sell his house to pay his taxes. Where was he to go? What was he to use for money? Even selling his house, on which we can presume he would have to pay a capital gains tax, was going to leave him owing the government a balance which, in view of the number of productive years presumably left to him, he could never hope to pay off.

Our classic definition of the government is that *government is the people*. But those of us who see a logical, just, and altogether better way to provide the resources for carrying out legitimate public purposes also see in episodes such as the foregoing an uncomfortable suggestion of political cannibalism.